

FINAL REPORT
OF THE
COMMISSIONERS OF INQUIRY
INTO THE AFFAIRS OF
KING'S COLLEGE UNIVERSITY,
AND
UPPER CANADA COLLEGE.

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FINAL REPORT

OF THE

COMMISSIONERS OF INQUIRY INTO THE AFFAIRS OF KING'S
COLLEGE UNIVERSITY, AND UPPER CANADA COLLEGE.

THE undersigned Commissioners of Inquiry into the Affairs of King's College University, and Upper Canada College, beg to submit to Your Excellency the following Report. The Commissioners of Inquiry derived their authority from the following Statute of the University, passed on 20th July, 1848.

Toronto, C.W., August 7, 1848.

(Copy.)

(Signed,) ELGIN AND KINCARDINE.

WHEREAS it is most probable that this University will shortly again engage the attention of the Provincial Parliament, as it has done already for several sessions past, and may be made the subject of some legislative provision for putting it on a different footing from that on which it now rests : And whereas the Bill introduced into the Lower House of Parliament for this purpose, in the Year of Our Lord 1843, contained a provision for the appointment of a Commission, with certain powers in the said Bill specified, to examine into all accounts and other fiscal affairs of the said University, and of those of Upper Canada College, as an appendage to the same, and into all matters in any way connected with such affairs, and to report thereon ; and in the event of the Commissioners, or the majority of them, disapproving the system upon which such accounts were kept, with power to frame and report a new system for the keeping of such accounts. And whereas it is desirable to facilitate as much as possible the early and final settlement of such question, and it is therefore expedient that such inquiries should be made at once, in order to enable the Legislature the sooner to come to a final determination thereon : And whereas, a belief in the existence of an unsatisfactory state of the financial affairs of this Institution has gained ground with the public, which it is

hoped such inquiry would remove; and it is to that end of the utmost importance that the same should be carried on as well under the express authority of the University, and with all the aid that can be afforded by the members and officers thereof, as that it should also be conducted by persons not heretofore in any way connected with the management of its affairs: And whereas John Wetenhall, of Nelson, in the County of Halton, Esquire, Joseph Workman, of the City of Toronto, Esquire, and Robert Easton Burns, of the same place, Esquire, are gentlemen considered well qualified to perform this duty.

Be it therefore enacted and ordained, 1st. That the said John Wetenhall, Joseph Workman, and Robert Easton Burns shall, and they or any two of them, are hereby authorized and empowered to examine into and report upon the financial affairs of this University, and the state of the endowment thereof, and also into the financial affairs of Upper Canada College as an appendage to this University, and the state of the endowment thereof, and all things touching the finances or endowments of them or either of them, as fully and effectually, and with all the like powers, as far as this Statute can confer such powers, as the same could or might have been done by any Commission that might have been appointed under the authority contained in the said Bill had the same passed into a Law.

2nd. That such Commissioners, or the majority of them, shall have, and are hereby invested with, full powers and authority to send for and examine such of the officers and members of this University, and of Upper Canada College, as an appendage to the same, and also, all such clerks and servants of them or either of them, and generally all such persons in the service or employment of both or either of the said institutions as such Commissioners, or the majority of them, shall think expedient or necessary for the purposes of such inquiry: and all such officers, members, clerks, servants, and persons so employed, shall, and they are hereby required to communicate to such Commissioners, or the majority of them, all the information in their power touching or in any wise concerning the subject of such inquiry, and moreover produce, and show to such Commissioners, or the majority of them, on their requisition, all such books, papers and records, or other matters as the said Commissioners, or the majority of them, shall or may from time to time think necessary or useful, with a view to the investigation hereby committed to them, in the same manner, and to the same extent, and subject to the like penalties for disobedience as if such directions proceeded from the College Council itself.

3rd. That the Report of such Commissioners shall be made in duplicate, the one for the use of the College Council, and the other to be transmitted to His Excellency the Chancellor.

4th. That such Commissioners, on making their final Report, shall be entitled to such allowance from the funds of the University, not exceeding that usually allowed to Commissioners appointed for similar purposes by the Crown, as His Excellency the Chancellor for the time being shall, by warrant under his hand and seal, think fit to appoint, as well for their own loss of time and trouble in performing the services hereby required of them, as for all incidental expenses of clerks, stationery, and the like, which allowance shall be paid by the Bursar of the said University in obedience to such warrant.

(A true Copy.)

(Signed,) H. BOYS,
Registrar, K.C.

PART I.—ON THE AFFAIRS OF KING'S COLLEGE.

THE Commissioners, in conformity with the provisions, and under the authority of the above Statute of the University, made arrangements for commencing their labours at the earliest possible date after notification of their appointment; and accordingly met in Toronto, on Monday, 7th August, evening. The first duty to which their attention was given, was that of ascertaining, as far as practicable, the nature and extent of the work which they had consented to undertake. A very short acquaintance with the existing state of the accounts of the University and Upper Canada College, sufficed to convince them that the inquiry would be one of much difficulty; and would require much more time and labor for its completion than they had, at the time of assenting to the proposal of their appointments, been led to believe would be called for. As, however, they had committed themselves to the undertaking, they determined to prosecute it with all the zeal and industry which they might be able to bring to a work of such high public importance: they therefore laboured earnestly from day to day, to make themselves masters of the financial and administrative affairs of the University, so as to be able to reduce the accounts to a simple and intelligible form, and to exhibit, in a concise and clear statement, the actual condition of the institution. But from day to day they found new difficulties arising, still more formidable than those already observed, and rendering more obscure and remote the object primarily aimed at by them, until, at length, the conviction was reluctantly forced on them, that any attempt to attain their purpose by a speedy generalization or revision of the accounts must prove abortive and totally unreliable.

The account books kept in the College office were, from the very foundation, defective, confused, and totally unsuited to the requirements of a correct business establishment; and the compilers of them being no longer in the service of the University, personal explanations, even if it all were serviceable, were not available. No regular balance had ever been struck, by which their accuracies might have been tested, or their inaccuracy detected. Indeed, balancing was quite foreign to the character and structure of such books. The want of it was not felt, because the system (if such a term be applicable to uniformity of confusion) pursued in the office admitted of no such process of comparison. The first duty of the original College Council was obviously to have placed the fiscal management of the University in the hands of an active and competent accountant, who would have opened a proper set of account books, on approved commercial principles. Instead, however, of adopting this course, the Council installed in the office of Bursar, a gentleman, devoid alike of business experience and the knowledge of practical book-keeping. The first element of all business accountancy, a Cash-book, was not found in the institution; (vide Question, No. 1, of the three addressed to Bursar Boys by the Commissioners, 16th August, 1848, and reply thereto;) and the want of it seems to have been unfelt by either the Bursar or the Council, until the unexpected discovery of that officer's default, after an incumbency of over twelve years, brought out the fact, that he had not kept any separate, or, at least, instructive record of his own private cash, and that of the University. (Vide Council Min. Book, Vol. 2, pp. 57 to 63.)

An endowment, consisting of nearly a quarter of a million of acres of the choice lands of the Province, nearly all in occupancy under lease, and valued by the Council, at its first meeting, as worth no less than one pound per acre, was thus, (after many years of previous mismanagement by the servants of the Crown,) at the outset subjected to defective administration. No proper rent-roll accounts were opened or compiled, showing the pecuniary relations existing between the

tenants and the proprietor. Rents were received when offered; lands were sold when sought for; purchase money was taken when brought in; interest was accepted when tendered; and such occurrences gave introduction to the names of the respective parties to the account of the University. But the reappearance of such names in the accounts, depended entirely on the parties own choice, or on their own conceptions of moral or business obligations. The Crown schedule handed over to the University, when the endowment was bestowed, gave the names of the lessees or occupants of lands; but no attempt was made, until a recent period, when the want of such a compilation was severely felt, to open a regular set of accounts with the whole of the tenants of the University. At the close of this investigation the Commissioners find, in the books of the University, numerous instances, as traced out by their clerks, after long and very perplexing research, of sales of University lands, some as far back as 1830, 1831, and 1832, on which one instalment of the purchase, or perhaps two, were paid, and nothing since, either for principal or interest. (See remarks on Sales, Appendix.) The Rent account has been even more negligently treated.

From the preceding brief statement some conception may be formed of the difficulties by which the Commissioners were beset, at the outset of their inquiry, and which continued to accumulate as they advanced in their labours.

An entire new set of account books, framed upon correct commercial principles, was considered by them as indispensable, alike for the purposes of their investigation and the future service of the University. The work to be performed was not a mere examination of, or report on, existing accounts, but the actual formation of them; and this undertaking, so far from being made more easy by the aid of the accounts found in the books and papers placed at their command, was but rendered the more formidable and intricate by the imperfections and irregularities which were from time to time discovered to abound in them. It would have been a simple and unperplexing task to have made up a proper set of accounts, from correct day books, in which all transactions, requiring fiscal record, had been duly and regularly entered, coincidently with the occurrences; but the Commissioners sought in vain among the University books for these elementary records.

In consequence of observing this defect at an early period of their investigation, the Commissioners addressed a formal communication to the Bursar, Dr. Boys, with a view of ascertaining the whole facts of the case. (Vide Appendix, three Questions to the Bursar, August 16th, 1848.)

The replies of Dr. Boys shewed that the Books desired were not to be found.

Dr. Boys, in answer to a question subsequently submitted to him by the Commissioners, stated his belief that a Cash-book had been kept; but the book to which he referred appeared to be the one alluded to in his reply to the question previously submitted.

The following is a list of the account books furnished up to this time, 21st Sept., 1848, to the Commissioners, as those containing the fiscal records which they sought for, viz:—

1. Rent Ledger, No. 1.
2. Rent Book.
3. Sale Book.
4. Sales Book.
5. Sales Ledger.
6. Instalment Book.
7. Yellow Book, No. 1.
8. Yellow Book, No. 2.
9. Col. Well's Account Current.

10. Mr. Patrick's Abstract Book, K.C.
11. Mr. Patrick's Abstract Book, U.C.C.
12. Monthly Abstract Book.
13. Sundry Parcels of Vouchers.

For the true character of these, as well as of many other books of the University, and the services derived from them, the Commissioners would refer to the Reports of their clerks, Messrs. McKenna and Quaife, under dates 29th November, 1850, and 13th February, 1851; to the notes and memoranda of Messrs. Rogers and McIntosh; and to the abstract and notes by Mr. McKenna, on the subject of Sales. (See Appendix.)

The Rent Ledger, No. 1, when handed to the Commissioners, was understood by them to be, for some definite period of the rent accounts, a complete record, embracing the whole Rent transactions of the University to the end of such period; nor was any intimation to the contrary given to the Commissioners or to any of their clerks. After the various account books of the Commissioners had been framed, and the work had been advanced considerably, it was incidentally discovered by the Secretary that the Rent Ledger in use was imperfect, being only the depository of a portion of the rent accounts; and that it was not an original account book, kept, as the Commissioners had been led to think, concurrently with the associate books, from which it appears to have been compiled; but, on the contrary, a work of recent date, ordered to be compiled for the purpose of meeting the continual requirements felt for such a book in the every day business of the College office, and that, owing to the too limited size of the volume, it had been found necessary to open a second, which was then in process of preparation, and would not be completed for some time to come. The Commissioners had by this time advanced so far with their own books as to render the discovery of this defect in the Rent account very perplexing; for, having commenced with regular annual balances, in order to exhibit the true state of the University affairs at the end of every year, it was now rendered apparent that these balances would, for this purpose, be useless. To suspend the general work of the accounts until the second Rent Ledger should be ready for use, was deemed unadvisable; and there was no certainty that it would be ready at the time named, nor was it completed for a considerable time after that date.

The Commissioners, therefore, decided on pushing forward the accounts, exclusive of those comprised in the Rent Ledger, No. 2, purposing, when that book should be placed at their service, to open supplementary books to contain the accounts found in it. These books were, in the course of the general work, made up, and will be found among the number delivered by the Commissioners.

On 20th January, 1849, upwards of five months after the commencement of the inquiry, when several years of the accounts had been posted, the Commissioners were apprized by the Secretary that the Bursar of the University had that day put into his hands "certain pocket-books," "five in number," "in the hand of Col. Wells," which he, the Bursar, presumed to "contain original entries," "and to extend through the whole period of the Colonel's Bursarship, from January, 1828, to 12th July, 1839." These books were, as described by the Bursar, "pocket-books," made of such a size as to be easily carried about in a breast pocket; and had, probably, from their unpretending appearance, been permitted to be long unnoticed in the College office. They contained a good deal of matter which might have been useful in the construction of the Commission accounts; but as, by this time, a large amount of the preliminary work, such as the calculation of rent and interest, and the reduction of these to proper form for introduction into the Journal; the regulation of the Cash and Sales accounts; and, in fact, the general elementary arrangement of the whole accounts had been proceeded with, and was now in an advanced state; the pocket-books of Col. Wells came too late

to be of much service, except as affording a means of checking or correcting the matter previously derived from the other books of the College office.

In February, 1849, the Commissioners learned, through their clerks engaged in certain preliminary work of compilation in the College office, that a very large quantity of the lands of the endowment had passed into a state of serious peril, as concerned the legal proprietorship, in consequence of the lessees and occupants having been allowed to remain in undisturbed occupation, without payment of rent, or any other acknowledgment of the title of the University, for a period of time nearly sufficient to place them "in adverse possession."

The Commissioners regarded this fact as of so much importance as to call for instant attention; and accordingly instituted such inquiry on the matter as appeared to them to be called for. They instructed one of their clerks to make such search in the books and records of the University, as might enable them to judge correctly of the actual state of the lands referred to.

The result of this inquiry was a statement showing an aggregate of 49,088 acres to be in an unsatisfactory or immediately imperilled state. (See Appendix.)

The Commissioners can give no satisfactory information as to the present position of these lands. In many cases it is to be apprehended, the legal proceedings have resulted in loss of costs to the University. It is, however, a matter of certainty, that a very large amount of the revenues of the institution must, by such long neglect of so large a portion of the estate, have been totally lost, which, if collected at the time at which it fell due, would have enriched the funds of the institution, and perhaps have prevented the alienation of much of the endowment by sales.

Whilst the general work of the accounts was proceeding, and was duly superintended and carefully examined from time to time by the Commissioners in session, or by one of their number in frequent visitation and attendance, the examination of the University records was carried forward by the Commissioners personally, and copious extracts therefrom transcribed into proper books, with alphabetical references, with a view to the acquirement of all possible information of the proceedings and transactions of the University authorities and officers, so that some definite apprehension of the general administrative policy of the Council might be formed. The whole of the Council Minutes, from 1828 to the end of 1849, and the correspondence detailed in numerous volumes of Letter-books, were thus subjected to a careful analysis, which has enabled the Commissioners to take a more comprehensive view of the various subjects requiring their examination and expression of opinion, than they could possibly otherwise have had of them.

The Commissioners, after bringing forward the work of the accounts through the several years of the first period of the inquiry, or that extending from the establishment of the University to the end of Col. Wells' Bursarship, were grieved to find that in consequence of the defects, and the great confusion of the College accounts, a complete revision of the entire work must be effected. Numerous accounts had been opened under wrong names, or names of persons not related to the University otherwise than by the circumstance of appearing in the imperfect records of Cash, or of other transactions in which they were concerned, not as principals, but as agents for the occasion. In some instances the same person had been designated by quite different names; (vide Appendix, Report of Messrs. McKenna and Quaife;) in others, a number of persons had been concluded as having proper claims to appear in distinct accounts, but were ultimately discovered to stand connected with the same account in the inter-relation of transference of lots or parts of lots from one to another. The payments made by the transferee had been placed to his own credit, instead of being put to the credit of the account of his predecessor, between whom and the former an agreement had perhaps been duly entered into, that the arrears due to the College should be against the land, and

be liquidated by the purchaser. Frequently the same lot of land was found to have, in the course of years, passed through several hands; thus multiplying the confusion of accounts and names. Besides these difficulties, there were found very many others tending to embarrass and perplex the accountants. Sometimes discoveries were made of cash entries in the higher books which had not been met with in the corresponding or in any anterior period of the subordinate or elementary books; but in the course of the next or some subsequent year's compilation, this elementary record would sometimes turn up, thus presenting the strange anomaly in book-keeping, of the introduction of a fact into its ultimate place of condensed record, before having been noted in any other place. (Vide notes of Mr. Rogers, which apply to the anterior period, as well as to that during which he acted as chief accountant.) Irregularities, such as these, could never have occurred in an establishment conducted on correct commercial principles.

It is impossible for the Commissioners to convey any adequate idea of the multitudinous and perplexing causes of embarrassment by which their work has been throughout retarded; and even the Commissioners themselves, though dogging every step of their assistants, and urging their progress with almost unfeeling exaction, can have but a faint conception of the toil and harrassing drudgery expended on the eduction and confirmation of the accounts which they now surrender, with no ordinary pleasure of acquittance, to those most deeply interested in the final result.

The work which has been performed under the Commission cannot be designated as one of mere inquiry; nor can the Report which the Commissioners now render of the result of their labours be regarded as consisting merely in the formal summary herein presented. The business transactions of a wealthy corporation, extending over a period of twenty-two years, have been unravelled and brought from a state of unintelligible complexity and confusion into a proper business shape. Five large Ledgers of the Commission, embody the entire accounts of the University; and every account in these has been subjected to the most rigid scrutiny which the approved principles of modern practical book-keeping, carried out by well qualified and intelligent accountants, could suggest. The condensed ultimate records of the Ledger entries represent the more extended details exhibited in the Journals: and the latter stand connected with subordinate books of accounts of various denominations, as Rent, Sales, Interest. The calculations and research required for the subordinate books were multitudinous and intricate, and required untiring industry and the closest attention on the part of the accountants.

The numerous checks to which the whole work has been subjected, primarily as a protection against discrepancies and errors, and subsequently for the detection of those which, in the ordinary course of accounts, were to be expected, have placed the ultimate accuracy of the footings of the Ledgers beyond all doubt.

As it was found that the system of annual balances, instituted at the commencement, and carried out until the end of the first period, say for twelve and a half years, had now become inexpedient from the great increase in the number of accounts in existence, and the length of time required for the transcriptions and additions, the precautionary checkings for the avoidance of errors, and subsequent tedious and harrassing searchings for trivial discrepancies, added to the fact that the College accounts for each year were interlocked with those of other years, antecedent or following, so that the exhibition of them in separate annual periods could not be regarded as a reliable exposition of the affairs of the institution for the particular portion of time which they purported to represent, the Commissioners, with a view to the more early completion of their inquiry, already protracted beyond their expectations, and from the threatening aspect of the mass of confusion yet to be analysed and reduced to proper order, likely to extend itself to a period which they almost dreaded to contemplate, decided upon embra-

cing the whole of the second period, extending from Col. Wells' retirement to the 1st January, 1850, nearly ten and a half years, in one general account, to be completed in one balance; intending to append to it, for the information of the University authorities, a general summary, which, for all purposes of fiscal administration, would meet their requirements.

It is with much regret that the Commissioners, in giving the present detail of the general course of their proceedings, find themselves called upon to complain of the serious obstructions cast in their way by the University Senate, on two occasions, by which not only the progress of the inquiry has been retarded, but the very continuance and completion of it rendered almost impracticable.

From an examination of the Statute of appointment, it will be perceived that no provision was therein made for the defraying of the current expenditure of the Commission. Whether this defect in the Statute was the result of oversight, or proceeded from an imperfect apprehension of the extent and character of the labour devolved upon the Commissioners, is now unimportant to decide. If it was assignable to the latter cause, which is the most reasonable conjecture, it can be regarded only as proof of the imperfect knowledge which the Council had of the real state of the accounts; and so far from this misapprehension as to the formidable extent of the work, and consequent large expenditure in its completion, being entitled to consideration as a legitimate reason for the discontinuance of the inquiry, the Commissioners have regarded it as a most conclusive proof of the very contrary.

The College Council having become aware that the Commissioners could not proceed with their inquiry without the assistance of competent accountants, who could not be expected to wait for their pay till the close of the work, ordered advances of cash to be made by the Bursar, from time to time, to meet the current requirements of the Commission. No difficulty was experienced by the Commissioners on this head until sometime after the coming into action of the new University Act, by the provisions of which the College Council was abolished, and a University Senate appointed to take its place. In April, 1850, the Senate, for reasons not explained to the Commissioners, forbade any further payments to be made; and the clerks of the Commission were left without provision until the 7th August following; the accustomed monthly drafts of the Chairman on the Bursar being regularly declined when presented for payment.

The Senate at length changed their course; and the Commissioners were once more enabled to proceed in their labours, without the apprehension of being deprived of the valuable services of their clerks, whose experience in the general work of the accounts rendered their retention both desirable and profitable.

The Commissioners feeling exceedingly desirous to bring the inquiry to the earliest possible termination, pressed forward the work with all possible urgency. The office hours, which had been throughout two hours daily longer than those kept in the University office, or any other public office in Toronto, were increased yet another hour, and every branch of the work was closely superintended. In short, it was impossible for the Commissioners to drive the work forward faster; and they were often almost ashamed of the severity with which they kept their hard-worked subordinates to their heavy labour. In the mean time they were called upon for information as to the probable further duration of the inquiry, and for statements as to various matters of account and fiscal consideration, to which applications they gave prompt attention. The probable further continuance of the Commission was a matter of uncertainty; consequently the inquiry of the Senate on this head was replied to according to the best apprehension which the Commissioners were able to form upon it. The causes of the protraction of the work have already been alluded to: they were well known to several members of

the Senate, and were above the control of the Commissioners, no less than they had been beyond their expectations. The fiscal statements required, related to the comparative income and expenditure of the University, and consisted of two returns: one! showing the aggregate expenditure and income from July, 1839, to the end of 1849; the other shewing the collected income for the respective years 1848 and 1849. The former was prepared in September, 1850, at the request of the Chancellor, conveyed through the Reverend Professor Beaven, who desired to have the information submitted to the Board of Visitation for their guidance in certain matters under consideration; but though Professor Beaven was duly apprized of its completion, within a few days after making the request, the return remained for many weeks uncalled for by the Board of Visitation. The footings of this Return shewed the aggregate expenditure, for the period mentioned, to have exceeded the aggregate income by £10,140 19s. 11d. The second Return, furnished in December, 1850, shewed the excess of expenditure over income to have been, in 1848, £2,942 8s. 6d.; and in 1849, £2,955 11s. 9d.

The Commissioners consider themselves called upon to state the above facts, in order to shew that the University authorities were aware of the advanced state of their work; for it would not have been possible to furnish the returns referred to, had the work of the Commission accounts not been far advanced.

On 17th February, 1851, the Chairman of the Commission informed the Senate, that in consequence of the forward state of several branches of the account-ant work, the Commissioners expected by the end of the current month to be able to dispense with some of the clerks in their service, thus decreasing the current expenditure, and that there was every reason to hope for an early termination of the inquiry.

On the 10th of March the following note, with its enclosure, was received by the Commissioners from the Bursar:—

“ UNIVERSITY OFFICE,
“ Toronto, March 10th, 1851.

“ SIR,

“ I am directed by the Senate of the University of Toronto to transmit for the information of the Commission of Inquiry, a Copy of a Statute having reference to the said Commission, passed at the last meeting of the Senate.

(Signed,) “ A. CAMERON.”

(Copy of Statute above referred to.)

WHEREAS, that inasmuch as the further continuance of the Commission appointed under and by virtue of a Statute passed by the late King's College Council, on the 20th July, 1848, for “ inquiry into all the accounts and other fiscal affairs of this University and Upper Canada College” will be attended with great and unnecessary expenses :

And whereas it was expected and intended that the said Commission should have reported upon all the matter intrusted to them for investigation within three months after its constitution :

And whereas, up to this time, notwithstanding that frequent applications have been made to the Commission, no report has been received; and although it was distinctly stated that a final report should be sent in to this Senate, in November last, at the latest :

Be it therefore enacted, by the authority aforesaid, that the Board of Endowment be authorized, and are hereby required to suspend payments to Commissioners for services performed by said Commissioners, from and after the 1st April next, and on account of salaries of clerks, or any other expenses whatever, arising

or that hereafter may arise by reason of the continuance of said Commission on and after the 1st day of April next, anything to the contrary contained in any University Statute notwithstanding.

A true Copy.

(Signed,) A. CAMERON,
Secretary.

Passed 8th March, 1851.

The Commissioners were at a loss to understand either the meaning or purpose of the above document. Whether the purpose of it was merely to stop the pay of their clerks for the present, or absolutely to prohibit any compensation being made to the Commissioners for the expenditure which they would be forced to incur in completing the inquiry, remains to be explained.

The completion of the accounts in hands of the Commissioners was indispensable; the affairs of the University could not continue to be conducted as in past times; and whether under the supervision of the Commissioners, or of some other deputed authorities, it was absolutely necessary that the work should be consummated. That it could be more speedily, more cheaply, or more correctly, completed by newly appointed persons, entirely unacquainted with the accounts, cannot be believed.

If the time required for the completion of the work has been unexpectedly long, and the expense greater than was anticipated, that is but an additional and irrefragable proof of the necessity which existed for the inquiry.

The Senate, if desirous of ascertaining the causes of the retardation of the inquiry, could easily have obtained every information in the power of the Commissioners to furnish; and if anxious to accelerate the progress of the work, better means might have been found of doing so.

With a strong desire to complete the work in which the Commissioners had been so long engaged, they passed certain resolutions, of which the following are copies:—

Resolved, 1st. "That the Senate of the University having, on the 8th inst., passed a Statute ordering, that from and after the 1st proximo, no further payments be made from the funds of the University, on account of the salaries of clerks in the service of the Commission, or for any other purpose connected with the inquiry in which the Commissioners are engaged, the Commissioners are therefore compelled to discharge all persons at present in their employment.

Resolved, 2nd. "That as the difficulties which the Commissioners have had to encounter, in the prosecution of their inquiry, and by which its duration, despite their utmost efforts to accelerate the work, has been protracted beyond their own expectations and wishes, have arisen from the unparalleled irregularity of the University accounts, and the discrepancy of its records, the Commissioners can see no just grounds for the further retardation of the inquiry by the Senate, in the enactment of the Statute above referred to, especially when, as the Senate has been recently apprized by the Chairman, the work is on the eve of completion.

Resolved, 3rd. "That notwithstanding the obstruction cast in their way by the passage of the Statute above referred to, the Commissioners will, at their own personal inconvenience and pecuniary sacrifice, if required, continue the work and bring it to a close at the earliest possible date.

Resolved, 4th. "That as the Chairman of the Commission, the Hon. Judge Burns, is about to leave this city, for the purpose of attending to his judicial duties, it is expedient that, in his absence, the labours of the Commission be conducted by the resident Commissioner, Dr. Workman, who will take such measures

for the prosecution of the work as may be agreed upon by the Commissioners, or as may, from time to time, by the said resident Commissioner, be found expedient, with a view to the earliest possible completion of the inquiry."

On 31st March the Commissioners dispensed with the services of three of their clerks whose work had been brought to a close. From that date down to the present, the inquiry has proceeded satisfactorily, the Commissioners paying the wages of the assistants and other charges out of their own pockets, and employing additional hands when required.

The servants of the University appear to have been better informed as to the meaning of the Statute of the 8th March than the Commissioners were; for, on the day on which that Statute came into operation, 1st April, the books of the University required by the Commissioners were refused by the Bursar, to the messenger who usually carried them to and from the office. The visiting Commissioners being apprized of this refusal, addressed the Bursar the following letter:—

KING'S COLLEGE COMMISSION ROOMS,

Toronto, 1st April, 1851.

To A. CAMERON, Esq.,
Bursar, Toronto University.

SIR,

The Commissioners of Inquiry into the affairs of King's College and Upper Canada College having resolved to continue their investigations as intimated to you, for the information of the Senate of the University, in the copy of resolutions passed by the Commissioners on 22nd ultimo, and forwarded to you by the Secretary of the Commission, I beg to state that by virtue of the Statute of appointment, bearing date the 7th of August, 1848, access to the books, papers, and documents of the institutions above named, is desired by the Commissioners; and I have to request that you will, in conformity with the provisions of the said Statute, furnish the clerks at present employed under the Commissioners, Messrs. Angus McIntosh and T. McKenna, or either of them, or to their proper requisition for the same, all such books, papers or documents, as they or either of them may, from time to time, as long as they continue in the service of the Commission, call for, whether personally or by requisition per messenger; and all such other information, generally, as by virtue of the said Statute the Commissioners are empowered to demand.

Mr. McIntosh will wait on you with this communication, and will require the following books, viz:—

Private Ledgers, 1 and 2.
Rough Cash Books, 1, 2, and 3.

(Signed,) JOSEPH WORKMAN, M.D.,
Visiting Commissioner.

The visiting Commissioner instructed Mr. McIntosh to take notice of the Bursar's verbal reply to the above communication, and at the same time to ask for a written reply. Mr. McIntosh's statement of the verbal reply is as follows:—

Mr. Angus McIntosh's Report to the visiting Commissioner, of the verbal reply of the Bursar to the letter of the Commissioner of 1st April, 1851, requiring certain books for the use of the Commission:—

I waited on Mr. Cameron with Dr. Workman's letter, who, on reading it, shook his head, exclaiming, "that will not do,"—"I can't do it." I told him that the recent Statute passed by the Senate only stopped the supplies, but did not prevent the books of the office from being given for the use of the Commissioners. His reply was, that he considered that the books were not to be given, and that he could not give them without an order from the Senate. I asked him for a written

reply, which he promised to send down. I then asked him for a verbal one in the mean time, as Dr. Workman intended to send a telegraphic despatch to Mr. Justice Burns; that they had given the matter the most serious consideration, and were resolved to act on it. His reply was that the fault was not his; that the Commissioners had received every accommodation the office could afford; and that he looked upon the recent Statute as entirely abolishing the Commission of Inquiry, as the Commission was not appointed by act of Parliament, but by a Statute passed by the late Council of King's College. I replied that I understood the nature of the Statute very well, and in the mean time would consider his verbal reply as official, to which he assented, and stated again that he could not give the books without an order from the Senate.

(Signed,) ANGUS McINTOSH,
Clerk Com. of Inquiry.

April 1st, 1851.

The following is a copy of the Bursar's written reply:—

UNIVERSITY OFFICE,
Toronto, April 1st, 1851.

SIR,

In reply to your letter of this date, I beg to state for the information of the Commissioners of Inquiry into the affairs of King's College and Upper Canada College, that without authority from the Senate of the University of Toronto, I cannot permit access to the books, papers, or documents of those institutions by any of the clerks employed by the Commissioners. I will submit your letter to the Senate at its next meeting.

(Signed,) ALLAN CAMERON,
Bursar.

JOSEPH WORKMAN, Esq., M.D.,
Commissioner.

Whatever might be the true meaning of the Statute of suspension of payments, or the determination of the Commissioners on the premises, the chief fiscal officer of the University would seem to have interpreted it to mean a suspension of the Commission entirely; for though the stoppage of the money supplies could not arrest the inquiry, the withholding of the University books was likely to be more efficient.

The visiting Commissioner having duly weighed the merits of the case, addressed the following communication to the Chancellor of the University, the Hon. P. B. De Blaquièrre:—

KING'S COLLEGE COMMISSION ROOMS,
Nelson-st., Toronto, 2nd April, 1851.

The Hon. P. B. DE BLAQUIÈRE,
Chancellor of the University of Toronto.

SIR,

The Commissioners of Inquiry into the affairs of King's College and Upper Canada College, were, on the 10th ultimo, furnished with an authenticated copy of a Statute of the University of Toronto, passed by the Senate on 8th, forbidding any payments to be made by the Board of Endowment, from and after the 1st instant, on account of the current expenditure of the said Commission.

The Commissioners having given to the said Statute their most careful consideration, came to the conclusion that the only practical reference which it could have, or which they were warranted in supposing it to have been intended to have, was the suspension of the usual monthly supplies previously granted by the College Council and the Senate for the purpose of enabling the Commissioners efficiently to perform the duty assigned to them by the Statute of appointment.

The Commissioners may have their own opinion as to the legitimacy of the course of action adopted by the Senate, in the passing of the Statute of suspension of payments, the operation of which, under other circumstances than the immediate approximation of the close of their work, must necessarily have brought their investigation to a premature termination ; but, after due deliberation and careful reference to the several clauses of this Statute, and to the provisions of the Statute of appointment, they were unable to perceive that they stood relieved from the responsibility assumed by them in undertaking the duties imposed on them by the latter, the repeal of which has not, as yet, been intimated to them.

It is possible that the framers of the Statute of suspension of payments may have regarded it as more comprehensive in its operation than the Commissioners apprehend it to be, for the Commissioners are constrained to admit, that in its legal technicality and grammatical structure, it is a document of anomalous character. The Commissioners were not, however, warranted in the conclusion that it was intended to repeal a preceding Statute to which no express reference is made, either in the preamble or the enacting clauses, and in accordance with this conclusion they decided on continuing and completing their inquiry, even at their own personal inconvenience and pecuniary sacrifice ; sustained by a consciousness of their integrity in their past labours, and their well-grounded hopes of bringing the work to an early termination.

I herewith beg to enclose for your more convenient consideration, as the highest officer of the University, a copy of four resolutions passed by the Commissioners on 22nd ultimo, and of the Statute of appointment of the Commission and suspension of payments, on its behalf.

I also enclose a copy of a note addressed by me, as visiting Commissioner, yesterday, to the Bursar of the University, in consequence of his previous verbal refusal to furnish certain books, and of that officer's replies to the same ; from which you will perceive that the provisions of the Statute of appointment of the Commission have been violated by the Bursar, who has taken upon himself to give an interpretation to the enactments of the Statute of suspension of payments, of which the Commissioners are well satisfied they are not legally susceptible.

I therefore formally complain to you, on behalf of the Commission of Inquiry, of the disobedience shewn by the Bursar to the Statute of the University appointing the Commission, and investing the Commissioners with power to demand access to all books, papers, and other documents belonging to King's College or Upper Canada College ; and I most respectfully solicit your early intervention for the removal of the obstruction to the progress of the inquiry caused by the illegal conduct of the Bursar, as the Commissioners, from the present advanced position of their work, must either have the required information immediately, or close their accounts without it, and report the facts of the case as they stand.

(Signed,) JOSEPH WORKMAN, M.D.,
Visiting Commissioner.

To the above communication, the Chancellor forwarded the following reply :—

Yorkville, April 3rd, 1851.

SIR,

I beg to acknowledge the receipt of yours of the 2nd inst., with its enclosures, from No. 1 to No. 6 inclusive, and in reply to state that I will cause the same to be laid before the Senate of the University at their next meeting on the 5th instant.

(Signed,) P. B. DE BLAQUIERE,
Chancellor.

JOSEPH WORKMAN, Esq., M.D.,
Visiting Commissioner, K.C. Inquiry.

The Commissioners were, during the withholding of the books by the Bursar, obliged to employ their clerks on such work as could otherwise be proceeded with.

On the 8th April, the Bursar addressed the following note to the visiting Commissioner:—

UNIVERSITY OFFICE,
Toronto, April 8th, 1851.

SIR,

I am directed by the Board of Endowment of the University of Toronto and Upper Canada College, to transmit for the information of the Commissioners of Inquiry, the following copy of a minute of the Board, at a meeting held on the 7th instant:—

“The Bursar and Secretary having laid before the Board a communication from Dr. Workman, on the subject of access by the Commissioners of Inquiry to the books of the University and U.C. College, and his answers thereto, declining to furnish such access without a reference to the Senate:

“Resolved, That the Bursar and Secretary do inform Dr. Workman that the Commissioners of Inquiry may have access to the books required in the same manner as before the passing of the recent Statute of the Senate, but otherwise subject to its provisions.

(Signed,) “ALLAN CAMERON,
“Bursar and Secy.”

It is due to one branch of the University authorities to state that the Commissioners learned that the Bursar had received verbal instructions from the Board of Endowment, several days prior to the above communication, to furnish the books. It may not be uncalled for in this place to state that the Commissioners were invested by the Statute of appointment “with full powers and authority to send for and examine such of the officers and members of the University, and of Upper Canada College as an appendage to the same, and also all such clerks and servants of them or either of them, and generally, all such persons in the service or employment of both or either of the said institutions as such Commissioners, or the majority of them, shall think expedient or necessary for the purposes of such inquiry; and all such officers, members, clerks, servants and persons so employed shall, and they are hereby required to communicate to such Commissioners, or the majority of them, all the information in their power touching or in any way concerning the subject of such inquiry, and moreover produce and shew to such Commissioners, or the majority of them, on their requisition, all such Books, Papers, and Records, or other matters as the said Commissioners, or the majority of them, shall or may from time to time think necessary or useful,” &c., &c. (See Statute of Appointment.)

The Commissioners, in consideration of the inconvenience to the clerks and other officers of the University, and the interruption of office business which might be caused by the exercise of the full powers above detailed, abstained from every procedure which appeared to them likely to lead to such results, or which might be disagreeable to the persons over whom they had been authorized to exert their control; nor did the Commissioners permit their clerks to keep out of the hands of the University officers any books presently required in the University office, but instructed them to deliver them up, or send them by the Commission messenger, whenever called for; so anxious, indeed, were the Commissioners to avoid every cause of annoyance of this sort, that they had a great amount of work done at the University office, with much inconvenience and considerable loss of time, rather than keep the books of the establishment beyond immediate access to the University officers; and very frequently the most important branches of the Commission accounts were interrupted in their progress by the withdrawal of the books in hands.

The Commissioners, in justice to the officers and clerks of the University, have much pleasure in stating the foregoing refusal of the books was the only instance in which a compliance with their requisition was not promptly met; and there was only one other instance in which a servant of the institution neglected to notice the call of the Commissioners for information, which was on the part of a Mr. Thomas Young, who had, for a number of years, enjoyed the office of University Architect, with a salary of £200 a year.

On 5th January, 1849, the Commissioners addressed to Mr. Young fourteen questions, requesting his attention to the same; but they have not yet been honored with Mr. Young's replies. (Vide Appendix.)

In some instances the University officers, though duly noticing the request of the Commissioners for information, did not seem well prepared to furnish it.

The following is a remarkable case of this sort:—

The Commissioners having had their attention drawn to the circumstance that the University Cash-book, kept in Dr. Boys' Bursarship, presented some anomalous features requiring explanation, submitted the following query to the Bursar, A. Cameron, Esq., on 14th April, 1851:—

“Were the entries in the Cash-book of King's College regularly made from day to day, coincidentally with the transactions: and were all the cash transactions regularly recorded in such books? Or were portions of the Cash-books, extending over some period of time, occasionally compiled from some other daily records?”

The following is Mr. Cameron's reply to the above:—

“I beg to state, for the information of the Commissioners of Inquiry, that of my own knowledge I am unable to answer the query contained in your letter of the 14th instant.

(Signed,) “A. CAMERON, Bursar.”

It is singular, that a gentleman who had acted as chief accountant in the University office for upwards of four years, and had recently been preferred to the Bursarship, should not have been able to answer the question submitted to him by the Commissioners.

For the general politeness and prompt attention which the Commissioners, throughout their investigation, have experienced from the officers and servants of the University; but more especially from the President, the Rev. Dr. McCaul, and the late Bursar, Dr. Boys, they most cheerfully avail themselves of the present opportunity of expressing their grateful thanks. It is also an agreeable though melancholy duty to the undersigned, who have been spared to bring the labours of the Commission to a close, to record their high sense of the devotion to the best interests of the University manifested by their late lamented colleague, John Wetenhall, Esq., M. P. P., whose industry and zeal, in the discharge of his duties as one of the Commission of Inquiry, will entitle his memory to the lasting respect and consideration of the institution which honored him with its confidence.

The Commissioners have extended these prefatory details to much greater length than they could have desired; but the position which they have occupied during a considerable part of the period of their inquiry has been of a peculiar character, and has appeared to them to justify, if not to demand, such a detail of facts as they have here endeavored to give. They have never doubted that when the true nature and extent of their labors shall have been fully understood, a proper estimate of its value and importance will be entertained; and that none will, in the end, more highly appreciate their work than the officers and authorities of the University. Relying, therefore, with the utmost confidence on the final approval of their entire conduct, they now submit the following statement of the leading facts which have come under their observance and appear to call for notice.

The attention of the Imperial Government appears to have been directed, at an early period in the history of Upper Canada, to the subject of general education; and a munificent appropriation of lands from the public domain was made by the Crown, for the support of common schools and other institutions of learning.

In 1798 a grant of 549,000 acres was, at the instance of the Provincial Legislature, placed at the disposal of the local authorities, for the purpose of yielding an adequate revenue for the maintenance of various educational establishments, including a University. (Vide Rev. Dr. Strachan's Report—Appendix.)

Of the above land endowment, 190,573 acres were, up to the year 1826, assigned to (or disposed of by) a public body, known as the Board of General Education, the proceeds having been, as the Commissioners believe, applied to the support of Common and Grammar schools; but the low prices obtained at this period of Canadian settlement for the public lands no doubt rendered the fiscal returns comparatively slender, as we are informed in the report of the Rev. Dr. Strachan, above referred to, that in 1826 there were in Upper Canada no more than three hundred and fifty Common Schools, and eleven District or Grammar Schools; the former having a regular attendance, estimated by this Reverend gentleman at 8000 scholars, and the latter about 300.

The residue of the grant of 1798, amounting to 358,427 acres, appears to have been regarded by the framer of the Report above mentioned, as well as by the Lieutenant Governor for the time being, as properly constituting that portion of the Royal gift which had been intended for the support of the contemplated University. His Excellency, Sir P. Maitland, in December, 1825, in a despatch to the Colonial Secretary, Earl Bathurst, (See Appendix,) suggested the propriety of an exchange being made by the Imperial Government of all the unalienated lands known as the Crown Reserves, occupied under lease, for an equal quantity of the above 358,427 acres of school lands, in order to ensure the immediate establishment of a University, by the substitution of valuable and saleable lands, as its endowment, in place of those at command, "a considerable portion of which was not of the first quality," and lay "in tracts remote from settlements." (See Despatch as above.)

The Crown Reserves above alluded to, were estimated by His Excellency at 200,000 acres, and worth, on the average, ten shillings per acre. (See "Report," Appendix.) The Rev. Dr. Strachan, in the following year, 1826, estimated these Reserves at 229,000 acres, and worth "ten shillings, Provincial currency, per acre." According to the Deed of Endowment of 3rd January, 1828, the quantity of land conveyed to the University from the Crown Reserves was 225,944 acres; which, however, by certain errors of measurement and prior alienations which were subsequently discovered, was reduced to 223,538 $\frac{3}{4}$ acres.

On 31st May, 1828, before any sales had yet taken place, the College Council, as appears by the following minute, fixed the minimum price per acre at twenty shillings:—

"Resolved, That no lot be sold for less than one pound per acre. That the terms of payment be 1-10th down, and 1-10th with interest annually, so that the transaction be finished in nine years."

On 30th Sept., 1830, the Council, in a Report submitted to His Excellency the Lieutenant Governor, state the value of the University lands to be "nearly £100,000;" but though they inform His Excellency that they "have agreed to sell their possessions at a fair valuation," they omit to mention the minimum price fixed on by them, on 31st May, 1828. (See Min. Book, Vol. 1, pp.171-2.) The Council valued the annual rental at "less than £1000 per annum." This was very much under the actual amount. It must have been at least £3000. (Vide

Crown Schedule.) The average price on the whole of the Sales, say 134,057 $\frac{3}{10}$ acres, up to 31st Decr., 1849, has been £1 4s. 3 $\frac{1}{2}$ d. per acre.

It is therefore manifest that the lands bestowed upon the University as an endowment, were of greater value than the Council seemed desirous to represent them to be; and that, under judicious management, they would have afforded a most ample support to the institution which they had been destined by the Royal donor to uphold.

In addition to the landed endowment above mentioned, His Majesty was pleased to order that £1000 sterling, per annum, be paid into the funds of the University by the Canada Company during the remainder of the term of their agreement, (which was then understood to be about 16 years,) to constitute a fund for the erecting the buildings of the institution. (See Despatch from Earl Bathurst; March, 1827.)

Of the lands constituting the difference between the 358,427 acres remaining of the grant of 1798, and the 225,944 acres conveyed from the Crown Reserves to the University, in exchange for an equal quantity of the former, the records of the University, so far as the Commissioners have been able to discover, afford no information. This difference amounts to 132,483 acres; and by reference to the Report of the Rev. Dr. Strachan, before noted, the suggestions of which were approved of by His Majesty, it is evident that the whole of the 358,427 acres referred to were regarded as appertaining to the University. It is probable that the founders of the institution and the College Council were so well satisfied with the obtainment of the less quantity of land of much higher value than that given in exchange, that they deemed it inexpedient to press the claims of the University to their legitimate extent.

The Crown Reserves thus converted into the University endowment, consisted of lands situate in various parts of Upper Canada, in actual or nominal occupation, under lease, at rate of rental fixed by a certain scale established by the Provincial Government; and a large proportion of the lots were in an improved or cultivated state. The following statement of the quantities in the respective districts will sufficiently indicate the value of these lands, so far as their location is concerned:—

In the Eastern District,.....	4,350	acres
Do Ottawa do	3,390	do
Do Johnstown do	13,342	do
Do Bathurst do	1,868	do
Do Midland do	30,628	do
Do Newcastle do	36,729	do
Do Home do	54,048	do (should be 54,053)
Do Gore do	39,146	do
Do Niagara do	5,137	do
Do London do	34,481	do (should be 34,489)
Do Western do	2,825	do
Total.....	225,944	acres. (should be 225,957)

From the above details it will be observed that no less than 195,032 acres of the University endowment, or nearly nine-tenths were situate in the five richest districts of Western Canada, viz:—Midland, Newcastle, Home, Gore, and London. Never, perhaps, in any age or country, was so princely a domain dedicated to the great purpose of education; and had the most ardent friends of collegiate institutions in this young country been granted the privilege of selecting from the public lands the most valuable and accessible which the entire Province offered, they could not have made better choice.

Many of the tenants in occupation of these lands had held their lots under lease from the Crown from an early period in the settlement of Upper Canada, at a yearly rental varying with the length of time which had transpired from the date of grant. As the improvement of the lands was supposed to advance with the lapse of years, the leases were constructed for three terms of 7 years each; and the rent was increased in an ascending ratio, so as to correspond with the increasing means of payment of the lessees. It appears, however, from an inspection of the Crown Rents accounts, so far as the Commissioners have had opportunities of noticing them in the University accounts and records, that this department of the Crown revenues had been administered with extreme remissness; the payment of rents, and the renewal of leases, seem to have been matters of simple option on the part of the occupants of lands; and all who chose to avail themselves of the forbearance of the proprietor as a sufficient reason for evading payment, and holding their farms by natural right, found themselves perfectly safe in doing so.

It must be apparent that mismanagement of this nature, on the part of the Crown, could not fail to prove most detrimental to the interests of its successor, the University. Many of the tenants had probably ceased to regard themselves as longer under any obligation to pay the annual rents; and not a few may have believed that the original covenant was a mere matter of form, and that it never had been the intention of the proprietor to ask for, much less to enforce, payment. Rents remained unpaid, and unasked for; leases expired, and renewals were unsought for; the lands were improved or pillaged, or remained in their wilderness condition, according to the natural course of events; and the relation of landlord and tenant was allowed to become an obsolete fact, unless in those instances in which the proximity to the Seat of Government or a more than ordinary tenderness of conscience on the part of the occupants, conduced to its perpetuation. A rent-roll thus negligently managed, certainly called for no trivial vigilance in the successor to the estate; and even under the most judicious and active administration, it was impossible but that much loss and inconvenience should be the consequence of the defective fiscal discipline which had obtained under the previous ownership.

Had a good system of management been established and kept up by the Crown, it is more than probable that it would have descended to the University. Unfortunately the model left by the former was the worst which could have been followed; and the early authorities of the institution do not appear to have been very active in the devising of a better. If the lands had come into the possession of the University as a well ordered and carefully managed estate, the accruing annual revenue would have been so large that the alienation of the property, by a system of sales on fee simple, would not only have been deemed uncalled for, but would have been regarded as an unwise course of policy.

An examination of the annual cash returns from the rent account during the first six or seven years of possession by the University, suffices to shew the actual position of the rental administration at this time. Those tenants who chose to offer payment became known to the officers of the institution; and their names then first appeared in the imperfect accounts kept. The payments for rent in 1828 were, with one exception, received from purchasers; being for arrears due by them on the lands sold to them. In succeeding years, the rent collected was either from purchasers or from tenants at no great distance. Those who neglected or avoided payment remained unknown to the establishment; and found the new proprietor no less indulgent than had been its predecessor. This state of things was probably not injurious to the community; but it was very detrimental to the interests of the University. It is not to be supposed that the managers of the estate were totally heedless or ignorant of the great disadvantages under which their trust suffered; but though they may have desired a better system they did not establish it, or they deferred its adoption until the accumulated embarrassments which always press

upon those who entrust their affairs to persons devoid of experience and business habits, rendered the work too formidable an undertaking to be entered upon without effecting changes of incumbency which they probably did not feel disposed to carry out.

The entire history of the University endowment and its administration, as it has been gathered by the Commissioners from the accounts and records of the institution, is but a continuous demonstration of the fatal results of persisting in a defective system of accounts. It would be absurd not to suppose that in any country constituting a portion of the British Empire, but more especially in a colony enjoying the privilege of representative government, a period must arrive when a full exposition of the fiscal management of an institution of such great public importance, and endowed so richly from the lands of the Crown, would be demanded. The institution of the present Commission of Inquiry was not a matter of choice but an act of imperative necessity; and now that the Commissioners have arrived at the close of their labours, their chief surprise is that the work allotted to them should have been so long deferred. The labours of the Commissioners have not consisted in an examination or rectification of the University accounts, but in the construction of them from materials of the most confused and perplexing character. Had the inquiry been instituted at an earlier date, and the accounts of the University reduced to a state of business intelligibility, so that its fiscal affairs could have been so thoroughly understood by its authorities and officers as not only to enable them at any moment to submit clear statements to the public, but also to prompt them to an earnest desire to afford all such information, it is difficult to say to what extent the interests of the institution would have been benefitted thereby.

OF THE GENERAL MANAGEMENT OF THE UNIVERSITY AFFAIRS.

FIRST PERIOD: JANUARY, 1828, TO JULY, 1839.

The Royal Charter of Incorporation, bearing date 15th March, 1827, vested the government of the University, and the management of all its affairs, in a Council consisting of nine members. The following extract will indicate the structure of the Council, as well as the intention of the Sovereign with reference to its denominational character:—

“And we do hereby declare, ordain, and grant, that there shall be, within our said College or Corporation, a Council, to be called and known by the name of the College Council; and we do will and ordain that the said Council shall consist of the Chancellor and President for the time being, and of seven of the Professors in arts and faculties of our said College; and that such seven Professors shall be members of the established United Church of England and Ireland; and shall, previously to their admission into the said College Council, severally sign and subscribe the Thirty-nine articles of Religion, as declared and set forth in the Book of Common Prayer; and in case at any time there should not be within our said College seven Professors of arts and faculties, being members of the Established Church aforesaid, then our will and pleasure is, and we do hereby grant and ordain that the said College Council shall be filled up to the requisite numbers of seven, ex-

clusive of the Chancellor and President for the time being, by such persons being graduates of our said College, and being members of the Established Church aforesaid, as shall for that purpose be appointed by the Chancellor for the time being of our said College; and which members of Council shall in like manner subscribe the Thirty-nine Articles aforesaid, previously to their admission into the said College Council." (Min. Book; Vol. 1. pp. 5-6.)

The temporary government of the University, previous to the appointment of Professors, was provided for by another clause of the charter which empowered the Chancellor "to appoint seven discreet and proper persons, resident within the Province of Upper Canada, to constitute jointly with him, the said Chancellor and the President for the time being, the first or original Council."

The charter established Five as the quorum of Council, in all lawful meetings thereof, giving to the presiding officer the right of voting with his colleagues, and an additional or casting vote in case of equality of votes.

That a governing body constructed on the exclusive principles set forth in the preceding provisions, which were strictly adhered to in the nominations to the original Council, should manage the endowment and direct the affairs of a great Provincial institution, so as to give unexceptional satisfaction, was not to be expected; more especially in a British Province, which, even at this early period, contained a great variety of religious sects, some of which were formidable alike in numerical strength and in their antagonism to the established religion of the mother country, and were destined to receive large accessions to their numbers from the continual ingress of new settlers, whose habits of thought and opinions on the subject of church government were not likely to be of a more tranquillized character than those of the earlier colonists.

No fact stands more clearly established in the history of corporations than that the surest guarantee for their fiscal rectitude, and administrative correctness, is found in the scrupulous supervision of all their proceedings by the public. Men, in their individual capacity, and in the management of their own private affairs, seem to be guided by rules of conduct widely different from those which they appear to acknowledge when acting in combined numbers; and if this is observed, even in organizations whose proceedings are public, it is not surprising that serious errors may be committed by those who are not subjected to any censorship.

The College Council, at so early a date as February, 1830, manifested a repugnance to the submission of its fiscal affairs to the Provincial Legislature. The following extract from the Council minutes will show the views entertained by the body on this subject:—

"The attention of the Board was called to the circumstance of an application made by the House of Assembly to His Excellency the Lieutenant Governor, for information relative to its funds and the expenses incurred; and it was decided that the following communication should be transmitted to His Excellency:—

"In transmitting, at Your Excellency's desire, this statement of the funds of King's College, and the expenses incurred, thereby affording information upon those subjects on which the Council have the least reason for wishing reserve, they nevertheless deem it proper thus early to solicit Your Excellency's consideration of a question which may in time become important, namely, how far the Legislature can regularly assume a right to inquire into the financial or other concerns of an institution resting wholly on Royal foundation, and deriving neither privilege nor aid from any other quarter.

"Any discussion or difficulty upon this question may lead to perplexing results; and the Council feel that it is but prudent to shew that they are not insensible to

the embarrassment that may then be found to have been created by repeated acquiescence.

“In offering this observation the Council desire not to be understood as advancing an objection to a compliance with the request for the information which is now placed in Your Excellency’s possession.”

The College Council, in alleging as a ground of their exemption from the necessity of furnishing to the Legislature statements of the financial affairs of the University, the fact of its “resting wholly on Royal foundation,” seem to have overlooked the circumstance that the institution was established by Royal charter, not that it might thereby be exempted from this salutary legislative supervision, but “to give it dignity, and enable it to confer academical honors and degrees, according to the forms established in the English Universities.” (See Appendix; Dr. Strachan’s Report.)

The Commissioners are unable from the University records to state whether repeated applications for information, such as that above referred to, were made by the Legislature. It is very certain that the annual rendering of returns, based on a correct and simple system of accounts, would have contributed materially to the safe-working of the institution in its financial concerns; and why the Council should have evinced any reluctance to furnish the information desired must be a question of difficult solution. The Council—which could have no purpose to serve in demurring to the demands of the Legislature, save the prudent assertion of the privileges and independence of the University, as pertaining to it by virtue of its Royal charter—enunciated in their remonstrance against the principle of legislative interference, a doctrine which in after years exhibited a pernicious influence; and to which, it is to be feared, may be traced many of those errors and defalcations which subsequently injured both the character and the interests of the institution. That an exposition of the University accounts must some time have become public, ought to have been considered in the first instance: when, at length, an investigation into the fiscal condition of the institution was enforced by the highest authority in the Province, the fact was rendered apparent that the supervision of the Council had been but nominal, and that the direction of the funds, and very probably the entire management of the estate, had been left in the hands of the Bursar.

The Commissioners can well understand the embarrassment which would necessarily have been produced in the operations of a corporate body, the affairs of which were thus conducted, by repeated acquiescence in the demand made by the Legislature in 1830; and they cannot more pointedly exhibit the grounds of their conviction on this head, than by a reference to the questions addressed by them to the late Bursar, Dr. Boys, under date 16th August, 1848, and to that officer’s replies to the same as set forth at length in the Appendix. (See Appendix.) From these replies it is apparent that the leading elementary book of every financial or common business establishment was unknown in the University office. The absence of this essential record of the current cash transactions of the University led the Commissioners to the propounding of the first of the three queries above referred to; and the reply of Dr. Boys conveyed to them the information that he was not aware of the existence of any regular Cash-book for the period of Col. Wells’ Bursarship. Above £80,000 of cash had, during this period, been received, and £55,000 disbursed; yet the College Council seem to have been totally ignorant of the mode in which the cash transactions were recorded, and about 97,000 acres of the endowment had been sold, apparently under the sole discretion of the Bursar. (See answer of Dr. Boys to Question 3rd, above referred to, and General Summary.) The result of the investigation into the accounts of the University, conducted by T. C. Patrick, Esquire, and closed in July, 1839, showed that the Bursar held in his own hands a balance of Cash of more than £13,000. (The accounts of

the Commissioners, as will be noticed in another place, show the actual amount to have been considerably more than this sum.) This money, instead of having been duly lodged in the bank, at the credit of the University, for safe-keeping, or invested by the Council in productive securities, had been used by the Bursar himself, in various private speculations, chiefly consisting in loans to various borrowers, some of whom, the Commissioners believe, had been unsuccessful applicants for the like favor from the College Council itself. (See Council Minutes, Vol. I., p. 219, 12th Nov., 1836.)

Col. Wells, in liquidation of the balance appearing against him in July, 1839, tendered to the University mortgages and other securities to the amount of £7,497 12s. 6d.;—the dates of the loans for which these securities had been taken by him, are not stated, consequently no definite conclusion can be formed as to the time during which he had derived interest from them. He states explicitly that interest was charged to the borrowers in consideration of the accommodation afforded, though not regularly collected or recorded. The following extract from his letter places this fact in a clear light:—

“In anticipation of being called upon to state what amounts of interest I may have received from any of the parties to whom I have advanced moneys from time to time, from the College funds, I can, upon my solemn oath, declare that I have kept no memorandum of the transactions. In almost all the instances the interest was never charged until the final settlement, when the security was given, and it was not then paid, but added to the sums that had been advanced, and thus included in the settlement; but even if I had once kept such memorandums, they would not now be forthcoming; for when the rebel McKenzie, with his party, had possession of the adjoining lot to Davenport, during the outbreak in December, 1837, and threatened to take possession of that also, and make me prisoner, I hastily destroyed a mass of papers, many of which I now deeply regret the loss of.”

Col. Wells very naturally anticipated that the College Council would call upon him to give some account of the interest which he had derived from the University funds used by him in private speculations. The Commissioners have not, however, found that any charge on account of this interest was ever made by the Council against Col. Wells; and although this gentlemen frankly informed the Council that many of the securities offered by him, represented both the principal, abstracted from the University funds, and the interest which had accrued therefrom, and which of course should have been passed to his debit as being properly a portion of the revenues of the institution, yet no deduction was on this account made from the gross amounts in those cases in which these securities were received in transfer by the University, and passed to the credit of Col. Wells, as so much in payment of his declared default in 1839.

It is impossible to estimate correctly the loss suffered by the University from the manner in which the Council settled this account; but assuming that the funds were loaned out as fast as they became available, which is a legitimate inference from the Bursar's statements, the interest lost to the University was probably not less than £1,000.

The facts above detailed afford proof of the pernicious results of the absence of a strict public supervision over the proceedings of the Council, to whom was entrusted the control and management of the University endowment. The funds were allowed by the Council to lie unproductive, and provided the Bursar handed over his balance, when called upon to do so, the revenues of the institution could not be said to have been decreased by the use to which they were, in the interval, put by the Bursar. The majority of the Council were entirely ignorant of the footings of the Cash account; a fact not at all surprising when it is remembered that the Bursar himself was ignorant of them. No Cash-book was kept. A few

small books, usually carried by the Bursar on his own person, contained the current fiscal records of the University. The Council met, as a matter of form, from time to time, to approve of the acts of their chief officer, who, left entirely to his own guidance, discharged the various and onerous duties of his office with general satisfaction to those who had transactions with the University, and might, under other and better direction, have acquitted himself with credit and advantage.

The errors of Col. Wells' Bursarship are not so much chargeable against himself as they are attributable to the defective administration of his superiors. Col. Wells was not, by profession, an accountant; and his appointment to the office must have been decided on by the Council upon other considerations than those of his competency and experience.

The Commissioners have found, among the account books of the University kept during this period, certain compilations, designated abstracts, in which periodical statements of the financial affairs of the institution, from time to time, are set forth. The abstracts were apparently prepared for submission to the Council, as reliable expositions of the Cash transactions and of the assets of the University. The Council may have regarded them as sufficient indications of the correctness of the accounts; but commercial men consider intermediate statements of little service unless corroborated by the test of annual or periodic balances. The check by periodic balances was, however, no part of the University system of accounts, either in the period of Col. Wells' Bursarship or subsequently; nor indeed could it be, for when accounts are kept by single entry, and that, too, of an anomalous and complicated character, the construction of a balance-sheet is out of the question. Double entry, with regular periodic balances, is designed for the prevention and detection of errors: Single entry, though not intended for the concealment of errors or fraud, may, nevertheless, serve this purpose.

The Commissioners must remark, in closing their brief review of this period of the general management of the endowment, that, with the exception of the unfortunate derangement of the Cash transactions referred to, and the perpetration of a number of fraudulent acts by a clerk in the Bursar's office, they have found the accounts, in the main, less confused than those of the second period; a circumstance which may be attributed to several reasons, among which may be mentioned the limited range of business transactions in the first period as compared with those of the second; the greater uniformity of action of the original Council, and the devolving of the management almost exclusively upon the Bursar; the exemption of the Bursar from those frequent calls which, in the second period, were made for information on a great variety of subjects of an intricate nature, and which required much time for their preparation, though they were often of little practical value when obtained, and certainly caused much confusion in the office, and suspended other more important labors; and lastly, the impossibility of keeping, with clearness and simplicity, under the established system of single-entry, a large number of new accounts having inter-relations unknown in those of the first period, and, consequently, being still more unsuited to a defective system of book-keeping.

SECOND PERIOD: JULY, 1839, TO JANUARY, 1850.

The general management of the University affairs, in the second period of the inquiry of the Commissioners, or that intervening between the close of Col. Wells' Bursarship and the coming into operation of the present University Act, 12th Victoria, Chap. 82, is a subject, the discussion of which presents numerous difficulties, and requires an extended acquaintance with the fiscal and other records of the Institution.

In the anterior period, even after the changes in the composition and number of the Council effected by the Act 7th Wm. IV., Chap. 16, amending the original Charter, there had prevailed a concurrence of opinion and action which gave to the proceedings of the Council the appearance of a uniformity and consistency; but in the present one, the Council, so far as may be inferred from the minutes of their proceedings, appear to have been guided by no fixed principles of corporate economy.

The original Council had laid the foundation of a defective and unwise administration, which continued to obscure and confuse the affairs of the Institution.

The returns made by the Council, in conformity with an address of the House of Assembly, in March, 1839, excited the surprise of His Excellency Sir George Arthur, who, at a meeting of the Council, held on 20th April, 1839, took occasion to say, among other things, "that on looking over the abstracts of the receipts and expenditure of King's College and Upper Canada College, furnished to him that they might be laid before the House of Assembly, in compliance with their address, he was much surprised by the outlay." Three members of the Council were appointed a Committee to investigate the affairs of the University. The result of this investigation was the discovery, that out of £82,729 17s. 5d. of Cash received by the Bursar, £54,925 19s. 8d. had been expended; the only available funds of the Trusts being then £10,000 in Government Debentures, and £250 in Bank stock, the remaining part being in the hands of two officers of the Institution. (See Report of Mr. T. C. Patrick; Min. Book, Vol. II., pp. 68 to 85.) In the preceding year, 1838, the Council had advertized, "in twenty-nine newspapers of the two Provinces," for tenders for the erection of the University buildings, according to certain plans and specifications decided upon. They had, in May, 1837, engaged an architect at a salary of £200 per annum. (Vide Min. Book, Vol. II., p. 9.) The tenders were opened in February, 1839, the lowest for the entire Buildings, by Mr. John Richey, being £49,294. The project, however, of proceeding with the Buildings was suddenly and quite unexpectedly upset by the proceedings of the Council, at the meeting held on 20th April, already referred to, at which His Excellency the Chancellor presided; the decision of the meeting being, "that the annual expenses should be reduced, and that it was not advisable to commence the Buildings of the University"; and further, "that notice be given to Thomas Young, Esquire, that his services as Architect will not be required, and that his salary will be discontinued after the 1st July next."

The serious embarrassments under which the Council proceeded in their administration at the commencement of the second period must be apparent. The report of Mr. Patrick, of July 8th, 1839, showed that £56,047 6s. 10d. of the Cash received by the University had been "from sales of Lands;" and that only 128,815 acres of the endowment remained unsold (in reality only 125,839½ acres). The Council had expended £34,409 15s. 2d. of the University funds in supporting Upper Canada College; a debt then considered very doubtful, subsequently much increased, and now, by an Act of Parliament, cancelled. Of purchase moneys not yet due, there appeared to be £33,495 2s. 3d. and interest (to accrue) thereon, £7,764 6s. 3d. Of purchase moneys overdue, £14,955 14s. 8d., and interest thereon, £6,018 17s. 6d. These prospective assets added to the items before mentioned, viz., Government Debentures, Bank Stock, balance of loan due by the President, and balance appearing due by the Bursar, say, £27,803 17s. 9d., made a Capital of £90,077 18s. 5d. exclusive of the value of the University grounds, on which had been expended in purchase and improvements up to this time, £11,096 12s. 9d.

It will be observed that the assets of the University, including the grounds, exceeded in amount the original estimated value of the entire endowment, and might,

therefore, have been regarded by the Council as quite a sufficient capital on which to support an institution of the extent and character primarily contemplated by the applicants for the endowment, and by the Royal donor. Besides the revenue accruing from the above capital, the University had a rent income of considerable amount, which, though materially decreased by the extensive sales from the lands, might still have been kept up to a good figure by a vigilant and prudent management of the lands yet unsold.

In 1842 the arrears of Rent were stated to be £15,515 5s. 9d., and the annual amount of Rent £1862. The long established system of negligence, with which the rent-roll had been treated, continued to govern this portion of the University resources: a system, the fatal results of which are well attested by the fact, already noticed, of the imperilled state of nearly 50,000 acres of the endowment, by some means discovered in 1847, perhaps in time to prevent the total loss of these lands.

Prior to July, 1839, the sales of the University lands had been pushed forward with vigor and persistency,—the annual average being about 8,600 acres. The confusion in the University affairs, and the proceedings of the Council consequent upon the inquiry into the state of the Bursar's accounts, together with the active participation now, for the first time, taken by the head of the Government in the proceedings of the Council, appear to have led to the suspension of sales. Between July, 1839, and January, 1840, only 100 acres were sold.

The year 1840 was remarkable, in the annals of the University, as the period in which the Governor General of Canada, then residing in Toronto, took his seat at the Council board as Chancellor of the University. His Excellency seems to have evinced a very lively interest in the affairs of the institution; and the University records contain several documents from His Excellency, in which some of the proceedings of the Council are animadverted on with much severity. In this year the sales amounted to only 550 acres; in 1841 they reached 4,708 acres; in 1842, 8,010 acres; in 1843, 7,686½ acres; in 1844, 3,886; and in 1845, they came down to 2,445 acres. (Vide "Tabular Statement of Annual Sales.") In 1844 much discussion appears to have taken place on the subject of the further alienation of the University lands; and a proposition was made by the Land and Building Committee, in a Report prepared by instructions of the Council, dated 1st April, 1845, "that 100,000 acres shall be reserved as the present endowment of the University, of which those at present under lease shall form a part, and that the Buildings, including the south-west wing and the residences of the Professors, shall be commenced forthwith, and that the plans marked A. B. shall be recommended as the most expedient for the south-west wing." (Min. Book, Vol. III., pp. 84, 85.) At this time there remained unsold very little above 100,000 acres. The introduction of the words "of which those at present under lease shall form a part," into the report alluded to, would, therefore, seem to indicate a want of knowledge in the Committee as to the actual position of the lands of the institution. How the leased lands which, according to the estimate of a Committee of Council, in March, 1842, amounted to 105,314½ acres, and at the time now referred to, probably to 85,000 acres, could possibly be excluded from the 100,000 acres to be reserved, the Commissioners do not find explained; the above proposition of the Land Committee was amended by the striking out of the words above noticed, and the annexing of the following appendage after the word "forthwith," "and that the requisite sales of lands for effecting these objects be resumed."

The members of Council constituting this meeting, were the President, Vice-President, four University Professors, and the Principal of Upper Canada College. Both the framers of the report and the supporters of the amendment would seem to have been equally uninformed as to the amount of lands remaining unsold:

otherwise the former could not have introduced the qualifying terms as to the lands under lease, nor the latter have struck them out, leaving the main proposition, as to the reserving of 100,000 acres, unchanged; and concluding by the addition of a proposal altogether incompatible with the main proposition. The sales, in virtual defiance of the resolution referred to, (though in accordance with the rather curious termination of it,) were resumed, and proceeded with considerable celerity, until suspended by a communication from the Chancellor, under date 26th February, 1845, His Excellency giving it as his opinion, "that no part of the capital or endowment should be applied to paying the current expenses of the University, which, in His Excellency's opinion, ought to be limited to its annual income." (Min. Book, Vol. III., p. 169.) This intervention of the Chancellor, in suspending sales, had been deemed necessary in consequence of certain statements contained in a memorial to His Excellency, from Professor Gwynne, dated in February, 1845, alleging that the expenditure of the University exceeded its income, and that the deficiency was made up from the proceeds of the land sales and other portions of the capital of the institution. (See Appendix to Journals of House of Assembly, 1846.) The suspension of sales enjoined by the Chancellor was to continue, in the terms of His Excellency's communication, "until the questions raised by Professor Gwynne can be finally adjusted." Whether the adjustment here alluded to was ever effected, the Commissioners are not aware. That the allegations of Professor Gwynne were based on fact, will now be rendered but too certain. The total annual expenditure of the University, throughout the second period of inquiry, has much exceeded its income; on this account alone, a balance of over £19,000 must, in the last seven years, have been met by trenching on the Capital of the institution. (See Statement of Income and Expenses, p. 85.)

Regardless, however, of these considerations, and of the injunction of the Chancellor, the Council, as will be seen by the following minute of proceedings, dated 9th May, 1846, once more resumed the sales of University lands:—

"Moved by the President, That the sale of the lands of the endowment of the University and College be resumed.

"Which motion, being seconded by the Vice-President, was put and carried.

"Professor Gwynne dissenting."

The Council, in accordance with the above resolution, proceeded with the sales; and in this year, 1846, disposed of 4,509 acres more of the endowment. In 1847, 2982 $\frac{1}{6}$ acres were sold; and in 1848, 272 acres, being the last which have come under the notice of the Commissioners. (Vide "Tabular Statement, as before.")

It will be remembered that the residue of the endowment includes the 50,000 acres which, in 1847, were discovered to have become imperilled by adverse possession; the occupants having held them so long without payment of rent, or other legal acknowledgment of the ownership of the University, that immediate legal steps for their reclamation became imperative. The profuse alienation of the saleable lands by the Council, and their surprising inattention to the leased lands which were not sought for by purchasers, but were allowed to be held without fee or acknowledgment, from the foundation of the University, must be regarded as indicating a great want of rational principles of administration.

The course of policy pursued by the Council in the department of Investments, was as irregular and unsettled as that followed in the sales. In disposing of the money capital of an institution, the annual accruing revenues of which were all required to meet the current expenditure, the obvious and most rational plan would have been to invest it only in property, or securities, yielding immediate, regular, and more profitable returns. The converting of the Cash, derived from the sales of

University lands, into property or securities not yielding such returns, rendered a yet further reduction of the money capital, for the purpose of meeting the expenditure, a matter of absolute necessity. Prospective speculation, even in property which might at some distant future time prove to have been very profitable, was not allowable under such circumstances; much less, indeed, should the prices paid for the property be fixed by a prospective reference to value rather than by a prudent consideration of the present value.

At the commencement of the second period, July, 1839, the Council found existing only three investments; one of £10,000 in Government Debentures, another of £250 in Bank Stock, and a third of £5,250 in promissory notes, of which a part had been redeemed. On 19th July, 1839, "it being reported that a balance of £8,064 11s. 8d. was at the credit of King's College Council, it was resolved, That the Bursar do forthwith invest £7,000 of the funds of the Institution in the Debentures of this Province, bearing 6 per cent. interest." In the preceding month, June, the Council had declined accepting from Benj. Thorne, Esq., in payment of two notes of hand, past due, Gore Bank Stock. The Chancellor, Sir George Arthur, in reviewing the minutes, prior to giving assent thereto, wrote the following marginal note on the face of them:—

"In assenting to this minute, I feel myself called on to notice the allusions it contains to "Notes of Hand" and "Bank Stock," in connection with the funds of the University, and to express, in my character of Chancellor, my decided disapprobation of every transaction involving a recourse to such securities.

(Signed,) GEORGE ARTHUR.

Government House, 1st July, 1839."

Another note, by the Bursar, is found connected with the above, as follows:—

"12th February, 1840.

"The above note, made by the Lieutenant Governor on the copy of the minutes of the meeting of Council, on 26th June, 1839, sent to him for approbation, was never pointed out to me until this day; of course it was not noticed in the copy of the minutes for 1839, transmitted by me to Chief Secretary Murdoch, on 16th December, 1839, to be submitted to the Legislature.

(Signed,) "H. BOYS,
"Bursar."

The above details of facts are interesting, as indicating the opinion at the time held by the Council, on investments of the character referred to, and the careful attention given by the Chancellor to their proceedings, as well as his desire that the Council should not fail to learn his views on the subject under notice; they are further interesting as showing the manner in which the work in the College office was sometimes performed.

The University authorities had, in the Chancellor's note, the announcement by the head of the Government of a most important financial principle, the strict observance of which might, in course of time, prove highly advantageous to the interests of the institution. In December, 1840, the Council declined the purchase of the Law Society's Bonds, preferring to make their investments in Provincial Debentures." (Min. Book, Vol. II., p. 223.) In May, 1841, the Council declined to loan "£50 to £200," to E. G. O'Brien, Esq., stating that they would "not invest their money in any other security than the Debentures of the Province, at 6 per cent. interest." (General Letter Book, Vol. I., p. 148.) How long the practice of submitting a copy of the minutes to the Chancellor was continued the Commissioners are not aware; neither can they judge whether the same careful

attention was given to their examination by the successors of Sir George Arthur, which His Excellency, in 1839, bestowed upon them. The opinion of the Council, on the subject of investments, seems to have undergone a very material change not long after the date last mentioned.

On 13th April, 1842, the Church Wardens of St. James' Cathedral, Toronto, applied for a loan of £4,000 on the security of the revenues of the Church. (See Appendix.) This application was favorably entertained; and after certain precautionary inquiries as to the safety of the investment had been made, and the opinion of the Attorney General thereon procured, the loan was carried into effect. On this occasion the Council handed over to the Church Wardens, Provincial Debentures to the required amount.

The Council, in adjusting Col. Wells' account in 1839, received, as security, several parcels of landed property, some of which, in course of a short time, fell into their absolute possession, as the Brantford property, taken in fee simple in 1844; R. Thornhill's land in Ashfield, taken in redemption of his house and lot in Toronto. In 1842 the Council accepted of 800 acres of land in Oro, Brooke, Mono, and Flos, from the Messrs. Ridout, in discharge of a Bond of £500. In 1846 they took, in fee simple, certain property of John Radenhurst, which they had previously held under mortgage for a sum of £750, being the amount of four notes of hand which constituted a portion of the security held by the University for the loan to the President. In these cases there no doubt existed prudential and other considerations which appeared to the Council to warrant the transactions. As a public Trust, however, they certainly should have regarded the interests of the University as of paramount obligation.

Why the Council gradually departed from the principles laid down by them in the early part of the second period, the Commissioners cannot state. In February, 1845, they appear to have taken new views on the subject of investment of their money capital, as they instructed the Bursar "to be on the watch for any eligible opportunity of vesting the moneyed capital of the University in landed property or mortgages, and report thereon to the Council." It was not very likely that the Council, after the fact becoming known, that they had money to dispose of as above, would be long without applicants. From this time forward their minutes shew that they need not allow the capital of the University to accumulate to any burthensome amount in their treasury, as there were quite a sufficient number of sellers of property, or borrowers of cash, ready to make operations with them. When, however, a public institution assumes the position of a speculating establishment, nothing is more difficult than the avoidance of irregular or exceptionable transactions; and the greatest vigilance is required on the part of the chief managers to guard against the operation of unseen or improper influences. The entire Council could not, of course, be supposed to be competent to the direction and safe management of trading operations, the advantageous consummation of which requires, even in the case of private speculations, the greatest circumspection and business shrewdness.

In March, 1845, the Council purchased from D. E. Boulton, Esq., of Cobourg, 5¼ acres of land, known as the Common Council property, at the rate of £460 per acre. The proceedings of the Council in this case appear to the Commissioners to have been rather precipitate, considering the high price of the property, and the number of other applicants for loans, or sale of property then claiming consideration, as well as the tenor of the report of the Committee on Investments, to whom this and other cases had been referred.

The following extracts from the Council Minutes will shew the course taken by the Council, (Vol. II., pp. 143, 144.):—

“The Report of the Committee on Investments, rendered to the College Council on the 4th March, 1846. (See C. M. Book, p. 272, Minute No. 7.)

“The Committee to whom it was referred to examine the applications which have been made to the Council for purchase or loans, report that they recommend, for the present consideration of the Council, the property offered for sale by Messrs. Townley, Small, and Rees, and the property of Mr. Sheriff Jarvis to borrow £750. In the first of these cases the Committee apprehend that there is a legal difficulty, and the information which they have relative to the security is not sufficient, even if the difficulty were removed, to enable them to pronounce on the expediency of the purchase. Of the three purchases they consider Dr. Rees’ the most eligible, if it can be effected on advantageous terms. It is liable, however, to this objection, that there will be no immediate return for the sum invested. They consider both Mr. Jarvis’ and Mr. Brown’s proposals to loan worthy the consideration of the Council, but have named the former, as the amount is within the present sum uninvested.

(Signed,) “JOHN McCAUL,
“Chairman.

“March 4th, 1846.”

(Minute Extract.)

“The Committee appointed at the last meeting to examine the applications for Purchases and Loans made their Report, which was received and adopted by the Council :

“Whereupon, it was moved by the Principal of U. C. College, that the Bursar be authorized to enter into arrangements with D. E. Boulton, Esq., of Cobourg, for the purchase of the whole of the property lately offered to the Council on the Government Common, provided that the amount shall not exceed the sum of £460 per acre.”

(Letter from the Solicitor.)

“Toronto, March 5th, 1846.

“SIR,

“Mr. Darcy Boulton having submitted for my inspection the titles to 5½ acres of building lots on the Garrison Common, which the Corporation of King’s College are about to purchase, should every thing prove correct, I have the honor to state that I have examined the Deeds and made the necessary search at the Registry Office, and I cannot discover any thing to throw a doubt upon the validity of the title.

(Signed,) JAMES E. SMALL.”

It is necessary here, in consequence of the diversity of terms employed in the preceding extracts, to state that the property referred to as that of “Dr. Rees,” “on the Government Common,” “Garrison Common,” and “D. E. Boulton’s” is the same. (See Appendix, Question to Bursar, No. 12, and reply; from which it will be observed, that the Commissioners were led into an error respecting this property, regarding Dr. Rees’ property and that of D. E. Boulton as different.)

The Commissioners would remark, with reference to the proceedings of the Council detailed in the extracts above copied, that they do not apprehend very clearly the purport of the Report of the Committee on Investments; or, at all events, they cannot perceive that the Committee absolutely recommended the purchase of D. E. Boulton’s property. The report makes no statement as to the price asked, but seems to be favorable to the purchase “on advantageous terms”; from which it may be inferred that the price asked was considered to be too high, or was not known. The objection taken in the report against the purchase,

on the grounds that there would "be no immediate return for the sum invested," the Commissioners regard as insuperable; and the state of the account of this investment will shew that the speculation was not advantageous to the University, especially when it is considered that the current expenditure of the institution then exceeded its income. Under such circumstances the investment of the money capital in unproductive securities or properties was most unwise.

The phraseology of the conclusion of the Minute of Council, March 6th, viz:—"provided that the amount shall not exceed the sum of £460 per acre," is rather remarkable.

It is somewhat strange that the only property "of the three purchasers" referred to in the report, against which no objection is alleged, to wit, that of Mr. Small, was entirely overlooked by the Council.

The purchase of the Bay-street property, Toronto, in 1846, from J. Crawford, Esq., for £2,500; and that of the "Hamilton Property" in 1847, from W. H. Boulton, Esq., for £7,970 16s. 8d., the Commissioners regard as injudicious operations, though less disadvantageous to the University than that of the Garrison Common. According to the statement made to the Council by Mr. Crawford, when offering this property, the annual rental fell short of the interest at 6 per cent, on the purchase. It is true that Mr. Crawford, by a peculiar calculation, showed that the rental exceeded the interest by eighteen shillings and sixpence a year; but he overlooked the fact that his rule of calculating interest applied as forcibly to cash in the hands of the University as to that in the hands of unpunctual tenants, if not rather more so.

The following is a copy of Mr. Crawford's letter, (General Letter Book, Vol. II., p. 476.):—

"To H. Boys, Esq., &c. &c.

"Toronto, Dec. 31st, 1845.

"SIR,

The annual Rent of the Bay-street property, payable quarterly, is	£147	12	6
Interest on 1st quarter's rent for £36 18s. for 9 months.....	1	13	9
Do 2nd do	6	do	1 2 0
Do 3rd do	3	do	0 11 0
			£150 18 6

"If the Council accept the offer last made to them, the interest upon the amount will exceed 6 per cent. by 18s. 6d., according to the above calculation, and in addition to this, should any of the tenants neglect to pay the sum secured during the first term, the Council will have the benefit of it.

(Signed,) JOHN CRAWFORD."

The benefit above alluded to, the Commissioners, from an examination of the recorded negotiations in this case, are unable to apprehend. Mr. Crawford's calculations shew that the Council would realize, on £2,500, eighteen shillings and sixpence per annum more than 6 per cent. interest, or according to a common sense view of the case, £2 7s. 6d. per annum less than 6 per cent. interest; certainly, no very strong inducement to the Council for preferring the investment to Provincial Debentures. The Council, however, decided on the purchase.

The Report of the Committee of the Council appointed to consider the Hamilton Property investment is so confusedly worded as to render its apprehension rather difficult. The price paid for this property was £7,970 16s. 8d., which, at 6 per cent. per annum, would yield £478 5s. The rents derived from the houses were stated by Mr. Boulton to be £615 a year, (afterwards found to be £610 :

Vide General Letter Book, Vol. III., p. 22; and in reality only £580.) Taking the largest amount as the rental, the rate per cent. would be about £7 14s., or nearly one and three-quarters per cent. more than common interest, a gross profit which no private speculator would have considered worth the difference between investments in town-houses and in Provincial Debentures; for when the expenses of collection, insurance, repairs, occasional loss by non-payment of rent, (vide the acct.,) and by non-occupancy in the event of fires, or from want of tenants are considered, $7\frac{3}{4}$ per cent. from such a source must be considerably inferior to 6 per cent. from Provincial Debentures. A reference to the "Hamilton Property" account in the Ledger will show, that the University has expended on Insurance and Collection of Rent agency £94 1s. 5d.; and it is shown in another place in this report that the total amount received from this property to 1st January, 1850, was £897 1s. 1d., or say, nett £802 19s. 8d., or about £3 14s. 3d. per cent. per annum on the investment. The Council, at this time, had not uninvested cash with which to effect the purchase; but as Mr. Boulton had promised to accept Provincial Debentures, at 6 per cent. interest, they found no difficulty in making a final arrangement. (Vide Min. Book, Vol. III., p. 387, and Notes of Mr. Rogers' Appendix.)

Among the investments in Mortgages, the Commissioners have observed one of £500 with the University Printer, H. Rowsell, Esq.

The following are the terms of the agreement made with Mr. Rowsell, as University Printer. (Min. Book, Vol. III., p. 408.):—

1st. "The Council guaranteed £100 per annum in addition to the amount paid for printing, if that amount shall not be over £75.

2nd. "If it should be over £75, deductions to be made from the annual allowance in proportion of £14 5s. 8d. to £25 of work done.

3rd. "If the amount for printing should be £250 or more, no allowance whatever to be paid.

4th. "The sum of £500 currency to be loaned on giving sufficient security.

5th. "The arrangement to be regarded as commencing on the 1st April, 1847."

The Vice-President having reported that the above terms had been "accepted both willingly and gratefully" by Mr. Rowsell, the Bursar was instructed to pay to him £500 "on completion of securities to the satisfaction of the Vice-President and the Solicitor." (Min. Book, Vol. III., p. 409.)

The Commissioners being incompetent to judge of the proper merits of a business transaction of this character, can give no opinion as to its pecuniary advantages. They would, however, observe that the University printing might with propriety have been submitted to public competition, by taking tenders from the trade.

The discipline maintained by the Council in the College Office for the guidance of the Bursar and his subordinates, calls for some notice from the Commissioners. The management of the lands, including the effecting of sales, collection of purchase and interest, the leasing of lands, and collection of rents, and the renewal of expired leases, and the due notification of tenants in arrears, are duties of obvious importance, the proper discharge of which called for the careful supervision of the University authorities. During the first period, or that of Col. Wells' Bursarship, as had already been observed, little trouble seems to have been taken about these matters. The Bursar conducted the sale of Lands, and transacted the general business of the University, if not under the instructions, yet to the apparent satisfaction of the Council.

It appears to have been a rule established in the College office, in 1837, that no deed should be issued without having been submitted to the President for examination; and this officer having examined and approved of the document, appended to it his signature as marking his approval. This was a very proper and necessary precaution; and provided the duty of examination and certifying by signature was always carefully performed, and not disposed of as a mere matter of form, it could not but tend to the advantage of all concerned.

From an examination of certain malpractices which arose in the office towards the end of the first period, and attained to a very disreputable magnitude in the second, it is very certain that the submission of all Deeds and Leases to the most searching supervision of the chief officer of the institution, or to some other disinterested and reliable inspector, was called for.

On 14th June, 1839, the Council, from considerations not appearing, but no doubt sufficiently forcible, passed the following orders for the better regulation of the land operations:—

Ordered, “That the Bursar make a monthly report of all applications for Sales and Leases to the Council for their approbation, and authority to fix the Corporate Seal to the contracts.

“And that a similar monthly Report be made of contracts in which the vendee has completed the conditions of payment, in order that a like authority may be given for the affixing the Corporate Seal to Deeds.

“And that the Corporate Seal be not affixed to any such instrument without such authority, and that three members of the Council be a quorum for receiving such reports, and giving the Bursar authority to use the Corporate Seal.” (Min. Book, Vol. III., p. 45.)

The Commissioners, though highly approving of the preceding additional precautions in the conducting of the land operations, must remark that the provisions in the first and last clauses are incompatible.

The Commissioners do not apprehend that it was intended by the foregoing orders to dispense with the established supervision of the President or the appending of his signature to Deeds and Leases, as on 9th April, 1840, the Council passed a statute defining the duties of the President, and including in them that of signing “all deeds and instruments to which the affixing of the College Seal shall have been authorized by the Council”; (vide Statute III., Appendix;) but the subsequent records of that body show that this rule was departed from, and the practice was established by which deeds were not required to be looked at or marked by the President, notwithstanding the requirements of the Statute referred to. (Vide Min. Book, Vol. II., p. 198, *et passim*.)

The evil consequences of removing that check upon the working of the land department, which the supervision of the President afforded, became manifest in time.

The investigation into the state of the Bursar’s office, at the instance of Professor Gwynne, in the year 1845, as detailed in the evidence taken by the Committee of Council, and in the Committee’s report thereon, exhibits a series of scandalous transactions which the Commissioners could hardly have believed could take place in any public office in Canada. (See Appendix.)

A careful perusal of the evidence and report above alluded to, (vide Appendix,) suffices to show the importance of the supervision of all Deeds and Leases by the President, as provided for in the third Statute of the University. It is probable that, to the want of attention to the provisions of this Statute by the Council, may be attributed the impunity with which, for a period of several years, a system of land-jobbing was pursued by clerks, which called for severe animadversion.

From the examination of particular cases, as well as from the general inquiry in which the Commissioners have been engaged, they have been strongly impressed with the great impolicy, if not absolute injustice, of imposing on the Bursar so heavy a weight of duty as that devolved upon Dr. Boys, throughout almost the entire of his tenure of office. The Commissioners have no hesitation in attributing to this cause nearly the whole of those irregularities of official conduct in the subordinates placed under the Bursar, which appear so strikingly exemplified in one particular instance. The amount of work required of Dr. Boys was greater than could be efficiently performed by any one public officer. It is altogether impossible for those unacquainted with the general state of the University records and accounts, and the defective system of book-keeping which obtained in the University office from the commencement, to form any adequate conception of the extent of this gentleman's labours; and it should not be forgotten that, however eminently qualified he might have been as an accountant, it was impossible for him to introduce a proper system of book-keeping into the office in lieu of that which he found established. The very foundation for a set of double-entry books was wanted, and could be obtained only by a reconstruction of the entire antecedent work of the accounts, on the same plan as that which the Commissioners have been obliged to pursue. Had Dr. Boys been a dishonest officer, he could have secured a very great amount of land under the confusion and obscurity of the defective system of accounts which he found rooted in his office. That he has, not only, not availed himself of an opportunity so tempting to men of a different character, but, on the contrary, has preserved his important trust uninjured amidst embarrassment and difficulties inconceivable, places his moral worth in the highest position.

The management of the College Council, in the department of Disbursements, calls for the notice of the Commissioners.

The general summary of the accounts annexed shows that, considering the short period during which the University has been in practical operation, and the value of its present assets, the actual decrease of the funds and property of the Trust has been very great; whilst more than three-fifths of the original endowment, consisting of the best and most available of the lands, have been alienated.

The Commissioners do not, in this place, propose to enter upon a review of the whole of the disbursements. Allusion has already been made, under the head of Investments, to a few which appeared to demand attention. Those on which it is now proposed to offer some remarks have more immediate reference to the University foundation, and the current expenditure of the institution. The large advances made from the University funds on account of Upper Canada College, the Commissioners here pass over without comment, as this portion of the disbursements will be best considered in the report on the affairs of the former institution. The Commissioners cannot, however, but regret to find that an educational establishment, so amply endowed by the Legislature and the Crown, as they find the Upper Canada College to have been, should have been permitted to trench so largely on the resources of another, to the interests and progress of which it was intended to be contributive.

The first disbursement made by the College Council for the benefit of the University foundation was the purchase of the King's College grounds, in the vicinity of York, and now within the City of Toronto, consisting of over 150 acres.

The entire cost of these grounds, including the price of the land and expenditure thereon, down to 1st January, 1850, has been £14,860 18s., less amount received for pasturage, &c., £687 10s. 3d.; say, nett £13,993 7s. 9d.; the average expense of management has been nearly £350 a year. The College

grounds are, perhaps, at present the most beautiful public enclosure in British America. No investment ever made by the University authorities can be regarded as equal to this, either in present or prospective value. This property may be regarded as a reliable and available asset of the University, which would at any time produce three or four times the total cost. In the event of the reduced state of the general endowment, conjointly with the continuance of the present excess of expenditure over income, rendering necessary a further recourse to the fixed system of replenishing the funds by fresh sales of marketable property, the College grounds will be found well suited to the future wants of the University.

The disbursements under the head of Charges, during the first period, appear to have been £6,791 6s. 10d. This amount includes £678 6s. 8d. paid to the Rev. Dr. Strachan, in compliance with instructions from the Colonial Secretary, "being the moiety of his expense incurred on a journey to and from England, and eighteen months detention there, at the instance of the Secretary of State, whilst engaged in soliciting from His Majesty's Government the Charter of King's College, and attending to the affairs of the Established Church." (Min. Book, Vol. I., p. 106; and Despatch from Earl Goderich, Downing Street, 28th June, 1827.) The remaining portion of the amount, say £6,112 6s. 8d., comprises chiefly the current expenditure of the University, for salaries of various officers, and wages of servants, being on the average about £531 10s. per annum. An additional amount of £1,068 appears under the head of King's College Office account. This sum represents the incidental expenditure for fuel, light, &c., &c. Another amount of £694 8s. 9d., stands in the account of President's Salary, being the aggregate of that officer's salary whilst it was allowed by the Council.

The Survey account, for the first period, amounts to £773 10s. 10d., being payments to various persons for measurement and inspection of lands.

Under "Architectural Charges" appears a sum of £713 9s. 2d.; and under "Office Furniture," another of £71 2s.

The only disbursement in the above which can be considered to a certain extent as injudicious is that of Architectural Charges, in which is included an item of £430 for a wooden model, sent out from London, as a miniature representation of the future University Buildings.

The salary paid to the President, the Commissioners cannot regard in the same light as the College Council, in 1839, seemed to have looked upon it. The duties of this officer, if adequately discharged, certainly deserved compensation; and when it is considered that during the first period, say $12\frac{1}{2}$ years, the Council sold no less than $97,699\frac{1}{2}$ acres of their lands, every deed for which required to be examined and signed by the President prior to the affixing of the University Seal, the sum of £694 8s. 9d. was surely no overpayment for this labor alone. This salary (£250 sterling per annum) was ordered to be paid by a despatch from the Colonial Secretary, as soon as the available funds of the University would warrant the appropriation: it was not charged until 1st January, 1837. The whole period during which it was received by the Lord Bishop, as President was two years and a half.

The Survey account is another against which no objection can lie. Indeed it is to be regretted that the Council expended as little on the external management of the lands. Had they retained permanently in their service one or two active and faithful travelling agents, who would have added to the duties of surveying and valuation, those of general and frequent inspection of the lands, collection of outstanding rents, interest, and purchase money, and the compilation of regular reports on the actual state of the endowment, the University would have profited to an extent which can now be understood only by those who have had the opportunity of scrutinizing the whole details of its accounts and records.

The disbursements of the University, during the first period, were, on the whole, leaving the Upper Canada College out of consideration, not extravagant; compared with those of a later date, they might indeed be said to have been very moderate.

In the second period the College Council seem to have abandoned the system which they had previously followed; and as the chief error in the past administration of the funds had been the nurturing of Upper Canada College at the heavy charge of the University, the Council now set about directing their accumulating treasure into various other channels. In 1842 it was decided that a portion of the buildings for which tenders had been taken in 1839 should be proceeded with. The result of this decision may be seen in the footing of the "Building" account, where there appears an outlay of £13,895 3s. 10d., being the original cost of the south-east wing, and of a quantity of materials intended for the south-west wing, at present on hand and unproductive. For details of the mode in which the Council proceeded in this building operation, the Commissioners would refer to their question, No. 15, (vide Appendix,) to the Bursar, and that officer's reply annexed to it. To the sum above mentioned may be added £1,598 14s. 9d. for repairs made since the erection of the Buildings, together with £1,413 3s. 11d. paid to Thos. Young, as permanent Architect of the University: total, £16,907 2s. 6d.

The expenditure incurred by the Council in fitting up the Parliament Buildings for the temporary accommodation of the University classes, appears to the Commissioners to have been unnecessarily great. The Commissioners had some difficulty, from the discrepancies which appeared in the University accounts and records, in discovering the true amount of this head of disbursement. (Vide Questions 13 and 14, to Bursar, and his replies—Appendix.)

The following is a summary of the expenditure now under notice, viz. :—

For Parliament Buildings, repairs, alterations, &c., &c.,	£1,668	9	8
Do fitting up Chapel in the same,.....	770	13	9
Do King's College furniture,	249	1	5
Do Outfit	2,142	19	4
Total,.....	£4,831	4	2

It has been alleged that a part of the above expenditure should be regarded as not specially chargeable against the Parliament Building's temporary accommodation account; the whole, however, was incurred in preparing these buildings for the University classes.

By reference to question No. 11, to the Bursar, (Appendix,) it will be observed that the University authorities and officers found some difficulty in classifying the details of this expenditure, so as to show the amount laid out on the fitting up of the Parliament Buildings to have been within the authorized limits. By the 4th clause of the 6th University Statute, the sum of £500 was appropriated to this purpose. The return, No. 4, (Council Letter Book, Vol. II., p. 35,) made to the Legislature, purporting to be a "return of the expenses incurred upon the Parliament Buildings, at Toronto, in fitting them up for the temporary accommodation of the University of King's College," (Vide Question 10, Appendix,) shows this expenditure to have been £478 18s. 3d. How this amount was arrived at the Commissioners cannot understand. It is probable that the Bursar considered, as falling under the head of fitting up, only such work as was done on the exterior of the building, or on the immoveable portions of the interior. This part, however, had been estimated by the architect at less than £200; and Mr. Richey had contracted, or was understood to have contracted, to perform it for £200, so that the appropriation of £500 by the Council must have been intended to cover some-

thing more than this portion of the whole work. The sixth Statute, already referred to, made three fiscal provisions, quite distinct from each other. First, an appropriation of £18,000 for the erection of the south-west and south-east wings of the new buildings; secondly, £500 for the fitting up of the Parliament Buildings; and thirdly, £4,000 sterling “for the purchase of philosophical apparatus, and other things necessary, as well for the Museum and Botanical garden as for the general use of the different classes in arts and faculties.”

The Bursar’s answer to question 11, exhibits, under the expenditure authorized by the above clause, an aggregate disbursement of £6,439 18s. 2½d., embracing, by a singular rule of generalization, under the same head, “the Chapel, Hall, Professors’ apartments, Lecture Rooms, Books, Philosophical apparatus, &c.; and Kitchen utensils, glass and earthenware, plates, knives and forks, and tinware.”

That the appropriation of £4,000 sterling, above referred to, was ever intended to cover such disbursements as that for the Chapel, or for kitchen furniture, plate, &c., &c., seems too absurd a conclusion to have been for a moment entertained. It is certain, too, that these disbursements could not be regarded as falling under the provision of the first clause of the 6th Statute,—that authorizing £18,000 to be expended on the erection of the two wings of the new buildings; indeed, had such been the intention of the Council, or of the framers of the Statute, the final results of the building operations would much have disappointed their expectations.

The Commissioners are decidedly of opinion that, of the expenditure included in the sum of £6,439 18s. 2½d., the following items alone can be regarded as having been duly authorized, viz:—

Books,.....	£1,384	5	11
Philosophical Apparatus,.....	909	14	2
Surgical Instruments,.....	103	18	9
Museum,.....	295	13	9
Chemical Department,.....	505	1	8
Advances for the purchase of books and apparatus,.....	1,421	11	4
	<hr/>		
Total, (currency,).....	£4,620	5	7
	<hr/>		

The following extract from the “Report of the Committee of Finance,” dated 15th March, 1842, shows that the cost of the University Chapel was to be provided for from a source quite different from the £4,000, sterling, appropriation of the 6th Statute:—“In conclusion, the Committee beg to observe, that if the Royal grant in aid of the Building Fund (10½ years at £1,000 sterling per annum from the Canada Company) of the University be obtained, that sum, together with the £18,000 allowed for in the accompanying account-current, will be sufficient to defray the cost of the building of the two wings and the Chapel.”

Under the head of “Steward’s Department,” the Commissioners have found disbursements, in the second period, amounting to £1,417 2s. 11d. This expenditure comprises a variety of items, as wine, beer, oil, candles, fleshmeat, and other articles of household use, much of which, under a more economical, and not less useful system of management, might probably have been very well dispensed with.

Under the head “King’s College Hospital,” stands the sum of £1,145 16s. 8d., being the amount of certain grants by the College Council, in consideration of the privilege enjoyed by the medical students of the University, in attendance on the Hospital practice, during two years and one month, from 10th October, 1844, to 10th November, 1846. A reference to the list of students attending the Medical classes of the University, in the years above mentioned, will show that

this appropriation of the University funds was very large. This expenditure would seem uncalled for. The University medical students should have been permitted to attend the Hospital on the same terms as the students from other schools; that is, on paying the usual Hospital fees.

The Survey account, for the second period, amounts to £1,118 12s. 8d. The Commissioners have already expressed their opinion on this head of administration. If the sum here shown was paid to efficient servants, it must be considered a judicious disbursement; but there is no indication given, in the general condition of the endowment and accounts, of any steps having been taken by the Council towards the collection of the heavy outstanding arrears due to the University, either through the agency of surveyors and valutors, or any other persons, whose appointed duties should have comprised this most important branch of service.

The advances of cash, on account of Upper Canada College, in the second period, fall much under the amount advanced for this institution in the preceding. In the latter, as has been before stated, they amounted to £34,346 9s. 5d. nett; in the former, they were only £6,002 3s. 2d. nett. The difference is attributable to the increased receipts from sales of the Upper Canada College lands, and revenue derived from property; but to a much greater extent, to the greatly improved management of the institution;—the previous system of bad administration, of collecting tuition fees, having been discontinued, and the collection and safe-keeping of the College dues having been entrusted to officers rendered efficient and trustworthy by improved discipline.

Under the head of Salaries, in the general summary, the Commissioners have desired to comprise the whole of the University disbursements on account of the services of its various Officers, Professors, Scholars, Librarians, &c.

The aggregate of this account, for the second period, is large beyond the anticipations of the Commissioners, and probably not less so beyond the apprehension of the College Council, being £51,296 7s. 11d., to which may be added, £953 19s. 5d. from the account "Wages"; making a total of £52,250 7s. 4d. From this amount must be deducted £156 2s. 4d. for the Wellington scholarship and the Strachan prize, and £516 6s. 1d. for various sums returned by Professors and others, at the end of 1849, to balance their accounts, overpaid at that time. A nett amount of £51,577 18s. 11d. thus appears to have been paid in the second period, or from 12th July, 1839, to January, 1850, to the various stipendiaries of the University; in which, it may be proper to state, is not included the payments to the Solicitor of the institution, amounting to £1,914 6s. 8d. nett; nor the payments for law expenses, against which account there appears a balance of £518 6s. 2d.

The above amount of £51,577 18s. 11d. covers the ordinary cost of management, under the head of Salaries, for the entire of the second period, together with the expenditure on the educational department, under the same head, from the opening of the first University classes, in 1842, to the end of 1849.

The following are the nett total payments under the same head, made to the Professors, including their respective proportions of fees, viz:—

To	President, the Lord Bishop, from dues and fees,.....	£26	17	9
Do	Professor McCaul,	6,519	5	0
Do	do Beaven, (exclusive of Commons),.....	5,640	19	0
Do	do Potter,	1,050	8	0
Do	do Murray,	3,047	14	10
Do	do Blake,	706	8	5
Do	do Connor,	154	13	4
Do	do Croft,	4,200	0	1

Carried over.....£21,346 6 5

		<i>Brought over</i>	£21,346	6	5
To	Professor	Sullivan,	2,792	9	5
Do	do	Gwynne,	1,830	7	0
Do	do	King,	1,861	4	5
Do	do	Beaumont,	1,808	13	11
Do	do	Herrick,	1,426	9	3
Do	do	Nichol,	1,449	14	10
Do	do	Herchfelder,	219	15	0
			<hr/>		
			£32,735	0	3
			<hr/>		

In the details of payments to some of the Professors, as shown in the Private Ledgers, the Commissioners have observed some items which call for notice. In the account of Dr. Beaven, (Private Ledger I., p. 328, and onwards,) various sums, amounting in all to £563 6s. 8d., are entered to Cr. as salary for his services as Chaplain to the University, at the rate of £100 per annum. The first entry, under this head, appears under date, 30th June, 1846, and is given in the following terms:—

“By Salary for performing the duties of Chaplain, at the rate of £100 currency per annum, sanctioned by Minute of Council, No. 8, of 24th March, 1846. (See Council M. B., Vol. III., p. 283.) To commence from the first Thursday in October, 1843, (being the 5th of October, 1843,) 2 years to October, 1845, £200.”

The first proposal, by the Council, of a salary to Dr. Beaven, as Chaplain, was made on 30th October, 1844, (Vide Appendix,) when, on the motion of the President, seconded by Dr. McCaul, an allowance of £100 per annum from the commencement, was ordered to be paid to him, on account of his services in that capacity. This order of the Council was disallowed by the Chancellor, Lord Metcalfe. (Vide Appendix; letter from J. M. Higginson, Private Secretary to His Excellency, 23rd December, 1844.) No entry to the credit of Dr. Beaven, on account of services as Chaplain, appears to have been made in accordance with the Minute of 30th October, 1844.

On 24th March, 1846, it was again proposed and seconded by the same members of Council as on 30th October, 1844, that £100 per annum be paid to Dr. Beaven, as salary for his services as Chaplain, since the commencement, deducting the first year: which motion was carried, Dr. King dissenting. (Vide Appendix.)

His Excellency the Chancellor received the copy of the Council Minutes containing the above order, on 28th March, 1846; and on the day following instructed his Private Secretary to address to the Council a letter expressing his disallowance of the salary of £100 to Dr. Beaven as Chaplain, and his concurrence in the opinion of the late Chancellor, Lord Metcalfe, as to the inexpediency of increasing Dr. Beaven's emoluments. (Vide Appendix; letter of J. M. Higginson, Private Secretary, 29th April, 1846.)

Notwithstanding the disallowance of the Chaplain's salary by the Chancellor, as above referred to, the Commissioners have found the sum of £200 passed to his credit on 30th June following, as already set forth in the quotation from the account of Dr. Beaven in the Private Ledger; and the next entry to his credit, on same account, appears under the same date, (30th June, 1846,) and purports to be for “a half-year's salary as Chaplain, to April, 1846, £50.” Thus, an amount of £250 was carried to the credit of this gentleman, notwithstanding the Chancellor's disapproval of the measure. From this date, (30th June, 1846,) Dr. Beaven's account stands credited, quarterly, with £25, to the end of 1849; and no information other than the primary explanatory note of the Bursar, introduced into the first entry on 30th June, 1846, is found on the face of the account; nor have

the Commissioners observed in the Minutes of the proceedings of Council, or any other records, down to the end of their investigation, any further orders bearing upon the subject, or showing why the disallowance of the Chancellor was deemed unworthy of attention.

The whole period for which Dr. Beaven has been paid, as Chaplain, appears to be five years and ten months; or from 5th October, 1843, to 5th August, 1849. The Commissioners, from inspection of the account in the Private Ledgers, are of opinion that there has been an error of under-credit, of one quarter, by which Dr. Beaven has been paid £25 less than the amount intended to be given to him. The Cash entry to his credit, as Chaplain, is under date, 31st December, 1849:—“By salary, as Chaplain, one-third of the Quarter, £8 6s. 8d.”

By the terms “one-third of the Quarter,” must, of course, be understood one-third of the Current Quarter; and, if so, the payment stood for the month, 5th October to 5th November, 1849: but it was in reality for the month, 5th July to 5th August, 1849, as the previous quarter’s salary was only up to July. The Commissioners, however, leave this part of the account as they have found it. Under date 26th September, 1848, a debit of £20 appears against Dr. Beaven, in the Private Ledger; but no entry to credit of Cash could be met with corresponding to it. On the same date, a payment of £20 appears by Cash-book to have been made to Dr. McCaul, and is carried to his account; but it is probable that, by some oversight, it was also carried to debit of Dr. Beaven. The Commissioners have discarded this amount from the account; but they have discovered several omissions or errors of debit, amounting to £20 2s. 4½d., which have more than restored the difference above created between their books and those of the University.

The salaries of Professors King and Beaumont were each increased during two years, 1848 and 1849, by a grant of £55 11s. 2d. per annum, as allowance for Clinical Lectures delivered at the Toronto General Hospital. The funds of the University cannot be held properly applicable to Hospital purposes; and as the students attending the Hospital Clinical Lectures did not belong exclusively to the University, and paid to the Professors regular fees for Clinical tickets, there does not appear any sufficient reason for the disbursement now under notice; when such grants are made there should be every assurance that the services for which they are claimed have been fully performed.

The salary of the late Professor Sullivan was increased by a subsidiary grant of £50 a year, for extra services, in 1847 and 1848. This gentleman appears to have, for several years, pressed in vain for a regular increase of salary. In 1843 his case was recommended to the consideration of the Council by His Excellency the Chancellor. The proceedings of the Council, on Professor Sullivan’s application, are very interesting, as exhibiting the absence of any fixed principle by which their general administration was guided. The following extract from the Minutes of Council shews the views entertained by them with reference to increased expenditure in this case:—

“Meeting of Council, 27th December, 1843. Read a letter from J. M. Higginson, Esq., Private Secretary of His Excellency the Chancellor, transmitting a memorial from Dr. Sullivan, for a re-consideration of his salary:

“Whereupon, it was moved by Dr. McCaul, that the Council having taken into consideration the memorial of H. Sullivan, Esq., and the accompanying letter of Dr. Widmer, transmitted to them by His Excellency the Chancellor’s Private Secretary, regret they cannot accede to any augmentation of salary, as they do not perceive any adequate reason for altering the provisions of the Statute recently passed, or adding to the expenses of the University, which, even at present, seem to be overburthened.” (Min. Book, Vol. III., p. 57.)

The opinion expressed by the Vice-President, in the foregoing resolution, and sustained by the Council, as to the impropriety of increasing the "already overburdened" expenditure of the University, was, upon a subsequent occasion, confirmed by the President, the Lord Bishop, in a protest which his Lordship found himself called on to enter on the Minutes, on 1st April, 1844, against a recent order of the Council, by which an increase of salaries had been indirectly voted by the Professors to themselves, by the substitution of sterling money for Halifax currency. The following extract from the above mentioned protest shows his Lordship's views, at that time, on the subject of increased expenditure :—

(Dissentient,) "Because the said Minute is impracticable, or rather perhaps cannot be carried out without incurring debt, trenching on the endowment, or impeding the measures in contemplation for increasing the efficiency of the University." (Min. Book, Vol. III., p. 83.)

The above argument of the President appears exceedingly forcible and pertinent; and should have served the Council as a useful admonition against every sort of augmented expenditure.

Though the President and Vice-President had, in April, 1844, and December, 1843, so explicitly avowed their disapproval of increased expenditure, yet, in October, 1844, the former moved, seconded by the latter, that an allowance of £100 a year be paid to the Reverend Professor Deaven, for his services as University Chaplain; and that this allowance should be extended back to the commencement, in 1843. (Min. Book, Vol. III., p. 135.)

The extra services for which Professor Sullivan asked compensation, were rendered in the dissecting room and in the anatomical museum; and his entire time was devoted to professional labors. The Commissioners find that Professor Sullivan's claims were not favorably entertained by the Council until 1847, when a gratuity of £50 was voted to him for his extra services in the current medical session; a second and last grant was made in 1848, of a like amount.

Another indirect means of bestowing increased emolument on the Professors of the University, and which was subsequently extended to the Bursar, consisted in the privilege accorded by the Council, of obtaining free tuition for the sons of these gentlemen in Upper Canada College.

In July, 1848, the Council passed the following resolution :—

"Moved by Professor Gwynne, That in future no allowance in lieu of salary for duties performed, or to be performed, be made to Professors or others without the sanction of a Statute duly passed.

"Which motion, being seconded by the Solicitor General, was put and carried." (Min. Book, Vol. III., p. —. July 5th, 1848.)

The amount paid to students, thirty-three in number, for scholarships, &c., has been £786 15s., including the allowance to the student officiating as Chapel Clerk. This sum, considering the limited extent to which the educational services of the University have yet attained, is respectable, and shows that the University offers to the youth of the country pecuniary attractions which must operate advantageously to its popularity. No doubt due care will be taken that this salutary provision be extended so as to meet the increased demands of the institution, when the classes shall have attained greater numerical strength.

The salaries paid to twelve College officers and servants, of subordinate rank, and employed at various times during the second period, have amounted to £2,599 3s. 3d. The Commissioners are not competent to judge to what extent this branch of the University service requires to be carried. It is, however, to be remarked,

that the above sum does not cover the whole disbursements in payment of servants. From the account of Wages, and the Report of the Dean, furnished in September, 1848, it will be observed that wages and clothing for servants amount, annually, to a considerable sum. (Vide Appendix.)

Other heads of disbursement will be noticed in the review of the Ledger accounts, in another place. The foregoing have been here alluded to, in connexion with the subject of general management, as affording occasion for some remarks illustrative of the system of administration pursued by the Council at various times, and suggesting those restraints or changes of fiscal policy which the interests of the University, and the present unsatisfactory condition of its endowment and finances, certainly call for.

A LIST OF THE ACCOUNT-BOOKS COMPILED BY THE COMMISSIONERS.

1st. ELEMENTARY BOOKS.

- 14 Vols. Reduced-Rent Books, with an Index to each.
- 1 do Doubtful Entries Book.
- 4 do Reduced Interest Books, with an Index to each.
- 1 do Cross-Entries Book, with Index.
- 1 do Rough Cash-Book, July, 1839, to 31st January, 1844.
- 1 do Bank (U. C.) Book, do do

2nd. BOOKS OF REFERENCE.

- 1 Crown Rent Index.
- 1 Land Index to Ledgers A 1 and A 2.
- 1 Endowment Index.
- 1 Index to Col. Wells' 5 Memo. Books.

3rd. PRINCIPAL BOOKS.

- 1 Rough Journal, 1828 to 1839.
- 1 Fair do duplicate of above.
- 1 Ledger A, 1828 to 1835, with Index.
- 1 do supplementary to A.
- 1 do B, 1836 to July, 1839, with Index.
- 1 Journal, Rough to end of 1840, fol. 183, and Fair after.
- 1 do Fair to fol. 174, copy of Rough in above, and from fol. 175 proceeds independently.
- 1 do continuation of above, to end of 1849.
- 2 Ledgers, A 1 and A 2, containing the accounts from July, 1839, to 31st December, 1849, with balances from prior period brought down.

4th. AUXILIARY BOOKS.

- 1 Lease-Hold Book.
- 1 Sale and Transfer Book.
- 1 Condensed Journal.
- 1 do Ledger.

DESCRIPTION OF THE PRECEDING BOOKS.

1st. ELEMENTARY BOOKS.

The Reduced-Rent Books exhibit the rent accounts in annual sums as the accounts of rent, regularly kept, should have shown them in the University Rent Ledgers, from which they were compiled. These Books were framed with an immediate reference to the system of annual balances adopted by the Commissioners. The accounts comprised in them were carried into the Journals in separate sums, corresponding to the respective years of the general work. The Rent Ledgers of the College office showed the rent in periods, generally of seven years, beginning and ending on any of the four quarter-days in March, June, September and December; consequently a new distribution of the rent, corresponding with the posting adopted by the Commissioners in the construction of their Ledgers and Balances, became necessary; and as the proper fiscal year of the University office had been fixed as terminating on 31st December, the Commissioners took this as their annual posting date, and caused the Rent and Interest accounts to be constructed in accordance with this division of time.

The Reduced-Rent Books contain a large amount of supplementary rent (£4,512 12s. 5d. and £2,877 12s. 8d.) not shown in the University Rent Ledgers, but discovered by the Commissioners in the progress of their inquiry, by means of a rigid examination of the whole of the University books and records having relation to rent. The particulars of many of the entries of Supplementary Rent are to be found in the Cross Entries Book.

The Doubtful Entries Book has exclusive reference to the Rent accounts; and was constructed for the purpose of explaining whatever appeared doubtful, and correcting whatever was found erroneous, in the Reduced-Rent Books, as well as for supplying of those defects in them which must necessarily be discovered in compilations derived from the imperfect data of the University Rent-Ledgers.

The Reduced Interest Books have the same relation to the Interest accounts which the Reduced-Rent Books have to the Rent accounts. The data of the Interest calculations were derived from the Sales-Ledgers and Instalment Books of the University.

The Cross Entries Book was constructed for the purpose of exhibiting the Corrections of the Commission accounts, for the first period of the work, or that corresponding to Col. Wells' Bursarship. This book was commenced after the conclusion of the Ledger posting and balancing for the first eleven years, 1828 to 1838 inclusive, with a view to the obtaining of a correct final balance to July, 1839. No portion of the general inquiry was attended with so many difficulties as were encountered in the eduction of the materials constituting the Cross-Entries, or auxiliary to them.

The source of nearly all the errors found in the Commission accounts was, on careful research, discovered to have been in the dependance placed by the Commissioners on the University Books handed over to them as reliable documents: but the extent of fallacy involved in this dependance was beyond their most unfavorable conceptions of the confusion and systematic irregularity and defectiveness of the University accounts. For a fuller explanation of the difficulties here alluded to, reference is made to the Report of Messrs. McKenna and Quaife in the Appendix. (Vide Appendix.)

The Rough Cash-Book was introduced for the purpose of bringing under distinct heads the whole of the unclassified entries of the Bursar's Cash Books, in order to prevent irregularities in the Journal distributions of Cash; and by a preliminary comparison of the aggregates of the columns with those of the books

from which the items were taken, to ensure that accuracy of transcription which is essential to the construction of correct accounts. The use of this book was discontinued after the work of 1844, and other speedier means of attaining the same end were substituted.

The Bank (U. C.) Book was constructed from the University Cash Books, but was subsequently compared with the University Bank Books, in order to ascertain whether the former embraced the whole of the cash transactions with the Bank. It is necessary here to explain, that the Bursar had adopted and followed up the unusual system of passing all the banking transactions through the Cash-books, by which arrangement the face of these books necessarily became a redundant or fallacious exposition of the actual nett cash receipts and disbursements. It became necessary, therefore, in the framing of a correct business cash-account, to extirpate from the cash entries of the Bursar's Cash-books all which were extraneous to the legitimate Cash-book records. It is evident that if the Bursar made every disbursement in form of bank cheques, and deposited the whole cash in the Bank, as it was received by him, the Cash-book columns would exactly represent the cash receipts and disbursements as double of the true amount. All the disbursements were not, however, made by cheques on the Bank.

The Bank (U. C.) account kept by the Commissioners, (used by them merely as a check on the Cash account,) shows various entries (Vide last Vol. of Journal, p. 97) of Cash, which were not found in the Bank-book at dates corresponding to those at which they had been entered in the Cash-books, from the circumstance of cheques not having been presented until some time after the date at which they were drawn; in consequence of which the balance of cash at deposit was shown by the Bank Pass-Book, on 31st December, 1849, the end of the period of inquiry of the Commission, to be £417 7s. 3d. greater than that arrived at by the Commissioners in their Bank (U.C.) account, as derived from the Bursar's Bank Cash entries in his Cash-books up to the same date; but on comparison of the Bank Pass-book with the Bank (U.C.) account of the Commissioners, this amount of £417 7s. 3d. was found to consist exactly of the unpresented cheques (fifteen in number) already mentioned.

In disposing of the materials of Cash-books so unusually constructed, it was necessary to subject every item to the most rigid scrutiny; and great delay and embarrassment resulted from this circumstance. The Commissioners, however, do not regret having been thus obliged to subject the Bursar's cash operations to the severe ordeal of checking and re-checking through which they have caused them to pass, for it places the reliableness of their work beyond all question; and it is extremely gratifying to them that it also places the integrity and accuracy of the Bursar above all suspicion.

It is proper further to state in this place, that the Bursar passed many transactions through the Cash-books which had no proper relation to the Cash account. (See Notes and Memoranda of Mr. F. Rogers—Appendix.) Out of a total of £388,912 7s. 2½d. of apparent Cash credit from 1841 to 1849, no less than £245,512 7s. 4d. had to be discarded as having nothing whatever to do with the Cash account. In these cases the rule pursued by the Bursar was, to enter the amount to debit of Cash on one page, and to credit on the opposite, under the same date, thus multiplying the fiscal discrepancy which must have arisen from only one entry, or in fact, obliterating the Cash transaction purporting to be recorded. The object in view by the Bursar, in making these positive and negative entries, was laudable, notwithstanding the manifest incongruity of the system; for owing to the defective character of the University accounts, which were kept by single entry, the Bursar found himself at a loss for some appropriate place of account-record, in which to exhibit the transactions, all of which were of that class, disposed

of in double-entry books by cross-entries ; and as there was no other place in which he could expect them to be so sure of notice as in his Cash-book, he recorded them there for the very purpose of more certainly attracting attention to them, and having them thoroughly scrutinized. Only a glance at the Cash Books is required to show that the opinion here given is the correct explanation of every extraneous Cash-book record made by Dr. Boys ; and certainly, had this officer desired concealment, or felt the slightest conviction that his fiscal conduct stood in need of it, the Cash-book was the very last place of record in which to attempt any such impropriety.

2nd. BOOKS OF REFERENCE.

The Crown Rent Index.—The Commissioners, having found that though a considerable amount of money had been received by the University, for arrears of rent due to the Crown, no proper account for the same had been kept in the University Ledgers, considered it expedient to keep this portion of the general rent account under a distinct head. The Crown Rent Index is properly a book of detailed account, showing the names of all persons who made payment of Crown rents to the University, with the amounts so paid by them, and the property on account of which the payments were made.

The Land Index gives the references to the Ledgers A 1, and A 2, for every lot of land embraced in the accounts of the above Ledgers, according to an alphabetical succession of the Townships, showing in separate columns : 1st, the folio in the Ledger ; 2nd, the number, &c., of the lot ; 3rd, the concession ; 4th, the number of acres ; 5th, remarks. The construction of this book was decided on with the view of preventing confusion and errors in posting ; and was adhered to by the Ledger-poster throughout the second period of the accounts. Besides, it was found that the Ledger folio was more speedily discovered in an Index divided into numerous Township headings, and consequently presenting under each a limited number of references, than in a personal Index, in which the whole names of the tenants, purchasers and others, had to be disposed of under the contracted classification of the letters of the alphabet. It is well known, too, to accountants, that whilst in the latter mode of arrangement a number of the letters of the alphabet, as Q, U, Y, Z, F, &c., embrace but a small number of names, a few others, as M, S, T, W, B, and H, are found to comprise the great bulk of the names of every personal Index ; thus rendering it a tedious and disagreeable task, at every turn to a new folio, to hunt up the required reference. Name-Indexes are, however, indispensable ; all the Ledgers are provided with them, in addition to the Land and Endowment Indexes ; and care has been taken to render the reference as easy as possible, by putting the names into distinct columns, headed by the vowels of the alphabet,—the first vowel in the name after the commencing letter pointing to the column in which search is to be made.

The Endowment Index.—This book will be found one of the most useful compilations made under the Commission ; being a key at once to the entire endowment, and the accounts both of the Commission and the University, and showing, at a glance, the present position of every lot, or portion of a lot, held under the University or originally belonging to it. It was compiled as well for the present purposes of the Commission as for the future service of the University ; and will give to those not familiar with the details of the accounts and records of the institution, without any tedious research, an immediate view of the present state of the Endowment. It has been arranged, like the Land-Index, according to the alphabetical succession of the various Townships in which the Endowment and the vested property lie ;—the lots following in the order of their numbers. It is divided into five columns of reference. The first column shows the number, &c., of the lot, or part of a lot ; the second the number of the concession ; the third,

the number of acres; the fourth, which covers the greater portion of the page, gives the actual present position of the property, as "Leased," "Sold," or otherwise, with the date of lease, or the date and number of the sale, and occasional explanatory remarks. The fifth, gives the first or introductory reference to the Commission Ledgers, to all lots for which any account has been opened, and designates as "vacant," or leaves unnoted, such as have never been introduced into the accounts of the Commission or of the University. The introductory Ledger reference is, of course, the initiatory step to the series of other references which may be traced from the Ledger, as a starting point, down through the Journals and subordinate books, or forward through the succeeding Ledgers.

The Index to Colonel Wells' Five Memorandum Books is a book which will be little required for future reference. It was compiled chiefly to enable the accountants to obtain ready access to the details contained in the above Memorandum Books, in the process of those tedious and perplexing examinations and checkings of accounts which became necessary, in consequence of the defective data furnished to the Commissioners for the construction of their accounts, in the process of the inquiry.

3rd. THE PRINCIPAL BOOKS.

A description of these books can hardly be required. Their purpose and uses are sufficiently understood by all; though the construction of them is a work requiring more ability and experience than may generally be considered necessary by those who are unacquainted with practical book-keeping. The only one on which any explanation is called for, is the Rough Journal. The Commissioners have already mentioned the fact, that among the account books handed to them, at the commencement of their labors, no proper Day-books or Cash-books were found. It was, therefore, considered advisable to construct an elementary book, which should comprise the entire materials that might be gathered in from whatever available sources the Commissioners could reach; and as it was natural to expect that these materials, obtained in a desultory and irregular way, might be found discrepant and confused, and calling for re-arrangement and correction, the volume into which they were gathered was termed the Rough Journal. From this book, the accounts, corrected where appearing erroneous, defective, or incongruous, were transcribed into another, named the Fair Journal. When, however, the work had advanced into the period of Dr. Boys' Bursarship, in which fuller, though not less confused, details were available, the continuance of the Rough Journal was deemed inexpedient. The preliminary arrangements and classifications were made on rough sheets; and from these, after due checkings and examinations, the accounts were written, in proper detail, into the Journal, from which they were carried directly into the Ledgers.

The Commission Ledgers contain the entire accounts of the University; and are, therefore, different from any of the books of the College office, kept under the name of Ledgers, as the latter were only sectional account books, each appropriated to some one department of the affairs, as Sales, Rent, Private or Personal accounts. No book, in any form, existed, from which it was possible to educe a general summary of the affairs of the University.

4th. THE AUXILIARY BOOKS.

The books, designated by the above title, were commenced with a reference to the future requirements of the University office, rather than to the present assistance of the Commissioners. Owing to the urgency with which the work of the accounts has been pushed forward, it has been found impracticable to complete all these books. If approved of hereafter by the managers of the Endowment, the incomplete ones can easily be filled up by the University accountants.

The Condensed Ledger and Journal were opened for the purpose of exhibiting, in the narrowest possible limits, the actual state of the University accounts at the end of each year. They contain, so far as they have been written up, that is, to the end of 1831, the condensed work of the chief or large Journals and Ledgers. The personal accounts of the latter, in the several departments of Sales, Rent, and Interest, are, in the Condensed Journal and Ledger, all brought into the three leading accounts of "Purchasers," "Tenants," and "Interest." A slight inspection of the large Ledgers will show that at least nine-tenths of the whole space in them are taken up by the personal accounts (above 2000 in number) constituting the above three classes; whilst the remaining one-tenth embraces the rest of the accounts, about 80 in number. The Condensed Ledger would, therefore, show, under about 83 heads, the entire accounts; up to the end of 1838, it embraces all the existing accounts under 39 heads.

The Leasehold Book was intended to serve as a complete register of the whole lands of the University, under or subject to rent, whether the same were held by formal lease or otherwise. This book has not been commenced. It has been prepared for two Indexes, bound in, one at the beginning, the other at the end of the book; the former to contain the names of the tenants, the other the numbers of the lots and concessions, &c. The left-hand page of each folio of the body of the book is divided into five columns, intended, 1st, for the names of the Tenants; 2nd, the numbers of the Lots; 3rd, the Concessions; 4th, the Townships; 5th, the date of Lease, or entrance on occupation. The right-hand page was to be appropriated wholly to explanatory remarks.

The Sale and Transfer Book has been completed. It embraces the whole of the Sales from the Endowment, from the foundation to the end of 1849. It has two Indexes, bound in: one at the beginning of the book, containing the names of the purchasers, the other, at the end, containing the names of the Townships. The left-hand pages of the book are divided into six columns; the 1st shows the Office-number of the sale; the 2nd, the number, &c., of the Lot; the 3rd, the Concession; the 4th, the number of acres; the 5th, the date of sale; and the 6th, the name of the purchaser. The right-hand page contains various "Remarks," as dates of transference, names of the transferers, date of issue of Deeds, &c., &c.

DESCRIPTION OF THE LEADING ACCOUNTS.

The first account, in the Ledgers of the Commission, is **THE TRUST.**

The subordinate accounts employed as intermediate depositories of the various assets of the University, which have come under the control of the Corporation, in any form bearing a money value, have been closed into The Trust account. The amount appearing to the credit of The Trust account is £336,930 19s. 8d. This sum represents the total products of the endowment, which have been at the disposal of the College Council, in the shape of Cash realized, and personal accounts available.

The following are the accounts which have been closed into The Trust, as above stated, viz:—

Fees and Dues, (total collected),.....	£6,427	1	6
Real Estate, (for lands sold,)	162,778	9	0
Interest, (accrued,)	93,767	0	8
Rent, (accrued,)	45,412	14	0
Returns of Investment account, (Debentures and Bank Stock)	20,241	5	9
Interest from Invested Property,.....	2,188	4	3
Crown Grant, (£1,000 sterling per annum,).....	4,999	19	9
Rent from Invested Property,.....	964	17	8
Wellington Scholarship,.....	133	1	0
Detriments,.....	18	6	1
	<hr/>		
Total,.....	£336,930	19	8

The Real Estate account was opened as subordinate to The Trust, and embraces the whole of the sales of the Lands of the Endowment, amounting, as above shown, to £162,778 9s., being the total price of 134,057 $\frac{3}{4}$ acres.

The Rent account has been restricted to rents accrued on the lands of the Endowment; rents from other sources have been taken in under a different head,—(Rent from Invested Property).

The Interest account shows a total credit footing of £93,769 0s. 8d. This amount represents the total Interest which has accrued on the sales of University lands, and on notes of hand taken for arrears of rent.

The interest derived from Debentures, Bank Stock, Mortgages, &c., has been disposed of under other heads.

The Investment account was primarily intended for the recording of returns from Debentures alone; but, through a misunderstanding of the accountant, has been made to include the dividends derived from two small items of Bank Stock, namely, U. C. Bank, £250, and Gore Bank, £187 10s.

The total amount invested in Debentures, (chiefly of the Provincial Government,) has been £47,870 9s. 5d.; a small proportion, certainly, of the entire funds of the University, considering the superior character of this class of Investments, and the claims which the Province must be regarded to have upon an institution endowed, as the University has been, so liberally from the public domain.

The Council, at one period, as has been shown in a preceding part of this report, manifested a strong, and indeed a very wise preference, for this form of investments; and had they continued to follow the rule there laid down, as to the disposal of their available cash, the interests of the University would have been largely benefitted by a close adherence to it.

From about the year 1841 they appear to have entertained an indisposition towards investments in Government securities; but whether from prudential or other motives, the Commissioners do not find recorded. In 1848 they once more returned to their former rule; and probably when the advantages of this form of investment are fully understood, no deviation will again take place. The total amount of Debentures, at present on hands, appears to be £27,667 10s. 8d. (Vide General Summary.)

Of the amount originally invested in Debentures £20,202 18s. 9d. have been alienated or converted into other securities; and of this sum, £15,327 18s. 9d. appear to have been disposed of in an unwarrantable manner, viz:—

In redemption of a Note, September, 1843.....	£6,500	0	0
Do Loan to St. James' Church, April, 1843.....	4,000	0	0
Do Purchase of "Hamilton Property," April, 1847...	4,827	18	9
	<hr/>		
	£15,327	18	9
	<hr/>		

The alienations of the Debentures above referred to, were uncalled for, and must be regarded as disadvantageous operations. The whole of these Debentures yielded 6 per cent. interest, receivable half-yearly at the Bank, without any expense for collection, and without any risk of defect of payment, at the regular stated periods. The payments of interest on the St. James' Church Loan, although in the main, more regular than those made by several other borrowers, were not punctual; nor were the instalments of principal paid in conformity with the contract.

The transfer, to the Bank of Upper Canada, of £6,500 Provincial Debentures, in the same year as the above, was not necessary. The Bank was willing to accept of other security, (Vide Appendix, Question 21st.) which would have saved the University the necessity of parting with these valuable assets.

The purchase of the Hamilton Property, in 1847, from W. H. Boulton, was in reality but an exchange of University securities and property, for town houses and lots in the City of Hamilton.

The College Council, in this transaction, parted with the Wadsworth Property, known as Farr's Mills, together with £4,827 18s. 9d. in Provincial Debentures, and £347 6s. 3d. arrears of principal and interest due by Mr. Boulton on a College lot in Markham.

It is remarkable, that in the case of the Church Loan, and the transfer of Debentures to Mr. Boulton, the Council allege, as one of the reasons of the desirable character of the new investments, that the Debentures were near maturity. Other capitalists would have considered this circumstance rather an enhancement of value, than as such a depreciation as to render it expedient to get them off their hands. No doubt the parties who received them were well enough satisfied with the view taken by the Council.

The financial operations of the Council, in 1842 and 1843, were certainly of a very unusual business character.

On 29th December, 1842, the Council, from want of cash, were obliged to obtain from the Bank a discount of £4,200. On 2nd February, 1843, £1,200 were paid into the Bank in part of the above note; and the balance, £3,000, on 25th July following; on which day a new discount of £6,500 was obtained from the Bank, showing that the Council had yet no spare funds, and were obliged to increase their debt to the Bank £3,500; when the note of £6,500 was about to fall due, they were still unable to clear off their Bank debt, and discharged the note before maturity, by a transfer of £6,500 of their best securities. (Vide Appendix;—Letters, August 7th, and September 27th, 1843; also, Min. Book, 7th September, 1843, Vol. III., p. 20.) In the midst of these difficulties, they made a loan to the Wardens of St. James' Church, Toronto, of £4,000, parting, in the transaction, with this amount of Debentures bearing 6 per cent. It is true they endeavored to work off, in this operation, £500 worth of Tay Navigation Debentures; but the Church Wardens having refused them, the Council gave others in place of them.

The Council regarded the proximity of the maturity of their Debentures as an objectionable circumstance; but that difficulty could possibly have been obviated, as the Government would hardly have objected to redeem them by renewals at

ten or twenty years more to run. Why the Council regarded Debentures, presently convertible into cash, as undesirable assets to be retained by them at a time when they stood so much in need of ready money, the Commissioners confess themselves altogether unable to explain.

The Bay Street Property account will be found in the Commission Ledger, divided into the following personal accounts, viz :—

Henry Sproatt,	E. F. Whittemore,
James McDonald,	John Smith,
Alexander Rennie,	Charles March,
William M. Gorrie,	David Maitland,
Donald Campbell,	William Mathers.
Dugald Hunter,	

A reference to the account of John Crawford, (fol. 866, Ledger A 1,) shows that the amount paid for this property was £2,577 6s. 9d., on 27th and 28th February, 1846. The nett purchase was £2,500; but the University paid Mr. Crawford £77 6s. 9d. more, for rents accrued from date of purchase to the date of payment. These arrears of rent should have been collected by the University forthwith; but they were not; and some of them remain unpaid up to the present time.

It will be remembered that the calculation of Mr. Crawford, by which he showed the College Council that this investment of £2,500 would exceed 6 per cent. per annum, by the annual sum of eighteen shillings and sixpence or nine pence, per cent. per annum, was based on the premises that the rents should be paid in punctually on the quarter-day. If, however, the rents should not be so paid, but only on the yearly-day, in full, then the investment would be £2 7s. 6d. per annum, on the £2,500 less than six per cent. A very cursory inspection of the accounts of the parties whose names are mentioned above, lessees of the Bay Street lots, will show that not one of them all paid the rents in the manner laid down by Mr. Crawford in his ingenious calculation. The only lessee who came near the mark, was Henry Sproatt, whose quarterly payments were, with three exceptions, all made within the month on the first day of which they became due.

One lessee, Charles March, had not, up to 31st December, 1849, paid any rent, either for arrears to Mr. Crawford or on the new account. A second, Alexander Rennie, (or his transferee, Hon. C. A. Hagerman,) out of 4½ years, due on 31st December, 1849, £106 5s. had paid one year, or £25 on 3rd October, 1846. A third, W. M. Gorrie, out of 4½ years, £54, had paid, 22nd May, 1846, £12, and 24th September, 1849, £24. Donald Campbell and Dugald Hunter paid their rents with punctuality, but not annually. William Mathers paid, 6th December, 1849, four years due 1st October preceding, in one sum, £48. The payments of other lessees were quite irregular. The University charged no interest to any of these lessees, for default of payment on the regular quarter-days.

The total collections for rent from the Bay Street property, from the date of purchase to the 31st December, 1849, have been £388 9s. 7d., to which may be added the interest on £200, received 8th November, 1847, for purchase of lot No. 2, say to the 1st October, (the last preceding quarter-day,) £23; making in all, £411 9s. 7d. Deducting from the last sum the amount paid Mr. Crawford, for rent accrued at the date of transfer, say £77 6s. 9d., there remains £334 2s. 10d. as nett receipts on account of the University rents, reckoned up to 1st October, 1849. But the interest of £2,500, from the time of its payment to Mr. Crawford to the above date, say three years and seven months, is £537 10s. 10d. It is, therefore, very clear that the Bay Street property has been, in every respect, a bad investment. Nor can it be said that it presented any prospective inducement; for the rents are merely the interest of the stipulated

price, at which every tenant is at liberty to buy out, at any time within twenty-one years from the date of his lease; say two from 1st May, 1842; one from 1st March, 1843; two from 1st May, 1843; two from 1st June, 1843; one from 1st January, 1844; one from 1st April, 1844; and two from 1st October, 1844. If the property increased in value, there is every certainty that the lessees will complete the purchase on or before the expiration of their leases; and in the end, the University must come out of the transaction very unsatisfactorily.

The returns from the Garrison Property are found in the two accounts of Patrick Walsh and William Williams, and amount to £10 8s. The price paid to D. E. Boulton, Esq., for this property, was £2,368 18s. 9d. on 6th March, 1846. The interest of this sum, at 6 per cent. up to the end of 1849, is about £542 14s. The University has, therefore, lost in interest of capital on this purchase, £531 6s.

The returns from the Hamilton Property, are found in the accounts headed, Charles Gates, Benjamin Spencer, Dalby & Stevens, J. Robinson, T. & M. Tisdale, and William Davidson; and amount to £885, with £12 1s. 1d. for interest paid on the collected arrears of rent, say, together, £897 1s. 1d., from which must be deducted £94 1s. 5d. for collection of rents and insurance. The price paid to William H. Boulton, Esq., for this property, on 15th April, 1847, was £7,970 16s. 8d. The interest of the latter sum, reckoned up to the end of 1849, say two years and 8½ months, is £1,294 5s. 2d.

The above figures show that the University would have been better served, by keeping the Debentures, which were handed to Mr. Boulton, in the Bank-safe, and receiving the interest regularly as it became due.

A strange circumstance connected with the Hamilton Property has been observed by the Commissioners, in the statement of annual rental furnished to the College Council by Mr. Boulton, at the time of offering the property for sale. Mr. Boulton (See General Letter Book, Vol. III., p. 22,) represented the amount of the rents to be £615, and the Bursar put them at £610. Both, however, included one item of £30, which should not have been introduced.

The following is the statement of rental shown by the Bursar, on 27th April, 1847, viz:—

1. Charles Gates,	£80	0	0
2. William Davidson,	100	0	0
3. Dalby & Stevens,	100	0	0
4. W. H. Harvey, Esq.,	30	0	0
5. T. & M. Tisdale,	100	0	0
6. Sanders & Robinson,	100	0	0
7. B. Spencer,	100	0	0
	<hr/>		
	£610	0	0

The name of W. H. Harvey does not appear in the University accounts of the Hamilton Property. There were only six houses altogether; and the introduction of Mr. Harvey's name as the tenant of a seventh, seems to have been a sort of mistake. If the Council ever discovered the error, they probably have not deemed the fact worthy of record.

In the case of the Hamilton Property, as in that of the Garrison Common Property, the Council (Vide Min. Book, Vol. III., p. 387,) appear to have fixed the maximum price themselves; and neither of the sellers found fault with the Council's valuation.

The account of George Ridout, Esq., is one of considerable importance, as it stands connected with the settlement of Col. Wells' default. In 1843 the College

accepted from the latter, in part payment of the balance due by him, the assignment of a judgment held by him against Mr. Ridout, for £1090 8s. 9d., including costs. At the time of completing the arrangement with the University, April 6th, 1843, the amount assumed by Mr. Ridout on behalf of Col. Wells' debt, was £1105 13s. 8d. The Council paid to Mr. Ridout, or on his account, various sums which, with the preceding sum, and interest on the whole debits up to 31st December, 1849, amount to £3,699 14s. 5d. As security for these liabilities, the Council took from Mr. Ridout an absolute conveyance of certain property around the present University office, with the understanding that the same should be sold off in lots to suit purchasers, and the prices obtained for them to be passed to the credit of Mr. Ridout. Mr. Ridout's account now (31st December, 1849) shows a balance of £1 in his favor. But, though, so far as this gentleman is concerned, the University has been fully secured, the actual state of the case, as regards the finances of the institution, has not been improved. The lots have been sold at apparently fair prices, but neither the instalments of purchase nor the interest have been paid with regularity. Thirty-one lots have been sold at an aggregate price of £3,490, the chief part in 1844, some in 1845, and some in 1848. The aggregate balance of principal and interest due on the above, is £3,562 17s. 5d., which shows that even the interest is not regularly collected, though the property surrounds the College office. One individual has been a purchaser of fourteen lots, at an aggregate price of £1,409, all in 1844, excepting one lot at £95, in 1845. This gentleman now owes, for principal and interest, £1,585 11s. 3d.

Another gentleman—to whom the Council, in 1846, lent £750, pledging their Debentures in order to raise the cash—bought one lot, in 1844, and four lots, in 1845, at an aggregate price of £686, on which account the sum of £694 14s. 10d. appears now due. This gentleman's loan account, however, stands still worse, showing nothing to have been paid on account of either interest or principal.

There can be no reason for the funds of a public institution being thus held subservient to meditative purposes. It is, perhaps, speaking too mildly of these and some other cases of a similar character, to attribute the extreme leniency with which they have been treated to mere remissness of administration.

It is an unwise system to permit purchase and interest to accumulate on any sort of property. There are probably many cases to be found in the University accounts, in which the debt on the property sold has, in this way, risen to an amount above its present value.

The Cash account has been reduced to its own proper limits, comprising only transactions of receipts and disbursements, with the exception of those entries which were occasionally called for in the correction of errors in other accounts. It is, however, to be remarked, that the apparent receipts of Cash exceed the actual, to a trivial extent, in consequence of the repayments made by some parties, who had overdrawn their accounts, at the end of 1849.

The actual balance of Cash on hands, on 31st December, 1849, the Commissioners find to have been £5,973 12s. 9d.; of which amount £5,786 13s. 2d. stood to the credit of the University in the Upper Canada Bank, as shown by the Bank Pass-Book, and £186 19s. 7d. were in the hands of the Bursar. The Cash-book of the Bursar showed the latter amount to be £193 10s. 4d., or say £6 10s. 9d. more than the true balance in his custody. This fact the Commissioners believe to be almost unprecedented; and it must be regarded as an irrefragable proof of the integrity and industry of the public functionary in whose behalf it is now recorded.

THE GENERAL SUMMARY.

The General Summary, compiled from the Final Balance of the accountant, and here introduced as the closing section of the report of the Commissioners, exhibits the present state of the affairs of the University.

From the footings of this statement it will be seen that out of a total capital of £336,930 19s. 8d., realized, or at the command of the University authorities, there have been totally alienated, in current expenditure and losses, £166,319 11s. 8d., leaving a balance of £170,611 8s. of assets of various sorts.

These assets, of course, stand rated at the figures representing their original cost, as introduced into the accounts. The present value of some of them is, no doubt, greater than the cost; but that of others must be correspondingly less. The Commissioners are not, however, called upon to furnish an inventory of the University effects; neither could they pretend to be competent to do so. They consider that they shall have discharged their duty, under this head, by exhibiting the distribution of the funds under the various heads of investment in which they have been placed. It is, however, their duty to state, finally, in closing their work of investigation, that they consider the amount of money which has been alienated from The Trust, altogether disproportioned to the extent of benefit conferred upon the public by the University, and that the affairs of the institution might have been so managed as to have secured to the youth of Western Canada much greater advantages than they have hitherto derived from the munificent endowment bestowed upon it by a paternal Sovereign.

The Statement of Expenditure and Income, following the General Summary, shows the true fiscal condition of the University, for the last seven years, prior to 1850, or during the period in which it has been in operation as an educational establishment. From this statement, it will be observed that the current expenses of the institution have largely exceeded its proper annual revenues. The total of the excess of Expenditure over Income, for the above period, has been no less than £19,332 14s. 8d. Under a continuance of such mismanagement, it is obvious that in course of some years the capital must be seriously decreased, and the institution reduced to a state of comparative fiscal weakness.

The Commissioners, in this statement, have included under Income, every item of revenue properly appertaining to this head; and under that of Expenditure, only those disbursements which have been made for services, leaving no asset as a representative, as salaries, wages, charges, &c., &c.

The General Abstract Statement of the lands of the University, which the Commissioners have with much care compiled, and now submit, in connexion with the General Summary, shows the present state of the endowment, so far as can be understood from returns in figures, of the quantity of land originally held in the various Townships in which the lands were situate. A proper estimate of the real value of the residuary lands cannot, however, be arrived at without a complete and thorough inspection of them by efficient and trustworthy valuers. It is much to be feared that the quality of the unsold is not equal to that of the sold lands; and it is to be regretted that so great a proportion of the whole estate has been disposed of before the institution has yet passed through its infant stage of existence.

ROBERT E. BURNS,
JOSEPH WORKMAN.

GENERAL SUMMARY.

EXPENSES AND LOSSES.	Ledger Folio.						
		£	s.	d.	£	s.	d.
Debenture Agency, paid	2	80	4	10			
Survey Account do	5	1773	18	8			
Charges do	7	7272	17	4			
King's College Office do	9	2196	11	3			
Loss and Gain do	13	27	17	5			
Upper Canada College, for Loan and Interest	14	75506	5	0			
Architectural Charges	19	560	8	6			
John Radenhurst	27	2	4	10			
J. C. Cochrane	29	0	15	0			
F. Tincombe	30	0	5	0			
E. J. Ridout	31	2	10	0			
Expense Account	33	56359	18	2			
Law Expenses	848	688	16	1			
Parliament Buildings	849	1668	9	8			
Insurance	do	364	5	5			
Medical School, contingent expenses	850	590	4	2			
King's College Repairs	851	1598	14	9			
Chapel Account	854	769	3	9			
Wages	do	941	14	5			
Steward's department	855	1385	2	11			
Wadsworth Estate—short-charged Interest	856	0	9	8			
Churchwardens, St. James' Church, do	858	3	0	1			
Port Hope Estate, expended in Survey	862	31	19	10			
King's College Hospital	864	1145	16	8			
Commemorations	865	148	3	5			
Land Tax, paid	do	1462	0	5			
Commencements	866	51	11	6			
Hamilton Property, expended in Insurance, and collecting Rent, &c.	867	94	1	5			
Elora Property	868	25	0	0			
King's College Commission of Inquiry	869	1081	12	10			
J. Wetenhall	do	100	0	0			
<i>Carried over</i>	£	155934	3	0			

GENERAL SUMMARY.—(Continued.)

EXPENSES AND LOSSES.—(Continued.)		Ledger Folio.	£	s.	d.	£	s.	d.
<i>Brought over</i>			155934	3	0			
Lieut. Col. Wells, for Cash and Interest, omitted to be charged to him on settlement		A 2, 6	1286	7	0			
Total amount of Rent due, and unpaid, 31st December, 1849, say.....	£18,198 3 4							
Of which one-third may be considered bad.....	£6,066 1 1							
do do do do doubtful, of which one-half may be collected	3,033 0 7							
	9,099 1 8							
ASSETS AVAILABLE.			9099	1	8			
Upper Canada Bank Stock		15	250	0	0	166319	11	8
Cash on deposit in Bank of Upper Canada	£5,786 13 2							
Cash do in Bursar's hands.....	186 19 7							
Reverend Dr. McCaul, overdrawn by him		22	5973	12	9			
Reverend Dr. Beaven, do do		19	70	12	2			
The Bishop's Loan, balance due		20	613	1	3			
Gore Bank Stock		21	1	6	8			
Bursar Boys, overdrawn by him		23	187	10	0			
William Davidson, overpaid		24	10	17	5			
Dr. Gwynne, overdrawn by him		35	12	8	2			
Dr. Herrick do do		do	66	7	8			
David Gilkison do do		36	22	18	11			
J. Helliwell do do		38	28	7	2			
Allan Cameron do do		39	3	0	0			
John Shaw do do		840	25	0	0			
Colonel O'Hara, due by him.....		do	2	10	0			
Glynn, Halifax & Co., due by them		855	35	9	8			
		883	2	13	5			
<i>Carried forward</i>		£	7305	15	3	166319	11	8

GENERAL SUMMARY.—(Continued.)

ASSETS AVAILABLE.—(Continued.)

PROVINCIAL DEBENTURES, viz :—(Ledger folio 17.)

Date of Purchase.		Description.	No.	Amount.			Rate per Ann.	Remarks.						
				£	s.	d.			£	s.	d.			
		<i>Brought forward.....</i>							7305	15	3	166319	11	8
May	30, 1837	Desjardin's Canal	386	500	0	0	6							
do	do do	do	387	500	0	0	do							
do	do do	do	388	500	0	0	do							
do	do do	do	389	500	0	0	do							
do	do do	do	390	200	0	0	do							
do	do do	do	391	200	0	0	do							
do	do do	do	392	200	0	0	do							
do	do do	do	393	200	0	0	do							
do	do do	do	394	200	0	0	do							
do	do do	do	395	200	0	0	do							
do	do do	do	396	200	0	0	do							
August	1, 1837	do	406	200	0	0	do							
do	do do	do	407	200	0	0	do							
do	do do	do	408	200	0	0	do							
do	do do	do	409	200	0	0	do							
do	do do	do	410	200	0	0	do							
do	do do	do	411	200	0	0	do							
do	do do	do	412	200	0	0	do							
July	20, 1839	Roads and Bridges	248	500	0	0	do							
December	28, 1840	Welland Canal	342	500	0	0	do							
July	20, 1839	Roads and Bridges	374	500	0	0	do							
March	2, 1840	Roads	346	400	0	0	do							
do	9, do	do	397	500	0	0	do							
August	14, do	do	363	500	0	0	do							
March	2, do	Treut Bridge	285	333	6	8	do							
		<i>Carried over.....</i>		£ 8033	6	8			7305	15	3	166319	11	8

GENERAL SUMMARY.—(Continued.)

ASSETS AVAILABLE.—(Continued.)

Date of Purchase.		Description.	No.	Amount.			Rate per Ann.	Remarks.						
				£	s.	d.			£	s.	d.	£	s.	d.
		<i>Brought over</i>			8033	6	8		7305	15	3	166319	11	8
July	9, 1840	Grand River Bridge	296	166	13	4	6							
March	2, do	Rebellion Losses	2	200	0	0	do							
do	do do	do do	5	400	0	0	do							
do	do do	do do	6	400	0	0	do							
do	do do	do do	13	125	0	6	do							
June	6, do	do do	12	53	5	3	do							
do	10, do	do do	14	1000	0	0	do							
July	9, do	do do	15	221	6	5	do							
October	5, do	Trent Navigation	450	500	0	0	do							
December	28, do	Hamilton and Brantford Road	448	1000	0	0	do							
do	31, do	War Losses.....	450	50	0	0	5							
March	6, 1841	Desjardins Canal	4	1000	0	0	6							
February	22, do	Roads and Bridges.....	243	700	0	0	do							
May	30, do	do do	236	1000	0	0	do							
July	6, do	do do	240	1000	0	0	do							
October	15, do	do do	203	1000	0	0	do							
December	17, do	Welland Canal	1	937	10	0	4							
July	26, do	York Roads.....	371	400	0	0	6							
January	14, do	Rebellion Losses	17	133	0	0	do							
do	do do	do do	18	36	5	0	do							
do	27, do	Hamilton and Brantford Road.....	447	1000	0	0	do							
April	7, do	do do do	449	430	0	0	do							
May	18, do	Tay Navigation	4	250	0	0	do							
do	do do	do do	5	250	0	0	do							
March	18, do	War Losses	449	100	0	0	5							
do	do do	do do	451	50	0	0	do							
February	7, 1842	Welland Canal	11	150	0	0	6	Since 1843.						
<i>Carried forward</i>				£ 20566	6	8			7305	15	3	166319	11	8

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GENERAL SUMMARY.—(Continued.)

ASSETS AVAILABLE.—(Continued.)

Date of Purchase.	Description.	No.	Amount.			Rate per Ann.	Remarks.							
			£	s.	d.			£	s.	d.	£	s.	d.	
	<i>Brought forward</i>		20566	6	8									
April 5, 1842 ...	Welland Canal	68	937	10	0	6	Since 1843.							
October 6, do ...	War Losses.....	1	110	0	0	5								
do do do ...	do do	242	90	0	0	do								
do do do ...	do do	351	150	0	0	do								
July 7, do ...	Erie and Ontario Road	378	1000	0	0	6								
March 27, 1843 ..	Rebellion Losses	9	7	4	0	do								
do do do ...	do do	10	9	0	0	do								
February 24, 1845 ...	Desjardins Canal	6	2000	0	0	do								
August 11, 1848 ...	Consolidated Revenue Fund.....	143	150	0	0	do								
1848 and 1849.	Short Debentures unredeemed.....		2647	10	0	do								
								27667	10	8				
Due on Invested Property Sold, viz. :—							Ledger							
							Folio.							
Brantford Property.—By R. Christie.....			2218	4	5	514								
By R. Shaw.....			349	14	1	524								
By George Babcock			290	17	8	547								
By Charles Thompson.....			435	16	3	570								
By Charles Thompson.....			552	6	6	571								
By Charles Thompson			706	18	2	572								
By J. K. Buchanan.....			238	8	6	620								
By J. K. Buchanan.....			232	3	5	621								
								5104	9	0				
<i>Carried over</i>							£	40077	14	11		166319	11	8

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GENERAL SUMMARY.—(Continued.)

ASSETS AVAILABLE.—(Continued)

Due on Invested Property Sold.—(Continued.)			Ledger Folio.						
	£	s. d.		£	s. d.	£	s. d.	£	s. d.
<i>Brought over</i>				40077	14 11	166319	11	8	
Ridout Property. — By J. and M. Burgess	424	13 6	{ 743						
			{ 759						
By E. S. Freenon, 8 lots	1585	11 3	{ 744						
			{ to						
			{ 752						
By F. W. Barron.....	137	3 7	747						
By W. B. Jarvis	522	17 1	754						
By Hon. J. Hamilton.....	250	11 4	755						
By Henry Sproat.....	67	9 2	756						
By W. C. Gwynne.....	119	15 6	757						
By W. B. Jarvis	171	17 9	758						
By Henry Sproat.....	75	13 0	760						
By T. G. Ridout.....	207	16 0	764						
Radenhurst Property. —By Alexander Grant	138	18 9	761	3563	8 2				
By J. G. Harper.....	64	6 7	762						
By Alexander Grant	87	4 0	763						
Brock Property. — By Bishop of Toronto.....				290	9 4				
Rent—Garrison Property. —By P. Walsh.....	13	0 0	838	6	16 0				
By W. Williams	13	0 0	838						
Due on Invested Property.				26	0 0				
Rent—Hamilton Property. —By William Davidson	175	0 0	815						
By T. and M. Tisdale	150	0 0	816						
By Dalby & Stevens.....	75	0 0	do						
By J. Robinson	125	0 0	817						
<i>Carried forward</i>	£ 525	0 0		43964	8 5	166319	11	8	

GENERAL SUMMARY.—(Continued.)

ASSETS AVAILABLE.—(Continued)

Due on Invested Property.—(Continued.)			Ledger Folio.						
	£	s. d.		£	s. d.	£	s. d.	£	s. d.
<i>Brought forward</i>				43964	8 5	166319	11 8		
Rent—Hamilton Property.—By J. Field	525	0 0	839						
By Benjamin Spencer	105	0 0	do						
	75	0 0		705	0 0				
Rent—Bay Street Property.—By Henry Sproatt	4	2 6	832						
By J. McDonald	0	0 8	833						
By Alexander Rennie	81	5 0	do						
By W. M. Gorrie	18	0 0	834						
By Donald Campbell	7	0 0	do						
By Dugald Hunter	2	0 0	835						
By E. F. Whittemore	5	0 0	do						
By John Smith	16	0 0	836						
By Charles March	87	13 2	do						
By D. Maitland	6	15 0	837						
By William Mathers.....	3	0 0	do						
				233	18 4				
Amount due for Rent, 31st December, 1849.....	1819	3 4							
Less—Written off on a preceding folio	9099	1 8							
				9099	1 8				
Amounts due for Principal and Interest on Sales of Lands, all considered good.....				59191	14 10				
Amounts due on Loans, &c., viz :—covered by Mortgage.									
Thomas G. Ridout	953	13 0							
John Ritchie	1035	0 0							
James Good	1152	0 0							
James Hunter	240	2 0							
Sheriff Jarvis.....	162	3 5							
<i>Carried over</i>	£ 4242	18 5		113194	3 3	166319	11 8		

GENERAL SUMMARY.—(Continued.)

ASSETS AVAILABLE.—(Continued.)

Amounts due on Loans, &c., viz. :—Covered by Mortgage.		Ledge		Folio.						
	£	s.	d.	£	s.	d.	£	s.	d.	
<i>Brought over</i>										
Henry Rowsell	4242	18	5	113194	3	3	166319	11	8	
— Clarke	543	1	6							
Lieut. Col. Wells	168	4	11							
	1846	15	11							
				6801	0	9				
							119995	4	0	
ASSETS UNPRODUCTIVE.										
King's College Furniture Account.....				11	341	8	6			
Office Furniture do				12	73	7	6			
King's College Building do				25	13953	16	2			
Medical Instruments.....				850	355	16	10			
Medical School Museum					114	3	8			
King's College Library					3463	0	0			
University Outfit Account					2142	19	4			
Mathematical Department					1014	18	0			
Chemical Department					1275	15	7			
Diagrams					85	13	3			
General Museum					224	10	10			
Maps					71	11	6			
								23071	1	2
Invested Property on hand, viz. :—										
King's College Grounds					14172	4	3			
Radenhurst Property	1041	11	2							
Less—Sold	356	0	0							
					685	11	2			
Cochrane Property	270	0	0							
Less—Sold	7	10	0							
					262	10	0			
<i>Carried forward</i> ..				£	15120	5	5	309335	16	10

GENERAL SUMMARY.—(Continued.)

ASSETS UNPRODUCTIVE.—(Continued.)

Invested Property on hand.—(Continued.)			Ledger Folio.				
	£	s. d.		£	s. d.	£	s. d.
<i>Brought forward</i>				15120	5 5	309385	16 10
The Messrs. Ridout Property				540	14 0		
Elora do				500	0 0		
Ashfield do				480	0 0		
Hamilton do productive				7970	16 8		
Garrison do				2368	18 9		
Bay Street do productive	2577	6 9					
LESS—Sold	275	15 2					
				2301	11 7		
Accounts in Suspense.						29282	6 5
James E. Small.....				1616	3 0		
James Paget				139	10 11		
Mr. Herschfelder				219	15 0		
						1975	8 11
						£340643	12 2
RECEIPTS AND GAINS.			Ledger Folio.				
	£	s. d.		£	s. d.	£	s. d.
Real Estate, for amount of Lands sold	162778	9 0					
Interest, for amount charged on Sales of Land, Loans, Notes for Rent, Invested Property, &c., not included in Interest of Investments below.....	93767	0 8					
Rent, for amount charged on Rented Lands, and on Invested Property, not included in Rent of Investments below.....	45412	14 0					
The Crown Grant, for advance to the Building Fund	4999	19 9					
Dues and Fees, for Nett Amount collected.....	6427	1 6					
<i>Carried over</i>	£313385	4 11					

GENERAL SUMMARY.—(Continued.)

RECEIPTS AND GAINS.—(Continued.)		Ledger Folio.	£	s.	d.	£	s.	d.
<i>Brought over.....</i>			313385	4	11			
Wellington Scholarship, received through the Bank of Upper Canada			133	1	0			
Detriments, for balance of this account			18	6	1			
Rent of Investments, amount unpaid			964	17	8			
Interest of Investments, do do			2188	4	3			
Returns of Investments, on Provincial Debentures and Bank Stock			20241	5	9	330930	19	8
LIABILITIES.								
Sundry Credits, being overpayments for Interest, Rent, &c. not likely to be claimed, and nearly equal to short payments returned under amount due for Interest and Purchase—the accounts, in both, being finally closed in the College Books			375	12	10			
Crown Lands Department—due it			2906	14	11			
Deposit Account—for sums not placed to Credit of Lots			65	4	8			
J. Gatebany—due him			49	5	0			
Dietrick & Stegar—due them			72	10	0			
Abel Muller do him			25	0	0			
W. H. Boulton do do			0	14	2			
T. Cronyn do do			12	0	0			
J. O. Armour do do			32	14	4			
G. M. Evans do do			32	8	7			
Edward Fitzgerald do do			41	0	0			
W. Meudell do do			30	0	0			
J. G. Grier do do			33	13	0			
J. Huggard, do do			30	6	0			
G. Ridout, do do on Loan Account			1	0	0			
G. Ridout, do do on Rent do			4	5	0	3712	12	6
						£ 34064	12	2
Total amount of Assets			174324	0	6			
Less—Liabilities as above			3712	12	6			
To which add the present value of the unsold Lands, 88,974$\frac{11}{30}$ Acres.			£ 170611	8	0			

STATEMENT of the INCOME and EXPENDITURE of KING'S COLLEGE UNIVERSITY, from 1st January, 1843, to 1st January, 1850.

	1843.			1844.			1845.			1846.			1847.			1848.			1849.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Dues and Fees	513	5	0	728	9	0	1049	14	5	991	4	3	1124	17	1	1017	13	3	1091	18	6	6427	1	6
Interest on Notes of Hand	45	0	10	99	17	2	149	19	9	80	8	2	102	2	8	51	16	10	77	17	8	607	3	1
Interest on Invested Properties.....	17	7	10	37	16	9	62	12	0	143	16	3	14	7	10	334	1	1	97	5	4	727	6	4
Rent of do do				47	12	0				87	18	0	180	12	5	364	10	0	614	12	1	1295	4	10
Interest on Debentures and Bank Stock	1683	4	10	1947	1	6	1205	5	7	2479	14	9	1205	8	2	1663	1	11	2310	18	5	12494	15	2
Interest on Loan Account.....							210	0	0	66	0	0	90	0	0	277	0	0	60	0	0	703	0	0
Donation							50	0	0													50	0	0
Wellington Scholarship.....																		133	11	0		153	1	0
Detriments				9	3	8	5	15	5	4	11	6										19	10	7
Interest paid by Dr. Boys																		16	10	0		16	10	0
Interest on Sales of Land	2935	10	0	2934	6	10	4378	6	4	3385	13	7	3199	3	5	1831	0	10	1880	3	7	20544	4	7
Rent	1211	5	3	1300	0	3	1869	15	3	1442	12	8	1390	11	5	2190	15	11	1683	15	11	11138	15	8
Total Income	£ 6495	13	9	7154	6	5	8981	8	9	8591	19	2	7507	3	4	7749	19	10	7956	2	6	54156	13	9
Total Expenditure	6987	15	11	12139	16	2	10623	11	5	11428	1	6	10136	19	2	10810	11	0	11562	12	5	73489	8	5
Total Income	6495	13	9	7154	6	5	8981	8	9	8591	19	2	7507	3	4	7749	19	10	7956	2	6	54156	13	9
Excess of Expenditure over Income, £	582	3	2	4985	9	9	1642	2	6	2836	2	4	2829	15	10	3060	11	2	3396	9	11	19332	14	8

GENERAL ABSTRACT STATEMENT of the KING'S COLLEGE ENDOWMENT, on 1st January, 1850.

Crown Schedule.	Commis- sioners' Index.	Difference.		District.	Townships.	Acres Sold.	Acres Lease l.	Vacant or otherwise in an indefinite state.	Remarks.
		De- fects.	Excess						
2350	2350			Eastern	Lochiel	200	2000	150	See Endowment Index.
600	800	.....	200		Finch	400	200	200
400	400				Winchester		400		
1000	1000				Mountain	600	400		
4350	4550	200				1200	3000		350
1600	1600			Ottawa	Hawkesbury West	650	750	200	
200	200				Caledonia		200		
430	430				Plantagenet			430	
1160	1160				Clarence.....		560	600	
3390	3390						650	1510		1230
368	369	1	Bathurst	Nepean	369			Increase on resurvey.
200	200				March	200			
200	200				Huntley	200			
160	160				Packenham			160	
940	940				Fitzroy	400	540		
1868	1869	... ..	1			1169	540	160

GENERAL ABSTRACT STATEMENT of the KING'S COLLEGE ENDOWMENT, &c.—(Continued.)

Crown Schedule	Commiss- ioners' Index.	Difference.		District.	Townships.	Acres Sold.	Acres Leased.	Vacant or otherwise in an indefinite state.	Remarks.		
		De- fects.	Excess								
400	400			Johnstown	Edwardsburgh		400		Decrease on resurvey. do do do do do do		
184	184				Augusta		184				
770	770				South Gower.....	370	200	200			
400	400				North Gower.....		400				
850	803	47			Oxford on Rideau.....	273	300	200			
830	800	30			Marlborough.....	100	600	100			
1694	1579	115			Wolford	1079	100	400			
736	650	86			Montague	650					
900	900				Yonge.....		900				
908	903				do (Escott).....	400	260	308			
980	980				Lansdowne	80	700	200			
1200	1200				Leeds		600	600			
800	800				Kitley.....	300	500				
400	400				South Crosby.....	300		100			
1890	1841	49			Bastard	541	1000	300			
400	397	93			Ehasley	280	27				
13342	12922	420					4373	6111		2498	See Endowment Index. 93, A, registered for Ri- deau Canal. See En- dowment Index.
3800	3800				Midland	Pittsburgh		3600		200	See Endowment Index. do do do
200	200					Hungerford		200			
2400	2400					Louthborough	800	1600			
1200	1200			Portlan		650	550				
700	700			Richmond		500	400				
3520	3720		200	Camden East.....		960	1860	900			
1400	1200	200		Tyendinaga		200	500	500			
13220	13220	200	200		Carried over.....	2910	8710	1600			

GENERAL ABSTRACT STATEMENT of the KING'S COLLEGE ENDOWMENT, &c.--(Continued.)

Crown Schedule.	Commissioners' Index.	Difference.		District.	Townships.	Acres Sold.	Acres Leased.	Vacant or otherwise in an indefinite state.	Remarks.	
		Defects.	Excess							
13220	13220	200	200	Midland.—(Continued.)	<i>Brought over</i>	2910	8710	1600		
1300	1300				Thorpe.....	500	800			
2200	2200				Radney.....	500	500	1200		
1000	1000				Rawdon.....		300	600		
600	600				Marmora.....			600		
1475	1475				Ameliasburgh.....	290	1175	100		
2026	2026				Hilber.....	1133	892			
571	405	166			Sophiasburgh.....	305	169		See Endowment Index.	
2897	2897				Hallowell.....	336*	2011		* do do do	
620	521	99			Marysburgh.....	331	140		Reduced on resurvey.	
3419	3419				Wolfe Island.....	300	3035	84		
900	900				Kingston, West Division.....	200	700			
400	400				Ernesttown.....	250	120			
30628	30333	465	200				75051	18013	4184	

Note.—To the Lands sold, East of Kingston, are to be added 1617 $\frac{1}{2}$ Acres taken for the Rideau Canal, for which the University received from the Board of Ordnance £1,018 6s. Deduct an equal quantity from the Leased Lands.

4250	3650	600		Newcastle	Murray.....	1350	1300	400	See Endowment Index.	
600	511	89			Seymour.....	311		200	Reduced on resurvey.	
4376	4356	20			Cramche.....	1610	2746		See Endowment Index.	
790	790				Asphodel.....		790			
5968	5857	111			Hamilton.....	4093	1709	50	See Endowment Index.	
1800	1800				Percy.....	600	1000	200		
830	830				Otonabee.....	100	360	230		
1360	1358	2			Monaghan.....	958	400		Reduced on resurvey.	
4362	4322	40			Hope.....	2653	1435		} Town lots, 34 } See Endowment Index.	
1800	1800				Cavan.....	1200	500	100		
3104	3415		311		Clarke.....	1815	1450		See Endowment Index.	
2170	2189 $\frac{1}{10}$		19 $\frac{1}{10}$		Darlington.....	1544 $\frac{1}{10}$	645		do do	
5319	5008 $\frac{1}{2}$	312 $\frac{1}{2}$			Haldimand.....	2826 $\frac{1}{2}$	1982	200	do do	
36729	35886 $\frac{6}{10}$	1172 $\frac{3}{10}$	330 $\frac{1}{10}$				19265 $\frac{6}{10}$	15107	1514	

GENERAL ABSTRACT STATEMENT of the KING'S COLLEGE ENDOWMENT, &c.—(Continued.)

Crown Schedule	Commis- sioners' Index.	Difference.		District.	Townships.	Acres Sold.	Acres Leased.	Vacant or otherwise in an indefinite state.	Remarks.
		De- fects.	Excess						
3050	3050			Home	Whitby	2550	500		
200	200				Brock	200	200		
800	800				Uxbridge	300	400	100	
3856	3856				Whitechurch	3306	550		
400	400				Caledon		400		
4263	4157½	105½			Scarborough	3631½	526		See Endowment Index.
167	167				Thora	167			
4524	4503	21			Pickering	3542½	960½		Reduced on survey.
1000	1000				Albion	300	200		
8650	8637½	12½			Markham	8622½	615		Reduced on Endowment Index.
2400	2400				East Gwillimbury	1839	550		
1328	1069½	258½			North do	239	110	129½	See Endowment Index.
1400	1400				West do	900	500		
130	130				Tay			130	
1250	1250				King	650	600		
200	200				Oro	200			
3100	3100				Vaughan	2350	750		
200	200				Georgina		200		
2600	2600				Ch. Kennedy	2050	550		
5154	5154				York	4504	250		
400	400				Tecumseh	400			
7332	7328	4			Toronto	5778	1550		
1369	1369				Etobicoke	1250	110		
50	50				Innisfil			50	
200	200				Vespra			200	
54053	53621½	431½			42946½	9851½	820½		

GENERAL ABSTRACT STATEMENT of the KING'S COLLEGE ENDOWMENT, &c.—(Continued.)

Crown Schedule	Commiss- ioners' Index.	Difference.		District.	Townships.	Acres Sold.	Acres Leased.	Vacant or otherwise in an indefinite state.	Remarks.			
		De- fects.	Excess									
6790	6675	25		Gore	Trafalgar	5175	1500		See Endowment Index.			
2000	2000				Esquesing	1660	340					
400	400	Eramosa	400									
400	400	Nassagaweya			400							
2949	2940	Nelson	2840		100							
709	665	35	Flamboro' East		665							
300	800		do West		400	400						
1639	1632	18	Beverly		1182	450						
2256	2256		Glanford		1457	799						
21300	21195	105	Wilmot		19245		1950					
39146	38963	183			33024	3989	1950					
2198	1938	200		Niagara	Caistor	190	1748		See Endowment Index.			
1545	1545				Rainham	1545						
1454	1421				33	Walpole	971			450		
5137	4904	233			2706	2198						
2172	2190	298	18	London	Woodhouse	1880	210		See Endowment Index.			
3200	3209				Townsend	1400	1800					
2800	2800				Windham	1300	1300			200		
1540	1242				Walsingham	742	300			200		
800	800				Nissouri	200	300			200		
3840	3813				27	Charlottetown	1924			1889		
117	117				Zorra	117						
400	200				200	Blenheim	100			100		See Endowment Index.
1995	1995					Oxford West	1995					
514	514					do North	200			314		
1600	1600	Burford	1200	400								
1272	1272		Oakland	1084		188						
20250	19743	525	18		<i>Carried forward</i>	12142	6813	788				

GENERAL ABSTRACT STATEMENT of the KING'S COLLEGE ENDOWMENT, &c.—(Continued.)

Crown Schedule.	Commissioners' Index.	Difference.		District.	Townships.	Acres Sold.	Acres Leased.	Vacant or otherwise in an indefinite state.	Remarks.		
		Defects.	Excess								
20250	19743	525	18	London.— (Continued.).....	<i>Brought forward</i>	12142	6813	788	See Endowment Index.		
160	140	20			Southwold		140				
1030	1030				Bayham	700	330				
1028	1028				Malabide	498	530				
3833	3809	24			Yarmouth	2100	1709				
150	150				Dunwich	150					
400	400				Delaware	100	300				
200	200				Westminster	200					
1606	1606				Dorchester	200	1406				
1190	1190				London	590	600				
383	383				Lobo	183	200				
259	259				Carradoc	259					
4000	3800	200			Norwich	1300	2500			See Endowment Index.	
34189	33738	709	18				18422	14528		783	
246	246				Western	Tilbury East		246			350
350	350			do West							
150	150			Sombra			150				
1015	1015			Maldstone		815	200				
1064	1064			Rochester		300	764				
2825	2825					1115	1360	350			

RECAPITULATION.

Crown Schedule.	Commissioners' Index.	Difference.		Districts.	Acres Sold.	Acres Leased.	Vacant or Indefinite.	Remarks.
		Defects.	Excess					
4350	4550	.....	200	Eastern	1200	3009	350	See Endowment Index.
3390	3390			Ottawa	650	1510	1230	
1868	1869	.....	1	Bathurst	1169	540	160	See Endowment Index.
13342	12922	.....	420	Johnstown	4373	6111	2438	do do do
30628	30363	.....	465	Midland	7565 $\frac{1}{10}$	18613 $\frac{1}{2}$	4184	do do do
36729	35886 $\frac{6}{10}$	.....	1172 $\frac{1}{10}$	Newcastle	19265 $\frac{7}{10}$	15107 $\frac{1}{2}$	1514	do do do
54053	53621 $\frac{1}{4}$	.....	431 $\frac{3}{8}$	Home	42949 $\frac{1}{2}$	9851 $\frac{1}{2}$	820 $\frac{1}{4}$	do do do
39146	38963	.....	183	Gore	39024	3989	1950	do do do
5137	4904	.....	233	Niagara	2706	2198	.....	do do do
34489	33738	.....	769	London	18422	14528	788	do do do
2825	2825			Western	1115	1360	350	
225957	223031$\frac{17}{30}$	3674$\frac{1}{10}$	749$\frac{1}{10}$		132439$\frac{1}{10}$	76808	13784$\frac{1}{4}$	
Quantity in Endowment, as above.....								223031 $\frac{17}{30}$
To number of Acres sold.....					132439 $\frac{1}{10}$			
Add, do do do to Board of Ordnance					1617 $\frac{7}{10}$			
							134057 $\frac{3}{10}$	
From number of Acres leased.....					76808			
Deduct do do sold to Board of Ordnance					1617 $\frac{7}{10}$			
							75190 $\frac{3}{10}$	
Number of Acres vacant or indefinite.....							13784 $\frac{1}{4}$	223031 $\frac{17}{30}$

RECAPITULATION.—(Continued.)

To the actual quantity found to be contained in the Endowment, say			223031 $\frac{17}{16}$ Acres.
Add, the difference between Excesses and Defects, say			2925 $\frac{3}{8}$ do
And there appear			225957 Acres,
Or the original Endowment; thus shewing the total of the Lands to be accounted for.			

N.B.—The explanations of Excesses and Defects will be found in the Endowment Index, under the heads of the respective Townships.

The difference in Defect has resulted chiefly from errors in the Crown Grant, (a number of lots having been previously granted to other parties;) the remainder of this difference, as well as the whole of that of Excess, were ascertained by resurvey.

The quantity usually given, in the University records, as the aggregate of the Endowment, is 225,954 acres.

The 134,057 $\frac{3}{16}$ acres, were sold for..... £162,761 11s. 6d.
 Average price per acre..... 1 4s. 3 $\frac{1}{2}$ d. nearly.

TABULAR STATEMENT of ANNUAL SALES of the
comprised in the

Townships.	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.	1836.
Lochiel			200						
Finch			200						
Mountain									200
Hawkesbury West				100					100
Nepean								200	
March									
Huntley									
Fitzroy					400				
South Gower									170
Oxford, on Rideau									
Marlborough					100				
Wolford		160	400						
Montague				200					250
Yonge, (Escott)								150	
Lansdowne									
Kitley									200
South Crosby				150					
Bastard				141	400				
Elmsley			200						
Loughborough		200							
Portland						200			
Richmond									100
Camden East									100
Tyendinaga			100		100				
Thurlow				100	100			200	
Sidney									
Ameliasburgh						200			
Hillier					100	200	105	200	
Sophiasburg					165	100			
Hallowell									488
Marysburgh									
Wolfe Island					200			100	
Kingston, West Division									100
Ernestown				100					
Murray	200		100	600	200	100		150	
Seymour	133					178			
Cramahe		350	100	200	200		100		200
Hamilton		200		428	1064	454	50	350	100
Percy								200	
Otonabee					100				
Monaghan				200	200	180			
Hope		400	200		150	100	362		100
Cavan			200	100	200		200		300
<i>Carried over.....</i>	333	1310	1700	2319	3679	1712	817	1550	2408

UNIVERSITY LANDS in the various TOWNSHIPS
ENDOWMENT.

1837.	1838.	1839.	1840.	1841.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	Total.
												200
					200							400
200										200		600
										450		650
200					139							369
		200										200
		200										200
												400
												370
173							160					273
												160
					147	225			147			1679
200												650
									200	50		400
										80		80
					100							300
			100			50						300
							80					541
												280
		100			100	100			100	200		800
					250				200			650
					100	100						300
200	200			100			60	200	100			950
												200
					100							500
100						200				200		500
												200
					66½	462						1133½
					40							205
					130	208						886
					381							581
												300
					100							200
					150							250
												1350
												311
200					240			20				1610
160				350	157	185	100	500				4098
200							200					600
												100
298	80											958
375	560			234½	271½			100				2853
						200						1200
2306	840	500	100	684½	2762	1730	540	820	747	1180		28037½

TABULAR STATEMENT of ANNUAL SALES of the
comprised in the

Townships.	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.	1836	1837.
<i>Brought over...</i>	333	1310	1700	2319	3679	1712	817	1550	2408	2306
Clarke		200				450	200		100	181
Darlington		200				100	376		200	
Haldimand		100	200	80	200	976	150	150		80
Whitby.....	400	600	50		100			100	250	
Uxbridge				100						
Whitchurch	700	356	300	500		660			100	200
Scarborough	308	467½	250	50	400	702	242	150		150
Thora		167								
Pickering	200	300			460	350	150	300	145	150
Albion									200	
Markham.....	400	2000	947½	800	400	700	450	300	100	250
East Gwillimbury	500	500			100		100	100	200	200
North do						289				
West do		50					100	200		400
King		200								200
Oro				200						
Vaughan		700	550	100		200		100	50	100
Chinguacousy		400	100		100	500	250	200		100
York		1090	786	115	350	700	600			
Tecumseth					100	200			100	
Toronto and Gore ...	40	900	400	750	628	625	125		42	200
Etobicoke		175		296	100	100	88			
Trafalgar		583	500		400	350	50	300		100
Esquesing.....		400	100	300	200	300				
Eramosa				200	200					
Nelson			400	540	600	100				
Flamboro' East		165	400		100					
do West		200		200						
Beverley			100		200					100
Glanford	376						97			47
Wilmot.....			150			1050	1350	12300		
Caistor								100	90	
Rainham			165			165	370	200		
Walpole						380	277			
Woodhouse		210		200		576				
Townsend.....			200	200	200	200	50	350	100	
Windham			400	100			200	100	100	100
Walsingham.....				200			154	288		
Nissouri								200		
Charlotteville		473	50	331		300	100	100	350	60
Zorra						117				
<i>Carried over.....</i>	3257	11746½	7748½	7581	8517	11796	6296	17288	4335	4924

UNIVERSITY LANDS in the various TOWNSHIPS
 ENDOWMENT.—(Continued.)

1838.	1839.	1840.	1841.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	Total.
840	500	100	684½	2762	1730	540	820	747	1180	.....	28037½
284	.....	.....	200	100	100	.....	.....	.....	.....	.....	1815
.....	.....	.....	100	.....	.....	140	.....	.....	292½	136	1544½
.....	200	.....	150	393	97½	.....	.....	.....	50	.....	2826½
.....	250	.....	150	280	.....	.....	50	210	110	.....	2550
.....	.....	.....	.....	.....	200	.....	.....	.....	.....	.....	300
.....	.....	.....	.....	100	50	15	275	.....	50	.....	3306
.....	568	100	50	50	144	.....	.....	.....	.....	.....	3631½
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	167
50	50	.....	137½	350	350	50	250	250	.....	.....	3542½
.....	.....	.....	.....	.....	.....	200	.....	400	.....	.....	800
200	.....	.....	150	775	300	.....	50	150	.....	50	8022½
.....	50	.....	50	50	.....	.....	.....	.....	.....	.....	1850
.....	.....	.....	.....	150	.....	.....	.....	.....	.....	.....	289
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	900
.....	200	.....	.....	.....	50	.....	.....	.....	.....	.....	650
.....	.....	.....	.....	100	200	50	.....	100	100	.....	200
.....	.....	.....	.....	200	.....	150	.....	.....	50	.....	2350
.....	547	.....	.....	330	150	.....	150	.....	.....	.....	2050
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	86	4904
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	400
192	200	.....	846	450	50	180	.....	150	.....	.....	5778
.....	.....	.....	250	.....	150	100	.....	.....	.....	.....	1259
100	200	200	342	200	1000	500	.....	150	200	.....	5175
.....	.....	.....	.....	100	200	60	.....	.....	.....	.....	1660
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	400
300	.....	.....	.....	.....	200	200	100	400	.....	.....	2840
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	665
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	400
.....	182	.....	103	.....	200	100	.....	100	.....	.....	1182
.....	188	.....	188	47	94	292	.....	47	.....	.....	1457
.....	.....	150	.....	150	1020	450	450	1575	600	.....	19245
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	190
200	195	.....	.....	.....	.....	.....	.....	.....	250	.....	1545
.....	.....	.....	207	.....	.....	.....	107	.....	.....	.....	971
200	200	.....	100	.....	100	200	100	.....	.....	.....	1880
.....	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	1400
.....	100	.....	.....	100	100	.....	.....	.....	.....	.....	1300
.....	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	742
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200
.....	160	.....	.....	.....	.....	.....	.....	.....	.....	.....	1924
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	117
2554	3790	550	3708	6887	6592½	3217	2245	4279	2882½	272	120465¼

TABULAR STATEMENT of ANNUAL SALES of the
comprised in the

Townships.	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.	1836.	1837.
<i>Brought over</i>	5257	11746½	7748½	7581	8517	11796	6296	17288	4335	4924
Blenheim								100		
Oxford, West			771½	50		416	250	200		107½
Burford					100		100	200	100	
Galkland				200	200	250			350	
Bayham				200	200	100				200
Malahide							168			
Yarmouth						200	200		300	200
Dunwich										
Delaware										
Westminster										
Dorchester										200
London								200		
Lobo										
Carradoc			100							
Norwich				100		100	300	100	100	
Maldstone				415					200	
Rochester				300						
Oxford, North										
Totals	2257	11746½	8620	8846	9017	12862	7314	18088	5385	5631½

Total Sales, as per above Statement.....
Add—Sold to Board of Ordnance, 1845, chiefly in Pittsburgh

UNIVERSITY LANDS in the various TOWNSHIPS
 ENDOWMENT.—(Continued.)

1838.	1839.	1840.	1841.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	Total.
2554	3790	550	3708	6887	6592½	3217	2245	4279	2882½	272	120465 ⁶ / ₁₀
.....	100	.....	.....	100	.....	.....	.....	.....	100
.....	100	.....	.....	310	140	150	.....	.....	1995
.....	84	.....	.....	.....	.....	1200
.....	1084
.....	700
.....	200	.....	.....	.....	.....	130	.....	.....	498
.....	600	.....	200	200	.....	100	100	.....	2100
.....	150	.....	.....	.....	.....	.....	.....	150
.....	100	.....	.....	.....	.....	100
.....	100	50	50	.....	.....	200
.....	200
.....	590
.....	390	.....	.....	.....	.....	.....	.....	183
.....	183	.....	.....	.....	.....	.....	.....	183
.....	159	.....	.....	.....	259
.....	1300
.....	100	.....	.....	400	100	.....	.....	.....	.....	.....	815
.....	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	300
.....	300
.....	200	.....	.....	.....	.....	.....	200
2554	4090	550	4708	8010	7686½	3866	2445	4509	2982½	272	132439 ⁶ / ₁₀
										152439 ⁶ / ₁₀	
										1617 ⁷ / ₁₀	
Total Acres Sold.....										134057 ³ / ₁₀	

APPENDIX TO KING'S COLLEGE REPORT.

A Despatch from His Excellency Major General Sir Peregrine Maitland, K.C.B.,
to Earl Bathurst, K.G. :—

UPPER CANADA, YORK, 19th Dec., 1825.

MY LORD,

The occurrences of every year in this Province bring more forcibly before me the incalculable importance of the immediate establishment of an University. Education, it is evident, must have an ascendancy to a certain extent in every country; and to provide for that education being received under circumstances that must produce a common attachment to our constitution, and a common feeling of respect and affection for our ecclesiastical establishment, is an object so evidently desirable that I need not press it upon your Lordship's attention.

Your Lordship is aware that about four hundred and fifty thousand acres of land have been set apart for a provision for this object; but some of these lands, though they possess the advantage of being in large blocks, lie in tracts at present remote from settlements, and a considerable portion of them is not of the first quality.

It has occurred to me, that if your Lordship saw fit to allow that an equal quantity of the best of these lands were exchanged for that portion of the Crown Reserves which remains to the Government, as being under lease, the latter could be almost immediately disposed of at an average price of not less than ten shillings per acre. There are about 200,000 acres of Crown Reserves at present occupied, and a sum could thus be procured that would admit of the immediate establishment of an University on a scale that would render it effective.

I have the honor to be,
My Lord, &c., &c.

THE EARL BATHURST, K.G.

REPORT OF DR. STRACHAN.

YORK, UPPER CANADA, 10th March, 1826.

May it please Your Excellency :

I have the honor to state, for Your Excellency's information, some of the reasons which, in my humble opinion, render it highly important that immediate steps should be taken to found a University in this Province; and as Your Excellency has also been pleased to call upon me to suggest what I consider to be in the power of His Majesty's Government towards commencing an institution by which the youth, now growing up in the Colony, may have an opportunity of finishing their education under teachers of approved ability and tried attachment to the parent State, and the Established Church, I take the liberty to point out the way by which means may be obtained for accomplishing so desirable an object.

The present state of education in this Province, consists of Common Schools throughout the different Townships, established under several Acts of the Provincial Legislature, and which are now, by the exertions of Your Excellency, placed on an excellent footing, requiring no other improvement than the means of multiplying their number, which will be no doubt granted as the finances of the Province become more productive.

In about three hundred and forty Common Schools established in the different Districts of the Colony, from seven to eight thousand children are taught reading and writing, the elements of arithmetic, and the first principles of religion; and when it is considered that the parents commonly send their children in rotation—the younger in summer, when the roads are good, and the elder in winter—it is not too much to say that nearly double this number, or from twelve to fourteen thousand children, profit annually by the Common Schools. The consequence is, that the people, scattered as they are over a vast wilderness, are becoming alive to the great advantage of educating their children, and are in many places seconding, with laudable zeal, the exertions of the Legislature, and establishing schools at their own expense.

Provision is made by law for the translation of some of the more promising scholars from the Common to the District schools, where the classics and practical mathematics are taught. In these schools, eleven in number, there are at present upwards of three hundred young men acquiring an education to qualify them for the different professions; and although they can seldom support more than one master, several of the young gentlemen, who have been brought up in them, are now eminent in their professions, and would, by their talents and high principles, do credit to seminaries of greater name. But the period has arrived when the District Schools will become still more useful, by confining themselves to the intention of their first establishment, namely, nurseries for a University—an institution now called for by the increased population and circumstances of the Colony, and most earnestly desired by the more respectable inhabitants.

There is not, in either Province, any English seminary above the rank of a good school, at which a liberal education can be obtained. Thus the youth of nearly three thousand Englishmen have no opportunity of receiving instruction within the Canadas, in Law, Medicine, or Divinity. The consequence is that many young men, coming forward to the learned professions, are obliged to look beyond the Province for the last two years of their education—undoubtedly the most important and critical of their lives. Very few are able, on account of the great expense, to go to England or Scotland; and the distance is so great, and the difficulties so many, that parental anxiety reluctantly trusts children so far from its observation and control. The youth are, therefore, in some degree compelled to look forward to the United States, where the means of education, though of a description far inferior to those of Great Britain, are yet superior to those within the Province; and a growing necessity is arising of sending them to finish their education in that country. Now, in the United States, a system prevails, unknown to or unpractised by any other nation: In all other countries morals and religion are made the basis of future instruction, and the first books put into the hands of children teach them the domestic, the social, and the religious virtues; but in the United States politics pervade the whole system of instruction. The school-books, from the very first elements, are stuffed with praises of their own institutions, and breathe hatred to everything English.

To such a country our youth may go strongly attached to their native land, and to all its establishments, but by hearing them continually depreciated, and those of America praised, these attachments will, in many, be gradually weakened, and some may become fascinated with that liberty which has degenerated into licentiousness,

and imbibe, perhaps unconsciously, sentiments unfriendly to things of which Englishmen are proud. It is, indeed, easy to perceive the danger of sending our most prominent youth to a country to finish their education where they hear nothing in praise of their native land, and where every thing bespeaks hatred and defiance; where her merits are considered defects, and all her noblest virtues and glories soiled by the poison of calumny;—nor can it be expected that any of them on their return will give up their hearts and affections to their parent state with the same cordiality that they would have done had they been carefully nurtured within the British dominions. What, indeed, can be more important to the true prosperity of the Province than the careful education of its youth? In what other way can we ever obtain a well instructed population, by which to preserve our excellent constitution, and our connexion with the British Empire, and give that respectable character to the country which arises from an intelligent magistracy, and from having public situations filled with men of ability and information.

What has been already done to effect this purpose is highly creditable to the Province. The two primary steps have been taken; and the third, though the most important, is opposed by no serious impediments which may not, it is hoped, be removed by Your Excellency, who has nothing more seriously at heart than the promotion of religion and education throughout the Province.

The establishment of an University at the seat of Government, will complete a regular system of education in Upper Canada—from the letters of the alphabet to the most profound investigations of science—a system which will be intimately connected with the District Schools, as they send up a number of boys to be instructed gratis—and the District Schools may be connected with the University by means of scholarships, to increase in number as the revenues of the University shall admit, either by the sale of lands appropriated for its endowment, or grants from the Provincial Legislature. And the University might, in time, become connected with Oxford and Cambridge in England, by possessing four exhibitions at each for the benefit of its more promising sons. In this manner the door to liberal education would be opened to all the inhabitants, and the children of the farmer and the mechanic might be found filling the highest offices of the Colony to which they had arisen by their superior talents, fostered by the benevolent institutions of the Province; and Upper Canada might boast a place of public instruction rarely equalled and not surpassed by any in the world.

This establishment, by collecting all the promising youth of the Colony into one place, would gradually give a new tone to public sentiments and feelings; and should any portion of our people cherish a leaning towards our neighbours, it would be removed or checked by means, not in their nature violent, but on the contrary, producing the most beneficial effects on the whole Province. It is, indeed, quite evident that the consequences of an University establishment, even on a very moderate scale, but possessing sufficient recommendations to attract to it the sons of the most opulent families, would soon be visible in the greater intelligence and more confirmed principles of loyalty to those who would be called to the various public duties required in the country. Nor is the number small that are thus called upon to fill the various stations of magistrates, legislators, and the ranks of different learned professions.

There are, it is believed, between forty and fifty young gentlemen in the Province studying the profession of Law,—a profession which must, in a country like this, be the repository of the highest talents. Lawyers must, from the very nature of our political institutions—from there being no great land proprietors—no privileged orders—become the most powerful profession, and must, in time, possess more influence and authority than any other. They are emphatically our men of

business, and will gradually engross all the Colonial offices of profit and honor. Is it not, therefore, of the utmost importance, that they should be collected together at the University, become acquainted with each other and familiar, acquire similar views and modes of thinking, and be taught from precept and example to love and venerate our Parent State. It is surely of great consequence that a class of intelligent men, belonging to a profession which offers the highest inducements of reputation, wealth, influence, authority and power, should be actuated by sentiments and feelings of attachment to the British Empire.

In regard to the profession of Medicine, now becoming of great importance in the Province, it is melancholy to think that more than three-fourths of the present practitioners have been educated or attended lectures in the United States; and it is to be presumed that many of them are inclined towards that country. But in this Colony there is no provision whatever for attaining medical knowledge, and those who make choice of that profession must go to a foreign country to acquire it.

There are, as yet, only twenty-two clergymen in Upper Canada,—the greater number from England. It is essential that the young men, coming forward to the Church, should be educated entirely within the Province; but for this there is no sort of provision. It is true, the few clergymen in the country have been hitherto educated by their elder brethren, and the result has been the most satisfactory; for, in some respects, they have the advantage over brethren from England; they are better acquainted with the people, and can address them with more effect; and as they bring over to the Church their friends and relatives, the power and influence of the Establishment are increased. But the wants of the Province are becoming great, and however much disposed the elder clergy may be to bring forward young men to the sacred profession, they have neither time nor means of doing it with sufficient effect. There can be nothing of that zeal, of that union and mutual attachment, of that deep theological and literary inquiry and anxiety to excel, which would be found among young men collected at the University. And here it is not irrelevant to observe that it is of the greatest importance that the education of the Colony should be conducted by the Clergy. Nothing can be more manifest than that this Colony has not yet felt the advantage of a religious establishment. What can twenty-two Clergymen do, scattered over a country of nearly six hundred miles in length! Can we be surprised that, under such circumstances, the religious benefits of the ecclesiastical establishment are unknown, and that sectaries of all descriptions have increased on every side? And when it is further considered that the religious teachers of all other Protestant denominations (a very few respectable ministers of the Church of Scotland excepted) come, almost universally, from the republican States of America,—where they gather their knowledge and form their sentiments,—it is evident that, if the Imperial Government does not step forward with efficient help, the mass of the population will be nurtured and instructed in hostility to all our institutions both civil and religious.

Were the young men destined for the professions, or any other liberal pursuit, to have their minds formed at a University, they would certainly compose a body continually increasing, which, in union, respectability, and thought, would overmatch any tendency to disaffection that might appear, and gradually produce a tone and feeling through the Province altogether British.

It is scarcely necessary to urge, in addition to these forcible arguments, that in Nova Scotia, with a population not much exceeding half that of Upper Canada, two Colleges have been established; and that even in New Brunswick a seminary of the same rank is, at this moment, going into operation.

From all which it appears highly expedient to establish a University at the Seat of Government, to complete the system of education in the Colony, at which

all the branches requisite for qualifying young men for the learned professions may be taught, since the commencement of such an institution, even on a small scale, to increase as its revenues shall admit, would be of incalculable benefit to this flourishing Province.

The following scheme is, therefore, humbly submitted, as forming a very good beginning:—

UNIVERSITY OF UPPER CANADA.—The President or Principal to be at first classed as Professor.

	£	s.	d.	£	s.	d.	
Four Professors, at £400 per annum each	1600	0	0	400	0	0	
One Professor of Law, per annum	100	0	0				
One Professor of Medicine	100	0	0				
To the Library, annually	100	0	0				
To a Philosophical and Chemical Apparatus, annually	100	0	0				
To a Librarian, annually	100	0	0	100	0	0	
To a Botanic Gardener, annually	100	0	0				
To a Gardener	100	0	0				
To two Scholarships for each District, one of £60, and one £40 per annum	1100	0	0	1100	0	0	
To Repairs and Servants	250	0	0				
	£	3650	0	0	1600	0	0
Deduct, if necessary		1600	0	0			
Required to begin, the annual sum of.....	£	2050	0	0			

REMARKS.

The services of the President or Principal being chiefly those of superintendence, may be commanded for a time without emolument; or rather, as these duties will not at first be burthensome, he might, till the endowment became available, teach Moral Philosophy and Theology.

It would be desirable that the funds should admit of the first column without deduction; but the items in the second column may be dispensed with at first. The President may, by methodical arrangement and occasional assistance, conduct with three able and zealous Professors, an excellent course of instruction, till the funds shall admit of the appointment of additional Professors.

The appropriation for the Library, and apparatus will require to be increased as soon as possible.

The salary of the Librarian may be saved for some years, by making some of the elder students discharge the duties of that office.

The scholarships may rest in abeyance until the revenues of the institution shall admit of the gradual adoption.

The following outline of Study, which may be altered and modified at pleasure, is merely suggested to give some idea of what may be accomplished under the above scheme, slender as it may appear to be:—

1. Classical Literature, including English Composition.
2. Mathematics, Practical and Theoretic.
3. Natural History, including Botany.
4. Natural Philosophy and Chemistry.
5. Moral Philosophy and Divinity.

6. Surgery and Anatomy.

7. Civil and Public Law.

The University must be established by Royal Charter to give it dignity, and enable it to confer academical honors and degrees, according to the forms established in the English Universities.

It should be made to assimilate as much as possible with Oxford and Cambridge; and for this purpose tutors in aid of the Professors should be appointed as soon as the funds will admit.

The Bishop of the Diocese will doubtless be appointed visitor, but great care will be required in selecting the members who are to compose the convocation, as the University has the power, when established, of sending a member to the Assembly.

The Principal and Professors, except those of Medicine and Law, should be clergymen of the Established Church; and no tutor, teacher, or officer, who is not a member of that Church, should ever be employed in the institution.

The Professors of Surgery and Anatomy, and of Civil and Public Law, will of course be professional gentlemen, not residing within the University.

Means at the disposal of His Majesty's Government for the establishment of a University in Upper Canada:—

In 1798 about 549,000 acres of land were appropriated for the purposes of education and endowment of schools. Of this appropriation, 190,573 acres have been assigned by His Majesty's Government to the General Board of Education, leaving, for the endowment of a University, 358,427 acres, or about seven Townships.

Of these Townships several are very convenient for settlement, though not yet saleable to settlers, because grants from the Crown are easily obtained.

It is, therefore, proposed to exchange four of these Townships for the Crown Reserves under actual lease, or which have been applied for, and have not been made over to the Canada Land Company.

The benefit of such an exchange will be reciprocal. Government will have a tract of 248,000 acres at its disposal, in eligible situations, which may be assigned to any object for which the Reserves may have been considered applicable; and the University will be enabled to go much sooner into operation, because many of the lessees are anxious to purchase the fee simple of their lands, and those who are not will pay a reasonable rent. In either case, an annual income is secured to the institution. The Reserves, prayed for in exchange, yield about 229,000 acres which may be valued at 10s. per acre Provincial Currency, or rather more than one hundred thousand pounds sterling. Some time must elapse before such a sum can be realized; but it is a description of property so certain, that on the exchange being made, there would, in my opinion, be no risk in commencing the University by erecting and furnishing the necessary buildings.

I have the honor to be,
 May it please Your Excellency,
 Your Excellency's
 Most obedient humble servant,

JOHN STRACHAN.

To His Excellency,
 Sir PEREGRINE MAITLAND, K.C.B.,
 &c., &c., &c.

STATUTE III.

OF THE PRESIDENT.

By the College Council of the Chancellor, President, Scholars of King's College, at York, in the Province of Upper Canada;

Be it enacted and ordained :

1st. That it shall be the duty of the President, in the absence of the Chancellor, to preside over all meetings of the Convocation; to propose to the Convocation all graces, dispensations, and conferring of degrees; to sign all deeds and instruments to which the affixing of the College Seal shall have been authorized by the Council; to visit and examine the offices of the Bursar and Registrar from time to time, and to make any report respecting the same to the Council which he may think necessary.

2nd. That his salary and fees shall be regulated and appointed by the Council.

Marginal note by Registrar in red ink :—

The third, fourth, and fifth chapters, proposed by the Chancellor, on 28th March, 1840, passed and adopted by the Council on 4th April, 1840. Transmitted under the common seal to the Visitors of the University, on 9th April, 1840. (See Council Min. Book, Vol. II., pp. 166 to 173.)

Extracts from "Opinion of the Visitors of King's College on the subject of

"The Visitors of King's College have been requested by His Excellency, the late Governor General, as Chancellor of the University, to state whether, in their opinion, it is competent to the College Council to sell or alienate the lands which formed the endowment, for any and what purposes.

2nd. Whether anything can be done by mere vote of the Council, which the Statute authorizes to be done by Statute, Rule, and Ordinance.

3rd. Whether a Statute ought not to be passed for the appropriation, generally, of all moneys to be expended; that is to say, a gross sum for the Bursar's office, a gross sum for any other incidental expense, (the library for example,) and especially for the salaries of Professors and other officers of the institution.

[The Visitors here enter into explanations of their reluctance (being Judges of the Queen's Bench) to give expression to opinions which "are likely to be regarded in general as judicial," &c., &c., and out of which may originate matters of litigation which may come up before them for decision, &c., after which they proceed as follows] :—

"Having offered these explanations of their sentiments upon a subject which has been little canvassed in this country, and offered them rather with a view of their being considered with any reference which it may be proposed to make to them hereafter, than by way of urging objections on this occasion which might create embarrassment, the Visitors proceed to state:—

1stly. That in their opinion it is competent to the College Council to sell or alienate the lands which form the endowment, in order to raise funds for carrying on the proper business of the institution.

2ndly. That in their opinion there may be many things legally done by vote or resolution of the Council, which the Charter authorizes to be done by Statute Rule, or Ordinance.

LOAN TO ST. JAMES' CHURCH.

A letter was read from Mr. Clarke Gamble, offering, as investments, certain Church Debentures. The Attorney General undertook to inquire into the nature of those securities, and to report thereon. (Min. Book, Vol. II., p. 308, April 13th, 1842.) :—

To H. Boys, Esq., M.D.,
Bursar, King's College.

April 18th, 1842.

MY DEAR SIR,

I return you the letter of Dr. Rees, with a rough draft of the proposed minute.

I have conferred with Mr. Clarke Gamble respecting the Church Debentures. I have suggested that the security should be given by an assignment by way of mortgage of the ground rents, reserved on the pews. To this I believe Mr. Gamble sees no objection. But the Deeds and Leases must be first executed between the Churchwardens and the pewholders, in order to create the rent charge in such a shape as to be assignable as a security to the University.

Believe me, &c., &c.,

(Signed,) W. H. DRAPER.

To H. Boys, Esq.

TORONTO, 19th January, 1843.

SIR,

Referring to the application made to the College Council for a loan to St. James' Church, Toronto, which was acceded to, but upon the advice of Mr. Draper and Mr. Small, was deferred until the Deeds and Leases for the pews were executed, we would now inform the Council that the security required by these gentlemen can be perfected.

The amount applied for was £4,000. Since the application the revenues of the Church have increased. They now yield £765 per annum. By the advance of this money, the Churchwardens will be enabled to spread the debt due to the Church (upwards of £2,000) over several years; and taking security of payment, realize the whole—a great portion of which would be lost if pressed for just now. As these debts are collected, it is our intention to invest them to meet the loan, or pay over the same when the receipt amounts to £500, as the College Council may desire; and to form a sinking fund out of the surplus revenue of the Church to meet the residue.

The security is the very best that could be had, as a receiver would be appointed by the Court of Chancery, at any moment, should the future Churchwardens fail in their duties.

The Church is insured at the British American, Alliance, and Phoenix assurance offices, for £9,000,—the policies for which are also to be assigned.

The ground-rents falling due on the 1st January, and the other rent on 1st February, it would be desirable that the interest should be payable on the 1st March and the 1st September, that it might be met punctually.

(Signed,)

C. GAMBLE,
THOS. D. HARRIS.

The Council took into consideration an application from the Churchwardens of St. James' Church for a loan of £4,000; which application was submitted to the Council, at their meeting on the 13th April last, and was then referred to Mr. Draper, at that time Attorney General, for his opinion. Mr. Draper's opinion, dated the 18th April, being read, the Council were led to consider the security offered unobjectionable; and it appearing to the Council that the Corporation would derive advantage by disposing of such of their Debentures as had become liable to early redemption for a more permanent security at 6 per cent., they consented to make the advance, and directed the Bursar to carry the same into effect with the assistance of the Solicitor.

To Messrs. C. GAMBLE and T. D. HARRIS.

KING'S COLLEGE OFFICE,
TORONTO, 10th February, 1843.

GENTLEMEN,

Having submitted to the Council of King's College your letter of the 19th ultimo, applying for a loan to St. James' Church of £4000, they were pleased to make the following minute on your said application:—

“The Council took into consideration an application,” &c., &c. (See min. No. 6, at foot of p. 91, Extract Book.)

(Signed,) H. BOYS.

To C. GAMBLE, Esq.

KING'S COLLEGE OFFICE,
TORONTO, April 22nd, 1844.

SIR,

I beg to remind you that the interest due to this Institution, on the loan of £4,000 to St. James' Church, became due on the 1st March, and remains as yet unpaid.

(Signed,) H. BOYS.

To H. BOYS, Esq.

TORONTO, April 29th, 1844.

DEAR SIR,

Your letter to C. Gamble, Esq., of the 22nd inst., has been sent to me, and I beg to state you are in error as regards the interest due on the loan of £4,000 from the College to the Cathedral Church of St. James. The money was not transferred to the Church by the Bank of Upper Canada until the 28th April, 1843; and the College Council received interest on the bonds so transferred up to that date. I mentioned the circumstance when I paid the last 6 months interest, and your receipt states the interest received to be due on 28th October, 1843, consequently this last six months was due yesterday, and I now enclose you a cheque for the amount of £120 currency, and shall feel obliged by your sending me a receipt for the same.

(Signed,) W. WAKEFIELD.

To Mr. W. WAKEFIELD.

KING'S COLLEGE OFFICE,
TORONTO, May 3rd, 1844.

SIR,

I beg to acknowledge the receipt of your letter of the 29th ultimo, enclosing a cheque on the Bank of Upper Canada, for the sum of £120, being for six months interest on the loan of £4,000 to the Cathedral Church of St. James, in this city, to the 11th of last month, and I enclose you the usual official receipt for the amount. We were both in error as to the day from which the Church was to be charged with this. I have now ascertained from the Bank, that the interest on the Debentures were calculated to us to the 11th April, 1843; and as you will get interest on them from that date, that becomes the day from which we are entitled to claim interest from the Church.

(Signed,) H. BOYS,
Bursar, K.C.

—
KING'S COLLEGE OFFICE,
TORONTO, 5th April, 1847.

GENTLEMEN,

I beg to remind you that the interest on the mortgage from the Cathedral to this Corporation became due on the first last month, and has not yet been paid. I also must point out that three half-yearly payments of interest are now overdue, and that no payment has been made of principal since the 25th June, 1844.

(Signed,) H. BOYS,
Bursar, K.C.

To the Rector and Churchwardens of
St. James' Church, Toronto.

The Statute which His Excellency the Chancellor was pleased to propose for the consideration of the College Council, and which was placed before the Council at their last meeting, was further considered, and the blanks being filled up, it was put by the President by clauses, and passed and adopted with a slight amendment, as follows:—

By the College Council of the Chancellor, President and Scholars of King's College, at York, in the Province of Upper Canada.

Be it enacted and ordained:

1st. That the College Statute, chapter two, passed on the 29th February, in the year of our Lord 1840, intituled, "of the Buildings for immediately opening the University" be, and the same is hereby annulled and repealed.

2nd. That contracts for the erection of two wings of the proposed University Buildings, on the ground set apart for that purpose, for a price and sum, in the whole, not to exceed £18,000 currency, be forthwith entered into.

3rd. That in the mean time, and until such buildings can be made ready for occupation, the University be opened, and the business affairs thereof be conducted and carried on in the public buildings lately occupied by the Legislature and public officers of Upper Canada, the use and occupation of which has been offered by

His Excellency the Governor General, and Chancellor of the University, by and with the advice of the Executive Council of the Province.

4th. That a sum, not to exceed £500 currency, be appropriated for the necessary fitting up of the buildings.

5th. That a sum, not to exceed £4,000 sterling, be appropriated for the purpose of a library, philosophical apparatus, and other things necessary, as well for the Museum and Botanical Garden, as for the general use of the different classes in Arts and Faculties.

6th. That the five members of the College Council, hereafter named, be appointed to contract for and superintend the erection of the wings of the University Buildings, viz:—

1. The Principal of Upper Canada College,
2. The Hon. William Allen,
3. The Hon. J. S. Macaulay,
4. The Hon. L. P. Sherwood,
5. The Rev. H. J. Grassett.

7th. That the same five members be appointed to contract for and superintend the fitting up of the buildings for the temporary accommodation of the University.

8th. That the three members, hereafter named, be appointed to take the necessary steps for the expenditure of the sum of £4,000 sterling, according to the true meaning of the fifth section foregoing, viz:—

1. The President,
2. The Principal of Upper Canada College,
3. The Rev. H. J. Grassett.

9th. That before any contract shall be entered into and sealed with the corporate seal, either for the buildings or the fitting up, the same shall be submitted, together with the plans and estimates, and shall be approved at a meeting of the College Council to be especially convened for the purpose.

10th. That the particulars of the proposed expenditure of the sum of £4,000 sterling, mentioned in the aforesaid section, be in like manner submitted and approved at a meeting of the College Council, before the same be carried into effect.

INTEREST.

Moved by Dr. Gwynne, that all the proceedings brought under the notice of the Council, on the mode in which interest has been charged on accounts which have hitherto been furnished, be now entered on the minutes; which motion, being seconded by Professor Croft, was put and carried.

The following are the documents referred to:—

1. The receipt submitted to the Council by Dr. Gwynne, at the meeting held on the 20th April last. The receipt has been mislaid. It was dated the 2nd April, 1844, and was given by the Bursar to Dr. Gwynne for interest due on his account.

2. The Bursar's observations on the objections taken by Dr. Gwynne to the mode in which his account had been settled. (Read in Council, 24th April, 1844):—

It has been my endeavor to place all the arrears due to this institution on a footing of bearing interest; and to secure this object, it has been my practice to take notes of hand from the parties indebted to us, which notes were made to bear interest. My book of notes of hand will show how generally I have acted on this principle. I have treated Dr. Gwynne's case in the same way, except that I did not exact from him a note of hand, for I thought that unnecessary with a person of his station in society. If, in some cases, I have neglected to act on this principle, it has been for some special reason: the party has come to settle within a short time of the proper time, or I have thought it a fortunate thing to get anything from the party; or for some reason or another, in the particular case, it has appeared to me to be to our own advantage not to apply the principle.

But in Dr. Gwynne's case, I could see no one reason whatever for the remission of the principle. Dr. Gwynne came into possession of this property in the year 1834. The conditions on which the property was sold were, that the purchaser should pay the interest half-yearly; and if he did not do so, that extra interest should be charged for delay. Now, Dr. Gwynne departed from his contract, in not paying his interest half-yearly for nine years; in fact, not paying any interest whatever from the time he came into possession; and during the whole time, as I was credibly informed, and as he has himself since told me, he was receiving £40 a year as a ground rent for the premises, by which he has obtained nearly £400.

I had also, in 1842, sent him a balanced account, calling upon him for settlement; and I have repeatedly since sent Mr. Hawkins to him for the same purpose. When I spoke to him, a few months back, he put the matter off till he should receive his salary as Professor; and on a former occasion, when I spoke to him, I remember telling him he might settle the account by a note of hand. Therefore, there could be no reason for dealing with Dr. Gwynne in a different manner from other people; accordingly I settled with him in the following manner:—I debited him with the balance of the account sent to him in 1842, namely, £274 1s. 5d., which sum consisted of £189 remaining due of his purchase money, and £85 1s. 5d., simple interest thereon to the 10th January of that year. As he did not come to settle in 1843, I debited his account with a year's interest on the balance above mentioned, which made his debt £290 10s. 3d.; and this sum I carried on as a balance to the next year. On the 10th January, 1844, as he did not come forward to settle, I debited his account with a year's interest on the balance of the preceding year, which made him indebted £307 18s. 10d., currency. On the 2nd of this month, (April,) he came to settle, when he paid me £118 18s. 10d. currency, which, perhaps, I ought to have received as a sum on account of his balance; but, at his request, I inserted in the receipt that it was for interest on his account. What I have done appeared to me so lenient towards Dr. Gwynne, that I could but suppose, on reflection, he would not persevere in objecting to it.

The Council must perceive the great advantage he has derived by keeping their money in his hands nine years, for seven years of which time the Council may, in all equity, charge him with interest.

I will not pretend to judge of the legality of what I have done. I have done what I thought reasonable for the interests of this institution, though I am convinced, without pushing its claims to their full equitable extent; and the part to which Dr. Gwynne takes exception, I have done on the principle on which merchants and bankers in England keep their accounts.

Whatever opinion may be formed of the manner in which I have treated Dr. Gwynne's case, and the cases of others in arrears, the institution cannot submit to

the loss of the income it ought to derive from the arrears; and we must either adopt the harsh measure of suing for the whole of them, or devise some expedient of placing them on a footing of bearing interest.

(Signed,) H. BOYS,
Bursar, K.C.

3rd. Dr. Gwynne's observations on the Bursar's Report.

The Report, in as far as it relates to the accounts between Dr. Gwynne and the institution, is irrelevant. The Bursar was required to report on the general practice in his office, and not as to his motives for the exercise of partiality or favoritism towards individuals.

On the merits of the Report it may be observed:—

1st. That the charge of compound interest is illegal in the circumstances. It is not pretended that the accounts in which the charge occurs were what are called, technically, settled accounts; that is, accounts settled between the parties at stated periods, and interest charged from the date of each settlement. When notes of hand were given, interest has properly been charged upon them; but where accounts have remained unsettled, the charge of interest is illegal, and the Institution is then subject to the charge (placed in the position) of making illegal demands to supply deficiencies caused by remissness in not collecting debts legally and justly incurred.

2ndly. That the arbitrary power, assumed by the Bursar, of charging interest on unsettled accounts, is illegal, unauthorized, and injurious to the interests of the Institution. The Bursar's office is ministerial, not discretionary, and should be confined to such transactions as fall strictly within his duties as an officer of the Council. If the charge of compound interest had been legal, it was his duty to have made it without regard to parties; and the exhibition of partiality manifested in his Report was improper and unauthorized. The exercise of this discretionary power would deprive the Council of an important and salutary check on the Bursar's accounts, inasmuch as, if the compounding of claims be left with him, it becomes impossible to test either the value of his discretionary operations, or the correctness of his transactions and statements.

DR. GWYNNE in Account Current with KING'S COLLEGE.

		£	s.	d.			£	s.	d.
July 10, 1829...	To purchase money ...	210	0	0	July 10, 1829	By Cash, 1st inst.	21	0	0
January, 1830...	Half-year's Interest on £189		5	5	Oct. 2, 1834	By Cash, 5 years Interest to 10th July last	56	14	0
July do ...	do do do ...		5	5					
January, 1831...	do do do ...		5	5					
July do ...	do do do ...		5	5					
January, 1832...	do do do ...		5	5					
July do ...	do do do ...		5	5					
January, 1833...	do do do ...		5	5					
July do ...	do do do ...		5	5					
January, 1834...	do do do ...		5	5					
July do ...	do do do ...		5	5					
January, 1835...	do do do ...		5	5					
July do ...	do do do ...		5	5					
January, 1836...	do do do ...		5	5					
July do ...	do do do ...		5	5					
January, 1837...	do do do ...		5	5					
July do ...	do do do ...		5	5					
	<i>Carried over...</i> £	300	14	8		<i>Carried over...</i> £	77	14	0

DR. GWYNNE in Account Current with KING'S COLLEGE.—(Continued.)

		£	s.	d.			£	s.	d.	
	<i>Brought over</i>	300	14	8		<i>Brought over</i> ...	77	14	0	
January, 1838...	Half-year's Interest on £189.....		5	13	5					
July do ...	do do do ...		5	13	5					
January, 1839...	do do do ...		5	13	5					
July do ...	do do do ...		5	13	5					
January, 1840...	do do do ...		5	13	5					
July do ...	do do do ...		5	13	5					
January, 1841...	do do do ...		5	13	5					
July do ...	do do do ...		5	13	5					
January, 1842...	do do do ...		5	13	5					
		£	351	15	5		£	351	15	5
	To balance of Account.		274	1	5					
January, 1843...	To 1 year's Interest on balance		16	8	10	Jany., 1843...	Balance to next Account	290	10	3
		£	290	10	3		£	290	10	3
	To balance of Account.		290	10	3					
January, 1844...	To 1 year's Interest on balance		17	8	7	Jany., 1844...	Balance to next Account	307	18	10
		£	307	18	10		£	307	18	10
	To balance of Account.		307	18	10	April 2	By Cash	118	18	10
		£	307	18	10		By Balance to next Account	189	0	0
		£	307	18	10		£	307	18	10
April 3, 1844...	To balance of Account.	£	189	0	0					

OPINION OF THE ATTORNEY GENERAL.

Toronto, 25th October, 1844

SIR,

I have the honor to acknowledge the receipt of your letter of the 12th instant, requiring my opinion on the mode in which interest may be charged and collected, at law, on instalments of purchase money of lands sold by King's College on credit.

In the absence of any other than the usual agreement between the vendor and the purchaser, to pay by instalments with interest, I do not think the vendor has the option of converting arrear of interest into principal and charging interest thereon. And although, in merchants' current accounts, for mutual transactions, made up and rendered annually, interest has been, and is usually, allowed in the annual balances thus struck, this rests upon custom, or upon an agreement implied from a tacit acquiescence in such mode of making up accounts. I do not think the practice has ever been judicially recognized, as applicable between vendor and purchaser of real estate.

But as the interest, when in arrear, is thus unproductive, the vendor has a right to enforce its payment, and to apply general payments to its liquidation, in preference of applying them to instalments due; and, in the account transmitted to me, the payment generally made should be applied to the interest first, and the balance only in liquidation of the payment due.

I have the honor, &c.,

(Signed,) W. H. DRAPER.

To H. Boys, Esq.

Opinion of J. E. Small, Esq., Solicitor to the University. *In re*, between King's College and Dr. Gwynne.

CASE.

In the month of July, 1829, Dr. Gwynne became the purchaser of Lot 11, Church-street, Block D, in the City of Toronto, for the price or sum of £210, and paid at the time of purchase £21, leaving a balance of £189 due to the College, which was to be paid in nine years, with interest payable thereon half-yearly. On the 2nd Oct., 1834, Dr. Gwynne paid in the sum of £56 14s., being for five years interest to the 10th July then last. From that date no further payments appear to have been made before the expiration of the nine years, at which time a statement of account was made out between the parties up to the 10th January, 1842, showing a balance due to the Council of £274 1s. 5d., which amount included £85 1s. 5d. for interest on £189, computed in the usual manner. After that period the Bursar has continued, I presume, without any assent on the part of Dr. Gwynne to such a course, (as there does not appear any account to have been rendered after 1842,) to calculate the interest on the balance due, and carry the amount of principal and interest to the debit side of Dr. Gwynne's account, or, in other words, has made annual rests, thereby charging Dr. Gwynne compound interest.

On the 2nd April, 1844, Dr. Gwynne, having been furnished with his account so made up, paid to the Bursar £118 18s. 10d. in full of the interest up to that date, and, in doing so, stated that he objected to being thus charged interest upon interest, but did not pay it under protest, as I gather from the papers relating to the transaction.

The question now submitted for my consideration is, whether, at law, Dr. Gwynne or other parties could be compelled, in case of refusal, to pay the interest computed in this manner?

I am of opinion that nothing can be clearer than that, after the furnishing of the account in 1842, showing the balance of £274 1s. 5d., and payment demanded, the Bursar was perfectly justified in computing the interest from thenceforward on that balance, the amount having, after that time, become, I consider, principal, and not to be longer looked upon as principle and interest. But, as regards the subsequent interest, I do not conceive that such a mode of reckoning it (that is, by rests) would be allowed, unless by the consent of the parties, expressed or implied; such, for instance, as an account having been furnished annually, showing such a course of dealing with the claim, and Dr. Gwynne not objecting. If it would, the institution would be in a much better position than by taking a note carrying interest, which interest would only be calculated on the amount of the note. I therefore think that simple interest only should have been charged on the sum of £274 1s. 5d. currency; especially, as Dr. Gwynne had a right to

presume that such a course would be pursued, he having been charged in that manner in the account furnished in January, 1842. I do not consider, however, that there is anything illegal in such a mode of charging interest; but it is doubtful if any jury, in the event of its being carried before them, would allow it; and Dr. Gwynne, having paid the amount with a perfect knowledge of all the facts, is not now in a position to obtain any portion of it back, except through the favor of the Council.

But I conceive the receipt or non-receipt of this interest by the Council, is a matter of very little importance, so far as this instance of Dr. Gwynne is concerned; but when the principle is applied to the money transactions of the institution generally, it becomes a matter of serious consideration; and, upon that point, I would merely state that I would hesitate to attempt the enforcing of a demand so constituted, but would recommend that, in future, individuals should have their account furnished to them annually, carrying the interest into the account as principal each year or half-year, as the case might be, in the same manner as is done by merchants and bankers; for there can be no question that the interest of each person's debt, as it falls due, ought to be paid into the hands of the Bursar, who would then invest the amount in such a manner as to produce an increase to the funds of the institution.

(Signed,) J. E. SMALL,
Solicitor.

Toronto, 16th Nov., 1844.

Moved by the Vice-President,

That the sum of £55 4s. 8d., being the amount overcharged to his Lordship the President, according to the opinion of the Attorney General, of the 25th October, 1844, be refunded to him with interest thereon.

Which motion, being seconded by Dr. Gwynne, was put and carried.

A marginal note by the Bursar, viz :—Paid to his Lordship on 8th December.

CHAPLAIN.

Dr. Beaven having withdrawn, it was moved by the President,

That a respectful representation be made to His Excellency the Chancellor of the University, stating that the Reverend Dr. Beaven has discharged the duties of Chaplain to the institution since the commencement, and praying the Chancellor's concurrence, that an allowance be made to him for his services, at the rate of £100 currency, per annum; which motion, being seconded by Dr. McCaul, was put and carried; Dr. Gwynne recording his dissent in the following terms:—

Dr. Gwynne dissenting, on the ground that on a former day the Bursar reported that our present expenditure exceeded our annual income; and he considers it desirable that the annual expenditure should not, under any circumstances, exceed the annual income.

Read the following letter from J. M. Higginson, Esquire:—

PRIVATE SECRETARY'S OFFICE,
MONTREAL, 8th December, 1844.

SIR,

I am directed by the Chancellor to acknowledge the receipt of your letter of the 29th ultimo, transmitting, for the special consideration of His Excellency, an extract from the minutes of the proceedings of the Council, of the 30th October, recommending an allowance, at the rate of £100 per annum, to be granted to Dr. Beaven for his services as Chaplain, and in reply, to state, that the Chancellor, before offering an opinion on the subject, is desirous of being informed whether the ground of Dr. Gwynne's dissent from the resolution be well founded, namely, that the present expenditure of the institution exceeds its income. Whether this be so or not, however, His Excellency questions the expediency, in the present peculiar and unsettled state of the University, of increasing the salary of the Professor of Divinity, or of any other officer belonging to it.

You are requested to explain why the minutes of the 30th October were not transmitted for His Excellency's information until the 28th November.

I have the honor to be, &c.,

(Signed,) J. M. HIGGINSON.

The Bursar was directed to prepare a memorandum, on the points of the foregoing letter, upon which His Excellency calls for explanation.

A RETURN respecting the CHAPLAIN to the UNIVERSITY OF KING'S COLLEGE.

Whether recently Appointed.	Name.	Salary.	Duty.	Religious Denomination.	Date of Appointment.	Date of Salary.	Law under which he was Appointed.

No such Officer formally appointed.

The Rev. James Beaven, D.D., at the desire of the late Sir Charles Bagot, has performed Chaplain's duty in the University from its commencement. It has been proposed by the College Council to allow him £100 currency a year, for the duty, but such allowance has not yet been granted to him.

(Signed,) H. BOYS,
Bursar.

DEBENTURES.

(Min. Book, Vol. II., pp. 32, 33, Sept. 3rd, 1838.)

To W^M. PROUDFOOT, Esq.,
President of Bank of Upper Canada.

KING'S COLLEGE OFFICE,
TORONTO, Sept. 3rd, 1838.

SIR,

The Council of the University of King's College, being about to advertize for contracts for the erection of some of the Professors' buildings, I am instructed by the Honorable and Venerable the President of that institution, to request of the Bank of Upper Canada to lend their aid to facilitate the progress of a work so important to the interests of the Province, by authorizing the Cashier to redeem, from time to time, as money may be required, the several Government Debentures belonging to the University, amounting to £10,000, which are now deposited in the Bank.

(Signed,) JOSEPH WELLS,
Bursar.

(Min. Book, Vol. II., p. 223.)

Read a letter from the Cashier of the Bank of Upper Canada, offering to the Council for purchase, Law Society Bonds, at 6 per cent. interest, to the amount of £1,500.

The Council, preferring to make their investments in Provincial Debentures, directed the Bursar to advertize publicly for Provincial Debentures to the amount of the surplus balance in hand.

(Gen. Letter Book, Vol. I., p. 148.)

WOODS BARRIE, May 6th, 1841.

SIR,

May I request to know whether the College Council has any money to invest now, or is likely to have any soon? I am very anxious to get from £50 to £200, and can give any security that may be required. Should there be any money to be had, would you be kind enough to inform me for what length of time and on what terms?

(Signed,) EDWARD G. O'BRIEN.

(Gen. Letter Book, Vol. I., pp. 148-9.)

To E. G. O'BRIEN.

KING'S COLLEGE OFFICE,
TORONTO, May 10th, 1841.

SIR,

In reply to your letter of the 6th instant, I beg to inform you that the Council of King's College will not invest their money in any other security than the Debentures of the Province, at 6 per cent. interest. If you know of any body who would lend you such Debentures, we would, at the present time, purchase them of you to the extent of £500, which would be the only way of meeting your wishes.

(Signed,) H. BOYS.

(Gen. Letter Book, Vol. I., pp. 157-8, 11th June, 1841.)

To the President of the Tay Navigation Company.

KING'S COLLEGE OFFICE,
TORONTO, 11th June, 1841.

SIR,

Being desired by the Council of King's College to invest some money in Provincial Debentures, I have inadvertently purchased Debentures, Nos. 4 and 5, each for £250, belonging to the Tay Navigation Company, and this being a departure from a rule laid down by the Council, who confine their investments entirely to Government securities, I am obliged to dispose of these Tay Debentures. After endeavoring in vain to find a purchaser for them, I have no other resource but to beg of the Company to take them off my hands, they being redeemable from the 1st July, 1837; and, therefore, I have to request you will inform me where I may present them for redemption.

(Signed,) H. BOYS.

(General Letter Book, Vol. II., p. 182, Aug. 7, 1843.)

To H. Boys, Esq., &c.

BANK OF UPPER CANADA,
TORONTO, Aug. 7th, 1843.

SIR,

Adverting to your note, dated July 25th, 1843, drawn by you, as Bursar of King's College, for the sum of £6,500 currency, payable at ninety days from that date, I am directed by the Board to request that you will be pleased to lodge in this Bank, as a collateral security for said note, the like sum in Government 6 per cent. Debentures, or else an order of the Council authorizing you to make the above mentioned note as Bursar.

(Signed,) THOS. G. RIDOUT.

(Min. Book, Vol. III., p. 20, No. 4, 25th Sept., 1843.)

No. 4. Read a letter from the Cashier of the Bank of Upper Canada.

The Bursar was directed to discharge the temporary loan of £6,500, obtained from the Bank of Upper Canada, by transferring to that establishment the amount in Provincial Debentures.

(Gen. Letter Book, Vol. II., pp. 196-7, 27th Sept., 1843.)

To the Cashier of the Bank of Upper Canada.

KING'S COLLEGE OFFICE,
TORONTO, Sept. 27th, 1843.

SIR,

I have the honor to inform you that the Council of King's College, referring to your letter of the 7th ultimo, have given me directions to withdraw the note of hand for £6,500, which, as Bursar acting for the College Council, I gave the Bank for the temporary accommodation mentioned in your letter; and I am directed to discharge the amount by a transfer of Provincial Debentures. I therefore request you will transfer to the Bank of Upper Canada, from the Debentures belonging to the College in your custody, the following Debentures:—

Nos. 7 to 17, Desjardin Canal, 11 Debentures.....	£5,000
Nos. 246, 278, 290, Roads and Bridges, 3 do	1,500
	£6,500

The interest due to the Bank on the note of hand, and the interest accrued on the Debentures transferred, I will settle by a separate transaction.

(Signed,) H. BOYS.

(Council Letter Book, Vol. I., pp. 330-1, Oct. 5th, 1843.)

To H. Boys, Esq., &c.

GOVERNMENT HOUSE, Oct. 5, 1843.

SIR,

In the Minutes of the Council, received with your letter of the 27th ult., His Excellency observes it stated that you were directed to discharge a loan of £6,500 from the Bank of Upper Canada, by the transfer of Debentures, and desires me to inquire what these Debentures were, and whether they were available at the time the money was borrowed from the Bank, or have since become so.

(Signed,) J. M. HIGGINSON.

(Council Letter Book, Vol. II., p. 889, June 18, 1844.)

BANK OF UPPER CANADA,
TORONTO, June 18th, 1844.

SIR,

Under authority of your letter, dated this day, I have purchased the following Debentures for the Council of King's College, bearing interest at the rate of 6 per cent. per annum, viz:—

No. 269, City of Toronto,.....	£300	0	0
Nos. 1 to 16, London District Gaol,.....	1,600	0	0
Accrued Interest, on			
No. 269, from May 15th,.....	£1	13	6
Nos. 1 to 16, May 27th,.....	5	15	8
Agency, $\frac{1}{4}$ per cent. on Transfer,.....	4	15	0
		12	4
		2	2
	<hr/>		
	£1,912	4	2
	<hr/>		

which I have charged in account as directed. I enclose the usual certificate of lodgement.

(Signed,) THOS. G. RIDOUT,
Cashier.

COPY OF CERTIFICATE.

This is to certify, that the Council of King's College has this day lodged in the Bank of Upper Canada, by the hands of Dr. Henry Boys, Bursar of King's College, the following Debentures, amounting to £1,900, for management on account of that Corporation:—

No. of Debentures.	Service.	When Redeemable.	When Payable.	6 per cent. per Annum.	Amount.	
Number 269	City of Toronto	May 15, 1839.....	January 1 ...	July 1 ...	£ 300	0 0
do 1	London District Gaol Fund ...	Dec. 31, 1844.....	June 30 ...	Dec. 31 ...	100	0 0
Also, the following 15 Nos. of the London District Gaol Fund Debentures, redeemable and payable as the foregoing No. 1, 15 Debentures £100 each					1500	0 0
					£ 1900	0 0

(Signed,) THOS. G. RIDOUT.

(General Letter Book, Vol. II., p. 314, June 18, 1844.)

To T. G. RIDOUT, Esq.

KING'S COLLEGE OFFICE,
TORONTO, June 18th, 1844.

SIR,

From the conversation I had with you yesterday, it appears that the Bank of Upper Canada has £300 in City Debentures, and £1,600 in Debentures of the London District for disposal, all bearing six per cent. interest per annum. This corporation would be glad to purchase the whole of these Debentures, on the promise you offered, that the Bank would receive them back whenever we may require the use of the money. I have, therefore, to request that you will purchase them for us, and charge them to the account of the College Council.

(Signed,) H. BOYS.

(Minute Book, Vol. III., p. 101, No. 3, June 26th, 1844.)

The Bursar reported that, with the approbation of the President, he had, on the 18th instant, invested £1,900 in Debentures, bearing six per cent. interest, and he produced the certificate of the Cashier of the Bank of Upper Canada, that the said Debentures were lodged in that institution for safe custody and management.

(Council Letter Book, Vol. II., p. 21, Oct. 7, 1844.)

To THOS. G. RIDOUT, Esq.

KING'S COLLEGE OFFICE,
TORONTO, Oct. 7th, 1844.

SIR,

At a meeting of the Council of King's College, held on the 5th instant, I stated that the account between the College and the Bank had been overdrawn about £1,100. I also stated that the Bank held for sale a Provincial Debenture of £2,000, which it might be expedient for the College to purchase, when I received directions to make arrangements with the Bank for a temporary loan sufficient to place the account in the proper position, and to secure the purchase of the Debenture.

I have, therefore, to request that you will transfer the Debenture to this corporation, and charge the amount to the account of the Council of King's College; and, in the course of this day or to-morrow morning, I will call at your office to enter into the necessary arrangements for the loan.

(Signed,) H. BOYS.

(Council Letter Book, Vol. II., pp. 29-30, Feb. 24, —.)

To HENRY BOYS, Esq., &c.

BANK OF UPPER CANADA,
TORONTO, Feb. 24th, 1845.

SIR,

As requested in your letter of the 22d inst., I beg to inform you that I have purchased, for account of the Council of King's College, the following Debenture, viz:—

No. 6, Desjardin Canal,..... £2000 0 0

And I have charged the amount in the sum of £2,031 6s. currency, as per particulars at foot.

I also enclose deposit receipt for the same :—

No. 6, Desjardin Canal,.....	£2,000	0	0
Eighty days interest, at 6 per cent.....	26	6	0
Agency, 1¼ per cent. on £2,000,.....	5	0	0
	<u>£2,031</u>	<u>6</u>	<u>0</u>

(Signed,) T. G. RIDOUT,
Cashier.

I hereby certify that the undermentioned Debenture is held by this Bank for account of the Council of King's College for safe keeping, and for the collection of the interest thereon :—

No. 6, Desjardin Canal,..... £2,000 0 0

Interest payable half-yearly, on the 6th December and 6th June, at the rate of six per cent. per annum.

Bank of Upper Canada,
Toronto, Feb. 24th, 1845.

(Signed,) THOS. G. RIDOUT,
Cashier.

N.B.—The above, No. 6, was issued by the Provincial Government on June 6th, 1835, and is redeemable on June 6th, 1845.

T. G. R.

(Min. Book, Vol. III., p. 360, No. 4, Nov. 12, 1846.)

At the request of Mr. Sheriff Jarvis, the Council directed the Bursar to deposit Debentures in the Bank of Upper Canada to the amount of £475, in part of the mortgage promised to that gentlemen.

The Debentures to be reserved for the Council should they at any time wish to redeem them with cash.

(Minute Book, Vol. III., p. 509, Nos. 2 and 5, Nov. 1, 1848.)

The two motions submitted by Professor Gwynne, at the meeting of the 25th ultimo, and then deferred, were then taken up and discussed.

The 1st, amended as follows, was put and carried :—That the present unappropriated cash balance in the Bank of Upper Canada be invested at the market price, if not above par, in the Government Debentures of £5 and £2 10s., issued since the commencement of this year; and that the Bursar be authorized to make a similar investment of any cash balance that may not be immediately required to meet necessary expenditure.

The 2nd, being seconded by Professor Beaumont, was put and carried :—

Resolved, That a monthly return be made of all such sums as may have, from time to time, been invested in Government Debentures of £5 and £2 10s., issued since the commencement of the current year; and that the Debentures be deposited in the University chest in the Bank, and therein preserved as an investment until otherwise appropriated by the Council.

No. 5. Moved by Professor Gwynne,

Resolved, That the Bursar be directed to call upon the proper officer of the Bank of Upper Canada to refund the amount of cash advanced out of the funds of the University by the Bursar, under the authority of the late President, upon the following Debentures :—

No. 269 of the City of Toronto, and from No. 1 to 16 of the London District Gaol; the Cashier of the Bank having undertaken to do so upon demand, and that the same be invested as directed by the previous resolution.

Which motion, being seconded by Dr. Beaumont, was put and carried.

ENDOWMENT.

(Council Letter Book, Vol. I., p. 332, Oct. 14, 1843.)

GOVERNMENT HOUSE, Oct. 14, 1843.

SIR,

With reference to your reply to my letter of the 5th, I am desired by His Excellency to inquire whether the surplus receipts therein mentioned, as being invested in Debentures, mean surplus income, or merely general proceeds arising from the sales effected, or from other sources that may be considered capital.

I beg to add that His Excellency's object in asking this question is, that he may be enabled to contradict a rumor now in circulation, to the effect that a portion of the capital of the University funds is being or has been expended.

I have, &c., &c.,

(Signed,) J. M. HIGGINSON.

(Council Letter Book, Vol. I., pp. 332-3, ——— 1843.)

To J. M. HIGGINSON,
Private Secretary.

KING'S COLLEGE OFFICE,
TORONTO, ——— 1843.

SIR,

In reply to your letter of the 14th instant, I beg to state that the surplus receipts alluded to, consisted of the excess of our receipts of every description, taken together, beyond our expenditure. In our accounts all monies paid in, whether from the sale of land, from rents, from interest, or purchase money, or from any other source, are entered on the side of receipts; and on the other side are entered all

payments under the head of disbursements; and when we have a surplus of receipts to any amount, it is invested in Government Debentures.

As it appears, from the latter part of your letter, that the object of His Excellency is to ascertain whether we have been or are now expending beyond our income, and are encroaching upon our capital, I beg leave to say that the annual expenditure in the management of the College estate, together with the annual expenditure on the establishment of Upper Canada College, have ever been considerably within the income actually collected from rents and interest, which constitute the true income. A large amount of income, that is, of rents and interest, is in arrear; but hitherto, for the annual charges of these establishments, we have kept considerably within the income actually collected; and allow me to add that our income, properly so-called, is also equal to provide a very liberal establishment for the intended University. This I have endeavoured more clearly to exhibit in the document, No. 11, of the financial return I transmitted to Mr. Hopkirk, for His Excellency's information, on the 20th May last.

Besides the annual expenditure of our establishment, we have erected the buildings of Upper Canada College, have purchased the site for the University, and have advanced a large sum to the contractor for the new buildings of the University. These great outlays could not be made wholly from our income; and our surplus, from whatever source derived, has been made to contribute towards them. But I submit that these are legitimate objects for the expenditure of capital. Had we not erected the buildings we must have hired others in their stead; and the land we bought might be sold again with great advantage if we wished to part with it. It is, therefore, but a transfer of capital in another form; and this is the only way in which we can be said to have encroached upon our capital.

Our income, at this moment, is sufficient for the annual expenditure of the College, Upper Canada College, and the contemplated University. The expenditure upon the buildings must be made from the future sales of the estate; and, from the best calculations I can make, an outlay of from £30,000 to £40,000 will be paid off in six or seven years—our present income remaining untouched.

I have, &c., &c.,

(Signed,)

H. BOYS.

EXPENDITURE.

(Minute Book, Vol. I., pp. 106-9, July 12th, 1828.)

The Bursar produced the following letter, which was read:—

GOVERNMENT HOUSE, YORK, July 8, 1828.

SIR,

In pursuance of the tenor of a despatch received by the Lieutenant Governor from His Majesty's principal Secretary of State for the Colonies, dated 28th June, 1827, I am commanded by His Excellency to convey to you his authority to pay to the Honorable and Venerable John Strachan, out of such monies as are in or shall come to your hands on account of the University of King's College, the sum of £678 6s. 8d. currency, being the moiety of his expenses incurred on a journey to and from England, and eighteen months detention there, at the instance of the Secretary of State, whilst engaged in soliciting from His Majesty's Government

the Charter of King's College, and attending to the affairs of the Established Church.

(Signed,) G. HILLIER.

To JOSEPH WELLS, Bursar.

To Major General Sir P. MAITLAND, K.C.B.

DOWNING STREET, 28th June, 1827.

SIR,

You are already aware that a Royal Charter for establishing a University in the Province of Upper Canada has passed the Great Seal, and of which Dr. Strachan is the bearer.

As Dr. Strachan was sent home to solicit this Charter, and has been detained on the concerns of the Church, and other matters of great interest to the Province, you will consider yourself authorized to make him such remuneration from the Clergy Reserve fund, and any other fund at your disposal, as, on account of the length of his detention in this country, and the trouble and expense to which he has been exposed, may seem reasonable.

(Signed,) GODERICH.

First Resolution:—

Whether, in pursuance of a letter which he has received from the Secretary of His Excellency, which he has now the honor to lay before the Council, he may not immediately give a bond for the amount therein authorized to be paid out of such monies as may come into his hands: for as yet he is not in funds.

Acquiesced in as prepared by the Bursar.

(Min. Book, Vol. I., pp. 171-2, Sept. 30th, 1830.)

A prepared Report upon the foregoing requisition (*i. e.* from His Excellency the Lieutenant Governor) was then submitted to the Council, which being amended, was finally passed as follows:—

The College Council, having before them a communication from His Excellency Sir John Colborne, K.C.B., enclosing a despatch from Sir George Murray, one of His Majesty's principal Secretaries of State, with the copy of an address of the House of Commons to His Majesty, praying, "that he will be pleased to give directions that there be laid before the House an account of all grants of land to trustees or other officers, appointed by Charter for the maintenance and establishment of any College or Seminary for education in Upper Canada, with any valuation or estimate that may have been made of the same," have the honor to report:—

That the Charter for the establishment of King's College, within the Province of Upper Canada in North America, with all the powers and privileges of a University, was granted by His late Majesty, King George IV., in March, 1827, and was soon after transmitted to His Excellency Sir P. Maitland, then Lieutenant Governor of the Colony, by Lord Bathurst, one of His Majesty's principal Secretaries of State.

That in virtue of the provisions of the Charter, seven members were named by Sir P. Maitland, who, together with the Chancellor and President, compose the College Council; a Registrar and Bursar were also appointed, and the institution regularly organized.

That a grant was given by His late Majesty, towards erecting the necessary buildings, of £1,000 sterling per annum, to continue sixteen years from 1st January, 1828, of which two years have been paid.

That a grant of 225,944 acres of the Crown Reserves, the greater part of which are occupied and under lease, was given to the corporation for the support of the University.

That the probable rental arising from the leased lands, at the time they were transferred to the College, may be estimated at less than £1,000 per annum.

That the College Council have agreed to sell their possessions at a fair valuation to such of the tenants as prefer the fee-simple to leases, with a view of investing the money, and confining the expenditure of the University to the growing interest. Of this revenue no correct estimate can at present be formed.

That the lands belonging to the University have been considered, by some, as worth nearly £100,000; but it will be long before they yield a revenue equal to the interest of that sum. At the same time, the endowment may be justly deemed magnificent; and will, with good management, grow in value with the country, and as the Institution requires to be extended.

(Minute Book, Vol. II., pp. 43-44, April 20, 1839.)

Upon His Excellency taking the chair, he explained to the Council the reasons which had induced him to assemble the present meeting, viz: that on looking over the abstracts of receipts and expenditure of King's College and of Upper Canada College, furnished to him that they might be laid before the House of Assembly, in compliance with their address, he was much surprised by the outlay, and therefore deemed it expedient, previously to sending those returns down to the House, to call the attention of the Council to the subject.

After much discussion it was resolved:—

That a Committee be appointed to inquire into and report the Bursar's accounts of the several items of expenditure, and the authority under which they were incurred; the amount and particulars of all salaries, the authority and the propriety of continuing them, or any of them; the debts due to King's College by Upper Canada College, the prospect of their repayment, and the general expenses of that institution; the present resources of King's College, distinguishing them that are available from those which are not so; the probable income to maintain the University after the estimated expenses are allowed for; and the general state of the affairs of the University, with power to make such particular or general observations and recommendations as may suggest themselves in the course of the inquiry; and that the Hon. John Macaulay, John Simcoe Macaulay, Mr. Justice Jones, and the Rev. Dr. McCaul do compose such Committee.

Subsequently to passing the foregoing resolution, a discussion arose regarding the items of this expenditure, and the general opinion was, that the annual expenses should be reduced, and that it was not advisable to commence the Buildings of the University.

It was then resolved, That notice be given to Thomas Young, Esq., that his services as Architect will not be required, and that his salary will be discontinued after the 1st July next. (Minute Book, Vol. II., p. 44, April 20th, 1839.)

(Min. Book, Vol. III., p. 95, No. 2, 1st May, 1844.)

The Bursar submitted the following return to the 4th Minute of the proceedings of the Council on the 1st ultimo:—

The Bursar being required by the 4th Minute of the proceedings of the Council, held on the 1st April last, to lay before the Council a statement of the sums which have been already disbursed, under sanction of the University Statute marked Chapter 6, has the honor to submit the following return of such sums as appear to have been expended on the services referred to in that Statute:—

For building the University, including the Well,.....	£10,249	13	9
For repairs of the Public Buildings, to render them fit for temporary occupation,.....	412	14	1
For outfit, consisting of expenditure on the Chapel, Hall, Professors' apartments, Lecture Rooms, Books, Philosophical and Chemical apparatus, Surgical in- struments, Kitchen furniture, Stoves, Stovepipes, Locks, Bells, Large Bells, Clock, &c.....	6,439	18	2½

(Signed,) H. BOYS,
Bursar.

KING'S COLLEGE OFFICE,
TORONTO, 1st May, 1844.

(Minute Book, Vol. III., p. 153 to 155, Jan. 24, 1845.)

Extracts from the Bursar's reply to the inquiries made by the Chancellor relative to the expenditure of King's College University.

Memorandum by the Bursar on two passages in the letter of Mr. Secretary Higginson, dated 8th December, 1844, and read in the Council of King's College on the 23rd of that month:—

In the first of these passages it is stated that His Excellency the Chancellor is desirous of knowing whether Dr. Gwynne's dissent, recorded in the Minutes of the Council of the 30th October last, is well founded.

The dissent of Dr. Gwynne, after quoting an expression frequently advanced by me, that the Establishment of the University exceeds its income, proceeds to say, that in his opinion, in no case should the expenditure exceed the income; and this dissent being urged against the appropriation of a small sum for services performed, is calculated to raise an apprehension that the University is not in a condition to satisfy any additional and moderate claims that may be brought against it; and by the same reasoning, that its present scale of establishment ought not to be sustained. The justness of any suspicion of the sufficiency of our means appears to me to be the point on which His Excellency calls for information. The expression used by me was never intended but as a caution against the proposal of a scale for the University, greatly disproportionate to our means; and was first employed when some of our sources of income were extremely doubtful. Considerable doubt existed at that time whether the Legislature would continue the annual grant to Upper Canada College. It was also, then, premature to calculate with any certainty on the fees to be derived from the students in the University; and on account of an intention to collect the dues of Upper Canada College more punctually, fears were entertained of a diminution in that establishment. But all these matters have taken a favorable turn. The Legislature has granted the allowance to Upper Canada College, to the latest period; the University has flourished, and the fees already amount to £1,000 per annum; and Upper Canada College, instead of falling off, has fully maintained its steady rate of increase.

In an establishment like ours, where the resources are continually increasing, it does not appear requisite that, in projecting the new University, we should restrict the scale exactly to the existing income.

A large endowment has been granted to us in wild land, expressly for the purpose of selling the same, and raising thereby an income, and the means of building. The process of selling has been going on ever since the grant was made, now seventeen years ago, at an average rate of about £10,000 a year, and for the two years preceding the last, at above £13,000 a year. The last year the sales fell short, solely because the Council themselves restricted them. The applications to purchase exceeded any former year. Thus we have an experience of seventeen years to show that we may rely on this source for an increase of income; and that the sales of two years only will place our income decidedly in excess upon any scale of establishment at present contemplated; and as this process continues, our income must become adequate to a much larger expenditure, such as the progressive increase of the University will require. It may be thought that we do not follow a legitimate course, in raising our income by an alienation of the endowment, particularly when it is considered that our means for building must come from the same source. But our endowment was given for the very purposes; and the endowment will not suffer detriment, from which it will not immediately recover, as long as we expend our surplus receipts in buildings and grounds essential for University purposes, for which we should have to pay a high rent if we did not provide for them ourselves, and whilst we lay out the remainder of our receipts in profitable investments. It has been proposed to reserve 100,000 acres as a landed endowment for the University. We may continue selling, for some years to come, without encroaching upon such a reservation. I consider the sales of five or six years will be sufficient to supply the outlay of the buildings contemplated, and provide an ample income for the establishment.

Convinced, as I am, that our estate, with ordinary management, will be found sufficient for its object, I consider any apprehensions, which the dissent in question is calculated to suggest, to be unfounded.

I join, to this memorandum, an estimate (marked A) of the present income of the University, with the charges to which it is liable; also, a statement (marked B) of the annual sales of the College lands from the commencement, showing the annual average to be about £10,000.

The estimate of our income is formed on the present actual condition of our property, without reference to our future sales, or to our expectations from our property at Port Hope, and at Port Stanley, and in Wolfe Island; or to the large sum due to us from the Home Government, granted by His Majesty, George IV., in aid of our building fund; and communicated in Earl Bathurst's Despatch of the 31st March, 1827; or to any improvement that might be made in investing our surplus receipts, in preference to tying them up in public Debentures; or to any progressive increase in the fees and dues from the University and Upper Canada College.

The second passage, referred to, requires information, Why the Minutes of the Council, held on the 30th October, were not transmitted for His Excellency's information, until 28th November?

At the meeting of the Council held on the 21st October, or that of the 22nd, I am not quite certain which, it was agreed that for the future, the Minutes, before their entry on the Minute Book, should be approved at the next subsequent meeting. By this arrangement all action upon them was suspended until they had received such approval. In the instance referred to, there was no meeting

between the 30th October and the 27th November. The Council have since returned to the old method of proceeding.

(Signed,)

H. BOYS,
Bursar.

(Council Letter Book, Vol. II., p. 35, Feb. 19, 1845.)

RETURN of the expenses incurred upon the Parliament Buildings, at Toronto, in fitting them up for temporary accomodation of the University of King's College.

Date of Payment.		Particulars.	Amount.			
			£	s.	d.	
July	5, 1842	Mr. Craig, for painting and glazing ..	76	9	6	
August	3, do	Mr. Ritchey, for repairs	95	12	10	
January	3, 1843	Mr. Craig, painting in west wing	3	12	9	
February	4, do	Mr. Ritchey, repairs.	42	18	6	
December	9, do	Mr. Craig, painting and glazing.....	31	3	10	
March	18, 1845	Mr. Ritchey, work in the hall	42	15	10	
do	do do	do the Professors' rooms ..	41	10	4½	
do	do do	do repairs.....	122	12	1½	
October	16, do	Jacques & Hay, altering Library	22	2	6	
			£	478	18	3

The College also pays a premium of Insurance on these Buildings to the amount of £56 5s. 0d. per annum.

(Signed,)

H. BOYS,
Bursar, K.C.

RETURN of the Names of the Professors in the University of King's College.

Names.	Salaries.			Emoluments.	Period of Lectures.	Religious Denomination.	Department.
	£	s.	d.				
Rev. J. McCaul, L.L.D....	277	15	6	* House Rent, None.	Throughout Academic year.	Church of England.	Vice-President, Classics, Belles Letters, Rhetoric, Logic.
	555	11	1				
	£	833	6 7				
Rev. J. Beaven, D.D.	555	11	1	House Rent, £62 10s.	do do do...	do do ...	Divinity, Metaphysics and Moral Philosophy.
H. H. Croft	500	0	0	House Rent, £65.	do do do...	do do ...	Chemistry, Experimental Philosophy.
W. C. Gwynne, B.U.C.	222	4	5	None	2 Terms	do do ...	Anatomy and Physiology.
J. King, M.D.	222	4	5	† do	do	Roman Catholic.....	Theory and Practice of Medicine.
W. H. Blake	111	2	2	do	Academic year	Church of England.	Law.
W. N. Beaumont	222	4	5	† do	2 Terms	do do ...	Surgery.
G. Herrick, M.D.	222	4	5	† do	do	do do ...	Midwifery and Diseases of Women and Children.
W. B. Nicol	222	4	5	do	Academic year	do do ...	Materia Medica and Pharmacy, Botany.
H. Sullivan.....	277	15	6	‡ House Rent	2 Terms	do do ...	} Practical Anatomy, Curator of Museum.
				Allowed Fuel during residence in University buildings			
Rev. R. Murray.....	500	0	0	House Rent, £48.	Academic year	do do	Presbyterian

* At present occupies the House of the Principal of Upper Canada College, valued at £80.

† Attend the University Wards in the Hospital, and give Clinical Lectures throughout the year.

‡ Amount of House Rent variable, not to exceed £65 per annum.

(Signed,)

H. BOYS,
Bursar, K.C.

FEES.

(Council Letter Book, Vol. II., p. 31, Feb. 19, 1845.)

AN ESTIMATE of the Income of the University of King's College, calculated on the state of its Affairs at the close of the year 1844.

PARTICULARS.				Amount.		
	£	s.	d.	£	s.	d.
Investments, Debentures, at 6 per cent.	27022	19	5	1621	7	7
do do at 5 do	550	0	0	27	10	0
do do at 4 do	2025	0	0	81	0	0
Stock of Bank of Upper Canada, at 6 per cent.	250	0	0	15	0	0
Stock of Gore Bank, at 8 per cent.	187	10	0	15	0	0
Lands and Mortgages, 6 do	14720	7	7½	883	4	5
£	44755	17	0½	2648	2	0
Rents, about				1500	0	0
do in arrears, say about £16,000				100	0	0
Purchase Money outstanding, King's College	58646	16	0			
do do Upper Canada College.....	6773	19	5			
do Block D, in Toronto	2968	17	3			
£	68389	12	8	3900	0	0
Interest due on Purchase Money, about				700	0	0
Fees of Students in University, estimated at				800	0	0
Dues of Upper Canada College, about 180 scholars, at £7 10s. 0d. each				1350	0	0
Arrears of Dues of Upper Canada College, say				100	0	0
Annual Grant of £1,000 sterling, to Upper Canada College				1111	2	2
			£	12204	4	2

(Signed,) H. BOYS,
Bursar, K.C.

(Minute Book, Vol. III., pp. 248-9, No. 7, December 13th, 1845.)

The Council resumed the consideration of the distribution of the dues and fees of graduates at the University.

Whereupon, the following motions were made :—

1. Moved by the Dean, That the following shall be the distribution of the dues paid by Matriculated Students, after deducting 5 per cent. for the junior Bursar, and Registrar :—

3-8th to the Professor or Professors in the Department ;

2-8th to the Library Fund ;

3-8th to the general fund of the University ;

which motion, being seconded by the Proctor, was put and carried.

2nd. Moved by the Dean, That the proportions of each Professor, when there are more than one, shall be regulated according to the number of Lectures given by him, which motion, being seconded by the Proctor, was put and carried.

3rd. Moved by the Dean, That the dues for attendance on the Lectures of the Tutors shall, until further regulation, be paid to him without deduction; which motion, being seconded by the Proctor, was put and carried.

4th. Moved by the Dean, That the dues paid for attendance on the Lectures of the Professors who receive no salary, shall be paid to them without deduction; which motion, being seconded by the Proctor, was put and carried.

5th. Moved by Professor King, that three-fourths of the fees from occasional students in the several Faculties shall be paid to the Professor in each department, and one-fourth to the University funds, deducting from the whole, for the Bursar and Registrar, 5 per cent.; which motion, being seconded by the Dean, was put and carried.

6th. Moved by the Dean, That the following shall be the distribution of the fees for Matriculation and Degrees:—

1. Officer Matriculating or conferring Degree, six-twentieths.
2. Proctors, eight-twentieths.
3. Presenter, three-twentieths.
4. Registrar, two-twentieths.
5. Bedel, one-twentieth.

And that 25 per cent. be deducted from these proportions, (excepting those of the Registrar and Bedel,) for the general funds of the University; which motion, being seconded by the Proctor, was put and carried;—Dr. King dissenting.

7. Moved by the Dean, That the Bursar be instructed to draw up an account of the proportions of fees and dues appertaining to each Professor or officer of the University, according to the foregoing resolutions; and to pay to each his proper ratio.

EARL GODERICH'S DESPATCH.

(Minute Book, Vol. I., p. 183, 10th March, 1832.)

DOWNING STREET, Nov. 2, 1831.

SIR,

Amongst the subjects which your correspondence, public and private, with this office has brought under my notice, there is none more important than that of Public Education, and particularly that part of which relates to the existing constitution of King's College at York.

There can be no doubt that that institution was established with a view of giving to the Province of Upper Canada the benefit of complete instruction in all the higher branches of knowledge, and of connecting, in the minds of the Provincial youth, those associations which belong to the seat of early education, with their future progress in life; and it is greatly to be regretted that anything in the constitution of the establishment should have tended to counteract, if not to defeat, this laudable design, and practically to deprive the Province of the advantage which was anticipated from its adoption. It cannot, however, be denied that the exclusive and restrictive character given to King's College has had this effect; and a plan which was intended to bring together, and to harmonize in the pursuit of the common object of useful knowledge, all classes of His Majesty's subjects, has had

the opposite effect of causing uneasiness, complaint and dissension. It is obvious, in this state of things, too notorious to require detailed proof, that it is the duty of His Majesty's Government to consider what course of policy is most likely to remedy the evil, and to insure to the Province a real enjoyment of the advantage intended to be conferred on it. Had the recommendations of the Canada Committee of the House of Commons upon this subject been successfully followed up at the time they were submitted by you to the Provincial Legislature, under the instructions given to you by my predecessor, and had the restrictive clauses of the Charter been then removed, there is every reason to presume that such a course would at once have proved satisfactory and effective. Even now, that measure appears to afford the most easy and simple means of meeting the difficulty of the case; and without entering into a discussion of the probable causes of the delay in carrying the recommendations of the Committee into effect, some additional facility for now adopting them may be found in the circumstance, that whilst no positive steps have been taken for giving to King's College any practical existence, the new College which you have established has been forwarded with considerable activity, and is now open for the instruction of youth. It may, therefore, be assumed that experience has demonstrated that under the peculiar circumstances of Upper Canada, a College with restrictive tests, is altogether inoperative for any useful purpose; and that all that is wanted is such a system of regulations to be established by a law of the Province, for the management of the institution of Upper Canada College, as may give to it the requisite extension and development without subjecting it to any qualifications calculated to render it unpopular in the eyes of those various classes of the community for whose benefit, as well as for that of the Church of England, it is established.

I am confirmed in this latter observation by referring to a resolution of the House of Assembly, of 20th March, 1829, in which the following opinion is pronounced upon the advantages likely to result from the establishment of the Upper Canada College:—

“Resolved, That this House trusts that no hoped for modifications of the present Charter will suspend the exertions of His Excellency to put into operation Colborne College, and by the observance of those liberal principles which His Excellency has already been pleased to patronise and recommend, to open, with as little delay as possible, opportunities of education no way inferior to those contemplated by the proposed University.”

Under these circumstances, I am to convey through you to the members of the Corporation of King's College, at the earnest recommendation and advice of His Majesty's Government, that they do forthwith surrender to His Majesty the Charter of King's College of Upper Canada, with any lands that may have been granted them. I persuade myself that the counsels which are thus given to that body, in the spirit of the most perfect respect for all the individuals by whom it is composed, will not be disregarded; and it is on that assumption that I proceed to notice the ulterior measures which, upon such a surrender, it will be convenient to adopt. It can scarcely be necessary to say, that no part of the endowment of the College would even be diverted from the great object of the education of youth. It must be regarded as a fund sacredly and permanently appropriated to that object. I presume that the general concurrence of all classes of society may be anticipated in favor of the erection of a new College upon a more enlarged basis.

As it is the intention of His Majesty to manifest his desire, that the internal concerns of the Province should, as far as possible, be regulated by its own Legislature, I abstain from instructing you with any particularity on the subject of the general regulations which it may be expedient to apply to the government of the new College. They will, doubtless, be well considered by the Legislature, and

adopted in a spirit of justice, mutual harmony, and good will. But there is one object to which I must direct your attention, and which you will not fail specially to recommend to the consideration of the Legislature, I mean the permanent establishment in the College, upon a secure footing, of a Divinity Professor of the Church of England. This is a matter of great importance to those of His Majesty's subjects in Upper Canada who belong to the Church of England; and His Majesty, as Head of that Church, cannot be insensible to the duty which belongs to him of protecting it in all parts of his dominions.

It is not from any desire to give an undue preponderance to the Colonial members of that Church, either as regards the College in particular, or the concerns of the Province generally, that His Majesty has this object at heart; but when His Majesty cheerfully recommends the surrender of a Charter, which the Crown was lawfully and constitutionally entitled to grant, on account of the dissatisfaction which its exclusive character has created, he feels an entire confidence that his faithful subjects, the members of the two Houses of the Legislature of Upper Canada, will see nothing in his anxiety for the specific object to which I refer, but a proof that, whilst he is most desirous of remedying all real grievance, and removing all just grounds of discontent, he is not forgetful of those interests to which he is peculiarly bound to attend, and which His Majesty is sure can be attended to, in this instance, without prejudice of any kind to any other of his subjects.

I shall await, with much solicitude, your report of the result of the communication which I have now made to you. I am well aware of the jealousies, not to say animosities, which have been engendered in the Province by the agitation of this question; and it is scarcely to be expected that those feelings can all at once subside with the cause which gave them birth; nor can I conceal from myself that there may be prejudices and habits of thinking which may not be easily reconciled to the adoption of the new system; but it cannot be the interest of any class of Christians to be an object of jealousy, perhaps of dislike, to those who, differing upon certain points of doctrine and discipline, find themselves debarred, by the effect of that difference, from an equal share in advantages universally desired, because universally beneficial.

It will be your special duty to use every exertion to impress upon all classes the incalculable importance of looking at all questions of this description with moderation and forbearance. The members of the Church of England should recollect the peculiar situation in which they stand, in the midst of a population of whom so large a proportion differs from them in religious opinions; how much that situation exposes them to the chance of painful collision with large masses of their fellow-subjects; and how much the extension of their own Church depends upon the absence of all grounds for such collision.

Those who, on the other hand, differ from them, ought not to forget the causes which drew to the Church of England the marked countenance of the British Parliament, when, on the first establishment of a Legislative Assembly in Canada, many ancient and laudable associations of feeling and long attachment to the Established Church, whose rights and privileges centuries of legal and constitutional possession had consolidated, created a natural predilection in the English Parliament for the National Church, even in the more remote possessions of the Crown; and if a difference of circumstances in Upper Canada has prevented such sentiments from taking extensive root there, every religious man—be his mode of faith and his views of Church discipline what they may—must feel that the interests of religion and its concomitant morals cannot prosper among heart-burnings and jealousies. If, therefore, it be fitting to call upon the Church to forego the exclusive advantages which the present Charter of King's College confers upon it, it is no less incumbent upon all other classes of Christians to receive the boon now

tendered them in that conciliatory spirit by which alone His Majesty's subjects can be united, by those common ties of mutual attachment which constitute the strength and mature the prosperity of a nation.

I have the honor to be, &c., &c.,

(Signed,)

GODERICH.

ROYAL GRANT OF £1,000 STERLING.

(Council Letter Book, Vol. I., pp. 28-31, February 4th, 1840.)

To T. W. C. MURDOCH,
Chief Secretary.

KING'S COLLEGE OFFICE,
TORONTO, Feb. 4th, 1840.

SIR,

I have the honor to enclose to you, for the purpose of its being brought under the consideration of His Excellency the Governor General, a copy of a minute of King's College, respecting the claim of the College to the Royal Grant of £1,000 sterling per annum; and in compliance with that part of the minute which directs a statement to be sent to His Excellency, of the circumstances under which the grant is claimed, I beg to add that this grant was made to King's College by the Crown, as communicated to Sir P. Maitland by Earl Bathurst, in his despatch of 31st March, 1827, a copy of which despatch I enclose. The grant is given for the purpose of erecting the College Buildings, and is directed to be paid out of the monies furnished by the Canada Company, to continue during the term of their agreement. Their agreement is for sixteen years, from 1st January, 1826. The College drew the grant from the 1st January, 1828, the endowment commencing in that year, and continued to receive it until 1st July, 1832, when it was suspended by a government despatch* to Sir John Colborne, until the Legislature should pass an Act for amending the Charter of the University. Such an Act having been passed in the first session of the thirteenth Parliament, to which His Excellency Sir F. B. Head, then Lieutenant Governor, signified the Royal assent on 4th March, 1837, the cause for the suspension was removed, and, in consequence, the Council deem it expedient to submit the claim of this institution to the Royal boon to His Excellency's favorable consideration.

I have the honor, &c., &c.,

(Signed,)

H. BOYS.

I have found in the office the two following documents on the subject of the Royal grant of £1,000 sterling, to King's College. They are of importance, and are not entered in any book. I therefore record them here:—

* A copy of this Despatch is not to be found in this office. The original, it is to be presumed, must be in the Government office.

To the Honorable and Venerable
 ARCHDEACON OF YORK,
 President, &c.

KING'S COLLEGE OFFICE,
 TORONTO, March 19th, 1838.

VENERABLE SIR,

I have the honor, as Bursar to the University of King's College, to address you, as the President of that institution, on the subject of great arrears due to the University from the Royal grant of £1,000 sterling per annum, for a definite number of years, payable half-yearly out of the funds derived from the Canada Company.

The last half-yearly payment which I received from the Receiver General was on the 1st July, 1832. Upon my applying, at the end of the ensuing half-year, for the usual warrant, I was informed, by the direction of the late Lieutenant Governor, Sir John Colborne, that His Excellency had received a Despatch from the Home Government, that this Royal boon was to be suspended until the Legislature should pass such an Act for amending the original Charter of the University as should be approved of by the Sovereign. As such an act has since been passed, and the Royal assent given thereto, there would seem to be no obstacle to an issue of the 5½ years' arrears to the 1st January last, amounting to £5,500 sterling. I therefore feel it my duty, in behalf of the University, respectfully to call your attention to the great loss which the institution has long been suffering, by the suspension of the half-yearly issues, which otherwise would have been invested in Government Debentures, from which latter a serious amount of interest would have been derived. Feeling assured that you will make such a representation to His Excellency the Lieutenant Governor as will cause a continuance of that injury to cease.

I have the honor,
 Venerable Sir, &c., &c.,
 (Signed,) JOSEPH WELLS.

Data in support of the claim of Upper Canada College to the continuance of the allowance of £1,000 sterling per annum, for the support of that institution:—

In the first week of January, 1830, the institution was opened in the District School House, which it occupied for the whole of that year, during which the new Building of the College was erected; and in the first week of the January following, (1831,) the studies commenced in the latter.

The allowance from Government for 1830 was only £200 sterling; from the 1st January, 1831, it was raised to £500; this allowance continued to the 1st January, 1834, from which it was raised to £1,000; and it has continued to be paid accordingly to the 1st July last, 1838.

It seems, therefore, self-evident that the proper authority must have been given by the Home Government for this increase of grant for the last 4½ years, or it would, long ere this, have been disallowed. In support of this natural inference it will be found, by referring to the proceedings of the Provincial Legislature, during the first session of the present Parliament, that a message from His Excellency the Lieutenant Governor, Sir Francis B. Head, was, on the 14th February, 1837, sent to both Houses, with an accompanying "estimate of the expenses of the Civil Government, for which it is desirable that provision should be made, and upon the granting of which to His Majesty, together with such sum as will enable

His Majesty to meet the actual charges upon the fund for which His Majesty may graciously consider the faith of his Government pledged, the Lieutenant Governor would feel himself authorized to assent to a measure for the placing of the revenues at the disposal of the Provincial Parliament."

In this estimate, the first item in Schedule D, is Upper Canada College, £1,000 sterling; this, it is presumed, most fully justifies the inference before drawn, as to the amount in question having been fully authorized.

It may here be not irrelevant to remark, that the boon of £1,000 sterling per annum, for sixteen years, to the University of King's College, is a distinct grant altogether, expressly given in aid of the cost of the buildings to be erected; and it is specially directed that this grant should be payable out of the proceeds of the sales of lands to the Canada Company.

This grant has been temporarily suspended, from the 1st July, 1832, under orders from the Home Government, until the Provincial Legislature should pass an Act to amend the Charter of the University, which should be approved of by His Majesty. Such an Act was passed in the first session of the present Parliament, and on the 4th March, 1837, His Excellency, the then Lieut. Governor Sir. F. B. Head, was pleased to assent to the same in His Majesty's name.

The cause for suspension being thereby removed, it is respectfully hoped that the Receiver General will be authorized, by warrant, to pay to the Bursar of King's College, the amount of the arrears due on this last named grant, and which, on the 1st July last, amounted to £6,000 sterling.

All which is respectfully submitted.

(Signed,) JOSEPH WELLS,
Bursar.

King's College Office, Sept. 5th, 1838.

(Council Letter Book, Vol. I., pp. 299-300, May 7, 1842.)

To the Hon. S. B. HARRISON.

KING'S COLLEGE OFFICE,
TORONTO, May 7th, 1842.

SIR,

I have the honor to enclose the 10th Minute of the proceedings of the Council of King's College, at a meeting on the 14th April last, for the purpose of its being submitted for the special consideration of His Excellency the Governor General, Chancellor of the University, &c.

(Signed,) H. BOYS, &c.

(Document enclosed in the above.)

A note of what has been done, respecting the Royal donation of £1,000 sterling, granted to the University of King's College as a building fund.

Extract from Earl Bathurst's Despatch to Sir P. Maitland, dated Downing Street, 31st March, 1827:—

"I am further to acquaint you that His Majesty has been pleased to grant £1,000 per annum, as a fund for erecting the buildings necessary for the College, to be paid out of the monies furnished by the Canada Company, and to continue during the term of their agreement."

The grant was regularly paid from the 1st January, 1828, to the last day of June, 1832, being $4\frac{1}{2}$ years. It was then suspended by a Despatch from the Home Government to Sir John Colborne, (a copy of this Despatch is not to be found in the office—the original, it is presumed, must be in the Government office,) until the Legislature should pass such an Act for amending the original Charter of the University as should be approved of by the Sovereign.

The Legislature, having passed such an Act, in the first session of the thirteenth Provincial Parliament, to which His Excellency, Sir F. B. Head, then Lieutenant Governor of the Upper Province, signified the Royal assent, on the 4th March, 1837, the cause assigned for suspending the grant was removed.

On the 29th January, 1840, Lord Sydenham, being Governor General of Canada, and being present at the College Council as Chancellor of the University, this matter was adverted to, and the following minute made thereon:—

Extracts from the Minutes of the proceedings of the Council of King's College, at a meeting held on the 29th January, 1840:—

No. 6. "The Council took into consideration the Royal grant to King's College of £1,000 sterling per annum, when it was stated that an arrear of $7\frac{1}{2}$ years was due on this grant to the College, amounting, without interest, to £8,333 6s. 6d. currency."

"The Council deemed it expedient that an immediate application be made to His Excellency the Governor General, respecting those arrears, accompanied with a full statement of the circumstances under which they are claimed, for his consideration." Which Minute was specially brought under His Lordship's consideration, by being transmitted to him by the Bursar, in his letter to Mr. Harrison, dated 4th February, 1840.

His Excellency, Lord Sydenham, never took up the matter.

The last payment to be made to Government by the Canada Company will take place next month, June, 1842. It therefore seems a point of great urgency, that the matter should be taken into consideration immediately.

The account stands as follows:—

From July 1st, 1832, to June 30th, 1842, ten years, £10,000 sterling, with interest, equal to £11,111 2s. 2d. currency.

(Signed,) H. BOYS.

INVESTMENT.

SATURDAY, January 7th, 1837.

Present: The Hon. and Venerable the President, the Hon. the Chief Justice, Grant Powell, Esq., the Rev. D. Harris.

The Bursar laid before the Council a letter which he had received from the Hon. and Venerable the Archdeacon of York, proposing to the College Council to take on interest a sum not exceeding £5,250 of their funds now lying, or hereafter to come into the hands of the Bursar, upon depositing, as security, the following promissory notes now held by the Archdeacon:—

Hon, Wm. Morris, 4 notes of £187 10s., all dated 24th Dec., 1836, payable 1, 2, 3, 4 years after date, with interest,.....			£750	0	0
Allan McNab, Esq.,	do	do	750	0	0
John Barwick, Esq.,	do	do	750	0	0
Benjamin Thorne, Esq.,	do	do	750	0	0
Thomas G. Ridout, Esq.,	do	do	750	0	0
John Radenhurst, Esq.,	do	do	750	0	0
John Ross, Esq.,	do	do	750	0	0
			<hr/>		
			£5,250	0	0
			<hr/>		

The Council being perfectly satisfied of the sufficiency of the security, sanction the investing the amount required, to bear interest from the time the money may be advanced, the securities to be endorsed by the Archdeacon.

(Minute Book, Vol. —, p. 92.)

Minutes of the Council of King's College, at its regular monthly meeting, on Wednesday, June 26, 1839:—

The Council having the letter of Mr. Benjamin Thorne—relative to a suit brought against him relative to a note of hand due the Corporation—laid before them, directed their attention to the loan of £5,250, authorized by the Minute of the 7th January, 1837, and finding on inquiry from the Bursar, that several of the notes of hand therein specified were overdue and unpaid, that the Venerable President had received some of them with a view to securing them, and that others had been put in suit, it was ordered that the Bursar be requested to draw up and lay before the Board, at its next meeting, a statement of the amounts paid, of the sums now due and unpaid, and in whose custody the different notes of hand now are, and what measures have been taken to secure such as are part due.

The Bursar then laid before the Council a letter from Mr. Benjamin Thorne, tendering stock in the Gore Bank as a payment of his two notes of hand now overdue and unpaid, which were lodged as part security for the loan advanced by authority of the Council to the Hon. and Venerable Archdeacon Strachan; whereupon it was resolved, that the proposal made by Mr. Benjamin Thorne, to give Bank Stock in discharge of his notes now overdue and unpaid, be declined.

Copy of a note made on these Minutes by the Lieutenant Governor:—

In assenting to this minute, I feel myself called on to notice the allusions it contains to "Notes of Hand" and "Bank Stock," in connexion with the funds of the University, and to express, in my character of Chancellor, my decided disapprobation of every transaction involving a recourse to such securities.

(Signed,) GEORGE ARTHUR.

Government House, July 1, 1839.

MARGINAL NOTE.—I exhibited this note to the College Council, at their meeting on the 15th February, 1840, and particularly brought it under the notice of the Governor General, who presided at that meeting and perused it.

(Signed,) H. B.

(Minute Book, p. 51, No. 2.)

12th February, 1840.—The above note, made by the Lieutenant Governor, on the copy of the minutes of the meeting of Council, on 26th June, 1839, sent to him for approbation, was never pointed out to me until this day. Of course it was not noticed in the copy of the minutes for 1839 transmitted by me to Chief Secretary Murdoch, on the 16th December, 1839, to be submitted to the Legislature.

H. BOYS,
Bursar.

(Council Letter Book, Vol. I., pp. 15-16.)

SIR,

With respect to a note of mine for about £180, (with interest,) given for land sold to Stephen Chapman, I beg to state that if the College Council will take Gore Bank Stock for the amount, I can transfer it to the amount required at any time. Having assigned so much of the stock in the Gore Bank at my disposal to a gentleman for the purpose of meeting this demand, I felt I had secured the payment of it to the Council, and felt less anxiety about it on that account. Should the Council not be able to accept the Bank Stock in payment, I can only assure them I will use every exertion to convert it into money with the least possible delay; and, in the meantime, it shall remain in the hands of Messrs. Gamble and Boulton, Solicitors, to meet this demand and no other.

(Signed,) W. B. ROBINSON.

To Dr. Boys, Bursar K.C.
17th Dec., 1839.

(Council Letter Book, Vol. I., p. 42.)

KING'S COLLEGE OFFICE,
March 3rd, 1840.

SIR,

The Council of King's College, in compliance with a proposal from W. B. Robinson, Esq., have consented to receive Gore Bank Stock for a promissory note of Mr. Robinson's held by them, provided the same be immediately carried into effect. I believe I am correct in applying to you as his agent in this matter. The note is dated the 23rd March, 1830, and is £112 10s., to bear interest from the 26th February, 1829:—

Amount of Note,.....	£112 10 0
11 years' interest,.....	74 5 0
	£186 15 0

If any further information may be necessary to enable you to proceed in this business, I shall be happy to supply it.

I remain, &c.,

H. BOYS,
Bursar.

To W. BOULTON, Esq.

(Council Letter Book, Vol. I., p. 20.)

KING'S COLLEGE OFFICE,
TORONTO, Jan. 13, 1840.

SIR,

I am directed to place in your hands for collection ten promissory notes corresponding with the following description, viz:—

By Whom Drawn.	In Whose Favor.	When Drawn.	When Due.	Amount.		
				£	s.	d.
Sir Allan N. McNab.	Hon. and Ven. John Strachan.	December 24, 1836 ...	December 24, 1838 ...	187	10	0
do ...	do do do...	do do do ...	do do 1839 ...	187	10	0
J. Barwick, Esquire..	do do do...	do do do ...	do do do ...	187	10	0
T. G. Ridout, Esquire	do do do...	do do do ...	do do 1837 .	187	10	0
do	do do do...	do do do ...	do do 1838 ...	187	10	0
do	do do do...	do do do ...	do do 1839 ...	187	10	0
J. Ross, Esquire	do do do...	do do do ...	do do 1838 ...	187	10	0
do	do do do...	do do do ...	do do 1839 ...	187	10	0
J. Radenhurst, Esq...	do do do...	do do do ...	do do 1838 ...	187	10	0
do ...	do do do..	do do do ...	do do 1839 ...	187	10	0
				£	1875	0 0

all bearing interest from 24th December, 1836, and all endorsed by the Hon. and Venerable J. Strachan.

You have already been put into possession, for collection, of two similar notes, drawn by Mr. Ross and Mr. Radenhurst, due on the 24th December, 1839, and I shall be able, in a few days, to send you one for the like purpose, drawn by Mr. Thorne, due 24th December, 1839:—

I have the honor, &c.,

H. BOYS.

To C. A. HAGERMAN, Esq.,
Attorney General.

(Council Letter Book, Vol. I., p. 32.)

TORONTO, Feb. 3rd, 1840.

SIR,

With reference to the Report of the Committee on the affairs of King's College, transmitted to His Excellency, and the accounts sent for presentation to Parliament, I am commanded by the Governor General to state, that His Excellency wishes for detailed information upon the following points:—

It appears that the late Bursar's accounts have been greatly in arrear, and that upon the 1st July, no less a sum than over £13,000 was due from him, of which about £7,000 have been paid, leaving £6,306 due. His Excellency desires to be informed what steps have been taken to recover the balance.

His Excellency wishes to have a copy of the minutes or order under which the Bursar was appointed, and also, to be informed whether any and what security was required from him; or if not, upon what grounds it was considered expedient to dispense with such ordinary guarantee.

It appears that considerable sums have been given out on loans to members of the Council. His Excellency wishes for copies of the minutes under which such loans were authorized; a statement upon what security such loans were made; if, upon notes of hand, an account of the period at which they fall due; and he desires further to be informed, whether steps have been taken to prevent the occurrence of so highly objectionable a practice as loaning the funds of the institution to those engaged in its management.

I have the honor to be, &c.,

(Signed,) T. W. C. MURDOCH,
Chief Secretary.

To H. BOYS, Bursar, King's College.

(Council Letter Book, Vol. I., p. 32.)

KING'S COLLEGE OFFICE,
TORONTO, Feb. 11, 1840.

SIR,

In reference to your letter of the 3rd instant, requiring, by command, certain particulars respecting the debt to King's College of Lieut. Colonel Wells, the late Bursar, and of the loan made by the College to the Hon. and Venerable the Archdeacon of York, now Bishop of Toronto, I have the honor to state, for the information of His Excellency the Governor General, that the late Bursar, immediately on the state of his balance being ascertained, assigned over to the College, by way of mortgage, property to a greater amount, in estimate value, than the amount of his deficiency, the property consisting of various estates. It has taken much time to prepare the legal documents necessary to complete the assignment; but I find from the Attorney General they will be completed in a few days; in the meantime, the deeds are in possession of the College. (Council Letter Book, Vol. I., p. 33.) It is not apprehended that the College can suffer any loss eventually in this case; but it may be a considerable time before the different estates can be advantageously disposed of. Interest will, in the meantime, be charged against the late Bursar.

Since his removal, the late Bursar has paid in, by small instalments, £750; and his debt at this time, including some small sums that have been brought against him since his removal, amounts to £5,924.

The minutes appointing the late Bursar are as follows:--

At the first meeting of the College Council, being on the 8th January, 1828, the following minute was made:—"His Excellency the Chancellor, Sir Peregrine Maitland, was pleased to appoint James Givins, Esq., Junior Registrar, and the Hon. Joseph Wells, Bursar, King's College." And at a meeting of the Council, on the 16th March, 1833, the following minute was made:—"The President read a letter from His Excellency the Lieutenant Governor, Sir John Colborne, appointing Lieut. Colonel Wells to be the Registrar of King's College, vice Mr. G. H. Markland, appointed Inspector General." It does not appear, from the minute of the Council, that the late Bursar was ever called upon to give security for the due performance of his office; nor is it known, to any of the present members of the Council, upon what grounds it was considered expedient to dispense with such ordinary guarantee.

In respect to the loan made to the present Bishop of Toronto, the following minute was made by the Council, at their meeting on the 7th January, 1837. The Bursar laid before the Council a letter which he had received from the Hon. and Venerable Archdeacon of York, proposing to the College Council to take, on interest, a sum not exceeding £5,250, from their funds now lying, or hereafter to come, into the hands of the Bursar, upon depositing, as security, the following promissory notes now held by the Archdeacon. (Council Letter Book, Vol. I., p. 34.) :—

Hon. Wm. Morris, 4 Notes of £187 10s., all dated 24th Dec., 1836, payable 1, 2, 3, 4 years after date, with interest,.....				£750	0	0
Allan McNab, Esq.,	do	do		750	0	0
John Barwick, Esq.,	do	do		750	0	0
Benjamin Thorne, Esq.,	do	do		750	0	0
Thos. G. Ridout, Esq.,	do	do		750	0	0
John Ross, Esq.,	do	do		750	0	0
John Radenhurst, Esq.,	do	do		750	0	0
				£5,250 0 0		

The Council being perfectly satisfied of the sufficiency of the security, sanction the investing the amount required, to bear interest from the time the money may be advanced, the securities to be endorsed by the Archdeacon.

The present state of these Notes is as follows, payable the 24th December :—

Name.	1837.			1838.			1839.			1840.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Hon. William Morris	* 187	10	0	* 187	10	0	* 187	10	0	* 187	10	0	750	0	0
Sir Allan N. McNab	* 187	10	0	187	10	0	187	10	0	187	10	0	750	0	0
John Barwick, Esquire ...	* 187	10	0	* 187	10	0	187	10	0	187	10	0	750	0	0
B. Thorne, Esquire	* 187	10	0	* 187	10	0	* 187	10	0	187	10	0	750	0	0
T. G. Ridout, Esquire	187	10	0	187	10	0	187	10	0	187	10	0	750	0	0
John Ross, Esquire	187	10	0	187	10	0	187	10	0	187	10	0	750	0	0
John Radenhurst, Esquire	187	10	0	187	10	0	187	10	0	187	10	0	750	0	0
£	1312	10	0	1312	10	0	1312	10	0	1312	10	0	5250	0	0

Those marked (*) are already paid. The twelve now due are placed in the hands of the Attorney General for collection. The remaining six are not yet due. These notes, being all endorsed by the Bishop, afford a perfect security to the institution against any eventual loss.

Having applied to the Bishop for any further explanation upon this subject he might wish to offer, I beg leave to enclose to you a copy of his Lordship's answer.

It does not appear that any rule or ordinance has been made to prevent, in future, the loaning of the funds of the institution to those engaged in its management.

I have the honor, &c.,

(Signed),

H. BOYS,

Bursar, K.C.

To

T. W. C. MURDOCH,
Chief Secretary.

(Council Letter Book, Vol. I., p. 36.)

KING'S COLLEGE OFFICE,
TORONTO, Feb. 12, 1840.

SIR,

The money loaned by the University of King's College to the present Bishop of Toronto was advanced at the following dates :—

2nd January, 1836,.....	£1,000
9th do 1837,.....	2,000
21st February, do	2,250
	£5,250

I have the honor to be,

Sir,
Your Excellency's
Most obedt. and humble Servant,
H. BOYS,
Bursar.

(Council Letter Book, Vol. I., p. 37.)

TORONTO, Feb. 14th, 1840.

SIR,

I am commanded by the Governor General, with reference to the dates of payment made from the funds of the University to the Bishop of Toronto, given in your letter of the 12th instant, to inquire whether the note of the first payment is correctly given, say 2nd January, 1836; and if so, His Excellency desires to have a copy of the minute under which that payment was authorized, as the minute for the general transaction is dated 7th January, 1837.

I have, &c., &c.,

(Signed,) ARTHUR SYMONDS.

Dr. Boys.

(Council Letter Book, Vol. I., p. 37.)

KING'S COLLEGE OFFICE,
February 14th, 1840.

SIR,

In reference to your note of this date, this instant received, I request you will inform His Excellency that the date of the first payment to the Bishop is correctly stated to be on the 2nd January, 1836; and that there is no minute of Council or authority for the transaction.

I have, &c.,

H. BOYS,
Bursar, K.C.

(Minute Book, Vol. II., pp. 150—3.)

Minutes of the Council of King's College, at a special meeting called by His Excellency the Chancellor, held on the 15th February, 1840 :—

The Bursar was directed to write to the Lord Bishop of Toronto for an explanation of the circumstance of £1,000 being advanced to His Lordship from the College funds twelve months prior to the order in Council authorizing the loan.

(Council Letter Book, Vol. I., pp. 38-39.)

TORONTO, February 15, 1840.

SIR,

Your letters of the 11th, 12th, and 14th instant, have been laid before the Governor General, together with the enclosure.

With reference to the defalcation in the accounts of the Treasurer, and the omission to take security from that officer, His Excellency is sorry to find that no remedy now seems possible; and it is only to be hoped that the property of the late Treasurer may be found sufficient to prevent ultimate loss to the University. With respect to the loan of money stated to have been made to the Bishop of Toronto, upon the security of certain notes of hand, and upon the subject of which, in addition to your remarks, a letter has been transmitted, addressed to yourself, by the Right Reverend Prelate, I am commanded to inform you that His Excellency the Governor General feels himself compelled to record his opinion for the information of the Council.

His Excellency wishes to abstain altogether from the consideration of the circumstances under which the loan was sought, alluded to in the letter of the Right Reverend Prelate, and upon which he had neither the desire nor the right to require any explanation. The points upon which he is called upon to express an opinion, as Chancellor of the University, are the circumstances under which the loan was made by the Council, and the action that has been taken upon the securities given.

It appears that a loan of a considerable sum was made by the Council to one of the Members of the Board. Such a proceeding, His Excellency cannot view in the light of an ordinary money transaction. The employment of the funds of a public trust, by one of the trustees for his own advantage, is a proceeding which, in his opinion, is highly objectionable, and calculated to destroy the confidence of the public in the management of the University. In England, such a transaction would be visited with severity in a Court of Equity.

With regard to the second point, His Excellency regrets to be obliged to remark, that a proper course has not, in his opinion, been pursued. It appears, from the statement, that no less than eleven notes of hand are overdue, of which three have been overdue since 1837, three since 1838, and the remaining five since the 24th December, 1839. In business of this kind, punctuality should always be observed; but in the affairs of a public trust, a scrupulous regard to it appears, above all things, desirable. If a note of hand be not discharged at maturity by the party first liable, the simple and ordinary course is to call upon the endorsers, if any, to do so. No such steps seem to have been taken; and the signatures of these bills have been permitted to remain dishonored, some of them for a very considerable time.

I have the honor to be,

Sir,

Your obedient Servant,

(Signed,)

T. W. C. MURDOCH,
Chief Secretary.

To Dr. Boys.

(Council Letter Book, Vol. I., p. 38.)

TORONTO, February 17, 1840.

SIR,

With respect to the minute of the College Council of the 15th instant, which you have done me the honor to enclose, respecting £1,000 advanced to me by Col. Wells, twelve months prior to the order of Council authorizing the loan of £5,250 on certain securities, I beg leave to state that I have no other memorandum than the following :—On the 2nd January, 1836, I borrowed £1,000 of my friend Col. Wells, which I considered a matter between ourselves, and for which we were personally responsible.

I gave the Colonel my note of hand for the amount in case of accident, otherwise our mutual confidence in each other would have been sufficient.

On the 12th July, 1836, and on the 7th January, 1837, the interest for the half-years respectively was duly paid, and at the latter date the sum of £1,000 was transferred and included in the loan of £5,250.

I have the honor, &c.,

(Signed,) JOHN TORONTO.

Dr. BOYS.

(Council Letter Book, Vol. I., p. 41.)

Memorandum—February 19th, 1840.—Enclosed, under cover to His Excellency, the original copy of the minutes of Council, of the 26th June last, having on it the comment of His Excellency respecting the impropriety of loaning the funds of the University on notes of hand and Bank Stock.

To His Excellency
the Governor General,
&c., &c., &c.

(Council Letter Book, Vol. I., p. 41.)

KING'S COLLEGE OFFICE,
TORONTO, Feb. 20, 1840.

SIR,

On applying to Mr. Hawkins, who has been many years a clerk in this office, he informs me that the entry in our Minute Book of the Minutes of Council of the 26th June last, is made in the hand writing of Col. Wells, and that the Colonel never caused the minutes to be entered in the book until the copy of them sent to the Chancellor had been returned.

I have the honor, &c.,

(Signed,) H. BOYS,
Bursar, K.C.

To His Excellency
Sir G. ARTHUR, K.C.B.

(Minute Book, Vol. II., pp. 158–9.)

Minutes of the meeting of the Council of King's College, held on Wednesday, February 26th, 1840 :—

The proposal of W. B. Robinson, Esq., to redeem his promissory note in Gore Bank stock, deferred from the meeting on the 28th December last, was again considered, when the Council resolved that the offer of W. B. Robinson, Esq., to pay his note in Gore Bank stock be accepted, provided the same be immediately carried into effect.

(Council Letter Book, Vol. I., p. 50.)

Memorandum.—Received a letter this day, 18th March, 1840, from W. H. Boulton, Esq., enclosing a power of attorney to be signed by the Bishop of Toronto, as President of the University, and by myself as Bursar, to enable Andrew Steven, Esq., of Hamilton, to accept for us, on account of the College, Gore Bank stock for Mr. Robinson's promissory note. By advice of the Attorney General, some slight alterations were made in the form of the document, limiting it to a transfer of fifteen shares of that stock. The Bishop and myself having signed it, I delivered it myself this day at Mr. Gamble's office.

(Minute Book, Vol. II., p. 254.)

21st October, 1840.—The Council of King's College was summoned to meet this day at two o'clock. A proposition from the Hon. Sir Allan Napier McNab, that the Council should receive land from him in discharge of his liabilities to this Corporation.

Whereupon, it was resolved that the College Council cannot accept the proposition by Sir Allan McNab, not feeling themselves authorized, under their Charter, to invest the funds of the College in the purchase of lands, except for the special purpose of the foundation.

(Minute Book, Vol. II. pp. 223—5.)

Minutes of a meeting of the Council of King's College, held on the 16th day of December, 1840:—

Read a letter from the Cashier of the Bank of Upper Canada, offering to the Council for purchase, Law Society bonds at 6 per cent. interest, to the amount of £1,500.

The Council preferring to make their investments in Provincial Debentures, directed the Bursar to advertize publicly for Provincial Debentures to the amount of surplus balance in hand.

(Minute Book, Vol. II., p. 308.)

13th April, 1842.—The Council of King's College was summoned to meet this day at two o'clock.

A letter was read from Mr. Clark Gamble, offering, as investment, certain Church Debentures.

The Attorney General undertook to inquire into the nature of these securities, and to report thereon.

(Minute Book, Vol. III., p. 18.)

Minutes of the proceedings of the Council of King's College, at a special meeting held on the 8th day of April, 1843:—

Read a letter from the Solicitor dated this day, transmitting the Deeds and the Documents connected with the loan to St. James' Church, all duly executed. The Bursar was directed forthwith to have the Deeds registered, and to settle the business with the Churchwardens.

(Council Letter Book, Vol. I., pp. 32–33.)

KING'S COLLEGE OFFICE,
TORONTO, April 11, 1843.

SIR,

I am directed to request of you to deliver over to Clarke Gamble, Esq., on behalf of the Churchwardens of St. James' Church, the following Debentures from among those you hold in custody for the Council of King's College, viz:—

No. 1, Desjardin Canal,.....	£1,000
2, Do do	1,000
3, Do do	1,000
4, Tay Navigation,.....	250
5, Do do	250
377, Thames Toll Bridge,.....	500
	£4,000

amounting to £4,000 currency; at the same time, please to detain the interest that may be due on these Debentures.

T. G. RIDOUT, Esq.

(Signed,) H. BOYS.

(Council Letter Book, Vol. I., p. 324.)

KING'S COLLEGE OFFICE,
TORONTO, April 18, 1843.

SIR,

Finding, from Mr. Gamble, that you object receiving from him the two Debentures of the Tay Navigation Company, I have to request you will transfer to the Churchwardens of St. James' Church, Debentures 372, York Roads, £500, detaining the interest due thereon.

I have the honor, &c.,

To

(Signed,)

H. BOYS.

T. G. RIDOUT,
Cashier, Bank of Upper Canada.

(Council Letter Book, Vol. I., p. 325.)

BANK OF UPPER CANADA,
April 19th, 1843.

SIR,

In accordance with your letters of authority, dated the 11th and 18th instant, I have surrendered to Clarke Gamble, Esq., on behalf of the Churchwardens of St. James' Church, the following Debentures, viz:—

No. 1, Desjardin Canal,.....	£1,000
2, Do do	1,000
3, Do do	1,000
373, York Roads,.....	500
377, Thames Toll Bridge,.....	500
	<hr/>
In all,.....	£4,000

and have placed to the credit of King's College the accrued interest thereon, amounting to the sum of (£87 5s. 9d. currency,) eighty-seven pounds five shillings and nine-pence currency, per the following memorandum:—

Interest on No. 1, from Nov. 30, 1842, to April 11, 1843,.....	£21	17	3
No. 2, from 11th December,.....	20	1	1
3, do 25th do	17	15	1
373, do 26th October,.....	13	16	2
377, do do	13	16	2

Amounting to,..... £87 5 9

On the other hand, I charge the same account for one quarter per cent. on the transfer, in the sum of £10.

I am, &c.,

(Signed,) T. G. RIDOUT.

(Council Letter Book, Vol. I., p. 331.)

KING'S COLLEGE OFFICE,
October 10th, 1843.

SIR,

I have the honor to acknowledge the receipt of your letter of the 5th instant, wherein you state that His Excellency has observed that I have been directed to discharge a loan of £6,500 from Upper Canada Bank, by a transfer of Debentures, and that His Excellency desires to inquire what these Debentures were, and whether they were available at the time the money was borrowed from the Bank, or have since become so.

In reply, I beg leave to inform you that it has been customary with this Corporation to invest their surplus receipts, beyond their expenditure, in Government Debentures, and that the Debentures in question had been acquired in that manner. We still hold about £27,700 in similar Debentures. You will perceive they were available at any time. The reason for not using them when the loan was made, arose out of the uncertainty of the claims coming against us, and a consequent hope that we might be able to discharge the debt from our surplus receipts

without parting with these securities, which are not always to be purchased in the market when wanted.

I have the honor, &c.,

(Signed,) H. BOYS,
Bursar, K.C.

J. M. HIGGINSON,
Provincial Secretary,
&c., &c.

(Minute Book, Vol. III., p. 170.)

Minutes of the Council of King's College, at a meeting held on Wednesday, the 26th February, 1845:—

Moved by Dr. Beaven, That the Bursar be instructed to be on the watch for any eligible opportunity of vesting the monied capital of this University in landed property or mortgages, and to report thereon to the Council.

(General Letter Book, Vol. II., p. 477.)

TO THE PRESIDENT AND COUNCIL OF KING'S COLLEGE.

The subscriber respectfully offers the following property for sale to the Council of King's College, as a valuable investment:—

The property is situated in the Village of Elora, Township of Nichol, and District of Wellington, and is composed of several acres of land, laid out in town lots, on the North side of the Grand River, near the grist mills and falls of Elora; also, a Township lot of land, 100 acres, immediately adjoining the said town lots, of which forty acres are cleared, and can also be laid out in town lots. The lots will readily sell or lease in the manner that the College usually sell their lands. The property is bounded on the Village side by the Grand River, and the River Irvine flows across a part of the 100 acres.

The District Council have consented to build a bridge over the Irvine this spring. This will add greatly to the value of the lot. The accompanying maps will explain more fully the situation of the village and lots; and in regard to the value of the property the subscriber refers to the enclosed testimonial from James M. Strachan, Esq., who is well known to be an excellent judge in matters relative to the value of land.

Five hundred pounds currency is the price asked for this property. The subscriber candidly admits that nothing but necessity causes him to part with this property, which he has held for upwards of twelve years, and the value of which he is quite aware of. It would be some satisfaction to the subscriber, should the Council make this purchase, to know that the property has passed into the hands of an institution which must realize from it a large sum for the benefit of education. Which is respectfully submitted by their

Obedient humble Servant,

D. GILKISON.

TORONTO, 28th January, 1846.

LANDS.

(Minute Book, Vol. I., p. 98.)

COLLEGE COUNCIL CHAMBER,
May 31st, 1828.

That no lot be sold for less than one pound per acre. That the terms of payment be, one-tenth down and one-tenth with interest annually, so that the transaction be finished in nine years. Should any other terms be considered more eligible by the purchaser, the Bursar to submit the same for the consideration of the Council.

(Minute Book, Vol. II., p. 251.)

The Members present set prices on twenty-one lots of College lands. Petitions were read from the following persons against the high prices that had been placed on their lands:—

John Ferguson,	5 on 4, 5, 6 Con. West Gwillimbury.
W. Pennock,	6, 4, Markham.
W. Foster,	6, 9, Gore of Toronto.
W. Anderson,	21, 3, Whitby.

The parties to be informed that no alteration can be made in the prices set on the lands, but that leases will be granted should the parties require them.

(Minute Book, Vol. III., p. 31, No. 6.)

Minutes of Council, at an adjourned meeting held on the 12th day of October, 1843:—

Dr. Beaven moved in amendment on the second of Dr. Gwynne's motion, being for a Land Committee, that no deed be issued for the sale or leasing of lands without the authority of the Council; which motion, being seconded by Professor Potter, was put and carried.

(Minute Book, Vol. III., p. 68, No. 3.)

February 3rd, 1844.

Moved by Dr. Gwynne, That the Council are of opinion that it is not expedient at present to dispose by sale, of any more land, the property of King's College. Which motion, being seconded by Professor Potter, Dr. McCaul moved in amendment:—1st. That a Land Committee of four Members be appointed to report on the state of the Endowment, and offer recommendations to the Council relative to the same. 2nd. That the following members of the Council shall form the Land Committee:—

The Vice-President,	Professor Potter,
Dr. Beaven,	Dr. Gwynne;

and that the first meeting of the Committee shall be held in Council Chambers, on Tuesday next, at one o'clock.

(Minute Book, Vol. III., pp. 84-85.)

April 1st, 1844.

The following recommendation was submitted by the Land and Building Committees :—

That 100,000 acres shall be reserved as the perpetual endowment of the University, of which those at present under lease shall form a part; and that the buildings, including the south-west wing and the residences of the Professors, shall be commenced forthwith, and that the places marked A, B, shall be recommended as the most expedient for the south-west wing.

The recommendation being read, Dr. Beaven proposed that the same be received and adopted: which proposition, being seconded by Professor Potter, Dr. McCaul moved in amendment, that the words "of which those at present under lease shall form a part" shall be omitted, and the following words shall be added after the word "forthwith," "and that the requisite sales of land for effecting these objects be resumed"; which motion, being seconded by Mr. Barron, was put :—

AYES.

The President, the Vice-President, Dr. Beaven, the Principal of Upper Canada College.

NOES.

Professors Potter, Croft and Gwynne.

Carried. Dr. Gwynne recording his dissent in the following words :—

1st. Because the Charter confers no power upon the Council to dispose of any portion of the endowment, unless by a Statute of the Council regularly passed.

2nd. The Committee appointed to report on this matter have recommended the disposal of land in absence of that information which, in my opinion, was necessary to enable them to form a just opinion of its expediency; which information the Committee, at their first meeting, deemed it necessary to order from the Bursar before they could advise further action, but which information has not yet been obtained.

3rd. The present accommodation, in addition to the east wing of the late Parliamentary Buildings, appears to me to be amply sufficient for the immediate purposes of the institution; but, even if the present accommodation could be shown to be deficient, that deficiency should be supplied, not by the further diminution of the capital, but by the immediate collection of the arrears of rent and interest, which the accounts, recently furnished by the Bursar, shown, amount to no less a sum than £34,798.

4th. Whilst a general understanding prevails that His Excellency the Governor General will, at the next meeting of the Provincial Parliament, sanction the introduction of some Legislative measure whereby the present Constitution of the University will be considerably affected, it is inexpedient to erect new buildings adapted to the present position of the institution, while the proposed modifications are unknown, and the necessities of the University, consequent upon such modification, cannot be understood.

(Minute Book, Vol. III., pp. 260-1, No. 6.)

Read proposals for the sale of property to the Council from the following parties :—

Mr. Small, building lots in Toronto.

Mr. Crawford, ground-rents in Toronto.

Mr. Gilkison, building lots and land at Elora in Nichol.

Dr. Rees, building lots and land on the Garrison Common, Toronto.
 Mr. Radenhurst, building lots in Toronto.
 Mr. Townley, house and land on Yonge Street.
 Mr. Armstrong, a dwelling-house and store on King Street.
 Mr. Hawkins, building lots in Toronto.

Read also proposals for loan from the following parties:—

Mr. Jarvis,.....	£1,000
Mr. Hunter,.....	200
Mr. D. E. Boulton,.....	£1,000
Mr. James Brown,.....	3,260

After a full consideration of the several proposals, the Council were of opinion that it would be advantageous to the interests of the Corporation to accept the following:—

The ground-rents offered by Mr. Crawford for.....	£2,500
The property at Elora, offered by Mr. Gilkison for.....	500
The loan to Mr. Hunter for.....	200

It was therefore directed that the Solicitor do ascertain the sufficiency of the titles in these three cases, and that the several properties are unencumbered; and that he then draw the necessary Deeds, at the expense of the parties, taking care that Mr. Hunter's property be insured to the full amount of the proposed loan, and that the policy be assigned to this Corporation.

(Minute Book, Vol. III., p. 313, No. 12.)

May 9th, 1846.

Moved by the President, That the sale of the lands of the Endowment of the University and College be resumed; which motion, being seconded by the Vice-President, was put and carried, Professor Gwynne dissenting.

(Minute Book, Vol. III., p. 434, No. 8.)

(Land Committee.)—Dec. 9th, 1847.

Moved by Professor Gwynne, That until the Land Committee shall submit to the Council the schedule of the prices of land to be sold, as required by the Report on the Bursar's office, a majority of the Committee shall affix the prices at weekly meetings, on Thursdays at four o'clock, and authorize the action of the Bursar, and that the land shall be sold in no other way; which motion, being seconded by the Principal of Upper Canada College, was put and carried.

ADVERSE POSSESSION.

(Minute Book, Vol. III., p. 422, No. 10, Oct. 4, 1847.)

Extract from minutes of 4th October, 1847:—

“Read a letter from the Solicitor respecting adverse possession of College lands for more than twenty years;” whereupon, the Dean moved, “that the Bursar be instructed to make out lists of all the unoccupied lands belonging to the University, as also all lots on which the lessees or purchasers have not made any payments

within the last eighteen years or upwards, or given, within that period, written acknowledgment of the title of the University; and that all such lots be handed over, as each shall be prepared, to the Solicitor, to commence actions of ejectment against the parties, and that copies of such lots shall be laid before the Council, at their next subsequent meeting; which motion, being seconded by Professor Gwynne, was put and carried."

Marginal note by Bursar, in pencil:—

The Solicitor undertook these cases at 20s. each. (See Dr. McCaul's Report, dated 3rd Feb., 1848, entered C. L. B., page 65.)

Extract from Minutes of 1st Dec. 1847:—

"The Members present requested the Vice-President would see the Solicitor tomorrow on the subject of adverse possession of College lands, referred to in minute No. 10 of the 4th October last, and make such arrangements with him as may be immediately required for the benefit of the Corporation.

(Minute Book, Vol. III, p. 446.)

The President reported on the measures he had arranged with the Solicitor to prevent adverse possession of the College lands from undisturbed occupation for twenty years.

LEGISLATURE.

(Minute Book, Vol. I, page 153.)

COLLEGE COUNCIL CHAMBER,

8th February, 1830.

The attention of the Board was called to the circumstance of an application made by the House of Assembly to His Excellency the Lieutenant Governor, for information relative to its funds, and the expenses incurred; and it was decided that the following communication should be transmitted to His Excellency:—

SIR,

In transmitting, at your Excellency's desire, this statement of the funds of King's College, and the expenses incurred, thereby affording information upon these subjects, on which the Council have the least reason for wishing reserve, they, nevertheless, deem it proper thus early to solicit your Excellency's consideration of a question which may, in time, become important, namely how far the Legislature can regularly assume a right to inquire into the financial, or other concerns of an institution resting wholly on Royal Foundation, and deriving neither privilege nor aid from any other quarter.

Any discussion or difficulty upon this Question, may lead to perplexing results; and the Council feel that it is but prudent to show, that they are not insensible to the embarrassment that may then be found to have been created by repeated acquiescence. In offering this observation, the Council desire not to be understood as advancing an objection to a compliance with the request for the information which is now placed in Your Excellency's possession.

I have the honor to be, &c.

(Minute Book, Vol. II, pp. 42-43-44.)

Minutes of a Special Meeting of the Council of King's College :—

20th April, 1839.

(Copy.)

To His Excellency Sir G. ARTHUR.

May it please Your Excellency,

We, Her Majesty's dutiful and loyal subjects, the Commons of Upper Canada, in Provincial Parliament assembled, humbly request that Your Excellency will be pleased to lay before this House, an aggregate Statement of the number of acres of the lands of the University of King's College, and of Upper Canada College, and of the free Grammar Schools respectively, which have been sold up to the first January last, and shewing the average price per acre; the gross amount actually received on such sales, together with a statement of the expenditure up to the same period, specifying the outlay for the purchase of grounds, and the annual disbursements for labour, agencies, salaries, office rent, &c., &c.; also, shewing the balance at the credit of each of these institutions, and the rate of interest accruing thereon, whether from Banking Companies or private individuals.

(Signed,) ALLAN N. McNAB.

Commons House of Assembly, 13th March, 1839.

 GOVERNMENT HOUSE, 19th April, 1839.

SIR,

I am commanded by the Lieutenant Governor to transmit to you the accompanying copy of a Minute in Council, and to request that you will assemble King's College Council, at one o'clock of the afternoon of to-morrow.

I have the honor to be,

(Signed,) JNO. MACAULAY.

The Hon. JOSEPH WELLS,
Bursar, King's College.

 IN COUNCIL, 19th April, 1839.

(Copy.)

His Excellency was pleased to lay before the Council, documents and returns relating to the University of King's College, and to request the Report and opinion of the Council upon the several matters therein disclosed. The Council, on a careful examination of these papers, respectfully recommend that His Excellency, as Chancellor, should immediately call a meeting of the College Council for the purpose of examining into the particulars of these accounts, and the conduct of the affairs of the University generally; preparatory to laying a statement of the same before the House of Assembly in reply to its Address.

(Signed,) WM. H. LEE.

(Council Letter Book.)

GOVERNMENT HOUSE,
TORONTO, 15th November, 1839.

SIR,

The House of Assembly, by an Address to the Lieutenant Governor, on the 29th of April last, requested that His Excellency would be pleased to direct that Statements in detail of the yearly expenditure of King's College and Upper Canada College, might be sent down to the House, during the first 15 days of every Session, which Address His Excellency answered, by apprising the House that it was his intention to cause a full Report upon the affairs of the University of King's College and of Upper Canada College, to be annually prepared and published, for the general information of the people.

I have the honor, by command of the Lieutenant Governor, to request that you will have the goodness, with all convenient speed, to have prepared a full Report, in terms of the answer to the Address above referred to, in order that His Excellency may have it in his power to comply with the terms of the Address.

I have, &c., &c.,

(Signed,) S. B. HARRISON.

To H. Boys, Esq.

LOANS.

(Minute Book, Vol. I, p. 98.)

31st May, 1828.

That the Bursar be requested to negotiate, as soon as possible, a Loan of £5000 currency, for two years.

(Minute Book, Vol. 1, p. 118.)

20th December, 1828.

Ordered, That the President and Bursar be authorized to negotiate with the Bank for a Loan to make the payment in question.

(General Letter Book, Vol. II, p. 95.)

KING'S COLLEGE OFFICE,
29th December, 1842.

SIR,

On speaking to the President of the College Council, on the subject of the advances made by the Bank of Upper Canada to this Corporation, His Lordship quite approved of your suggestion, that a promissory note should be given by me on behalf of the Council, for a Loan equal to cover the advances. I consider that about (£4200.) Four thousand two hundred pounds will be required for this purpose; estimated thus:—

Overdrawn on each account, about,.....	£1,400
£1,750 with exchange sent to England, about,	2,100
Required for Salaries at the end of this quarter,.....	700
	£4,200

I therefore enclose you my promissory note, as Bursar of King's College, for £4,200 currency, bearing interest and payable on the first day of February next.

I have, &c.,
 (Signed,) H. BOYS,
 Bursar, K.C.

(Council Letter Book, Vol. II, pp. 143-4.)

The Report of the Committee on Investments, rendered to the College Council on 4th March, 1846. (See Council Minute Book, p. 272, No. 6.)

The Committee to whom it was referred to examine the applications which have been made to the Council for purchase or loans, report that they recommend for the present consideration of the Council, the property offered for sale by Messrs. Townley, Small and Rees, and the property of Mr. Sheriff Jarvis, to borrow £750.

In the first of these cases, the Committee apprehend that there is a legal difficulty, and the information which they have relative to the security is not sufficient, even if the difficulty were removed, to enable them to pronounce on the expediency of the purchase. Of the three purchases they consider Dr. Rees the most eligible, if it can be effected on advantageous terms. It is liable, however, to this objection, that there will be no immediate return for the sum invested. They consider both Mr. Jarvis and Mr. Brown's proposal to loan worthy the consideration of the Council; but have named the former, as the amount is within the present sum uninvested. Captain Caddy's proposal for sale, they cannot recommend; but his offer for a loan, which has been before the Council for some time, they think, might, at some future time, be accepted on the security of his property.

On the application of other parties, offering property, not in Toronto, they recommend that further information should be procured previous to taking any action.

(Signed,) JOHN McCAUL,
 Chairman.

(General Letter Book, Vol. III, p. 26.)

KING'S COLLEGE OFFICE,
 23d July, 1847.

SIR,

The Council of King's College having agreed to advance, on loan, to Mr. Henry Rowsell the sum of Five hundred pounds, currency. I am directed to request you will prepare the documents necessary for carrying the matter into effect, with as little delay as may suit your convenience, viz:—That Mr. Rowsell make over to the Council the whole of the land mentioned in his letter (which letter is herewith enclosed) absolutely to be sold at the discretion of the Council within the term of the loan, to be released from time to time, from such amount as any portion of

the land may sell for. The term of the loan to be for seven years, from the 1st April, 1847, and the interest at six per cent, to be paid half yearly. The land, unless previously sold, to be reconveyed to Mr. Rowsell, on the payment of the amount of the loan and interest.

I have the honor to be,

(Signed,) H. BOYS,
Bursar, K.C.

To J. E. SMALL, Esquire,
Solicitor to the University.

P.S.—You will please to see that Mr. Rowsell's titles to the land are correct.

PRINTER.

(Minute Book, Vol. III, pp. 408-9, No. 4.)

26th July, 1847.

The Vice-President reported, that conformably to the desire of the Council, as expressed at the Meeting on the 18th March last, he has conferred with the University Printer relative to the conditions offered by the Council. They have been accepted by him both willingly and gratefully. The Vice-President annexes a copy of the conditions, as suggested by the Council, and agreed to by Mr. Rowsell:—

1st. The Council guarantee £100 per annum, in addition to the amount paid for printing, if that amount shall not be over £75.

2nd. If it should be over £75, deduction to be made from the annual allowance in proportion of £14 5s. 8d. to £25 of work done.

3rd. If the amount for printing should be £250 or more, no allowance whatever to be paid.

4th. The sum of £500 currency, to be loaned on giving sufficient security.

5th. The arrangement to be regarded as commencing on the 1st April, 1847.

The Report of the Vice-President relative to the completion of the arrangement entered into with Mr. Rowsell on the 18th March last, having been read, it was moved by the Dean, That £500 currency, which it was agreed to lend to Mr. Rowsell, be paid to him by the Bursar, on completion of securities to the satisfaction of the Vice-President and the Solicitor.

NO QUORUM.

(Minute Book, Vol. II, p. 198.)

MEETING OF THE COUNCIL,
15th July, 1840.

Present: The Reverend Dr. McCaul, L.L.D., Principal U.C.C.; Honorable Robert Baldwin Sullivan; Wm. Allan; John Macaulay.

The Members present sanctioned the renewal of the Lease to John McTaggart, of lot No. 15, in the 8th Concession of Camden East.

J. C. Davis, of lot No. 23, in the 2nd Concession of Walford, having applied for immediate delivery of his Deed, which had already been sanctioned by the Council, the Bursar stated a difficulty, arising from the absence of the President, who had hitherto placed his initials to all Deeds issuing from this Office. The Members present considered that the orders passed by the Council on the 14th June, 1839, rendered the President's signature unnecessary on these occasions; that the application of the corporate seal having been sanctioned, the Bursar's signature was sufficient, and they directed that the corporate seal, which had hitherto been appended to Deeds, should in future be affixed to them in lieu of being appended.

A Petition from Mrs. Mary Cotton, that her husband might have an extension of time granted to him to pay up his arrears, was not acceded to.

The Bursar stated, that Mrs. Ellen Kenny had produced some fresh documents respecting her dispute with Benjamin Hilliker, about lot No. 3, in the 5th Concession of Norwich;—the Members present confirmed the Minute of Council on this subject, passed at the meeting on the 13th June.

The Members present, not being sufficient to form a quorum for the general business, adjourned.

(Page 199.)

Meeting on the 29th July, 1840.

Present: The Reverend Dr. McCaul, L.L.D., Principal of U.C.C.; Honorable Robert B. Sullivan; Wm. Allan; Honorable John Simcoe Macaulay.

The Members present, not being sufficient to form a quorum for general business, adjourned.

(Minute Book, Vol. II, p. 200.)

MEETING OF THE COUNCIL,
5th August, 1840.

Present: The Reverend Dr. McCaul, L.L.D., Principal U.C.C.; the Honorable R. S. Jameson, Vice-Chancellor; the Honorable John Macaulay.

1st. The Bursar reported, that the following persons having paid their purchase money in full for the lands set opposite their names, now requested to have their Deeds, viz:—

Charles Hammond, S. $\frac{1}{2}$ 21, 1, Haldimand.
Cornelius Vansickler, W. $\frac{1}{2}$ 28 B. Murray.
James Graham, W. $\frac{1}{2}$ of N. $\frac{3}{4}$ 5, 2, Woodhouse.

Ordered that the Deeds be issued.

2nd. The Bursar reported that Mr. Birdsall, employed by the Canada Company to value their lands, had called at this Office to state, that in the Township of Seymour, in which he had been lately much employed, very extensive depredations are carrying on upon the College lands, by persons cutting down and selling the timber. He thinks if he had authority to act he could realize fully £200 upon the timber now lying cut upon the College lands.

The Members present, considering an immediate interference to be necessary in this case, directed the Bursar to write to Mr. Birdsall and give him authority to act in behalf of the College, in collecting what money may be recoverable from these depredations; desiring him to warn off all trespassers for the future; and requesting of him to extend his inquiries to Townships in that neighbourhood, where, in all probability, similar depredations are going on.

3rd. The Members present, not being sufficient to form a quorum for general business, adjourned.

(Minute Book, Vol. II, p. 201.)

Meeting, 26th August, 1840.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; John Macaulay.

The Members present, not being sufficient to form a quorum, adjourned.

(Minute Book, Vol. II, p. 201.)

MEETING OF THE COUNCIL,

30th September, 1840.

Present: The Reverend Dr. McCaul, L.L.D., Principal Upper Canada College. The Council did not take place for want of a quorum.

(Minute Book, Vol. II, p. 202.)

MEETING OF THE COUNCIL,

14th October, 1840.

Present: The Reverend Dr. McCaul, L.L.D., Principal Upper Canada College; Honorable R. S. Jameson, Vice-Chancellor; John Simcoe Macaulay.

1st. The Bursar reported, that the following persons had paid up their purchase money in full for the lands set opposite their names, and now requested to have their Deeds, viz:—

Henry Webster,	.....	20, 2,	Charlotteville.
J. R. Macaulay,	.....	11,	A. Murray,
W. C. Keele,	.....E. $\frac{1}{2}$,	37, 2,	York from the Bay.
Samuel Dunck,	.....S. $\frac{1}{2}$,	18, 7,	Seymour.
Daniel Maybee,	.....	37,	A. Etobicoke.
Wm. Richardson,	.....N. $\frac{1}{2}$,	of E. $\frac{1}{4}$,	11, D. Scarborough.
Robert Stinson,	.....E. $\frac{1}{2}$,	12, 2,	York, West Yonge Street.
G. S. Boulton, Esquire,	.....N. $\frac{1}{2}$,	28, 1,	Clarke.
Samuel Harris,	.....N. $\frac{1}{2}$,	5, 3,	Trafalgar.
Joseph Fish,	.....N. $\frac{1}{2}$,	5, 2,	Trafalgar.

Ordered that the Deeds be issued.

2nd. Mr. Birdsall, who had been directed to inquire into the depredations committed on the lands belonging to the College in the Township of Seymour, having, by his letter dated 14th ult., reported certain parties as trespassers, it was ordered that the Bursar do transmit Mr. Birdsall's letter to the Solicitor, with instructions to take all necessary steps for the protection of the College property.

3rd. The Bursar submitted the Surveyor General's Account for Maps supplied to the Bursar's Office, amounting to £20 10s. currency; whereupon it was resolved, that the Bursar do discharge the same.

4th. The Members present, not being sufficient to form a quorum, adjourned the meeting to Saturday next, at two o'clock.

(Minute Book, Vol. II, pp. 20—3.)

MEETING OF THE COUNCIL,
17th October, 1840.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; Reverend Dr. McCaul, L.L.D., Principal Upper Canada College; Honorable R. S. Jameson, Vice-Chancellor; Honorable W. Allan.

The Members present, not being sufficient to form a quorum for general purposes, adjourned the meeting to Saturday next, 24th instant, at 2 o'clock.

(Minute Book, Vol. II, p. 203.)

MEETING OF THE COUNCIL,
21st October, 1840.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto; Reverend Dr. McCaul, L.L.D., Principal Upper Canada College; Honorable R. S. Jameson, Vice-Chancellor; John Simcoe Macaulay; Honorable W. Allan.

1st. Read the Minutes of the last full meeting of Council, held on the 27th June last, with Minutes of the subsequent incomplete meetings.

(Minute Book, Vol. II, page 225.)

MEETING OF THE COUNCIL,
27th January, 1841.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; Rev. Dr. McCaul, L.L.D., Principal of Upper Canada College; Honorable W. Allan.

The Council did not take place for want of a quorum.

The Members present sanctioned the issue of the following Deeds and Leases:—

DEEDS.

T. G. Ridout, Esq. for lot 16, 4, Scarborough.
J. T. Chambers, N. 150 acres of C. 3, Nelson, N.D. St.
Abraham Knowles, 21 in 2 and 3 Range Pickering.
Aguila M. Walsh, 11, 5, Charlotteville.
Messieurs Wade & Jackell, S. 130 acres of 34, 1, Hamilton.
Do do N. 52 do 32 Broken front, do.
Taylor Raglin, for N. part of No. 10, S. side March St., Block D, Toronto.

LEASES.

John McTaggart, for 15, 8 Camden East, to renew.
David B. Bates, for S. $\frac{1}{2}$, 30, 2, Trafalgar, do.
Luther Herriman, S. $\frac{1}{2}$, 3, 2, Whitby, do.
Christopher Wilson, N.E. $\frac{1}{4}$ of do do do.
Christopher Oakes, N.W. $\frac{1}{2}$ of do do do.
James McCabe, N.W. $\frac{1}{2}$ S. $\frac{1}{2}$, 9. 2 Hamilton do.

The Bursar, having represented the necessity of immediate steps being taken to check the depredations going on upon the timber of the College Lands, the Members present directed him to consult with the Solicitor, and endeavour to bring the offenders to justice.

There appearing to be several other matters that require the immediate consideration of the Council, the Members present adjourned the meeting to next Saturday, the 30th instant, at 2 o'clock.

(Minute Book, Vol. II, p. 232.)

MEETING OF THE COUNCIL,

6th February, 1841.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; Reverend Dr. McCaul, L.L.D., Principal Upper Canada College; Honorable R. S. Jameson; Honorable W. Allan.

The Members present sanctioned the issuing of a deed to Simeon Bullen, for the North 100 acres of lot No 23, in the first concession of Camden, North of the Lingwood roads. The Members present, not being sufficient to form a quorum for general business, adjourned the meeting to Wednesday week, the 17th instant, at two o'clock.

(Minute Book, Vol. II, p. 239.)

MEETING OF THE COUNCIL,

6th March, 1841.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; Reverend Dr. McCaul, Principal Upper Canada College; Honorable R. S. Jameson, Vice-Chancellor.

The Members present, not being sufficient to form a quorum, the Council adjourned.

The Members present sanction the issue of the following Deeds:—

To Samuel Snyder, for lot No. 34, in 5 Concession Markham, 200 acres

To Elijah Doan, E. $\frac{1}{2}$ of N. $\frac{3}{4}$ of 5, 2, Woodhouse, 75 acres.

To John O'Hara, for N.W. $\frac{1}{4}$ of 3, 10, Trafalgar (N.S.), 50 acres.

To Sampson Baker, for No. 20, 10, Charlotteville, 60 acres.

To Alexander Brodie, for W. $\frac{1}{4}$ of 1, 2, Chinguaconsy, E.H. St. 50 acres.

(Minute Book, Vol. II, p. 250—252)

MEETING OF THE COUNCIL,

30th June, 1841.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; Reverend Dr. McCaul, L.L.D., Principal Upper Canada College; Honorable W. Allan; Honorable John Simcoe Macaulay.

The Members present were not sufficient to form a quorum.

The Bursar submitted the following statement of the unappropriated funds of King's College and the Grammar School:—

Statement of the unappropriated Funds of King's College, on 30th June 1841 :—

Provincial Debentures,.....	£32,406	15	5
Stock of the Bank of Upper Canada,.....	250	0	0
Stock of Gore Bank,.....	187	10	0
Balance in the Bank of Upper Canada,.....	1,507	16	2
Balance in the Bursar's hands,.....	36	9	6½
Interest due on Debentures and Bank Stock,.....	132	11	7
	£34,521	2	8½

Statement of the Grammar School Fund, on the 30th June, 1841 :—

Capital invested in Provincial Debentures,.....	£14,359	0	0
Interest invested in do till required,	1,000	0	0
Balance in Bank of Upper Canada,.....	73	16	1
	£15,432	16	1

The Bursar was directed to issue Deeds to the following persons for the lands set opposite their names, they having completed their purchases :—

J. B. Wakefield, E. ½, 5, 3, East Gwillimbury.
 Phillip Barret, 4 broken fronts, Walshingham.
 Jabbeus Kellum, E. ½, 5, 10, Townsend.
 Edward Weler, W. ½, 11, 9, Markham.
 Wm. Winskel, E. ½, 15, 14 Burford.
 James Graham, S.N. side March Street, City of Toronto.
 John Gracy, E. ½, 19, H. Etobicoke.

The Members present set prices on 21 lots of College Lands.

Petitions were read from the following persons, against the high prices that had been placed on their lands :—

John Fergusson, 5 in 4, 5, 6 Concession West Gwillimbury.
 Wm. Pennock, 6 in 4, Markham.
 Wm. Forster, 6 in 9, Gore of Toronto.
 Wm. Anderson, 21 in 3, Whitby.

The parties to be informed that no alteration can be made in the prices set on their lands, but that leases will be granted should the parties require them.

A letter from the Reverend Benjamin Cronyn, dated 21st instant, was read, in which he states the inability of Mrs. Burgess to pay the arrears of rent due to the College, on lot No. 3, concession A, London, and her willingness to surrender the lease; also stating that a Mr. Forster is desirous of purchasing the lot.

The land to be offered to him (Mr. Forster) at 30s. per acre.

Joseph Smith applied for an extension of time to complete the payment of his arrears on lot 11, in 2nd concession of East Tilbury. A reasonable time to be allowed him.

The purchasers of lot No. 1, Church Street, south of March Street, and lot No. 4, Richmond Street, both in Block D of this City, having been ejected by the College from their premises, for non-fulfilment of their arrangements; and other parties having offered to take these lots at the original price, paying the interest in arrears from the date of the original sale. The Bursar was directed to sell the said lots to the new applicants on the conditions mentioned.

The Trustees of the Johnstown District Grammar School, having applied to the Council of King's College to recommend to them a gentleman qualified for the

office of Head Master to their District Grammar School in Brockville, the testimonials of the following gentlemen transmitted to the Council in compliance with an advertisement notifying the vacancy, were taken into consideration, viz :—

Mr. Walter Crofton,	Mr. William Williamson,
Mr. Edward Chapman,	Mr. Henry Hill.
Mr. Samuel Read,	

When choice was made of Mr. Chapman, to be recommended for the appointment in question, who in addition to his other qualifications had taken a degree of Bachelor of Arts.

The Members present adjourned.

MEETING OF THE COUNCIL,
29th September, 1841.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; Reverend Dr. McCaul, L.L.D., Principal Upper Canada College; Honorable Wm. Allan; Honorable John Simcoe Macaulay.

The Members present were not sufficient to form a quorum for general business.

The Members present directed Deeds in fee simple to be issued to the following persons, for the lands set opposite their names, they having paid up their purchase money in full, viz :—

Francis Leys,	S. $\frac{1}{4}$,	9, 2, Pickering.
Joseph Collings,		5, 3, Nelson, N.S.
Jacob Marr,	W. $\frac{1}{2}$, of W. $\frac{1}{2}$,	17, 9, Markham.
Thomas C. Reilly,	W. $\frac{1}{2}$, of	22, 4, Cavan.
John Stobo,	W. $\frac{1}{2}$,	21, 6, Scarborough.
Andrew Miles,	N. $\frac{1}{2}$,	9, 2, Toronto, E.H. St.
Benjamin Jennings,	N. $\frac{1}{2}$,	20, 2, Tecumseth.
Thomas Choat,	S. $\frac{1}{2}$,	9, 7, Glanford.
Do do	N. $\frac{1}{2}$,	7, 7, do.

The Members present directed the Registrar to write to Mr. Thomas Young, requiring him to deposit in this office, the Drawings, Specifications, &c., which he prepared for the intended University of King's College during the time he was receiving a salary as Architect to the University; and which, from his letter of the 15th July, 1839, the Council was led to expect he would have deposited within a short time from that date. The Members present directed that a special inspection and report should be made of lot No. 6 in the 10th Concession, and of the South-East part of lot No. 5 in the 11th Concession of Seymour, proposed by the Commissioner of Crown Lands to be exchanged for their lands of equal value.

They also directed instructions to be given to the Solicitor of the University to proceed in the prosecution of trespassers on the College Lands in Seymour.

They also directed the Registrar to apply to Mr. Harrison for a copy of the Act lately passed by the Provincial Legislature, intituled, "An Act to make temporary provision for the appropriation of the Funds derived from the sale of School Lands in that part of the Province formerly Upper Canada, and for other purposes."

MEETING OF THE COUNCIL,
17th November, 1841.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; W. H. Draper, Attorney General; John Simcoe Macaulay.

The Members present, not being sufficient to form a quorum, the Council did not take place.

The Members present sanctioned the issuing of seven Deeds, in fee simple, to the following persons for the land set opposite their names, the Bursar having reported that they had paid up their purchase money in full, viz:—

John J. Chambers,		6, 3, Nelson.
John Neelands,	W. $\frac{1}{2}$,	15, 1, Toronto, E.H.S.
John Lesslie, jun.,	W. $\frac{1}{2}$,	12, 5, do W. do.
Samuel Switzer,	W. $\frac{1}{2}$,	9, 5, do do.
Hugh Cook,	N.E. $\frac{1}{2}$,	11, 7, Gore of Toronto, S.D.S.
Isaac C. Proctor,	E. $\frac{1}{2}$,	34, A. Murray.
Wm. Nicholls,	S. $\frac{1}{2}$,	20, 4, Markham.

The Members present also sanctioned the issuing of a separate Deed, in fee simple, for 25 acres of lot No. 35, in the third Concession of York from the Bay, to John Coulson, transferred of John Burkholder, on his completing the payment of one-eighth of the purchase money, and arrears of interest due on the whole lot.

Application having been made from some settlers in Wilmot, to purchase the rear 150 acres of lots in that Township, upon the terms held out to the original settlers, namely 12s. 6d., per acre, if purchased within seven years of the date of the arrangement, and which term expired in 1836. It was agreed that such applications can no longer be assented to by the Council; and that, for the future, these rear parts of lots must be sold, like other lands, at their full value.

(Minute Book, Vol. II, p. 269—271.)

Meeting, 26th January, 1842.

Present: The Honorable and Right Reverend the Lord Bishop of Toronto, President; Reverend Dr. McCaul, L.L.D., Principal Upper Canada College; Honorable Wm. Allan; Honorable John Simcoe Macaulay.

No. 3. The Bursar reported that the following purchasers had paid in full for the land set opposite to their names, and now applied for their Deeds, in fee simple, viz:—

Hugh Cook,	N.E. $\frac{1}{2}$,	11, 7, Gore of Toronto, S. D. Street.
William Nicholls,	S. $\frac{1}{2}$,	20, 4, Markham.
Joseph Secor,	S.W. $\frac{1}{4}$,	21, D. Scarborough.
Wm. Beattie,	N. $\frac{1}{2}$ of S. $\frac{1}{2}$,	5, 7, Gore of Toronto.
George Lamphere,	E. 50 acres	7, 4, York, E.Y. St.
Jacob Vanorman,	W. $\frac{1}{2}$,	9, 2, Nelson, N.D. street.
Thomas Bennet,	E. $\frac{1}{2}$,	9, 2, do do.

No. 4. Read the Petitions of:—

John Rutherford, 11, 1, Albion.

Wm. and Chas. Irwin, N. $\frac{1}{2}$, and S. $\frac{1}{2}$, B. 4. Toronto, E. Hurontario Street, both applying for a diminution of the price set on their lands. Not assented to.

5. Read the Petition of Mary Bingham, N. $\frac{1}{2}$, 4, A. Montague, praying the Council to withdraw a charge made against her for rent accruing on her land prior to the time when it was first occupied by her late husband.

It appearing that the land had been abandoned when her late husband came into possession, the Members present considered that the College had no right to claim this rent from Mrs. Bingham, and therefore directed her to be relieved from the charge.

6. Read a petition, dated 27th December last, from certain German Settlers, in the Township of Wilmot, praying that they may be permitted to purchase the rear 150 acres of their lots of land, belonging to the College, at 12s. 6d. per acre, being the price at which the land was promised them, when they first came to the Country, provided they purchased it within seven years.

The agreement between the Government and these German settlers is dated the 5th August, 1828, the seven years allowed for the purchase consequently expired in 1835, other applications from individuals have also, at different times, been made to the Council and refused, and the lands sold at a fair valuation. The Members present, therefore, could not assent to this petition.

7. The Registrar reported the receipt of the warrant of His Excellency, the Administrator of the Government, appointing the Honorable L. P. Sherwood, a Member of the College Council.

8. The Members present, not being sufficient to form a quorum for general business, adjourned.

MEETING OF THE COUNCIL,

27th April, 1842.

Present: The Reverend Dr. McCaul, L.L.D., Principal Upper Canada College; Honorable William Allan; Honorable J. S. Macaulay; Honorable L. P. Sherwood.

1. Read a letter from Mr. Birdsall, employed to protect the College property in the Township of Seymour, stating that he had caused James Prentis to be fined £5, under the summary punishment Act, for depredations committed on the timber of the lot of land upon which the said Prentis is a squatter; and recommending, for the reasons stated in the letter, that the fine should be remitted.

The Members present directed the fine to be remitted, provided James Prentis became the purchaser of the lot.

2. Mr. Birdsall also represented the insufficiency of the remuneration assigned to him by the Council for the duties he has to perform; and proposed that he should be allowed 20s. per diem for the time he may be employed in business for the College, being the rate at which he is paid by the Government, and Canada Company, for similar services.

The Members present assented to this arrangement for the present season only.

3. The Members present directed Mr. Stennett's bill, for the Plate and Trowel used in the ceremony of laying the foundation-stone of the University, amounting to £46 19s. currency, to be paid.

4. They also directed that Mr. Richey be called upon for his bill for the Stand, &c.

5. Mr. Richey, having applied for permission to erect some shanties on the College grounds for the accommodation of his workmen, and the protection of the work itself, and for leave to place a shanty at the entrance of the avenue from Yonge Street, the Members present gave permission for the erection of the shanties on the grounds; and directed that the Architect should supply a design and estimate for a Lodge at the gateway next Yonge Street.

6. The Members present directed the Registrar to write letters of thanks, in the name of the Council, to Lieut. Colonel Sparks, Lieut. Colonel Furlong, William Cayley, Esq., George Gurnett, Esq., — Rudyard, Esq., and Mr. Beckett, for the assistance they severally afforded in the ceremony of laying the foundation-stone of the University.

7. The Bursar submitted the following statement of the unappropriated funds of King's College on this day.

8. The Members present, not being sufficient to form a quorum for general business, adjourned to Saturday next, at 2 o'clock.

REPORTS.

(Minute Book, Vol. II., pp. 280-1.)

MEETING OF THE COUNCIL,
5th March, 1842.

The President placed before the Council the following letter from His Excellency the Chancellor, dated the 1st instant:—

GOVERNMENT HOUSE,
KINGSTON, March 1, 1842.

MY LORD,

In looking over a copy of the statement of the present condition of the endowment and finances of King's College, I am struck with the very large amount of rent and interest that appears in arrear.

As the projected expenditure for buildings may well be defrayed out of this fund, it appears desirable that no time should be lost in collecting, at least, sufficient thereof to meet payments to become due on building contracts, and to supply money for the purchase of a library, philosophical apparatus, &c., &c., and the fitting up those temporary accommodations which the immediate organization would render necessary.

I have, therefore, the honor to request your Lordship to bring the subject under the early consideration of the College Council. Perhaps the employment of a person who will devote his time to this occupation will be the best mode of ensuring success. He might be paid solely by a per centage on the sum he collects, unless in such cases as the Council might think necessary to resort to legal coercive proceedings.

I have the honor, &c.,

(Signed,) CHARLES BAGOT.

The Bursar was ordered to prepare, by the next meeting, a report on the state of the arrears referred to by His Excellency.

(Minute Book, Vol. II., p. 282, No. 2.)

MEETING OF THE COUNCIL,
March 12th, 1842.

The Bursar delivered a Report on the arrears of interest and rents due to the College, called for by the second Minute of the last meeting of Council.

The consideration of this subject was deferred till the next meeting.

(Minute Book, Vol. II., pp. 284—289.)

MEETING OF THE COUNCIL,

March 15th, 1842.

1. Read the Minutes of last meeting.
2. The Chairman of the Finance Committee delivered the following Report, with illustrative documents :—

The Report is here preceded by the financial statement called for on the 19th ultimo, which was delivered on the 23rd ultimo, but omitted to be recorded on that day.

Statement of the present state of the Endowment and financial affairs of the University of King's College :—

Granted as an Endowment,.....	225,944 acres.
Deduct errors in measurement,.....	2,405 $\frac{1}{4}$ do
Endowment,.....	223,538 $\frac{3}{4}$
Sold, (acres,).....	97,460 $\frac{1}{4}$
Leased, do	105,314 $\frac{1}{2}$ 202,774 $\frac{3}{4}$
Remaining on hand,.....	20,764

(Council Letter Book, Vol. II., pp. 186—188.)

Report of the Committee on the case of John Hislop, 18 in 16, Zorra :—

The Committee, to whom the case of John Hislop was referred for investigation, report that they have made minute inquiry into all the circumstances, and have discovered so many irregularities that they feel it to be necessary to give a more detailed statement of the facts than they can at present prepare. They regret to be obliged to state, that the transaction seems to be of a character requiring the gravest notice of the Council, inasmuch as it appears the lot was sold without authority; the sale was not entered in the monthly returns submitted to the Council; that a consideration was given by the purchaser to one of the clerks in the office, before he had any authority, either by transfer or otherwise, to dispose of the lot of which there is no record in the books of the office; and that the bond for the Deed specifies 90 acres, whereas it appears in the books that a certificate was produced by the original purchaser that it contained but 55 acres, of which neither the original nor copy can be found.

(Signed,)

JOHN McCAUL,
WM. GWYNNE.

Toronto, Nov, 7th, 1846.

Second Report of the Committee on the case of John Hislop, 18 in 16, Zorra :—

The Committee, appointed to investigate the case of John Hislop, report they have made minute inquiry into the circumstances, and have ascertained the following facts :—It appears from the verbal Minute Book of Upper Canada College, p. 103, that Thomas Wolfe was promised the refusal of the lot on Thursday, January 4th, 1844. In the margin of this entry the lot is said to contain about 55 acres. The entry itself presents the appearance of having been subsequently added. In the statement of the case, as submitted to the Council, it is asserted that in December, 1844, Hislop made a similar application, but no account of it can be found. In page 113 of the same verbal Minute Book, the following entry appears :—

TUESDAY, February 28, 1845.

Mr. Thomas Wolfe called and produced a certificate, stating that his lot only contained about 55 acres,—the Thames flooding a great part of it,—and proposed to buy, at the price promised to him sometime previously, viz., 25s. an acre. It was agreed to sell him the lot for £68 15s., of which he paid part of the first instalment, £4. Interest from the 24th March, 1845.

On February 19th, the day following this sale to Wolfe, Mr. Cochrane addressed a letter to Hislop, of which the following is a copy :—

KING'S COLLEGE OFFICE,
TORONTO, Feb. 19, 1845.

Since I saw you in this office the other day, I have received a letter from Mr. Bray, who, I told you, was the purchaser of lot 18-16 of Zorra, authorizing me to sell it for him for a trifle more than he gave for it, so that if you or your friend still desire to purchase, you can settle with me and take out your Deed.

I am, Sir,
Your obedient Servant,
(Signed,) JOHN COCHRANE.

As a person of the name of Glendinning wants to buy, I should like to hear from you soon.

On March 1st, 1845, Mr. Bray wrote to Hislop to the following effect :—

JAMESTOWN, SPARTA, C.W.,
1st March, 1845.

SIR,

I am in receipt of your letter of the 18th February, inquiring whether or no I was willing to dispose of the lot 18 of 16 Zorra; and in reply, beg to state, that I have already disposed of it to Mr. Cochrane, who is to be found at the King's College office at Toronto, and with whom it will be necessary to treat for it, as he holds a Deed for the same.

I remain, Sir,
Your obedient Servant,
(Signed,) JOSIAS BRAY.

Mr. JOHN HISLOP,

On the 3rd March, 1845, Hislop gave a promissory note to Mr. Cochrane for £22 15s., without interest, payable twelve months after date; on the face of this Henry Hawkins entered his name as witness. This note was paid by Hislop, for it was found amongst the documents furnished by him, and is now in possession of the Committee.

The Committee have also examined the documents relating to the case which have been supplied from the office. They are:—1st. A transfer from Wolfe to Bray, dated April 20th, 1845. 2nd. A power of attorney from Bray to Cochrane, dated July 30th, 1845, and an affidavit of execution made by one of the witnesses on July 2nd, 1846, with the note accompanying it, dated January 31st, 1846. 3rd. A transfer from Mr. Cochrane to Mr. Hislop, dated 29th December, 1845, and witnessed by Mr. Tincombe. Neither the original, nor a copy of the certificate stated to have been presented by Mr. Wolfe, on February 18th, 1845, could be found.

During the inquiry the Committee had occasion to compare the copy of the Inspector's notes with the original, when it appeared that an entry had been made in the copy which was not in the original, viz., 50 acres. It is right to add that

this addition has been explained by the custom of the office, of inserting in the Inspection Books, all the information obtained relative to any lot. The other irregularities which they have ascertained in this transaction are:—1st. That by the bond given to Hislop, 90 acres were sold instead of 55; 2ndly. That the lot had not been valued by the Committee for Sale of Lands; and 3rdly, That the sale was not entered in the monthly returns laid before the Council. It does not appear to the Committee that Hislop has been injured by the proceeding. He will have obtained the lot containing 90 acres for £116 10s.,—the sum of £68 15s., covenanted to be paid to the College, and £47 15s. actually paid or secured to Mr. Cochrane,—and this is the price of 90 acres at 25s. per acre, with £4, the portion of the first instalment paid by Wolfe.

(Signed,) JOHN McCAUL,
W. C. GWYNNE.

March 12th, 1846.

(Minute Book, Vol. III., pp. 495-501.)

MINUTES OF COUNCIL,
30th September, 1848.

The Rev. Dr. Beaven presented the Report required of him by Minute No. 19, of the 20th July last.

Whereupon, it was moved by Professor Gwynne, Resolved, that the Report now presented by the Dean, relative to the annual expenses incurred by the University, in consequence of the residence of the students in the new Buildings, be received, and that the same be entered on the minutes of the day, with the appendix which the Dean proposes to add; which motion, being seconded by Professor Beaumont, was put and carried.

(Minute Book, Vol. III., pp. 495—501.)

THE DEAN'S REPORT, SEPTEMBER, 1848.

Dr. Beaven begs to report, that in compliance with the Minute of Council, No. 19, of July 20th, he has examined the accounts of King's College for the last three years, in reference to the expenditure attending the new Building, and that he has extended the inquiry down to the present time. In making the statement which he has prepared, he has excluded such payments as were of the nature of outfit, because they do not properly come under the head of annual expenses; but he has included all payments for articles of constant consumption, or such as must, in some degree, be annually incurred—although capable of being increased or diminished in amount—such as repairs, painting, or money paid to replace articles originally procured as outfit.

In taking account of the receipts to set against the expenditure, he has not included the charge for the use of the furniture, because they are intended to replace the expense incurred for outfit; and the outfit not being included, the corresponding return could not be included. He has, however, taken in some items not actually received, viz., the charges for room rent, fuel, and light to the two University students, because these must be charged to the expense of scholarships, and not to that of the new Building, being supposed to be paid by the University on the part of the scholars to the account of the new Building*.

* The particulars will appear in an Appendix.

The Expenditure is as follows :—

For the Year 1845-6.			
	£	s.	d.
Servants' Wages and Clothing.....	154	6	0
Oil and Candles	10	8	3
Wood—cutting and carrying	129	6	7
Resident Professor	55	11	1
Miscellaneous	29	4	7½
	£ 378	16	6½
For the Year 1846-7.			
Servants' Wages and Clothing.....	134	16	10½
Oil and Candles	19	10	0
Wood—cutting and carrying.....	96	10	11½
Resident Professor	55	11	1
Miscellaneous	39	15	3
	£ 346	4	2
For the Year 1847-8.			
Servants' Wages and Clothing.....	125	8	8½
Oil and Candles	36	8	0
Wood—cutting and carrying.....	123	11	0
Resident Professor	55	11	1
Miscellaneous	59	8	10
	£ 400	7	7½

The Receipts are as follows :—

For the Year 1845-6.			
	£	s.	d.
Room Rent	14	10	9
Fuel	8	1	1
Light	2	15	6
Detriments	1	19	11½
Fines	2	7	0
	£ 29	14	3½
For the Year 1846-7.			
Room Rent	30	11	3
Fuel	12	5	8
Light	6	18	4½
Detriments	10	2	0
Fines	3	9	0
	£ 63	6	3½
For the Year 1847-8.			
Room Rent	35	14	8½
Fuel	14	18	8
Light	9	1	0½
Detriments	9	14	9½
Fines	5	18	1
	£ 75	7	3½

Summary.

	£	s.	d.
Expenditure	378	16	6½
	346	4	2
	400	7	7½
	£ 1125	8	4
Receipts	29	14	3½
	63	6	3½
	75	7	3½
	£ 168	7	10½
Expenditure	1125	8	4
Receipts	168	7	10½
	£ 957	0	5

The statement above furnished exhibits, no doubt, a considerable expenditure, and one which was certainly unexpected by Dr. Beaven. He, however, does not think that the purpose for which this Report was required will be answered. It must be observed, before the alteration was made by which students might reside in the new Building, there was an annual expense of nearly £65 incurred for the care of that Building whilst it remained empty, and that £62 10s., was then paid for the rent of the house and premises occupied by Dr. Beaven, who now resides in the new Building, amounting together to about £127 10s. annually. There was, moreover, a plan in operation by which the students dined daily together—a plan very beneficial in its effects on the minds and habits of the students, but attended with certain expense. For the purpose of this plan there was a steward, and one male servant, and three female servants, not at present required in Parliament Buildings.

The expenses of this establishment for the year 1844–5, when the number of students dining in the Hall was about the same as the number in 1847–8, was as follows:—

Steward's Department,.....	£528	19	7
Steward,.....	60	0	0
Servants' wages,.....	85	0	0
Clothing, at least,.....	10	6	0
Wood, cutting and carrying,.....	20	0	0
	£704	5	7
Add to this:—			
Dr. Beaven's rent,.....	62	10	0
Expenses at new Building,.....	65	0	0
	£831	15	7

The receipts for the same year were:—14 students, at £15 each, £210. The excess of expenditure, therefore, in that year, in the department corresponding to that of the new Building, is £621 15s. 7d., showing a saving in the year most nearly corresponding in the number of students, viz., 1847–8, of upwards of £220. Dr. Beaven has no intention to complain of this expenditure. It was entered upon with the sanction of the College Council, and with a wise consideration of what

was advantageous in forming the character of the students. The result justified the expenditure. The residence of the students was but an extension of the same system carried on at less expense.

Dr. Beaven desires, moreover, to observe that the amount expended for wood, &c., is really for three and a half years, there being now on hand a stock of wood, already cut, sufficient to last for the next half-year. The same man is kept partially at work during the summer, in order to have as little additional help as possible during the winter. It must be observed, moreover, that the expenditure of wood is augmented by two causes:—1st, That the basement is so exceedingly damp that a large allowance is required to keep it moderately healthy for the servants; and, 2nd, That it is necessary to keep the whole corridors warm in winter, whether the building is full or not. He thinks, however, that this charge may be diminished.

The charge for oil is confessedly extravagant during the past year; but it was checked as soon as Dr. Beaven observed it.

The expense for servants' wages and clothing, which he could more easily contract, has been diminished in each successive year, notwithstanding the increase of students.

The miscellaneous expenditure for 1846-7 is above what may be reasonably expected in future years, because the floors of the corridors were painted in that year; and that for 1847-8 it was increased by the repairs of the roof, and the necessity of opening a large portion of the drains, neither of which ought to be an annual charge.

It is, moreover, to be observed, that if the regulations of Council had been adhered to, all Matriculated Students, not resident with parents or guardians, should reside in the Building, the result would have been very different; for not only would the receipts for room-rent, &c., have been greater from the beginning, and still more during the subsequent years, but in all probability the charges for Commons might have been diminished without loss to the person providing them, and thus the servants might, to a considerable extent, have been paid by charges upon the students; in fact, even under the present system, the *bonâ fide* annual charges have been gradually diminishing, and will continue to diminish.

Having made these observations for the purpose of illustrating the pecuniary statement, so far as the University is concerned, he is desirous of subjoining some further reasons wherefore the College Council might not bring the system to a hasty termination:—

1st. The association of the students in the same edifice, and under some degree of discipline, is very beneficial to themselves. It is found in practice to conduce to a much more diligent prosecution of their studies than when disposed in lodging houses, or even in private families. This, Dr. Beaven found acknowledged at Hartford College, in Connecticut, where a contrary system prevailed, and where the authorities would be glad to introduce the system now in practice in King's College. It gives the resident Professor, who sits at table with them, the opportunity of exercising an indirect control upon their minds and habits. It accustoms them to regularity of hours, by requiring those who are out beyond a certain hour to be reported to the Dean; and it is found that by an association of this kind a more gentlemanlike tone of mind is produced, which acts favorably upon even less laudable characters. It is likewise beneficial to the students to have a place of amusement of their own, apart from the city and its associations.

These advantages are appreciated by the students themselves to a considerable extent; and, accordingly, there are already, even before beginning of term, three new names added to the list of those who desire to reside, and a considerable further addition is expected.

These advantages would, no doubt, be much enhanced if residence were compulsory, and discipline consequently stricter; but, even as it is, the advantage is manifest, so far as the studies and general department of the students are concerned.

2nd. It would, therefore, be a great disappointment to those students who have calculated on being able to reside in the Building, and to their friends, to be compelled to give up their rooms and disperse through the city.

3rd. It would leave the Building, in its present state, useless, after a great expenditure incurred to fit it for its present purpose. The furniture, &c., would have to be disposed of at a loss, or great additional expense would have to be incurred in adapting it to any other purpose.

4th. It would fall hard upon some of the servants connected with the establishment, who have been engaged for next year, and have made their arrangements accordingly.

5th. It would be an injury and loss to Dr. Beaven himself, which he is satisfied the College Council have no wish to inflict upon him.

At the period at which he took charge of this establishment he had another source of income, burdened with a certain annual expense, arising from engagements into which he had entered for the purpose of carrying it on. This source of income he would not have given up if he had not expected that which he exchanged for it to be at least as good. For this reason he was desirous of retaining it in part, for a time, until it should be fairly tried how far the new experiment would succeed. Upon the faith of being able to do so he removed into the Building, and it was not until he had been some time settled there that he was told that his retaining that source of income at all was inadmissible if he meant to continue to reside in the new Building. This placed him in a very painful position, and one he did not expect. He had put himself to expense in removing, and papering the apartments occupied by him, and furnishing them with additional furniture. He actually had students resident under him, and was naturally not to relinquish the plan of a Collegiate life for the students, after the great expense incurred, partly by his advice, in preparing the Building for it; and so he resigned this source of income, although he was for a considerable time unable to release himself from the expense with which he had been burthened by previous arrangement. He made no claim for compensation, but submitted quietly, in the hope that it would ultimately be made up to him by the increase of students resident in the Building; and if the regulation of the Council, above alluded to, had been enforced, and the sum to be paid for Commons, which was first established, had continued to be paid, he has not any doubt that he should by the present time have been enabled to diminish still further the expenses attendant upon the establishment. But the regulation has not been enforced. It has virtually, by degrees, been left optional with most of the students to reside or not. It has become requisite to diminish the charges in order to secure the residence of the students; for otherwise the majority of them would prefer to reside in Town for the sake of being near the building in which the business of the University is carried on. The result is, that Dr. Beaven has actually sustained loss by the enterprise, as compared with the income he previously derived from the employment which was renounced; and it requires further time, together with an increased number of resident students, to recompense him. He has hitherto persevered, in the hope that time would repair it; and he trusts that he may be permitted to carry on the experiment, especially as there is every probability of an increase in numbers. Indeed he has contracted engagements in the hope of being allowed to go forward, which he shall not be able to fulfil with his present means; and he is, therefore, anxious to have sufficient notice of the cessation of this employ-

ment. His Professorship alone does not, with all the economy he can practice, furnish him with an income adequate to the wants of his numerous family; and he requires time to make other arrangements which will enable him to do so.

EDMOND RIDOUT.

RIDOUT, EDMOND,—Clerk in the Bursar's Office.

Present: The Vice-President; the Dean.

Extract from Land Commissioner's Book, under No. 2, October 7th, 1847, page 1st:—

The case of S. $\frac{1}{2}$, 22, 7, Seymour, was stated, from which it appears that Mr. Craig, the purchaser of this lot, understands £60 to be due upon it, but that, on examining the account, it appears that the last credit is for £60, principal and £9, interest received June, 1839, with which sums Mr. E. Ridout, then Clerk in the Bursar's Office, debited himself.

There appearing no evidence that Mr. Craig has ever paid any such sum, the Committee recommend that the Bursar do settle with Mr. Craig, as though no difficulty of any kind existed; and that, as further defalcations on the part of Mr. Ridout, have been discovered, the sums above stated by him, as received, be retained, as a set off against them.

RIGHT OF WAY.

(Council Letter Book, Vol. 1, p. 283.)

TORONTO, 4th March, 1842.

SIR,

I have the honor to acquaint you, for the information of the Council of King's College, that having had under consideration, for some time past, the claim of the Law Society to the whole or the greater part of the one chain in width in Lot Street, conveyed to the Chancellor, President and Scholars of King's College, on the 2nd day of December, 1829, by the Honorable John Beverly Robinson, and now forming part of the plantation or avenue, occupied by the Council of that University. For the purpose of preparing such an instrument in writing, acknowledging the right of the Law Society, to be executed by the Chancellor, President and Scholars of King's College, as would satisfy the Law Society.

It appears, by reference to the prior Deed from Mr. Robinson to the Law Society, dated 18th June, 1828, a grant was made of the one chain on Lot Street, which was subsequently deeded by that gentleman to the University, in the following words:—"And further the said John Beverly Robinson and Emma, his wife, did, and each of them doth give, grant, assign and appropriate to and for the use of the Law Society of Upper Canada aforesaid, their successors and assigns, their servants and agents and all, every or any other of His Majesty's subjects for their free egress and regress, with their Horses, Teams, Cattle, Carts, and other

Carriages, as occasion may require in all times to come, a road and right of way of one chain breadth at the least in its whole course on the West side of the said six acres," and they do thereby further covenant "that they will not at any time or times hereafter, for ever, close up or obstruct or in any wise encumber the said road and way, or forbid, oppose, or in any way impede the free egress and regress to the Law Society of Upper Canada aforesaid, their successors or assigns, their servants or agents, or any other of His Majesty's subjects, in their passing and repassing with their Horses, Teams, Cattle, Carts and other Carriages as occasion may require in upon, &c., till said road and way given, granted, assigned, and appropriated for the purpose of a public way as aforesaid."

By this it appears that the one chain in question was granted by Mr. Robinson as a road or highway, not only for the use of the Law Society, but for the public in general, and as, in my opinion, any person may hereafter compel the University to throw open the road to the great injury, and, in fact, destruction of the College Avenue, it is of importance that some arrangement should be made, if possible, to prevent so serious an evil.

I therefore take the liberty to suggest to the College Council, the propriety of negotiating with the Law Society for the purchase of a slip of land upon the Western side of their block, about 51 feet, which with the 15 feet lying between their lot and the Eastern boundary of the College Avenue, as now laid out, could be dedicated to the public for a road, and afford, if not greater, the same advantages to the Law Society, that their retaining the right to that part now in the occupation of the University could secure. Upon such an arrangement being entered into so much of the road dedicated by Mr. Robinson, as is now occupied by the Avenue, might, by application to the Legislature, be vested in the Corporation of King's College.

I have, &c., &c.,

(Signed,) JAMES E. SMALL.

SALARIES.

(Minute Book, Vol. III, pp. 43-44.)

MEETING OF COUNCIL,
4th November, 1843.

Of the Salaries of the Vice-President and Professors.

(Signed,) T. C. METCALFE.

By the College Council of the Chancellor, President and Scholars of King's College, Toronto, in that part of the Province called Upper Canada :

Be it enacted and ordained, That the following shall be the annual salaries of the Vice-President, and the several Professors of this University respectively ; that is to say :—

Of the Vice-President, £250 of sterling money, of the United Kingdom of Great Britain and Ireland. Of the Professors:—

- 1st. Of the Professor of Classic *Belles-Lettres*, Rhetoric and Logic, £500.
- 2nd. Of the Professor in Divinity, Metaphysics and Moral Philosophy, £500.
- 3rd. Of the Professor of Mathematics and Natural Philosophy, £450.

- 4th. Of the Professor of Experimental Philosophy and Chemistry, £450.
 5th. Of the Professor of Anatomy and Physiology, £200.
 6th. Of the Professor of the Theory and Practice of Physic, £200.
 7th. Of the Professor of Law and Jurisprudence, £100.
 8th. Of the Professor of the Principles and Practice of Surgery, £200.
 9th. Of the Professor of Midwifery and the Diseases of Women and Children, £200.
 10th. Of the Professor of Materia Medica, Pharmacy and Botany, £200.
 11th. Of the Professor of Practical Anatomy, and Curator of Anatomical and Pathological Museums, £250.
 Of sterling money of the said United Kingdom.

That all the said annual salaries shall be paid out of the annual income of this University, and out of that only; and shall be payable each, in four quarterly payments, on the 1st January, 1st April, 1st July and 1st October, in each and every year.

The foregoing communication from His Excellency the Chancellor, was deferred for full consideration to the next meeting.

(Minute Book, Vol. III, p. 51, No. 2.)

MEETING OF COUNCIL,

18th November, 1843.

The two chapters of the Statutes proposed by His Excellency the Chancellor, were introduced, put from the Chair, clause by clause, and passed without amendment; Professors Potter and Croft being dissatisfied with certain portions thereof, as explained in the subjoined statements:—

Professor Potter records his dissatisfaction at the inequality of the salaries of the four first Professorships, he, having accepted the Professorship of Mathematics on the assurance of Lord Lyttleton in these words, “undoubtedly the Mathematical Professorship is on a level with any others in the University.”

The objection which Professor Croft entertains to the 2nd Statute, refers principally to the salaries of the Medical Professors, and are based on two grounds: firstly, because they are not in accordance with the promise long since made to persons holding some of the Professorships; and, secondly, because several of the salaries are not in proportion to the work required, as may be seen by reference to the Report of the Committee appointed by the Council for arranging the Medical School.

(Minute Book, Vol. III, p. 57, No. 3.)

MEETING OF COUNCIL.

27th December, 1843.

Read a letter from J. M. Higginson, Esquire, Private Secretary of His Excellency the Chancellor, transmitting a Memorial from Dr. Sullivan for a reconsideration of his salary:—

Whereupon, it was moved by Dr. McCaul, that the Council having taken into consideration the Memorial of H. Sullivan, Esquire, and the accompanying letter of Dr. Widmer, transmitted to them by His Excellency the Chancellor's Private Secretary, regret that they cannot accede to any augmentation of salary as they do not perceive any adequate reason for altering the provisions of the Statute recently passed, or adding to the expense of the University, which, even at present, seems to be overburdened.

(Minute Book, Vol. III, p. 308, No. 7.)

MEETING OF THE COUNCIL,

29th April, 1846

Read the following letter from Secretary Higginson:—

GOVERNMENT HOUSE,

MONTREAL, 6th April, 1846.

SIR,

In the Minutes of the proceedings of the Council of King's College, at a meeting held on the 24th ultimo, and received with your letter of the 28th; His Excellency the Chancellor observes a resolution granting a salary of £100 per annum, to the Professor in Divinity for discharging the duties of Chaplain.

Referring to the Minutes of Proceedings, under date of the 30th October, 1844, relating to this subject, and to my letter to you of the 8th December following, to which you are requested to draw the attention of the President and Council, and taking into consideration the opinion of the Visitors communicated on the 17th December last, in regard to the appropriation of money in the shape of salaries to Professors or others; the Chancellor finds himself unable to approve of the Resolution, as he conceives that no salary or increase thereof can be properly granted by mere vote of Council, but that a Statute is required to authorize an appropriation for such purpose.

With respect to the expediency of at present increasing the salary assigned to the Professor in Divinity, His Excellency is disposed to concur in the opinion expressed by the late Chancellor, Lord Metcalfe.

I have the honor to be,

Sir,

Your most obedient humble Servant,

(Signed,) J. M. HIGGINSON.

(Minute Book, Vol. III, p. 186, No. 4.)

MEETING OF THE COUNCIL,

19th April, 1845.

Moved by the President, that the dues for tuition in Upper Canada College, shall be remitted in favour of the sons of the Professors of the University; which motion, being seconded by the Principal of Upper Canada College, was put and carried.

(Minute Book, Vol. III, p. 214, No. 14.)

12th July, 1845.

Moved by the President, that the remuneration of the resident Professor for the first year, shall be £50, Provincial sterling per annum, and fuel for the apartments occupied by him; which motion, being seconded by the Vice-President, was put and carried.

(Minute Book, Vol. III, p. 283, Nos. 8, 9.)

MEETING OF THE COUNCIL,
24th March, 1846.

Moved by the President, that the Chaplain shall receive One hundred pounds, currency, per annum, for discharging the duties of his Office; which motion, being seconded by the President, was put and carried. Professor King, dissenting.

Moved by the President, that as Dr. Beaven has discharged those duties since the commencement of the University, he be paid at that rate, deducting the first year, a period during which he offered to discharge them gratuitously; which motion, on being seconded by the Vice-President, was carried by the casting vote of the President. Professor King, dissenting.

(Minute Book, Vol. III, p. 380, No. 12.)

Moved by the Vice-President, that the Professor of Practical Anatomy, receive the sum of £50 for the extra-duty which is being discharged by him during the present Medical Session; which motion, being seconded by the Principal of Upper Canada College, was put and carried.

(Minute Book, Vol. III, p. 443, No. 13.)

MEETING OF THE COUNCIL,
26th January, 1848.

Moved by the Dean, that the allowance of £50 sterling, be paid to Professor Sullivan, for extra-duty discharged during the present Medical Session; which motion, being seconded by the Proctor, was put and carried.

MEETING OF THE COUNCIL,
5th February, 1848.

Moved by Professor Gwynne, that in future, no allowance, in lieu of salary for duties performed or to be performed, be made to Professors or others, without the sanction of a Statute duly passed; which motion, being seconded by the Solicitor General, was put and carried.

(Minute Book, Vol. III, p. 460.)

MEETING OF THE COUNCIL,
22nd March, 1848.

The undersigned beg further to represent to Your Excellency, that inasmuch as the Professional Salary is already fixed by Statute, at £500 sterling, it would, in their opinion, be expedient, in order to prevent future confusion, to keep it separate from that of President; and that as the greater portion of the remaining duties assigned to the President—if the principle set forth in the above Address be recognized—are already performed, either by the Council or the Hebdomadal Board, it would be proper that the salary should be proportioned to the amount of duty actually imposed upon that Officer, and to the available assets of the Institution. But the undersigned, after a careful investigation of the annual returns furnished by the Bursar, are convinced that the capital has, since the opening of the University, suffered a diminution, averaging not less than £5000 per annum.

They are of opinion that in any future arrangements relating to the expenditure, Your Excellency should be satisfied that the income is sufficient to meet the proposed charges.

(Signed,) WM. C. GWYNNE.
HENRY CROFT.

March 25th, 1848.

GRAMMAR SCHOOLS.

(Minute Book, Vol. II, p. 224.)

MEETING OF THE COUNCIL,

16th December, 1840.

Read a letter from the Honorable the Attorney General, dated the 27th ultimo, enclosing a Deed from the Lord Bishop of Toronto, conveying to the Chancellor, President and Scholars of King's College, two blocks of land situated in Toronto, denominated in the plan of that City by the letters D. A.

The following is a marginal note to the above Minute :—

The Council possesses a conveyance of block D. in which it is stated that three-fourths of an acre of it have already been deeded to the Catholic School. Sent both the Deeds for block D. to the Attorney General for his inspection.

18th December, 1840.

(Minute Book, Vol. II, p. 223, No. 2.)

Statement of the Grammar School Fund in 1840, December 16th :—

Provincial Debentures,.....	£14,359	0	0
Interest on the above Debentures standing to the Account of King's College for Grammar Schools in the Books of the Bank of Upper Canada,.....	660	1	7
	£15,019	1	7

Statement on the 30th January, 1841 :—

Provincial Debentures,.....	£14,359	0	0
Balance of Cash standing to the Account of the College of King's Council for Grammar Schools in the Books of the Bank of Upper Canada,.....	889	18	11
	£15,248	18	11

Statement on the 14th April, 1841 :—

Capital invested in Provincial Debentures,.....	£14,359	0	0
Interest invested in do. till required,.....	1,000	0	0
	£15,359	0	0

30th June, 1841:—

Capital invested in Provincial Debentures,.....	£14,359	0	0
Interest invested in do. till required,.....	1,000	0	0
Balance in Bank of Upper Canada,.....	73	16	1
	<hr/>		
	£15,432	16	1
	<hr/>		

29th September, 1841:—

Capital invested in Provincial Debentures,.....	£14,359	0	0
Interest invested in do. till required,.....	1,000	0	0
Do. in Bank of Upper Canada,.....	244	5	4
Do. due on Debentures,.....	80	0	0
	<hr/>		
	£15,683	5	4
	<hr/>		

31st December, 1841:—

Capital invested in Provincial Debentures,.....	£14,359	0	0
Interest invested in do. till required,.....	1,000	0	0
Do. deposited in Bank of U. C.,.....	439	16	0
Do. due on Debentures,.....	220	0	0
	<hr/>		
	£16,018	16	0
	<hr/>		

(Council Letter Book, Vol. I, p. 242.)

SECRETARY'S OFFICE,
KINGSTON, 17th December, 1841.

SIR,

I have the honor to acquaint you, that the Administrator of the Government in Council, has had under consideration your letter requesting instructions on the subject of sale and management of the School lands under 4 and 5 Vic. cap. 9, and that, on a consideration thereof, His Excellency was pleased to approve of a Report thereon by a Committee of Council, a copy of which, I enclose for the information of King's College Council. I am, at the same time to request, that you will convey to the Committee of King's College Council appointed to report on School lands, and to their Chairman, the Honorable J. S. Macaulay, the expression of His Excellency's thanks, for the great care and attention they have bestowed in investigating and reporting on the School lands.

I am further to call your attention to the 3rd Clause of the Statute, passed 18th September, which requires the King's College Council, or their Bursar or Treasurer, within three months after its passing, to transfer and pay over to the Receiver General, all Debentures unredeemed, and sums of money arising from unexpended arrears of interest, which may have accrued thereon.

I have, &c.

(Signed,) JAMES HOPKIRK.

To DR. BOYS

Copy of a Report of the Committee of the Executive Council, of the 14th December, 1841, approved by His Excellency, the Administrator of the Government, on a letter of the Bursar of King's College, requesting instructions on the subject of the sale and management of School lands, under the Provincial Statute 4 and 5 Vic. cap. 19.

The Committee of Council have had under consideration a letter from the Bursar of King's College, requesting instructions on the subject of the sale of School lands, under the Provincial Statute 4 and 5 Vic. cap. 19, and representing, in effect, that although the Act provides that the management and sale of the said School lands, shall continue to be conducted by the said Council of King's College, until further provision shall be made in that behalf, at any future session of the Legislature, yet the said lands had never been managed or sold under the direction or Superintendence of the King's College.

By the Provincial Statute 2 Vic. cap. 10, the funds arising from the sale of School lands, were placed in the charge and management of the King's College Council; and certain powers were given that body in the disposal of the yearly proceeds of the invested funds, but by the Statute first above mentioned, these funds are directed to be restored to the charge of the Receiver General, and all power of disposition is taken away from King's College, and certain powers of the same nature are vested in the Executive Government.

During the time in which the Council of King's College had the custody and charge of the funds arising from the sale of School lands, a Committee of the College Council, with the Honorable John Simcoe Macaulay for its Chairman, laboured with great assiduity and success in restoring to order, and exhibiting a clear and regular statement of the condition of the School funds, and the Committee are convinced that the Government will feel great pleasure in acknowledging its obligation to Mr. Macaulay, for the ability and care with which he pursued this difficult investigation, and for the satisfactory manner in which he shewed the result of his disinterested labours.

The sale of the School lands has been of late years conducted by Agents, formerly appointed during the continuance of the Board of Education, but without any system directed by the Government, or control exercised over the acts of the Agents. No department of the Government was in charge of this important branch of revenue, appropriated for Education; and although the want of Departmental Superintendence was always sufficiently felt, such was the difficulty of acquiring an accurate knowledge of the state of the sales and accounts, that an inquiry and report, such as the one conducted in the Council of King's College, was deemed to be necessary, before the management of the School lands could be transferred with advantage to any office of the Government.

Under the misapprehension mentioned in the letter of the Bursar of King's College, the Legislature, desirous no doubt that no change should be made in a mode of sale and management which was supposed to be in existence until the same should be permanently settled, provided for the continuance of the sale and management of the School lands by the College Council, whereas, in fact, these matters were never placed in charge of that body.

The Committee of Council are of opinion, that as the Executive Government have the only charge of the disposal of the funds, and as these are in the hands of the Receiver General, and as, moreover, it is highly convenient that all public lands should be disposed of in one department, the most advisable course would be to place the schedules, furnished by the King's College, in the hands of the Commissioner of Crown lands, with instructions to attend to the sale and management of these lands, and to the receipt of money due on former sales; and with the further instructions to adopt the regulations lately made and approved by Her

Majesty in Council for the sale of Clergy Reserves as applicable to the School lands, and the disposal thereof; and further, that the sales and receipts be managed by the Commissioner and his Agents in the country without further using the services of the former Agents for the sale of School lands.

The Committee further recommend, that the Provincial Secretary for the Western division of the Province, do see this order carried into effect.

Certified. (Signed,) W. H. LEE.

KING'S COLLEGE OFFICE,

24th December, 1841.

SIR,

I have received instructions to pay over to you the Grammar School funds now held by the Council of King's College, in compliance with the 3rd clause of the Provincial Statute. These funds consist of the Provincial Debentures, received from you on the 14th April, 5th and 19th of June, 1840, amounting to £14,359, with accrued interest, amounting to £1,439 16s., of this latter sum £1000 is invested in a Provincial Debenture. I request you will empower some person to receive this money, who may deliver to me your receipt for it in duplicate; and I enclose a set of receipts for your Signature, should you approve of the form, if not they will enable you to frame one more suitable.

I have the honor, &c.,

To the Receiver General.

(Signed,) H. BOYS.

(Council Letter Book, Vol. I., pp. 247-8.)

Particulars of the Grammar School Funds.

Provincial Debentures.	Service.	Amount.			Amount.		
		£	s.	d.	£	s.	d.
Number 7	War Losses	400	0	0			
do 8	do	100	0	0			
do 198	Burlington Bay Canal	333	6	8			
do 250	do do do	250	0	0			
do 251	do do do	250	0	0			
do 254	do do do	83	6	8			
do 255	do do do	83	6	8			
do 35	do do do	666	13	4			
do 98	do do do	833	6	8			
do 201	do do do	333	6	8			
do 99	Kettle Creek	3000	0	0			
do 195	Burlington Bay Canal	666	13	4			
do 442	Thames Bridge	119	13	4			
do 443	do do	119	13	4			
do 444	do do	119	13	4			
do 445	Welland Canal	2000	0	0			
do 21	Burlington Bay Canal	1000	0	0			
do 22	do do do	1000	0	0			
do 23	do do do	1000	0	0			
do 416	Queenston Road	2000	0	0			
	Accrued Interest.				14359	0	0
do 446	Hamilton and Brantford Road	1000	0	0			
	Cash	439	16	0			
					1439	16	0
					£ 15798	16	0

KING'S COLLEGE OFFICE,
23rd December, 1841.

(Signed,) H. BOYS.

Received from Dr. Boys, Bursar of King's College, the above sum of Fifteen thousand seven hundred and ninety-eight pounds sixteen shillings, stated to be the amount of the Provincial Grammar School fund now transferred to me from the College Council, pursuant to the third Clause of the Provincial Statute, 4 and 5, cap 19.

(Council Letter Book, Vol. II, p. 57.)

LEGISLATIVE ASSEMBLY,
COMMITTEE ROOMS, 12th February, 1845.

SIR,

The Committee appointed to inquire into the present method of disposing of the public lands will thank you to furnish them with a statement of what portion of the 225,944 acres of land set apart for the University, and 66,000 acres for Upper Canada College, and 25,000 acres for District Grammar Schools have been disposed of; the amount collected and the amount due; in what manner the proceeds are invested, and the balance in hand of either of those funds; whether those lands are still open for sale, and any other information you can furnish the Committee on this subject, and will oblige,

Your obedient servant,

WM. HAMILTON MERRITT,
Chairman.

KING'S COLLEGE OFFICE,
10th March, 1845.

SIR,

Your letter of the 12th ultimo, wherein, as Chairman of the Committee to inquire into the present method of disposing of the public lands, you request statements may be furnished you respecting the lands belonging to King's College and Upper Canada College, and the Grammar Schools, was submitted to the Council of King's College on the 26th ultimo, when I received direction to inform you, that the application for such information should be made through the Governor General, as Chancellor of the University, and that, in deference to the Committee, the Council has directed me to furnish it, in case His Excellency should call for the same.

I have the honor, &c.,

(Signed,) H. BOYS,
Bursar.

(Minute Book, Vol. II, p. 55, No. 10.)

MEETING OF THE COUNCIL,
11th July, 1839.

His Excellency was pleased to appoint John Kent, Esquire, Registrar and Bursar of King's College; and it was resolved, that the Registrar and Bursar be required to become bound himself in the sum of One thousand pounds, and sureties in the sum of two thousand pounds, for the faithful discharge of the duties of his office, and for the accounting for, and payment of all monies which shall be received by him.

(Minute Book, Vol. II, p. 123-4, No. 5.)

MEETING OF THE COUNCIL,

16th September, 1839.

Read a letter from S. B. Harrison, Esquire, Private Secretary to His Excellency the Lieutenant Governor:—

GOVERNMENT HOUSE,

7th September, 1839.

SIR,

I have the honor to acknowledge your letter of yesterday's date, containing the names of certain Gentlemen whom you propose as your sureties, and I am commanded by the Lieutenant Governor to return you the same, in order that it may be submitted for the consideration of the Council of King's College.

I have the honor, &c.,

(Signed,) S. B. HARRISON.

H. Boys, Esquire,
Bursar and Registrar, King's College.

(ENCLOSURE.)

KING'S COLLEGE OFFICE,

TORONTO, 6th September, 1839.

DEAR SIR,

I have to request you will do me the favour to submit, for His Excellency's information, the following names of the Gentlemen who are willing to be my sureties for the appointment of Registrar and Bursar of this College, viz:—

Francis Leys, Esquire, Pickering.
Lawrence Hayden, Esquire, Whitby.

I beg, at the same time, to state that I tendered three names to the Council of King's College, on the 28th July last, at their first meeting after my nomination to the appointment.

I have the honor to be, &c.,

(Signed,) H. BOYS.

S. B. HARRISON, Esquire.

The Council approved of the sureties proposed by Dr. Boys, and directed that the Attorney General should be instructed to prepare the usual bonds; and that a copy of this Minute should be sent to the Attorney General with the necessary particulars to enable him to prepare the bonds.

(Council Letter Book, Vol. I, p. 167.)

GOVERNMENT HOUSE,

21st January, 1841.

SIR,

I have the honor, by the command of the Lieutenant Governor, to request that you will have the goodness to search among the documents and papers in the possession of King's College Council, for the purpose of ascertaining whether there

is among them any bond by Mr. Markland, binding himself with or without security, duly to account for any monies which might come into his hands, as Treasurer of the Board of Education, or any thing to shew whether he ever gave any such Bond, and if so where it is likely to be deposited.

I have the honor, &c..

(Signed,) S. B. HARRISON.

H. Boys, Bursar, King's College.

(Council Letter Book, Vol. I, p. 167.)

KING'S COLLEGE OFFICE,

23rd January, 1841.

SIR,

In reply to your letter of 21st instant, I have the honor to inform you, that very lately, at the request of the Honorable J. S. Macaulay, I searched through all the papers in this office for documents relating to the School lands, I can state we have not in our possession, any bond from Mr. Markland, as Treasurer of the Board of Education, nor any papers shewing that a Bond was ever given by him.

I have the honor, &c..

(Signed,) H. BOYS.

To S. B. HARRISON, Esquire.

TENDERS.

(General Letter Book, Vol. II, p. 91.)

TORONTO, April 2, 1842.

GENTLEMEN,

My tenders for the wings of the New University of King's College, on 1st July, 1839, were as follows :

S. W. Wing of Kingston Stone,.....	£7675
S. E. Wing,.....	7545
	<hr/>
	£15,220

Of Hamilton Stone :—

S. W. Wing,.....	£8184
S. E. Wing,.....	8054
	<hr/>
	£16,238

I am willing, Gentlemen, to erect the buildings for the smaller sum, but there are some alterations in the buildings, together with some other contingencies such as duty on Stone &c., which, in my opinion, will amount to perhaps £500 or £600, and which were not contemplated at the time the first Tender was made.

GENTLEMEN,

After examining the specification of Mr. Young, on certain repairs at the Parliament Buildings, I am of opinion that the probable cost would be about £200.

I am, &c.,

(Signed,) JOHN RICHEY.

(Minute Book, Vol. II, page 326, No. 4.)

MEETING OF THE COUNCIL,

18th May, 1842.

The Report of the Building Committee, having been received and adopted at the last meeting of the Council, and the modification proposed by them being finally approved, it was ordered that the Committee instruct the Solicitor to draw up the proper contracts between the Council and Mr. Richey, with as little delay as possible, and in the mean time, that Mr. Richey should be directed to proceed in the collection of materials and all other necessary matters, on the understanding that he will execute the work according to the modifications recommended by the Building Committee, as estimated by the Architect, whether that estimate be less or more than the amount of the Tender for the buildings, as originally designed.

(Minute Book, Vol. II, p. —.)

MEETING OF THE COUNCIL,

8th June, 1842.

The following resolution was submitted from the Building Committee; That the Sub-Committee of the Building Committee recommended that an advance of money should be made, from time to time, to Mr. Richey, to enable him to prosecute the Work with efficiency and despatch.

KING'S COLLEGE OFFICE,

SIR,

August, 20th, 1842.

There will be a meeting of the College on Wednesday week when, in all probability, some inquiry will be made into the delay which has taken place in signing the contract for the building of part of the University. I am led, therefore, to request that you will enable me to inform the Council, in what time you will be prepared with your estimate for the S.E. building, containing the Professors and Students apartments.

(Signed,)

H. BOYS.

To JOHN RICHEY.

(General Letter Book, Vol. II, p. 78.)

KING'S COLLEGE OFFICE,

SIR,

29th September, 1842.

I consider myself called upon again to address you on the circumstance of the contract for building the University not being signed. The affair being left in its present unsatisfactory state cannot fail to bring you into difficulties with the Com-

mittee, and render you liable to public censure. Should there exist any impediment in the matter, you had better state it to the Committee, and get it removed at once, for at present, the responsibility of the delay seems to rest entirely with you. I am fully persuaded no further assistance will be afforded you until the contract is signed.

I have the honor, &c.,

(Signed,) H. BOYS.

To JOHN RICHEY.

(Minute Book, Vol. II, p. 342, No. 5.)

MEETING OF THE COUNCIL,
19th October, 1842.

Read a letter from Mr. Young, dated the 11th instant, enclosing Mr. Richey's estimate of additional work beyond the original estimate for building the South-East Wing of the University.

(General Letter Book, Vol. II, p. 83.)

KING'S COLLEGE OFFICE,
14th October, 1842.

SIR,

I am directed by the President of King's College to desire your attendance at this Office to-morrow, at two o'clock, and to request that you will bring with you Mr. Hill, and the Superintendent of the University Building.

I am, &c.,

(Signed,) H. BOYS.

To JOHN RICHEY.

(General Letter Book, Vol. II, pp. 94-95.)

KING'S COLLEGE OFFICE,
19th December, 1842.

SIR,

I have to request you will lose as little time as possible in completing your estimate of the extras and omissions for the East Wing of the University, and that as soon as you have completed it, you will send it to this Office with the Architect's drawings, &c., relating thereto. You will please also to send me the estimate for the Yonge Street Lodge, as soon as completed.

(Signed,) H. BOYS.

To JOHN RICHEY.

MEETING OF THE COUNCIL,
26th November, 1842.

The amended draft of contract with Mr. Richey, for building the South-East Wing of the University, was examined, and being approved, the Registrar was directed to affix thereto the Corporate Seal, and then transmit the document to the Solicitor with instructions for him to have it properly executed by Mr. Richey.

(General Letter Book, Vol. II, p. 96.)

KING'S COLLEGE OFFICE,

17th January, 1843.

SIR,

I have to request you will examine the accompanying documents, numbered, 1, 2, 3 and 4, and report your opinion respecting them as soon as you conveniently can:—

No. 1. Mr. Richey's tender for building the West Wing of the University, dated the 4th instant, amounting to.....	£10,768	15	4
No. 2. Mr. Richey's tender for building the Lodge at the Yonge Street entrance to the College grounds, dated 4th instant, amounting to.....	210	0	0
No. 3. Mr. Richey's bill for work done in the Parliament Buildings, dated the 1st instant, amounting to.....	45	9	8½
No. 4. Mr. Richey's bill for work omitted to be charged in No. 3, dated the 14th instant, amounting to.....	5	3	11

I have the honor to be, &c.,

(Signed,)

H. BOYS.

Mr. THOMAS YOUNG,
Architect to King's College.

General Letter Book, Vol. II, p. 108.)

TORONTO, 24th January, 1843.

SIR,

The account marked No. 1, being Mr. Richey's estimate of the extras and omissions arising from the alterations of the internal and external arrangements of the S.W. Wing of the University of King's College. I have carefully examined both, as to the quantities and prices, and as many of the items are the same as those of previous contracts, I have no hesitation in recommending the Council to adopt the one presented, amounting to £10,909 16s. 7½d., shewn in my detailed account.

The estimate of the Lodge to be erected at the end of the Yonge Street Avenue, amounting to £210, is somewhat less than my estimate, and may therefore be received by the Council.

I will investigate the papers Nos. 3 and 4, and send them to you as soon as possible.

I have the honor to be, &c.,

(Signed,)

THOMAS YOUNG.

UPPER CANADA COLLEGE.

(Minute Book, Vol. I, p. 178.)

MEETING OF THE COUNCIL,

28th July, 1831.

After deliberation, the Council adopted the following Resolution:—

That the Council accedes to the arrangement suggested to His Excellency the Lieutenant Governor, conceiving it to be the intention of His Excellency that the 20,000 acres spoken of are to be granted by patent to the Corporation of King's College upon the trust mentioned in His Excellency's letter; and that, with respect to the residue of the sixty-six thousand acres, the College Council should assume the agency of disposing of it for the purposes stated by His Excellency; the title to the land remaining, as at present, vested in the Crown, until patents, from time to time, should issue to the Corporation for such tracts as will cover the contract of sale which the College Council shall have entered into through the Bursar, in order to enable them to make Deeds to the respective purchasers.

(Minute Book, Vol. I., p. 192.)

MEETING OF THE COUNCIL,
16th March, 1833.

The following communications from His Excellency, were read :—

SIR,

I am directed by the Lieutenant Governor to state, for the information of the Council of King's College, that a Deed for 18,000 acres of land has been transmitted to the Secretary and Registrar of this Province, part of the endowment sanctioned by His Majesty's Government for the support of Upper Canada College. His Excellency considers that the interests of both institutions would be advanced, by the remainder of the lands set apart for Upper Canada College, being disposed of through the agency of King's College Council, and requests to know whether the Council will consent to authorize the lots to be sold by the Bursar for the benefit of Upper Canada College.

I have the honor, &c.,

(Signed,) WM. ROWAN.

To the Hon. Col. WELLS,
Bursar, King's College.

GOVERNMENT HOUSE,
YORK, 16th March, 1833.

SIR,

I am directed to acquaint you, that the Lieutenant Governor has consulted with the President and Directors and Trustees of Upper Canada College, as to the propriety of making an alteration in the Provisional Government of the College, and that they concur with him in thinking that, under present circumstances, it would be advantageous to transfer the direction of the institution to the King's College Council. His Excellency, therefore, requests that you will have the goodness to propose this arrangement, and recommend to the Council the adoption of this measure.

I have the honor, &c.,

(Signed,) WM. ROWAN.

To the Hon. and Venerable
The Archdeacon of York,
President of King's College.

It was then determined by the Council, that the latter communication should be the first taken into consideration; and after discussion thereon, it was resolved, that the following answer to it should be transmitted to His Excellency:—

May it please Your Excellency :

The Council of King's College have deliberated upon the proposition of Your Excellency, conveyed in the letter of Lieutenant Colonel Rowan, dated the 16th instant, that the direction of the Upper Canada College shall be transferred to the Council of King's College, and beg leave respectfully to state, that they concur with Your Excellency in opinion upon the expediency of such an arrangement, and consent to assume, in conjunction with Your Excellency, the management of Upper Canada College; such management to include, as they conceive, all fiscal arrangements. The Council take it for granted, that it will be fully understood, that it is mainly subsidiary to the Chartered University of King's College, that the Upper Canada College will be regarded by the College Council, and that no risk is incurred of their being subject to the misconstruction of recognizing, by this step, that the existence of the new institution in any degree supersedes the necessity for calling into operation, without delay, the University of King's College as contemplated by the Charter. On the contrary, they consider that the making of this preparatory system of instruction as efficient as possible, is a natural and expedient course for rendering the establishment of the University more immediately and extensively useful.

The Council further consider it advisable, that it should be explicitly understood to what extent and in what respect the College is to be subject to the control of the Council; the attention of the Council having with this view been called to an opinion expressed upon this point in a Report made to the House of Assembly in the last Session, by a Committee of that body. They see no objection to conforming to the recommendation made in that Report, and they accordingly suggest:—

“ That it is expedient, that the Minor or Upper Canada College, shall be incorporated with, and form an appendage of the University of King's College, and be subject to its instruction and control.

“ That the Principal of the Minor or Upper Canada College, shall be appointed by the King during His Majesty's pleasure, (assuming that he will continue, as at present, a Member of the College Council,) that the Vice-Principal and Tutors of the said College, shall be nominated by the Chancellor of the University of King's College, subject to the approval or disapproval thereof.”

“ That it shall and may be lawful for the Chancellor of the said University for the time being, to suspend or remove either the Vice-Principal or Tutors of the said Minor or Upper Canada College, provided that suspension or removal be recommended by the Council of the said University, and the grounds of such suspension or removal recorded at length in the books of the said Council.”

If Your Excellency concurs with the Council, in assenting to the suggestions made in that Report, the Council take the liberty of requesting that Your Excellency's official communication of such assent shall be made to the Council, to be entered in the Minutes of their proceedings.

All which is respectfully submitted.

(Signed,) JOHN STRACHAN,
President of U.C.C.

It was then resolved, that His Excellency's recommendation, communicated in Lieutenant Colonel Rowan's letter of the 9th instant, “ that the remainder of the

lands set apart for Upper Canada College, be disposed of through the agency of the King's College Council," be accepted and carried into effect, and the Bursar is hereby authorized to sell the said lands for the benefit of Upper Canada College.

VICE-PRESIDENT.

MEETING OF THE COUNCIL,

23rd November, 1842.

Read a letter from Captain Bagot, Private Secretary to His Excellency the Governor General, Chancellor of the University, dated the 21st instant, as follows:—

KINGSTON, November 21st, 1842.

SIR,

By command of His Excellency the Chancellor, I have to communicate for the information of the Honorable Council of the University of King's College, that His Excellency the Chancellor, has been pleased to appoint John McCaul, Doctor of Divinity, Professor of Classical Literature to the University of King's College, with a seat in the Council, as such Professor.

His Excellency has further been pleased to appoint Dr. McCaul, Professor of *Belles-Lettres*, Rhetoric and Logic, to the University of King's College.

His Excellency has further been pleased to appoint Dr. McCaul, Vice-President of the University of King's College.

I have the honor to be,

Sir,

Your humble and obedient Servant,

H. BAGOT,

Private Secretary.

To the Bursar of the
University of King's College.

(Minute Book Vol. II., p. 356.)

MEETING OF THE COUNCIL,

26th November, 1842.

At the meeting of the Council held on the 19th instant, a question arose respecting some points in the Statutes already passed, and reference thereon was made to the Attorney and Solicitor General as Members of the Council: these gentlemen made a Report at the last Meeting of Council of their joint opinions in the matters in question. The Honorable Mr. Sherwood being now desirous that this Report should be recorded on the Minutes of the Council, moved that the said Report, with some preparatory remarks which he submitted, should be entered on the Minutes of this day's proceedings; which motion being put, was carried, the Honorable R. S. Jameson and Dr. McCaul, dissenting.

(Minute Book, Vol. II., p. 357.)

The following are the preparatory remarks:—

“Mr. Sherwood stated to the Council, that as he had recently been appointed a Member of this Honorable body, he never had an opportunity of reading the Sta-

tutes of the University till within a short time since; that he has lately done so, however, and finds some parts of the 4th and 5th Chapters of the Statutes of the University to interfere, in his opinion, with the provisions of the Charter and of the Statute of the Parliament of the late Province of Upper Canada, passed on the fourth day of March, 1837, for the purpose of amending the Charter. He thinks the parts of the 4th Chapter which establish the Office of Vice-President, give to such an Officer seniority and precedence next to the President; authorize him to preside at the convocation in the absence of the Chancellor and President; confer upon him a superintendence over the Professor, Scholars and other Members of the University, are contrary to the spirit and meaning of the Charter and Statute; he also thinks, that part of the 5th Chapter, which empowers a weekly board, to be composed of three Members of the Council to form rules and regulations for the discipline, studies and internal government of the Scholars and inferior Officers of the establishment, is equally objectionable in its nature and tendency, as the parts of the 4th Chapter before mentioned. He hoped the Council would allow these subjects to be referred to the two Law Officers of the Crown, as Members of this Council, with a request that those gentlemen would have the goodness to examine the law authorities which he would cite, and to report their opinion to the Council as soon as convenient.

REPORT.

“To the College Council of the University of King’s College, at Toronto, in Upper Canada:—

“The Committee, to whom was referred the consideration of the 4th Chapter and the 5th section of the 5th Chapter of the Statutes of the University, beg leave most respectfully to report:—That with respect to the first, while in one of its enactments, that by which the Vice-President is appointed to preside in the absence of the Chancellor and President, it is clearly bad, as it thereby interferes with the Charter, which appoints the senior Professor to preside in such cases. It admits of great doubt whether the Statute, in its main object, can be sustained as within the powers of the Council.

“While your Committee have been unable to find any instance of a corporate body taking upon itself the powers of appointing a Deputy to any Chief or principal officer, as Mayor, or Recorder, or the like, where not expressly authorized by the Charter, they find Lord Kenyon, in the case of the King against Ginever, reported in 6 Tenn. Reports, 735, referring to the course taken with respect to the City of Chester, where it seems it was much wished there might be a Deputy Recorder, but there being no power given by the Charter to elect one, application was made to the Crown for a new Charter; and although that was the case of a judicial office, which might be considered as standing on peculiar grounds, it does not appear that the difficulty was felt to have turned upon any such consideration, but that it equally embraced all officers; and this further confirmed by the nature of the case then before the Court, to which the Charter case was applied by His Lordship, in which question was, whether a by-law giving a casting vote to the senior Bailiff, for the time being, in case of an equality of voices on the election of his successor, the Charter not having given the power of such election to the Bailiff and Aldermen, or the major part of them, was good.

“In addition to which may be quoted the language of the latest text-writer on the subject, Mr. Wilcox, who, in his work on Municipal Corporations, page 129, referring to the case of the King *vs.* Ginever, lays it down broadly, that a by-law cannot create a new office such as that of Deputy Recorder. If it be necessary to have one, a new Charter must be obtained.

“Under these circumstances, without reference to the questions which, upon a full consideration of the matter, might force themselves upon their consideration,

Your Committee would respectfully recommend, as the safest course, that no further action be had upon this Statute, such as attaching any duties to the office, or establishing a salary for it, or the like, and adopt this as the less objectionable course, inasmuch as the Statute itself, on the face of it, sets forth that it was passed but for a temporary purpose.

“Your Committee further beg leave to report, that with respect to the 4th section of the 5th Chapter of the Statutes, it appears to them that that section in effect amounts to a considerable extent, at least, to a transfer of the power of making Statutes from the Council itself.

“Your Committee would, therefore, recommend that the Weekly Board should confine themselves to recommending such rules as they may deem expedient, and to the exercise of such other functions only as are not, by the Charter, referred on the Council or other of the University authorities.

“Your Committee further beg leave to report, that they have not recommended the repeal of the foregoing Statutes, because they conceive that when the University is for some time in progress, a general revision of the by-laws will become necessary, when these and other points may be more fully considered and more satisfactorily disposed of—the great and paramount object, at present, being, in the opinion of Your Committee, the putting the University in actual operation without delay.

“All which is most respectfully submitted.

(Signed,) “ROBERT BALDWIN,
“JAMES E. SMALL.

“Council Room, Nov. 23, 1842.”

Whereupon Dr. McCaul desired to record his dissent in the following protest (Minute Book, Vol. II., p. 359; continued in Minute Book, Vol. III., page 1.) :—

Dr. McCaul felt it to be his duty to enter his protest against the introduction of the preface, as written by Mr. Sherwood, and the Report attached to it, inasmuch as the objections were proposed in amendments on resolutions which, it was generally understood, should not appear on the Minutes of the Board; although, he should have otherwise moved, in amendment, that it should be referred to the Visitors of the University, in deference to their opinion, which he conceives, was expressed by their not objecting to the Statutes, in the space of two years, according to the Charter.

The Registrar was directed to transmit a copy of this minute to the Visitors.

(Minute Book, Vol. II., p. 50; and, pp. 57—63.)

At a meeting of the College Council, held on the 11th of July, 1839, the following communication from the Bursar, Lieut. Colonel Wells, was laid before the Council and read :—

TO THE COUNCIL OF THE UNIVERSITY OF KING'S COLLEGE.

GENTLEMEN,

As Bursar of the University, I have now the honor to address you upon the state of my affairs, as laid before the Committee of Investigation into my accounts. It is with feelings of compunction and deep regret that I have now painfully to announce that the balance of £6,374 14s. 1d., due from me, is not immediately

forthcoming, owing to my self-acknowledged censurable conduct in affording aid to various individuals out of the funds in my possession, without any sanction for so doing. It is impossible for me to justify such an act of misappropriation, nor can I hardly expect to be credited when I assert, that from my unaccountable neglect of keeping any regular account of private expenditure, (until lately,) I had really imagined that, (inasmuch as many of those advances positively made out of the sale of my commission of Lieut. Colonel, from which £4,000 sterling was remitted to me from England,) a greater portion of these advances had been made from my own private funds than now appears to have been the case. But the winding up of my affairs now unhappily proves, that the great outlays in purchasing and improving my estate of Davenport, and other serious expenditures upon the mill and farm at the Oak Ridges, which I had taken as a security for a debt, and which required those expenditures to render them saleable, had absorbed the produce of the sale of my commission before I was aware of it. At the same time I must frankly acknowledge, that I well knew that I was intruding upon the College funds more or less, but I then little dreamt to what extent. Having already acknowledged that nothing can justify such an act of misappropriation, I have only to plead in extenuation that feelings of compassion for the situation of the applicants for assistance, was the sole cause of these reprehensible advances, in order to save their properties from a sheriff's sale or their persons from confinement; and but for the distressing state of the times for the last two or three years, most of these advances would have since been repaid.

Having thus, without reserve, declared facts as they actually occurred, I have now to implore, from the liberality of the Council, their assent to the following proposition, viz:—

That I shall assign over all right to the property described in the statement to the Committee, to whoever may be named by the Council, in Trust, for the payment of the balance I am indebted to the University; and that from the first of this month I be held responsible for the due payment, half-yearly, of legal interest on the said balance; and further, that so much of my salary be stopped, as, with the monies collected from the debts owing to me, (as per statement laid before the Committee,) may ensure the regular payment of the half-yearly interest; and, also, that all sums to be recovered from the different individuals and properties (as described in said statement,) be applied to the gradual extinction of my present debt aforesaid.

In anticipation of being called upon to state what amounts of interest I may have received from any of the parties to whom I have advanced monies, from time to time, from the College funds, I can, upon my solemn oath declare, that I have kept no memorandum of the transactions. In almost all the instances, the interest was never charged until the final settlement, when the security was given, and it was then not paid, but added to the sums that had been advanced, and thus included in the settlement; but even if I had once kept such memorandums they would not now be forthcoming, for when the rebel Mackenzie, with his party, had possession of the adjoining lot to Davenport, during the outbreak in 1837, and threatened to take possession of that also, and make me prisoner, I hastily destroyed a mass of papers, many of which I now deeply regret the loss of. I must beg to remark, that I shall be severely punished for my indiscreet loans, as the securities given in three instances will never realize the sums advanced upon them, and I have reason to fear I shall sustain an ultimate loss of several hundred pounds.

Before closing this explanation of the state of my affairs to the College Council, which I now offer most respectfully, I beg leave to represent, for their favorable consideration, that I have never been allowed any salary whatever for the additional duties imposed upon me as Treasurer of Upper Canada College; and even, as

Bursar of King's College, with its many irksome duties and great responsibilities, my salary was only £150 a year for the last five years, during the latter part of which time the then clerk received the same salary. I now throw myself upon your indulgence, to put the most liberal construction upon what has passed, and have the honor, &c.

(Signed,) JOSEPH WELLS,
Registrar and Bursar, K.C.

(Minute Book, Vol. II., pp. 63—66.)

REPORT OF COMMITTEE ON BURSAR'S ACCOUNTS.

To the King's College Council:

The Committee appointed by a resolution of the King's College Council, dated 20th April, 1839, to inquire into, and report upon, the Bursar's accounts, &c., beg leave to report that,

The amount realized for sale of Lands, Rents and interest, is,	£82,729	17	5
The disbursements of every description, including purchase of securities, and Bank Stock, is.....	69,578	9	8
Leaving a balance to be accounted for, of.....	£13,151	7	9

Your Committee anxious to exhibit, at the earliest possible period, the condition of King's College University accounts, have prepared this first report to which they have annexed the report of the accountant employed in the investigation of those accounts, and a statement prepared by the Bursar, shewing the securities in which the balance due by him to the University is at present invested. From that statement, it appears that the Bursar has deposited in the Bank of Upper Canada, and in the office of the Commercial Bank of this city, two several sums amounting to £6844 8s.; and that he has, from time to time, lent the remainder of the Balance due to the University, that is £6306 19s. 9d., to divers individuals, from some of whom real estate has been taken in payment. These transactions, on the part of the Bursar, appear to have been solely on his own account and responsibility, wholly unauthorized by and without the knowledge of the Council.

Your Committee have prepared an estimate of the income, and present charge on the University funds, shewing a probable surplus, for the year 1839-40, of £634 17s. 2d.

In submitting this estimate, your Committee take occasion to observe, that the Government Debentures therein mentioned are at present lodged in the Bank of Upper Canada, in the name of the Bursar.

The charge of £1900, on account of Upper Canada College is estimated for, under the supposition that the Government grant of £1000 sterling per annum, will be discontinued.

All which is respectfully submitted.

(Signed,) J. S. MACAULAY,
Chairman.

King's College Office, 11th July, 1839.

(Minute Book, Vol. II., pp. 86—90.)

The Bursar's Statement of the Balance due from him to the University of King's College, and of the means which he possesses of making good the same:—

Balance to 1st July, 1839,.....	£13151	7	9
July 1, 1839—Deposit in Bank of U. C.....	£6,529	13	9
Deposit in Commercial,.....	314	14	3
		<u>6844</u>	<u>8 0</u>

Balance due to King's College.....	£6,306	19	9
Do to Upper Canada College,.....		67	14 4
		<u>£6374</u>	<u>14 1</u>

The Grist and Sawmills at the Humber, known by the name of "Farr's Mills," from whom they were purchased to secure a debt,.....	£2000	0	0
Farm, 200 acres, (with sawmill) on Yonge Street, taken in payment of a debt from one Leonard Wilcox,.....	800	0	0
Assignment of the Lease of a Clergy reserve, to secure sums advanced Wm. Ashby, £370, on which has been paid £100,	270	0	0
Mortgage of a Cottage and acre of land on Lot Street, to secure the payment of a loan to Mr. Richard H. Thornhill, which building is insured for that sum,.....	300	0	0
Assignment of a House (Leasehold) in King Street, Toronto, to secure the payment of a loan, £250, to Mr. Francis Thomas Billings, and which is insured in Alliance Office, for that amount,.....	250	0	0
Assignment of a Mortgage on a farm of 200 acres, near Hamilton, to secure the payment of various sums advanced to Joseph Barker, and law charges incurred by an execution taken out against him by the Bank of Upper Canada,.....	300	0	0
Assignment of lot 28, in the 6 Concession Vaughan, 200 acres, taken in payment of a debt from Colonel Coffin, sold for £250, paid in part £100,.....	150	0	0
Assignment of lot 8 in the 10 Concession King, 200 acres, taken in part payment of a debt from John Stringer, resold for £250, (paid in part,).....	200	0	0
Balance of the sale of a $\frac{1}{4}$ lot 7 in 9 Concession of West Gwillimbury, taken in payment of debt from John Kendal, Sold for.....	£107	10	0
Paid in part,.....	32	10	0
		<u>75</u>	<u>0 0</u>
Assignment of the West half of lot No. 13 in the 8 Concession of Vaughan, given as a security for a loan advanced to John Henderson,.....	100	0	0
Assignment of a lot upon Lot Street, known by the name of the Blue-Bell Tavern, taken as a security of a loan, which was advanced to Thomas Richardson, £50. Since paid to clear off mortgage, £25.....	75	0	0
Assignment of the West $\frac{1}{2}$ of lot 26 in the 8th Concession of Albion, taken in payment of a debt due from L. Wilcox,...	50	0	0
Assignment of the East half of lot No. 26 in the 6th Con-			
		<u>£457</u>	<u>0 0</u>

Carried forward..... £457 0 0

	<i>Brought forward</i>	£457	0	0
	cession Albion, taken in payment of a debt due from Richard Darker,.....	50	0	0
	Balance of the Reverend S. Given's note for £400, endorsed by the late Honorable Peter Robinson, advanced him upon an assurance that it would be shortly paid out of the funds of the Clergy Corporation,.....	100	0	0
	Mr. Samuel Price's note of hand, endorsed by his son Alexander, both being possessed of good farms,.....	30	0	0
	Mr. George Chisholme's note of hand, payable one month after date, which was advanced to him on a solemn promise that it would be paid when due,.....	50	0	0
	Sums advanced at sundry times to Mr. George Ridout (Barrister), for which he has given his penal bond, and offers a mortgage upon property in Toronto,.....	800	0	0
	Mr. George T. Dennison's note of hand, which he promises to pay on the 10th July, instant,.....	227	12	6
	Two sums advanced to Mr. J. C. Patrick, and Mr. Lloyd Richardson, on their notes of hand for £500, and £300, since secured by an assignment of a lease, (sanctioned by Lieutenant Governor) of 1250 acres of land in Brantford,....	800	0	0
	Stock, &c. :—			
	Twenty shares of Upper Canada Bank,.....	250	0	0
	Twenty do Desjardins Canal,.....	250	0	0
	Twenty do Welland Canal,.....	250	0	0
	Five do in Burlington Steamer,.....	100	0	0
		<hr/>		
	Balance due King's College,	£6306	19	9
	do Upper Canada College,	67	14	4
		<hr/>		
		6374	14	1
		<hr/>		
		£1122	18	5
		<hr/>		

(Signed,) JOSEPH WELLS,
Bursar.

8th July, 1839.

(Minute Book, Vol. II., pp. 52-53-54.)

On the 11th July, 1839, the Council of King's College passed the following resolutions:—

1st. That the interests of the institution require that prompt measures be taken for the recovery of the sum due by the Bursar.

2nd. That the Debentures belonging to the Corporation be assigned to the Corporation of King's College, and lodged in the Bank in the name of the Corporation.

3rd. That the monies appearing at the credit of the Bursar, in the Banks, be placed at the credit of the Corporation of King's College, in the Bank of Upper Canada.

4th. That the securities offered by the Bursar be assigned to the Corporation by way of Mortgage.

5th. Also, The House and land at Davenport, and other real estate.

6th. That the mortgages be taken in security for all amounts of principal and interest, which the Bursar now is, or shall be found, indebted to the Corporation of King's College.

7th. That the Attorney and Solicitor General be requested to investigate and report upon the Titles to the property offered in security, and that they be authorized to employ, if necessary, a Solicitor to assist in the inquiry.

8th. That the Attorney and Solicitor General be requested to extend their inquiries into the value, which the property offered in security would realize, if sold; and as to the time when the monies secured by mortgage to the Bursar can legally be realized; and that they report upon these and other matters connected therewith without delay.

9th. That the Council, upon a mature consideration of the report of the Committee, appointed to investigate the Bursar's accounts, together with the statements made by that officer, feel that the painful necessity is now imposed upon them of dispensing with his further services as Bursar and Registrar.

(Minute Book, pp. 114—116.)

The Second Report of the Committee to investigate the Bursar's accounts:—

KING'S COLLEGE OFFICE,
TORONTO, 13th August, 1839.

The Committee, appointed by a resolution of the King's College Council, dated the 20th April, 1839, to inquire into, and report upon the Bursar's accounts, &c., beg leave to present a Second Report:—

The accounts of the Bursar with Upper Canada College, having been carefully investigated, it appears that the entire receipts on account of Upper Canada College have been, £28,007 13 1
The expenditure has been, 62,417 8 3

Excess of expenditure, £34,409 16 2

Your Committee find that a large arrear of business has accumulated in the Office of the Bursar; they recommend, therefore, that additional assistance should be procured for the following purposes:—

1st. To open accounts with all the purchasers of lands appropriated to Upper Canada College, as well those sold by agents as those sold by the Bursar.

2nd. To open accounts with the renters of land and prepare a Rent-roll.

3rd. To prepare a Registry of the University and College lands, according to the form herewith submitted, or such other as the Council may deem more convenient.

4th. To make out statements of all open accounts, and to transmit the same to the parties concerned, urging an immediate payment of arrears.

Your Committee, convinced that the most efficient check upon public accountants, will be found in a careful audit of their accounts at short periods, recommend that the Bursar should be required to exhibit, at each monthly meeting of Council, his books of accounts; and that the accounts of each quarter should be audited by a Committee appointed at the monthly meetings in March, June, Sep-

tember, and December, respectively; such Committee to report their proceedings to the Council at the next monthly meeting.

Your Committee have hereunto appended the report of the accountant, with other documents, showing the general account between the Bursar and Upper Canada College, from which, it appears, that the following balances are due to Upper Canada College, viz :—

By the late Bursar of K's.C.,.....	£215	16	8
By Mr. DelaHaye,.....	400	0	0
By the late collector of U.C.C.,.....	1539	3	11
Arrears on account of Land sold, say,.....	6000	0	0
Arrears of College Dues,	4000	0	0
	<hr/>		
	£12,154	10	7
	<hr/>		

It is, in the opinion of your Committee, necessary that one or more competent persons should, forthwith, be employed to report on all the unsold lands belonging to the University; such report to be accessible to the Bursar and the Members of the King's College Council; and also, that a survey should be made, to determine the quantities of the University lands taken from the Rideau Canal, in order that the necessary steps may be taken to procure an equivalent for such lands.

The mode of leasing the College lands, requires also the consideration of the Council. Your Committee are of opinion that the rent should be, in some degree, proportioned to the value of the land, and beg leave to suggest, therefore, that the Bursar be instructed to propose a scale of rents on that principle.

Your Committee recommend, that the practice of selling lands belonging to the University, and Upper Canada College, through agents as heretofore practised, should be discontinued.

To reduce, as far as practicable, the expenditure on account of the University Grounds, Your Committee recommend that an agreement should be made with some responsible person, allowing a certain sum per annum, together with the use of the Cottages, the pastures, and the liberty to cultivate such portions of the lands, as he may see fit, excepting the lawns, on condition that the plantations and roads are kept in good order.

Your Committee, having ascertained, that the Bank of Upper Canada are willing to receive all sums which may be paid on account of the University, and give receipts for the same, recommend that an agreement should be made with that institution to receive such sums, under such regulations as may be approved of by the Council, on the recommendation of the Bursar of the University and the Cashier of the Bank of Upper Canada.

&c., &c.,

(Signed,) J. S. MACAULAY,
Chairman.

(Minute Book, Vol. II., pp. 116—18.)

The Report of the Accountant, attached to the above Report, is as follows:—

Having very recently made a Report on the affairs of King's College, it is unnecessary for me, in submitting the accompanying accounts of Upper Canada College, to trouble you with many remarks.

The Vouchers, and such books as have been kept, have been examined and called over, and the latter being in form nearly similar to those of King's College, the same defects are apparent, the same remedies are required, and the same observations which were made on them apply with equal force.

It appears that Upper Canada College has derived from its proper funds,.....	£28,007	13	1
And in advance, from those of King's College,.....	34,409	15	2
Together,.....	62,417	8	3
That its disbursements have been,.....	60,262	17	8
Leaving in the hands of certain Officers,.....	£2,154	10	7

The particulars of these sums, a note of the inaccuracies discovered in the late Bursar's accounts, and a balance sheet are attached in an Appendix; and requesting your reference thereto.

I have, &c., &c.,
(Signed,) T. C. PATRICK.

THE APPENDIX TO MR. PATRICK'S REPORT.

STATEMENTS of the Receipts and Disbursements on account of Upper Canada College, from its establishment to the 30th June, 1839, and of the sums remaining in hand on that day.

RECEIPTS.			£	s.	d.	£	s.	d.	
Grants from the Crown						7544	8	2	
From sales of Land						7129	2	9	
From sales of Town Lots.....						1033	10	9	
From Rents of Land on Lease.....						195	0	0	
From College Dues						12105	11	5	
From the Funds of King's College.....						34409	15	2	
						£	62417	8	3
DISBURSEMENTS.									
On the Buildings and Grounds	17546	18	6						
In payment of Masters	38257	15	3						
In Books (say on purchase of)	3659	2	11						
In Interest on Money borrowed	415	19	2						
In the Boarding House expenses	4781	15	5						
In Furniture for Boarding House	198	16	8						
In Contingencies	3402	9	9						
							60262	17	8
In hand					£	2154	10	7	
With Colonel Wells	215	6	8						
With J. P. DelaHaye	400	0	0						
With G. A. Barber	1539	3	11						
							2154	10	7

(Signed,) T. C. PATRICK.

TORONTO, 30th July, 1839.

(Minute Book, Vol. II., p. 118.) Memorandums of Inaccuracies in the Bursar's Accounts with Upper Canada College.

Dr.		£	s.	d.	Cr.		£	s.	d.	
June 30, 1832.....	To payment to Morgan, erroneously charged.	83	5	0	December —, 1831...	By over credit on the sum received on 19th, on account of College Dues	0	10	0	
Oct. 7, 1837.....	To Cash of Barber on account of College Dues, omitted	125	0	0		The following payments omitted to be charged:				
					April 28, do ...	Thomas Dalton	14	18	2	
					May 9, do ...	James Marshall	10	0	0	
					July 16, do ...	John Baird	14	7	0	
					March 21, 1837...	Mrs. Fenwick	15	2	6	
					June 26, do ...	do do	4	10	1	
					August 2, 1838...	Robson & Wilson	1	5	0	
							£	60	12	8
						Balance of Errors	147	12	4	
		£	208	5	0		£	208	5	0

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(Minute Book, Vol. II., p. 119.) Balance at 30th June, 1839.

Dr.	Folio.	£	s.	d.	Cr.	Folio.	£	s.	d.	
To Cash	1	215	6	8	By College Dues.....	15	12105	11	5	
To Building Account.....	5	17546	18	6	By Town Lots.....	25	1033	10	9	
To Masters	9	30257	15	3	By sales of Land.....	30	7129	2	9	
To Books.....	11	3659	2	11	By Rents.....	33	195	0	0	
To Contingencies	21	3402	9	9	By Grants from Crown	40	7544	8	2	
To Interest	33	415	19	2	By King's College		34409	15	2	
To George A. Barber	48	1539	3	11						
To Boarding House	52	4781	15	5						
To J. P. De la Haye.....	54	400	0	0						
To Furniture	57	198	16	8						
		£	62417	8	3		£	62417	8	3

(College Letter Book, Vol. I., p. 50.)

Letter from Bursar Boys to Lieutenant Colonel Wells:—

KING'S COLLEGE OFFICE,
18th March, 1840.

SIR,

I am sorry to inform you we have met with another case of omission to credit a sum of money by Mr. Ridout, to the amount of £82 5s. If you can make it convenient to call, I will explain to you the circumstances.

&c., &c.,

(Signed,) H. BOYS.

(Minute Book, Vol. II., p. 159.)

The Bursar reported to the Council the discovery of an omission to credit the College account with the sum of £36 15s. by Mr. Edmond Ridout, late a clerk in this Office, and a similar omission by the late Bursar himself of £30 5s.

Whereupon, the Council resolved, that in all cases in which receipts of the late Bursar, or any person acting under his authority are produced, for which no corresponding entry appears in the books, the amount of such receipts be charged against the late Bursar, and immediate notice thereof be given to him to afford him full opportunities of explanation and correction.

The Bursar reported to the Council, an omission by Mr. Edmond Ridout, to credit the Council with £82 5s. received by him from Mr. Wilson of Palmer, for purchase of land and interest.

(Council Letter Book, Vol. I., p. 36.)

Letter from Bursar Boys to Chancellor Poulett Thompson:—

KING'S COLLEGE OFFICE,
TORONTO, 12th February, 1840.

SIR,

The money loaned by the University of King's College to the present Bishop of Toronto, was advanced at the following dates:—

2nd January, 1836,.....	£1000.
9th January, 1837,.....	2000.
21st January, 1837,.....	2250.

&c., &c.,

(Signed,) H. BOYS.

(Marginal note in red ink.)

His Excellency the Governor General having in conversation desired me to send him the dates on which the several sums of money were advanced to the Bishop of Toronto, I had the honor of addressing to him this letter.

(Signed,) H. BOYS.

(Council Letter Book, Vol. I, p. 36.)

Memorandum.—12th February, 1840.—I have this day discovered the following note made by the Lieutenant Governor, on the copy of the Minutes of Council of 26th June, 1839, which had been sent to him for approbation. (Vide Letter Book, p. 66.)

(Minute Book, Vol. II., p. 285, No. 5.)

On the several applications of the following debtors of Lieutenant Colonel Wells; that is to say :—

Messrs. Woodsworth & Hamilton.	Mr. Richard Thornhill.
Mr. John Harper.	Mr. Geo. Ridout.
Messrs. Turner & Patrick.	Celonel Wm. and Mr. Geo. Chisholm.

It is ordered, that His Lordship the Bishop of Toronto, the Principal, the Honorable Wm. Allan, and the Honorable Captain Macaulay, do form a Committee to carry into effect the arrangements proposed, in so far as they shall find the interests of the College secured by improvement of the security at present held, and with a view to the release of Colonel Wells from the portion of his debt to the College, which shall, or may be secured by such new arrangements; it being understood that the time to be given for the payment of the said portions of the debts shall not exceed four years.

(Minute Book, Vol. II., p. 261.)

The above Committee having taken into consideration the Report of the Solicitor on certain securities offered by Lieutenant Colonel Wells, as part payment of the claim outstanding against him, recommend that the following property and securities be taken in liquidation of the several sums herein specified:—

Mortgage on the Humber Mills, formerly called "Farr's Mills," with all the collateral securities offered by the Messrs. Wadsworth, in Clarke Gamble's letters of the 28th July last,.....	£2,400	0	0
The absolute assignment of Mr. Thornhill's property,.....	342	8	6
Do. of lot No. 8, 10th Concession King,.....	125	0	0
Do. of E. $\frac{1}{2}$ No. 7, 9th Concession West Gwillimbury,	75	0	0
Stock of Bank of Upper Canada,.....	250	0	0
	£3190	8	6

and that credit be given to Colonel Wells, of the sums specified, as soon as the transfer of the property to the College is completed.

The other securities, reported on by the Solicitor, are not of that character, which would, in the opinion of your Committee, warrant their acceptance by the Council; some of those securities being already in the hands of the Sheriff of the Home District, and advertized to be sold by him on the 20th instant. A fact not noted by the Solicitor in his Report.

The Committee recommend the assent of the Council to the extension of time applied for by Messrs. Woodsworth, Hamilton, and Mr. John Harper, upon the securities offered by them.

QUESTIONS PROPOSED BY THE COMMISSIONERS TO THE
BURSAR:—

August 16th, 1848.

1st. Is there a Cash-Book, or any other available Record, shewing the original entries to the debit and credit of cash from the first? If there is, have the goodness to let the Commissioners use it.

2nd. Are there any vouchers for the current disbursements among the Archives?

3rd. Under what regulations were the prices from time to time determined upon the sales and leases of land?

—
THE BURSAR'S ANSWERS:—

KING'S COLLEGE OFFICE,
TORONTO, 19th August, 1848.

GENTLEMEN,

I have been prevented from replying immediately to your memorandums of the 16th instant, by pressure of business in my Office, and by the necessary search for the information required.

Believing that your inquiries refer to the time when Colonel Wells was Bursar, my answers will apply to that period only; and I have now the honor to state in reference to your first memorandum, inquiring whether there is a Cash-Book or any available record, shewing the original entries to the debit and credit of cash from the first? that I have searched the Office, and cannot find any book answering more fully the character of a Cash-Book than the one already sent you, I mean the one which Colonel Wells has called an abstract of his account current, in which he has entered all his receipts to debit one side, and all his payments to credit on the other; on the latter side I believe the payments are all entered in detail, on the former I believe they stand for the most part in aggregate sums, the details of which are to be found in the several books of instalments, interest, and rents collected already sent you. I met with an imperfect book of a similar nature, which I beg to send you, as it contains the entries in detail on the debit side to the 5th June, 1833—the credits extend only to 30th December, 1828, three-quarters of a year.

In your second memorandum, you inquire, “are there any vouchers for the current disbursements among the Archives?”

I have found a considerable number of vouchers for payments made in Colonel Wells' time on account of Upper Canada College, and a few for King's College. I send you these endorsed King's College and Upper Canada College. There must have been vouchers for every payment for both establishments, but I cannot discover them.

Your third and last memorandum inquires, “under what regulations were the prices from time to time determined upon the sales and leases of lands?”

The College Council, at one of their earliest meetings, (on the 31st May, 1828,) resolved that their lands should not be sold under one pound per acre; and I believe the Bursar was then left to negotiate sales for any part of the property at the best price he could get, not being less than one pound per acre. In regard to leasing, the Council directed, on the 28th June, 1828, that the regulation of 1819 should be observed; which regulation will be found near the beginning of the schedule of lands I left in your chamber two days ago:—

It is £1 15s. for the first seven years.
 Do 3 10s. for the second do
 Do 5 5s. for the third do

I have the honor to be,
 Gentlemen,

Your most obedient Servant,

(Signed,) H. BOYS,
 Bursar, King's College.

QUESTIONS TO BURSAR, 25TH AUGUST, 1848, WITH THE BURSAR'S
 ANSWERS:—

1. When did you receive the appointment of Bursar and Registrar of King's College?

On the 26th July, 1839.

2. Will you state the duties appertaining to each of these offices?

It is difficult to distinguish the duties of the two offices; but I consider the special duties of the Bursar to be everything directly relating to the management of the property and money affairs of the Corporation, and the duties of the Registrar to be to act as Secretary to the Council, to carry on the more general correspondence of the Corporation, and to execute, in behalf of the Corporation, all leases, bonds, deeds, or other instruments under the immediate directions of the Council.

3. Do you give security, and if so, to what amount, to the College Council for the monies passing through your hands?

I give security in one thousand pounds myself, and two sureties in one thousand pounds each.

4. In what manner were the accounts of receipts and expenditure kept previously to your appointment?

I believe they were kept by entries of all receipts and expenditures in a Cash Book, which entries were posted into Books proper for each description of expenditure or disbursement; and from these Books abstracts were made out and placed in an account current rendered periodically to the Council.

5. Do you keep any register of lands sold or lands leased?

In addition to a register of each, we keep copies of all Deeds granted for lands sold and paid for; duplicates of all Bonds for sales not completed; counterparts of all leases issued; and we make monthly returns to the Council of all lands sold and leased within the month.

(Signed,) H. BOYS,
 Bursar, K.C.

King's College Office,
 Toronto, Aug. 26, 1848.

QUESTIONS SUBMITTED BY THE COMMISSIONERS TO THE MEMBERS OF THE COLLEGE COUNCIL :—

1. At what time and by whom was application first made to the Imperial Government for a grant of land for the purpose of endowing a University?
2. What quantity of land was, in the first instance, appropriated; and at what time?
3. Are the lands which were first appropriated those which have since constituted the property of the University; or if not, when were the lands first appropriated reinvested in the Crown, and in what manner; and on what conditions, were they so reinvested?
4. At what time did you become a Member of the College Council, and in what state did you find, then, the management of the University endowment?
5. Did you suggest any change in the management; if so, has that change been carried into effect?
6. Can you state whether the College Council had any, and if any, what distinct object or purpose in view, in appropriating the proceeds, from time to time, as the sales of the lands progressed? and have the proceeds always been so applied? or how have the same been applied?
7. Has the interest paid on arrears of purchases, or on securities, been held applicable to any particular purpose or object; and if so, to what purpose or object? and has the same been so applied?
8. Have the monies arising from sales of lands, and from payments of interest and rents, been kept distinct, so as to shew clear and distinct accounts of each; or have the whole payments been amalgamated, and have the charges and expenses of the University been paid from this fund?
9. What course would you recommend to be pursued with reference to the University lands yet remaining undisposed of? Is it your opinion that it is not advisable to sell; or would you recommend future sales of the lands to be made for the purpose of investment in debentures, stocks, or other securities from which to raise an income?
10. In what manner do you think the rents of the lands should be determined? according to a money valuation, or valuation in kind?

ANSWERS GIVEN TO THE ABOVE QUESTIONS BY DR. BEAVEN :—

1. Application was first made to the Imperial Government for a grant of land for the purpose of endowing a University in the year 1797, and it was made by the Legislative Council and House of Assembly in a joint address.

2. By direction of the Imperial Government, a Report was made by the Executive Council, Judges and Law Officers of the Crown, recommending a grant of 500,000 acres for Grammar Schools and a University, conjointly; and that the portion assigned for the support of the University should be equal to that assigned for the Grammar Schools.

In accordance with this Report, and (as appears from the deed of endowment of King's College,) in obedience to an order of His Majesty King George the Third, an appropriation was made, in 1798, of 550,274 acres for Schools and a University conjointly. According to the Report upon which this order was based, the quantity apportioned to the University would be 275,137 acres, but I have no means of ascertaining the facts more exactly.

3. The lands which were first appropriated are not those which have since constituted the property of the University. In 1828, in obedience to the directions of the Imperial Government, 225,944 acres were resumed by the Crown by the deed of endowment of King's College, issued by the Governor General under the Great Seal of the Province. I do not know that any conditions were attached to this resumption; but by the same deed, an equal quantity of Crown Lands, then under lease, were granted to the University of King's College, established by Royal Patent in the previous year; and I understand that the lands resumed were those of the most inferior quality. The proportion, therefore, left for the Schools was superior in quality and in quantity, to that to which they were previously entitled.

4. It is a legal question. When I first became a Member of the College Council, I was first summoned to attend its meetings in October of the year 1843. I think the system by which the University endowment was then managed, was, on the whole, well considered and adapted to the circumstances of the Country.

5. I was not sufficiently acquainted with the circumstances at that time to suggest any change. I apprehend the question does not refer to any subsequent suggestions.

6. Judging from circumstances, I apprehend that the College Council appears to have had in view; 1st. To render the University as extensive and as efficient as possible, in order that it might take a high station as compared with other similar institutions, and thus conduce to the prosperity of the Province; 2nd. To make it an ornament to the City and Province; 3rd. So far as was consistent with these objects, to increase the permanent value of the property by change of investment or otherwise.

The proceeds of sales have accordingly been applied to all these objects with as much consistency as could be expected in a body, some of whose Members filled Offices, which prevented them from attending, except occasionally, and all of whom, from the great difference in their previous habits of life, were likely to entertain very different views on those subjects. It is likewise to be observed that political circumstances have greatly impeded the harmonious working of the Council.

To specify the particular instances in which those views have not been consistently carried out, would require a more minute examination of the records of the Council, than I can afford, consistently with attention to more imperative duties.

7. The interest paid on arrears of purchases, or on securities, has not, so far as I know, been held exclusively applicable to any particular purpose or object.

8. The account of monies arising from sales of lands and from payments of interest and rents have been kept separately, so as to shew clear and distinct accounts of both; but the monies themselves have gone into a common fund, from which the charges and expenses of the University have been paid. But I apprehend it will be found, that the whole expenditure, from the beginning, (except what may be called re-investment of capital,) has not equalled the whole income; much of the income having been converted into capital.

9. I am of opinion that the sales of University lands should proceed, because in the judgement of competent persons, the proceeds have already been made to produce, more than the Lands themselves would have produced, if they had remained unsold; and that such will continue to be the case, under judicious management; because it appears historically, that such a course was pursued by Endowed Corporations in England, at a period of History corresponding to that in which we now stand in this Country; and because I do not think that, otherwise, a sufficient income can be provided to place the University upon the footing upon which it ought to be placed; and I think that the better all the departments are

sustained in efficiency, the earlier, and the more abundant will be the additional income derived from the Students.

I should recommend that the management and improvement of the Property of the University, should be placed in the hands of a competent person, not confined to the work of the Bursar's Office, but enabled to visit the different localities as he might think advisable; that his action should be regulated by a small Committee; and that under his advice, and by his agency, the University should manage and improve its property, upon the same principles upon which well-judging individuals manage and improve theirs.

I would recommend that a limit should be fixed by Statute of the University, below which the landed property of the University should not descend; and that for this purpose wild lands, lying within certain limits, should, from time to time, be purchased when favourable opportunities offer. But I think 100,000 acres (an amount I formerly proposed,) is an amount unnecessarily high.

10. I can scarcely venture an absolute opinion, not being sufficiently acquainted with the state of things in the country. But having spent all my previous life in country districts in England, and having frequently heard discussions on the subject between practical persons, my impression is, that a valuation in kind, is on the whole, in a country like England, fairest for both parties, and gives most satisfaction to the tenant. On the Duke of Sutherland's estates, in Staffordshire, the best managed I have been acquainted with, the valuation is fixed annually, on an average of the three previous years. But whether prices are sufficiently steady in Canada, to render such a course equitable; whether it would be easy to fix on the kind of produce from which the average should be taken; and whether there is any machinery by which an average could be obtained in this country; as well as how far such a plan would be applicable to wild lands, I have no means of judging.

(Signed,) JAMES BEAVEN.

ANSWERS OF REV. JOHN McCAUL, L.L.D., PRESIDENT OF THE UNIVERSITY, &c., TO THE QUESTIONS PROPOSED BY THE COMMISSIONERS :—

1. By the Legislative Council and House of Assembly in 1797.
2. The quantity of land appropriated for Grammar Schools and for a University in 1798, was about 500,000 acres, at that time, as appears from a pamphlet intitled, "Proceedings had in the Legislature of Upper Canada, during the years 1831, 1832, and 1833, on the subject of Lands, &c., printed by order of the House of Assembly, Toronto, 1837," it was intended that there should be four Grammar Schools, and that the portion for the University should be, at least, equal to that for the Schools.
3. In the year 1825, Sir P. Maitland, with a view to the speedy establishment and efficiency of a University, recommended an exchange of that portion of the Crown Reserves, which then remained to the Government, for an equal quantity of the lands appropriated in 1798. In 1827, Lord Bathurst authorized this exchange; and King's College was accordingly endowed, in 1828, with these Crown Reserves, said to amount to 225,944 acres, but in reality containing 223,538 $\frac{3}{4}$.
4. In January, 1839, soon after my becoming a Member, (in April, 1839), a Committee of Inquiry was appointed: and full information regarding the financial

affairs of the University, and the management of endowment, is to be found in the Reports of the Committee, and the Minutes of the Council during that year.

5. Yes, many. Both during the existence of the Committee, and since that time. The majority, I think, have been carried into effect.

6. The object, as originally contemplated, seems to have been to erect the buildings from the grant of £1000 sterling per annum, from the payments of the Canada Company for 16 years; to provide such outfit, &c., as might be necessary for the establishment, from a portion of the proceeds of the sales, and to secure an annual income, for the maintenance of the Institution, from the interest on the residue of the purchase money, and from rents, &c. But it was soon found necessary to abandon this plan. Before two years had elapsed, the University funds were charged with the expense of building the Upper Canada College, and the support of that Institution; and the payment of the grant of £1000 per annum, for erecting the University was stopped before the close of the fifth year. During the administration of Sir John Colborne, the establishment of the University was indefinitely postponed; and the Council, during that period, appear to have had no other object in view than providing the necessary funds for maintaining Upper Canada College, and investing the balance, with a view to the University being put in operation at some future time. In 1837, soon after the passing of the Act amending the Charter, preparations were made for carrying that Act into effect; and the plan then proposed was, to meet the expenses of the buildings and outfit by such capital as was then available, and by a loan to be paid from the proceeds of sales; whilst the annual income was to be provided from the interest on instalments due from Rents, and from the interest on the debt of the Upper Canada College.

In 1842, previously to laying the foundation of the University Buildings, a strict investigation was made into the Financial affairs of the University, and a Report was drawn up, shewing the practicability of meeting the expenditure for building, outfit, and maintaining the establishment by borrowing from capital, and repaying the loan, so as to extinguish it in 1865. This Report was approved and adopted, with the qualification, however, that as the sum to be spent on buildings should be regarded as capital invested, it was not necessary to provide for its being repaid, and therefore the allowance for the support of the University might even, in one or two years, be augmented much beyond the limit assumed in that Report, without any detriment to the Institution. Although the calculations in this Report were evidently intended to regulate future operations, yet the principles adopted in it have not been carried out. The temporary Members of the Council, influenced probably by the expectation of being superseded on the appointment of the Professors, left this duty to their successors, as peculiarly belonging to them. During a period of about six months, in 1843, there were no meetings of Council, and when this Board was re-organized, the new Members had scarcely become acquainted with the circumstances of the Institution, when a measure was introduced into the Legislature for remodelling the whole establishment. From that period up to the present time, action has been impeded in this, as in other important matters, by the constant expectation of extensive changes in the constitution and management.

7 I am not aware, that it has been held applicable to any other object, than the current expenses.

8. They have been kept distinct, so that the amount of each, for any period, can be ascertained. It would, however, in my judgement, be better if both the receipts and payments on account of capital and income, could be more clearly and easily distinguished. This was the opinion of the Council also; for in a Report which they adopted in June 17, 1845, it was recommended that "The Bursar shall submit, with his usual quarterly returns, a balance sheet, shewing the receipts

and expenditure on account of capital and income, distinctly separated. For Capital, he shall take as receipts, the proceeds attested of lands sold; and as Disbursements, all payments of investments for buildings, for outfit, and such other expenditure as is usually borne by capital. For Income, he shall take as receipts, all rents, interests, dues, and fees attested, grants made, and miscellaneous items not before mentioned; and as Disbursements, the expense of management, and the Salaries and contingencies of the University and College. If it should happen that one of these services requires aid from the funds of the other, such circumstance shall be particularly noticed, and the service so borrowing shall be debited with the loan, and charged, with interest thereon." The whole payments have not been amalgamated, but the charges and expenses of the University have been paid from the whole sum attested. The total amount, however, of the current expenses of the University, does not equal the total amount of income received.

9. I was formerly of opinion, that it would be advantageous to retain a considerable portion of the Lands, as a perpetual endowment; but on examination of the subject in 1845, I found reason to modify this opinion. I now think that the suggestions which I then made, point out a preferable course; viz: 1st. That the sale of land shall be continued until all the present Endowment shall have been disposed of, except such lots as may be advantageously kept under lease. 2nd. That, with the object of producing an income, the attested proceeds of such sales shall be invested in debentures, and profitable estates, except a small portion which shall be applied to the purchase of wild lands in favourable localities. Of these modes of investing the proceeds of sales, the first two have been already adopted, but a considerable amount of the sum at present funded in debentures, might, in my judgement, be more beneficially laid out in profitable estates. To the third mode of investment, some objections may justly be raised; but in balancing the arguments for and against it, the former, I think, outweigh the latter.

10. Rent according to valuation in kind, (whereby I mean a fixed quantity,) not a fixed proportion of produce convertible at average prices, is, in my opinion, more equitable; but the applicability of this principle to the leased lands of the University is very limited.

(Signed,) JOHN McCAUL.

September 20th, 1848.

MR. CROFT'S ANSWERS TO THE QUESTIONS OF THE COMMISSIONERS:—

1. My information, on this subject, is only derived from general and public sources. I believe the first application for a grant, for the purpose of endowing a University, was made in the year 1797, by the Parliament of Upper Canada, to the Imperial Government.

2. From the same sources, I have learned that in 1798, an appropriation of 500,000 acres was made for the purpose of endowing Grammar Schools and a University.

3. The deed of endowment, under which the lands at present held by the University were granted, was executed in 1828; but I believe it does not convey the lands originally appropriated, but that these, having been found unmarketable, and therefore, not immediately available for the purposes proposed, a portion of Crown Reserves, more immediately available, and amounting to about 225,000 acres was substituted. I presume the lands originally appropriated were re-invested in the Crown, at the date of the substitution. I do not know the conditions on which

the original appropriation was so re-invested. I may mention, however, as a matter falling within my own knowledge, that at several times, portions of the lands contained in the deed of endowment having been inadvertently conveyed by the Crown to third parties; arrangements have been made with the College Council, by which other lands belonging to the Crown have been given to King's College, in lieu of those so conveyed by mistake; and that in some cases the number of acres thus given to King's College, has exceeded those inadvertently taken from it.

4 and 5. I first took my seat at the Council Board in October, 1843. With respect to the state of the endowment at that time, and to the previous and subsequent management of the Institution, I have respectfully to state, that having perused the observations made by my colleague, Dr. Gwynne, in answer to these questions, and although a considerable portion of these observations is professedly made in support of a memorial transmitted to the late Chancellor, to which memorial I was not a party, yet as I cordially concurred with Dr. Gwynne, in the principles enunciated in that memorial, and generally supported him in the Council, in the maintenance of these principles: were I now to discuss the subject at such length as would be necessary for their elucidation, my observations would be almost a repetition of those made by Dr. Gwynne. With the greatest deference to the Commissioners, and to save them the unnecessary trouble of perusing a second statement of the same facts; I beg to refer them to Dr. Gwynne's answers to these questions recently placed before them, and here briefly to state my entire concurrence in the general view which he has there given of the management of the institution.

In addition to Dr. Gwynne's observations, I would state, that my own attention was first directed to the circumstance that we were using the capital to meet the current expenses of the institution, in the month of December, 1843; when, on a resolution being brought before the Council, for an increase of Dr. Sullivan's salary, the Vice-President, (Dr. McCaul,) intimated that it would be inexpedient to make any increase, inasmuch, as "the income seemed to be already overburdened;" and subsequently, in March, 1844, my attention was again formally called to the subject by the words of a protest by the President, respecting the salaries of Professors; one of the clauses being to the following effect:—

"Because the said Minute is impracticable, or rather perhaps cannot be carried into effect without increasing the debt, trenching on the endowment, and impeding the measures in contemplation for increasing the efficiency of the University."

Moreover, the Chancellor himself, in a communication read before the Council on the 20th April, 1844, adduces as a reason against the above mentioned Minute, "that the funds of the institution do not admit of the increase of expense thereby proposed."

The several assertions were still further confirmed by the Bursar's estimate of expenditure and income for the year 1843, which contains the following statement:—

Page 6, Estimated expenditure,.....	£6623 2 6
Do 5, Income applicable to University purposes,	6126 13 2
	£496 9 4

Even according to this most favourable statement, the expenditure exceeded the income by nearly £500.

Notwithstanding these statements, and although no additional sources of income had come within my knowledge, I found that no such objections were made by the same parties to a great increase in the expenditure at subsequent periods; and my belief, that such expenditure could only be derived from inroads on the

capital, was confirmed by the Bursar's returns, and by calculations and estimates which I had based thereon.

6, 7, 8. I do not know that the College Council ever had any distinct object in view, or at least, that they ever acted on any system in appropriating the proceeds of sales of lands. I believe that the sums derived from this source have been amalgamated with those obtained from other sources, and that the expenses of the institution have been defrayed from the means immediately at hand.

The same answer may be made with regard to rent and interest.

9 and 10. My inexperience in land transactions will scarcely entitle my opinion on this subject to much consideration. I have always thought, however, that were a system of long leases, instead of the alienation of the lands, to be adopted, the interests of the institution would be permanently secured, and a source of Income made immediately available; and following up this mode of administering the estate, I have no hesitation in recommending the determination of rent according to a money valuation, as both more certain and less exposed to abuse.

(Signed,) HENRY CROFT.

PROFESSOR GWYNNE'S ANSWERS TO THE QUESTIONS OF THE COMMISSIONERS:—

1. It appears from public documents printed in the proceedings of the Legislature, that the first application in this Province to the Imperial Government, for a grant of land for the purpose of endowing a University, was made by the Legislature of Upper Canada, in 1797; the first object specified in the application having been the establishment of a Grammar School in each District.

2. I have not been able to discover what was the extent of the original appropriation under the application referred to in the preceding answer; but I am led to infer, from the words of a Report of the Executive Council, dated the 7th January, 1819, also printed in the proceedings of the Legislature, that it must have amounted to 500,000 acres for the Schools and the University. The deed of endowment, dated the 3rd January, 1828, conveys 225,944 acres, to the Corporation of King's College, for the purposes of the University.

3. I have always understood that for some time after this appropriation, the lands selected were not immediately available for raising funds for bringing the University into operation; and from a Despatch from Sir P. Maitland to Lord Bathurst, dated the 19th December, 1825, it appears to have been proposed to exchange the lands so appropriated for a portion of Crown Reserves more available for such purpose; and that the suggestion of Sir P. Maitland was adopted by the Imperial Government, and authority given for the exchange. The lands so given in exchange, are those contained in the deed of endowment: and since the deed was issued, the principal portion of the endowment has remained unchanged. In consequence, however, of the Provincial Government having, subsequently to the deed of endowment, inadvertently granted portions of the lands therein conveyed to private individuals; on the discovery of such mistakes, negotiations have been opened with the Corporation of King's College, for conveying other lands, belonging to the Crown, in lieu of those inadvertently taken from King's College. I am unable to state the number of acres thus withdrawn from the endowment as specified in the original deed; or to what extent, or on what principle of compensation the lands inadvertently conveyed to third parties have been replaced by other Crown Reserves; but in one case, which has occurred since I took my seat at the Council Board, a portion of the University endowment, amounting to 200 acres, and con-

veyed by the Crown in the manner stated, was valued at 25s. per acre, while the Crown Reserves, received by way of compensation, were valued at 8s. per acre; thus increasing by more than three-fold the number of acres in this instance added to the original endowment. In this way, I believe, the endowment has been increased beyond the number of acres specified in the deed; but no specification of such increase has been made by the College Council, at least I cannot discover it in the Bursar's Returns.

4. I first took my seat at the Council Board on the 25th September, 1843; and previously to that time, I had no knowledge or information relative to the management of the endowment, beyond that afforded by the Public Returns, as printed in the proceedings of the Legislature.

5. Shortly after I became a Member of the Council, I saw much cause for dissatisfaction with the management, both of the Estate and of the Financial affairs of the Institution. In respect to the Estate, it appeared to me that alienations were made, not only without due consideration, but in violation of the provisions of the Charter; supposing that the Charter sanctioned alienations at all; for instead of the property being formally disposed of under statutes, rules, or ordinances as enjoined by the Charter, for regulating all important proceedings, the alienations were, in reality, effected in the Bursar's Office, and irrespective of the College Council itself, the only legitimate body through which they could be made; and even at a time when the College Council itself was in abeyance. To remedy what I considered a dangerous abuse, and with the view of obtaining at least a fair consideration for lands alienated, by transferring the discretionary power to a more competent and responsible body, on the 4th October, 1843, I moved a resolution, for the appointment of a Land and Finance Committee; whose duty it might be to investigate applications to purchase and to lease; to ascertain the value of the lands proposed to be purchased or leased; and to report to the College Council on each application. The consideration of this resolution was postponed till the 12th October, when it was adopted in an amended shape, which I supported; the amendment making it incumbent on the College Council to regulate the alienations in the manner proposed by the original resolution, but without the intervention of a Committee or any delegation of power. For some time after the adoption of this resolution, the alienations of land were effected under it; but it soon became abundantly obvious to me, that even under the restrictions imposed by the new system, the object I had principally in view, in proposing it, could not be accomplished; for not only was the College Council, which met only occasionally, called upon, at each meeting, to fix the value of a great number of separate lots, situate in parts of the Country distant from each other, without the means, in most cases, of ascertaining their real value; but it appeared that previously to the proposals for sale being submitted to the College Council, expectations or promises to applicants were held out or made in the Bursar's Office, with which the majority of Members of the Council seemed disposed to remain satisfied, and by which the operations of the Council were ultimately regulated. Thus, in effect, the power of alienation remained where it was before the resolution was passed, and its discretionary exercise received no farther check than might be given to it by the formality of obtaining the direct sanction of a quorum to each alienation, and the notice thereby given to the Members of the Council. With a view to remedy this state of things, and to supply the Council with the materials for arriving at a correct estimate of the value of the lands, for which applications were made, on the 30th December, 1843, I proposed the following resolution: "That the Bursar be required to lay upon the table, a statement of the lots of land, for the purchase of which applications have recently been made; setting forth the periods at which the several lots were first leased; the terms for which they were let, together with the annual rent to which they are at present subject; and whether there is any thing in the lease

which holds forth to the tenant a reasonable expectation that the Council is compelled to sell." And in order that the Council might at no time be taken by surprise, and that fair operation might be given to the proper mode of alienation, I subsequently, on the 10th January, 1844, moved the following resolution: "That all applications for the purchase of land, be in future laid before the monthly meeting of the Council, prior to entering into any engagements with the individuals concerned."

These resolutions were carried, and for some time, were acted upon, but, notwithstanding the restrictions thus imposed on the sales, the alienation of the Estate proceeded with great rapidity, and as I was led to apprehend at a price far below its real value. I felt desirous, therefore, of getting the sales arrested, or at all events, suspended, until a more satisfactory mode of alienation could be devised. Accordingly, on the 3rd February, 1844, I moved, seconded by Professor Potter, that "the Council were of opinion that it is not expedient at present to dispose by sale of any more land, the property of King's College." An amendment to this resolution was moved by Dr. McCaul, and seconded by Dr. Beaven, and carried by a majority, to the following effect: "That a Land Committee of four Members be appointed to report on the sale of the endowment, and offer recommendations to the Council relative to the same; that the following Members of Council shall form the Land Committee, viz: the Vice-President, Dr. Beaven, Professors Potter and Gwynne, and that the first meeting of the Committee shall be held in the Council Chamber, on Tuesday next, at one o'clock."

This amendment having been carried, the Committee met and assumed its duties; and as a preliminary step towards acquiring that full and accurate knowledge of the estate, which seemed to me indispensable to its proper administration, I proposed the following resolutions, which were carried:—

1. "That the Bursar be requested to complete the statements of King's College University, as usually returned to Parliament, up to December 31st, 1843."

2. "That the Bursar be requested to furnish a return of the number of acres at present under lease, and which were under lease at the time the Endowment was made over to the University."

3. "That the Bursar be requested to furnish returns of the Lots upon which arrears of rent, and of those upon which arrears of interest on instalments are now due, stating the amount due on each lot."

At a subsequent meeting of the Committee, the Bursar furnished the information required by the first of these resolutions; but he, at the same time stated, that the preparation of the returns required by the second and third resolutions would occupy two or three months. However necessary to the purposes of the Committee these returns might be, I have not, to this hour, been successful in obtaining them, notwithstanding repeated demands which I have made in presence of the Council, and the expression of my dissatisfaction with the delay that has occurred in their preparation. In the meantime, the operations of the Committee were carried on, in the absence of the required information.

On the 1st April, 1844, the Land and Building Committee submitted the following recommendation to the Council: "That 100,000 acres shall be reserved as the perpetual endowment of the University, of which, those at present under lease shall form a part, and that the buildings, including the south-west wing and the residences of the Professors, shall be commenced forthwith; and that the plans marked A and B, shall be recommended as the most expedient for the south-west wing." A resolution, that the Report should be adopted, was moved in the Council by Professor Potter, and seconded by Dr. Beaven; Dr. McCaul, moving in amendment, that the words, "of which those at present under lease shall form a part,"

should be omitted; and that the following words should be added after the word "forthwith," "and that the requisite sales of lands for effecting these objects shall be resumed." On a division the votes stood thus:—

AYES.

President, Vice-President, Dr. Beaven, and Principal of Upper Canada College.

NAYS.

Professors Potter, Croft, and Gwynne.

The amendment, it will be observed, was carried by the vote of a gentleman who considered himself justified in supporting both the original resolution and the amendment. I dissented from the amended resolution on the grounds stated at length in the minutes of the day. The sales of land were, in this manner, resumed under the superintendence of the Council. And, on 1st May, 1844, a resolution, moved by the President, was proposed to the following effect: "That the Bursar be instructed to sell lands after consultation with two, at least, of the following members of the Council:—The Vice-President, Dr. Beaven, and the Principal of Upper Canada College. In the division that followed, the votes stood thus:—

AYES.

President, Vice-President, Dr. Beaven, and Principal of Upper Canada College.

NAYS.

Professors Potter, Croft, and Gwynne.

It will be observed, that a change was thus effected in the individuals composing the Land Committee; and that those gentlemen who are named in the resolution, are, with the assistance of the President, the only supporters of the measure. I apprehend at the time this resolution was carried, (and the result has fully justified my apprehensions,) that its effect would be to deprive the College Council of all effective control in the disposal of the lands, and of the due exercise of their judgment on the merits of the respective applications; and to delegate the absolute power of selling the lands, to a Committee of three Members, any two of whom might, with the co-operation of the Bursar, proceed, without limit or control, in the disposal of the estate. On these, and on the following grounds, I dissented from the Resolution.

1st, Because the Committee might dispose of any amount of the land, without the knowledge of the Council, and without being subjected to any controlling power.

2nd, Because I consider the appointment of the Committee to be an unwarrantable and illegal delegation of the trust reposed in the whole Council; and,

3rd, Because the Members of the Committee had admitted their utter ignorance of the real value of the land, and their consequent inability to discharge the duties thus imposed upon them, with advantage to the Institution.

Finding myself foiled in every attempt which I made to introduce a check upon an extensive alienation of the lands, I applied myself, with some curiosity as well as anxiety, to the inquiring, whether the same indiscriminate system had existed, *ab initio*, and if so, upon what authority it had been commenced and continued. On referring to the records of the transactions of the College Council, I was astonished to find how very little information existed respecting their land transactions, although the practice of alienation seemed to have commenced at a very early period; and I was still more surprised to find, that at no period had any statute, rule or ordinance, been enacted, either authorizing or regulating the sales. It did, indeed, appear that on several occasions when the attention of the College Council seemed to have been seriously directed to the state of the endowment, the

sales were suspended; and from the action taken at these meetings, I was still further confirmed, in the very strong opinion which I had formed, of the inexpediency of the system of alienation; and at length grave doubts impressed themselves on my mind, of the legality of the alienation, at least, so far as they had been made without the sanction and solemnity of Statutes, Rules, or Ordinances.

Impressed with these doubts, I privately took the opinion of several eminent Lawyers in Upper Canada, on a case submitted for their professional advice; and finding that their opinion tended greatly to increase those doubts, or rather to confirm me in the belief that the whole system of alienation was inexpedient, unwarrantable, and illegal, I moved the following resolution in the Council, on the 24th January, 1845. That the opinion of the Attorney and Solicitor General be requested on the following points:—

1st. “Whether the sales of land (the property of King’s College) which have hitherto been made, are valid; the said sales having, in most instances, been effected by a mere Resolution of the Council, and not by Statute emanating from the Chancellor, as the Charter appears to require.”

2nd. “Whether the Council of King’s College is not altogether deprived of the power of alienating the real estate of the University by sales, by what are called the restraining Statutes of Elizabeth.”

This resolution, not having been seconded, fell to the ground, and consequently it does not appear on the Council records. Notwithstanding the refusal of the College Council to take a step which would have placed themselves, personally, in a safe position, I still felt anxiously desirous that nothing should be left undone by me, which might have the effect of saving the endowment from a system, which I believed prejudicial, if not utterly ruinous, to the interests of the Institution. Accordingly, in the month of February, 1845, I addressed a memorial to the Chancellor, stating the difficulties which I had encountered, in reference to the alienation of the Estate; and praying that His Excellency would either take steps for staying such alienation, or propose some regulations for having it conducted on an intelligent and satisfactory system. A copy of this Memorial having been transmitted by the Chancellor to the College Council, a Committee of that Body prepared a report, which was adopted by a majority of the Council, and transmitted to the Chancellor.—These documents are printed in the Appendix to the Journals of the House of Assembly, second Session of the second Parliament, 9 Vic., 1846; and to them I beg most respectfully to refer the Commissioners for a fuller and more satisfactory explanation of the reasons by which I was guided in the course I have taken.—It is almost unnecessary for me to say, that the Report adopted by the College Council, and to which I have referred, was far from being satisfactory to my mind. For, passing over altogether its general tone, and the obvious and pervading attempts to throw the suspicion of improper motives on my proceedings, and to stigmatize me with the wilful intention of perverting documents, it did not meet my objections to the management of the Institution, on the grounds which I had taken; viz.: the inexpediency and illegality of the sales; and the necessity for keeping the expenditure of the Institution within its income. Moreover, the Report contained assertions at variance with existing documents, and the Records of the Council themselves; it contained inaccuracies in the statement of facts, and improper conclusions drawn from these assumed facts; it exhibited a tabular view, professedly designed to shew, that since the endowment, in 1828, the Capital had not been applied towards current expenditure; whilst the table is itself inconsistent with the principles laid down in the body of the Report; is at variance with the returns made by the Bursar; and on the face of it, proves the very thing which it professes to disprove. In short, the intention of the document appeared to be an attempt to cover, rather than to explain, the previous management of the

University, and the proceedings of the College Council. Confident that I was in possession of materials amply sufficient to expose its entire fallacy, I applied to the Chancellor for liberty to answer the Report on the merits. This privilege was denied to me. The Chancellor declined receiving any communication from me, on the subject; and I am therefore constrained to take this first opportunity that has presented itself, of reiterating the assertions contained in the memorial, of disproving many of the facts and inferences in the Report; and thus of vindicating the course which I pursued, by reference to the documents upon which my opinions were formed, and to the results of that system which, in the honest exercise of my judgment, I have exposed.

With this object, and keeping also in view the questions submitted by the Commissioners, I shall respectfully call their attention; First, to the system which has been adopted in the management of the landed estate; and secondly, to the fact, that the Capital has been largely applied to meet current expenditure, or has otherwise been improperly disposed of. The question of the legality of the alienations having been disposed of by the Visitors, I shall not further allude to the subject than by referring the Commissioners to the opinion of the Visitors appended to the Memorial and Report.

First. In reference to the alienation and management of the endowment; I stated, in the Memorial, that although the custom of selling the lands prevailed almost from the very foundation of the Institution, and has continued to prevail ever since to a greater or less extent, although the composition of the Council has constantly varied, yet whenever the Council has considered the subject, on its being formally brought under their notice, the alienation of the estate has invariably been stopped; but the custom appears to have again continually crept in, apparently when Members were off their guard, and sometimes when there was not even a quorum of the Council present. The Report avoids a direct answer to this allegation, by stating that "the Committee are not aware that the Council have ever stopped the practice of selling the lands of the University, through any doubt of their right to alienate the estate in that way." Now, it will be observed, that I have, in no part of the Memorial, hazarded even a conjecture as to the grounds on which the Council arrested the sales, and that the reason here alleged as having been stated by me, is altogether gratuitous. I never had any reason to assume that the question of legality had ever been mooted in the Council; for certainly, if any impression of that kind had gained any ground among the Members, it is scarcely to be supposed that some one would not have been found competent to impress his opinion on a Board which always embraced the Law Officers of the Crown, whose legal opinion could readily have been obtained, and who were themselves parties to the alienation, and consequently supporters of the system. It did occur to me, however, that notwithstanding the fluctuating character and constitution of the College Council, whenever the subject of extensive alienation was brought forward, a majority has invariably been found, who were opposed to such a system; either on the ground of its inexpediency, or of the deficiency of information necessary for enabling the Council to dispose of the Lands with prudence and advantage; and although the question of the legality of the sales does not seem to have attracted the attention of any of my predecessors, yet I was led to infer, that neither the mode, nor the extent, of the alienations had received the countenance of those who reflected seriously on the subject; and in support of this impression, I refer to the Minutes of July and December, 1839, January and February, 1840, and January, 1841, quoted or referred to on page seven of the printed report of the Committee.

The report of the Committee, in referring to the Minute of January, 1840, says, the subject (*i.e.* the President's suggestion) was again noticed, and again deferred, but the Minutes of the Meeting of January, 1840, not quoted in the report, show something more; the subject is not only again noticed, but the objections to an

indiscriminate alienation assumed a more determined shape; for the Chancellor, Lord Sydenham, being in the Chair, the foregoing resolution was again taken up; and it was agreed, "that at the next meeting, the Council would discuss the subject, and would consider how far it is advisable to alienate the present endowment of the University, and fund the proceeds; or whether, looking to the permanence of this great Institution, it may not be wiser to retain the greater part of the endowment under lease."

The resolution, passed at the meeting of February, 1840, also referred to in the Report, expressly directs, that until correct information should be obtained on the value of the lands, all further grants of leases, or sales of land, should be suspended.

By the returns furnished to the Parliament in 1842, it appears that only three Lots were sold in the whole of the year 1840; and the reason assigned in a note appended to these returns, for the great diminution in the number of sales effected in this year, as compared with previous years, is, that the Council suspended these sales.

The report of the Committee proceeds to state, that the next occasion in which the Committee find that the subject is noticed in Minutes, was in January, 1841, when the consideration of applications, to the extent of 5,400 acres, was deferred; the Council proposing at their next meeting, to take into consideration, whether it may not be advisable to adopt some new regulation on the subject of alienating the College property.

But although the Records of the Council, from February, 1840, to January, 1841, afford no evidence of any new system of alienation having engaged the attention of the Board, or that the information required from the Bursar had been supplied, they afford positive proof, that on several occasions, applications to purchase were refused. It does appear, although expressly denied in the Report, that the alienation of land, without a quorum, had crept in; for, on one occasion, namely, on the 8th July, of that year, the Members present sanctioned the sale of a lot in Scarborough, although, "not being in sufficient numbers to form a quorum for general business, they adjourned to Wednesday." Indeed, for a considerable period subsequent to the meeting of January, 1841, a quorum of the Council, does not appear to have assembled; nor do the Minutes record the adoption of any rules or regulations in relation to the alienation of the estate, up to the year 1843, when the new Council was formed. It seems only a fair inference, therefore, that the resolution of February, 1840, suspending the sales, continued, or was believed by the Council to be in force, and that it ought to have been observed until it had been rescinded or suspended, by some new resolutions or regulations. It appears, however, from the returns made to the Parliament in 1842, to which I have already referred, that in the year 1841, 46 sales of Land were effected; by which 4,717 acres of the estate of King's College were alienated; and yet, in the Minutes of that year, no sales seem ever to have been sanctioned by a quorum of the Council, although several applications were refused. It is true, that on the 30th June, 1841, the Members present (the President, Dr. McCaul, Honorable Wm. Allan, and J. S. Macaulay,) set prices on twenty-one lots of land. But if the setting of prices on the land is to be considered as an authority to sell, then it is conclusive as to the assertion in the Memorial that "the custom of selling has crept in, apparently when the Members were off their guard, and sometimes when there was not even a quorum of the Council present."

If, on the other hand, the expression cannot be so construed, then the custom of selling was maintained, not only without, but in direct opposition to the resolution of the Council; and no record of these sales having been made, the Chancellor, unknowingly, shared the responsibility of, and was made participator in acts which he had repudiated; for although the Report states, "That it has been the practice

of the Council to submit a copy of the Minutes of each Meeting for the information of His Excellency when he has not been present." The Council seem to have felt no delicacy in withholding from him the knowledge of acts, to which he did not, and could not, have given his assent, without stultifying his former proceedings. The Minutes of the Council do not record any one of the forty-six sales of land which were made in the year 1841.

The Report further states that, "the Committee are also unable to discover the authority on which the memorialist has stated, that during the administration of Sir Charles Bagot, the custom of selling seems to have been almost abandoned," &c.

In course of preparing the Memorial, my attention was principally directed to the Minutes of the Council, where I naturally expected to find some record of a transaction so very important as the alienation of 7504 acres of land; especially, as the instances where the applications were refused, and the lands reserved, are carefully noted. The number of sales which appear to have been sanctioned by the Council during the period referred to, do not exceed four or five lots. Why these four or five transactions were recorded in the minutes, and the others concealed, it is not for me to say. The presumption is strong, that no authority was granted to a "number of individuals, less than five," to conduct or superintend the alienation of the estate; for the Minutes shew, that from time to time, (and frequently) the College Council was itself exercising a discriminating judgment on the various propositions brought under its notice.

It is perfectly true, that in the year 1842, the Finance Committee presented their Report to the Council; that in that Report the alienation of a portion of the endowment is, among other things, recommended; and that the Report was, *in toto*, adopted by the Council. But surely the adoption of a Report of a Committee, which sanctioned, only indirectly, the principle of alienation, did not divest the Council of the power to render its exercise unnecessary, of prescribing the terms and mode in which such alienation should be made, or of reserving such lots as they might deem it expedient to retain in their own hands; much less is it to be presumed, that it could confer on any individual, or "number of members of the Council less than five," the right of disposing of leased lands, or indeed, of any of the lands however small might be their intrinsic value, without reference to, and irrespective of the Council. And yet, notwithstanding, the adoption of this Report, and the large number of acres which appear by the Public Returns to have been actually disposed of, the sanction of the Council was refused to the majority of the applications submitted to that body; and not more than four or five applications appear, by the Minutes, to have been entertained during the year. Under these circumstances, it is obvious that the statement in the Report of the Committee, "that although some Members were still desirous of retaining some of the leased lands, the practice of alienation seems to have been uniformly persevered in," is inaccurate; for, on reference to the Minutes, it will be found, that the number of applications rejected by the very Council which adopted the Report, is in proportion of three to one to those which were actually sanctioned.

The circumstance under which the sales of lands were resumed in the year 1844, having been already detailed, I do not feel it necessary to make any further observations on them here; I shall only, before closing my observations on this head, call the attention of the Commissioners to a few incidental matters noticed in the Report, and which seem to claim some remarks in passing.

In alluding to the very important report of the Finance Committee, in March, 1842, the Committee suggest a doubt as to the Report to which I actually referred. They first state "that the only Report was presented in 1843;" and yet, in the subsequent paragraph, "that the Report of the Finance Committee was presented in 1842." Leaving the Committee to reconcile these two statements; it will, I

think, be very obvious, on a perusal of my memorial and the Report thereon, to which of the Reports I referred. That indeed, there was no such Report as that referred to in 1843, and that allusion was only made to it for the purpose of throwing suspicion on my conduct in the Council. It is perfectly true that in 1843, Professors Croft and Gwynne were appointed a Committee "to examine into the state of the resources of the University," and it may appear somewhat inconsistent with the rest of my proceedings, and professed objects, that we should have neglected this opportunity, thus apparently afforded us, of throwing light upon the whole management of the Institution; but no one knew better than Dr. McCaul, the Chairman of the Committee, and whose signature the Report, containing this insinuation, bears, that no such opportunity was afforded us; and that very satisfactory reasons exist why this Report should never have been made. For, in the first place, the operations of the Committee were restricted to two months,—a period wholly inadequate to do justice to the vast extent of the inquiry;—and, in the second place, I had expressly stated, in evidence given before the Committee appointed to inquire into the irregularities in the Bursar's office—of which Committee Dr. McCaul was Chairman, and Dr. Beaven a member—that the Finance Committee, to which reference had thus sneeringly been made, had taken the first step in their proceedings, by calling for certain necessary information from the Bursar, preparatory to commencing their labours; but that that information had been withheld, or at least had never been given; and that, in consequence thereof, the Finance Committee had been unable to pursue their inquiries, or report to the Council. I may state here, that the evidence referred to, was given by me previous to the Report, to which I am now adverting, being made. The only Report to which I could have referred, was that presented by the Finance Committee on the 15th March, 1842; a document of very great importance, and to which I shall have repeatedly to call the attention of the Commissioners. It is printed in the Parliamentary Returns, presented to the Legislature on the 23rd May, 1846. The Committee, after affecting to discover the Report, proceed to say, "that the principles on which that Report is based, are most adverse to his (the Memorialist's) views." I again freely admit, that the Report referred to does recommend, or rather assumes the system of alienating the Endowment; and that that Report was adopted by the Council: but the Report of the Finance Committee is not adverse to the general views of management set forth in the Memorial; and it is, in a remarkable manner, at variance with the principles set forth by the Committee who reported thereon; in particular, it is not favourable to the principle of using the Capital to meet current expenses: and even in reference to the buildings, and preparations for putting the Institution in action, it suggests a mode of operation, without (to use the language of the Report) "touching on the Endowment." It is, moreover, a remarkable fact, although concealed in the present Report, that every principle contained in the Report of the Finance Committee, has, (with the exception of the alienation of the Endowment,) been departed from or utterly disregarded: and as I am firmly convinced that it is to the invasion of some of the invaluable principles contained in that Report that the present dilapidated state of the Endowment is to be attributed; I shall again take occasion to invite the attention of the Commissioners to these principles, when adverting to the Financial affairs of the Institution. After a discussion of the "first Act of the present Council," to which I shall advert in the next head, and some observations of a merely personal nature, the Report proceeds to notice my objection to the alienation of the Estate, without the solemnity and sanction of Statutes, Rules, or Ordinances. This being purely a legal question, and already in issue, I do not consider it necessary to notice it further here.

The next point is one of great importance, involving the consideration, whether a fair price has been obtained for the land already sold. The first question is, whether the assumption made by me, that the lands of the greatest intrinsic value

were sold first, as founded in fact. Now, I at once admit the error which I committed, in basing any such assumption on the returns made by the Bursar. For a circumstance which I shall now notice, and which is studiously concealed in these returns, and not adverted to in the Report, will show how fallacious all such calculations must be. In 1842, the average price of lands, as shown in the returns for that year, was 31s. 11½d. per acre. In the abstract, "particulars of sales," furnished for 1843, the average price of lands for 1842, is stated at 32s. 10½d. Without further reference to the discrepancy, I have to state, that in the year 1842, a system was commenced, and subsequently continued, of adding the arrears of rent due upon the lands sold to the price actually obtained; and from this union of arrears of rent, and purchase money, to strike the average price in the returns. In this manner, large accumulations of arrears of rent, part of which, from want of energy in the collection, had been struck out by the Statute of limitation, and were forced out of the returns, thus creating an apparent diminution of the arrears of rent, while the price actually realized on lands, in improved parts of the country, did not, in many cases, reach the minimum price fixed by the College Council on wild lands. The high average price has thus been kept up, without the Institution deriving any benefit from the transaction; while a large amount of arrears has been lost, in consequence of the disposal of those lands, on which they had accumulated.

Secondly.—The second principal topic alluded to in the Memorial, commented on at length in the Report, and to which I shall now direct the attention of the Commissioners, is the charge made by me, that the capital proceeds have been applied to meet current expenses, and that, thereby, or by some means not accounted for in the returns, there has been a great diminution in the Estate.

Before adverting to the tabular views given by the Memorialist and the Committee, respectively, there is a matter of some importance in reference to the financial affairs of the Institution, which is discussed at some length in the Report, and to which I beg to call the attention of the Commissioners. I stated, in my memorial, that "the very first act which the present Council was called upon to perform, was the sanctioning the alienation of £6,000 of Government Debentures." The actual amount ought to have been stated at £6,500. The Committee, in answer, say "they are at a loss to know the grounds of the objections of the Memorialist to the application of this amount of funds."

I cannot conceive how a candid perusal of the memorial could have elicited this observation, especially from persons conversant with the facts. I certainly could never have made any objection to the "application" of "that amount of funds," for the very good reason, that I had no opportunity of knowing how it was applied. I neither felt nor exhibited any opposition to the payment of the just debts of the Institution; but I did conceive that I was entitled to know the manner in which the money, for which the vote was called, was applied; and, if that was not within my province, that I was, at least, entitled to a few days delay, in order to ascertain whether some more eligible plan could not be devised, for the liquidation of the debt, than by the sacrifice of that species of funded property, which I regarded as, at once the most secure, and the most available for the necessary purposes of the Institution. In both instances, my request was refused; although I was, and still am, at a loss to discover the necessity for the extraordinary haste with which the vote was sought to be, and was actually, passed; more especially when I reflected, that the debt was due to the Bank of Upper Canada, in whose hands the Debentures, and the securities belonging to the University, were placed; unless, indeed, such necessity was occasioned in the manner stated in the principal argument urged on the occasion; namely, "that it was very important that this debt should be paid before the Annual Returns, as usually applied for by the Parliament, should be made up." Nor does it now appear to

me to be very unreasonable that I should have asked for a few days' delay, before giving my sanction to an important money vote, in order that I might have an opportunity (if the mode of application and liquidation of the debt were beyond my province) of examining the vouchers on which the expenditure had been made. The resolution was proposed and carried at one and the same sitting of the Board. For the grounds on which I acted, on that occasion, I beg to refer the Commissioners to the answer which I made to a charge of insubordination preferred against Professor Croft and myself to the Chancellor, by the President and Vice-President. But that I could scarcely, in the circumstances detailed, have been justly chargeable with a desire to impede the action of the majority, is sufficiently obvious, from the resolution which the Council, in view and in contemplation of these circumstances, passed at its next meeting; namely, "that no business whatever be completed at the meeting at which it is at first brought forward, without the consent of the whole of the Members present."

The Report proceeds to point out, (and it was from that document my first information on the subject was derived,) the manner in which the £6,500 was expended. After the most careful attention and consideration which I have been able to give to that part of the document, I am, at this moment, compelled to acknowledge my utter inability to comprehend its meaning; and am thus driven to the conclusion, that the attempted explanation, which is so unintelligible now, would not have greatly altered my course, even had it been vouchsafed to me when propriety seemed to demand it. The object of the Report is to account for "that amount of funds," viz., £6,500; and, in attempting to do so, it states, with perhaps more eloquence than accuracy, that the following items of expenditure occur within the year 1843, viz:—

Debt to the Bank of U. C.,.....	£3,000	0	0
Advances on Mr. Ridout's Property,.....	1,500	0	0
Payment of Mr. Ritchey,.....	1,950	0	0
Do. on Account of General Library,.....	650	0	0
Do. do. Mr. Paget,.....	950	0	0
		<hr/>	
Making in all,.....	£8,050	0	0

Which, "independent of a number of smaller accounts paid," I am asked to believe was discharged by the sum of £6,500! It may be perfectly true, that, to any one who took the trouble of investigating the subject, with the object of arriving at the truth, especially if he had the materials for doing so, the matter would appear perfectly plain; but, as if to shut out all reasonable hope of such a consummation, the Report deepens in mystery as it proceeds; and, in the subsequent part of the paragraph, actually demolishes the very materials on which the previous estimate had been made. Thus, towards the conclusion of the paragraph, the requisite outfit for commencing the University, (including Medical and General Library, and Surgical Instruments,) required an outlay of invested capital of about £500—for those objects have required no more—while in the previous part of the same paragraph, these very objects are set down at £1,600. Again, the payment on account of the building, is, in the same manner, converted from £1950 to £1500; while a very slight mistake of £90, is made on account of investment in land, as directed by the College Council. In the midst of such glaring inaccuracies, it is in vain for me to attempt any solution of the mystery. Certain it is, that the preparations, by way of buildings, for commencing the University, were to have required no more than £500; for, to that sum the Council was restricted by a College Statute. But no one, looking at the College Chapel alone, will say that it cost no more than £500. Nor does the matter appear to me any clearer, if I refer to the printed Returns for the year referred to; for even if the

various items, of which the expenditure of £6,500 is composed, were accurate in either of the ways in which they have been stated, is it at all apparent that the whole, or any part of the expenditure alluded to, was met by the proceeds of the Debentures sold; and that there has been no other capital expended within that period for these very objects? The Annual Abstract for the year 1843, furnished by the Bursar, shows the receipts of that year to have amounted to £33,376; of which large amount, the sum of £6,834 appears as proceeds of Land sold. Can it be possible that the whole of this eloquent statement is a mere play on the words "Invested Capital"? That no cognizance is had of that capital which came into the Bursar's hands, and which ought to have been invested? and that, from this latter source, the first estimate of £8,500, or at least some of the items comprising it, was truly derived and liquidated? I have no means of arriving at the truth, beyond those furnished by the Report; and the withholding of all information on the subject, sufficiently justified me in the course which I took.

I come now to the charge, that the capital proceeds have been applied to meet current expenses; or are otherwise unaccounted for.

The Tabular View, set forth in the Memorial, was intended to represent a comparison between the Endowment and Income in 1843, and the Endowment and Income in 1844. The mistake in the title, (1845 having been given for 1844,) is easily accounted for; no returns of assets having been then made up, I was obliged to have recourse to the returns of Income for 1844, which, although actually furnished at a late period of the year 1845, are only brought down to the 31st December, 1844. The error was one into which I might not unreasonably fall; and the Committee, themselves, immediately after adverting to it, fell into a similar mistake. This is a matter, however, which neither affects the accuracy of the returns, or my representation of those returns, as a reference from the one to the other will show that my charge referred to the year 1844.

I charged the Council with having, during that year, used capital to meet current expenses, to the extent of £9205 7s. 9½d.; or that this alleged deficiency of capital was not accounted for in these returns. The Committee have taken issue with me on this point. They deny that any diminution of capital took place in 1844; or, if any diminution appears, that it had been applied to objects to which capital is legitimately applicable. In order to show this, they extend the comparison of years, by introducing the year 1842: and they allege that, "on comparing the assets, as given by the Bursar, in 1842, with a similar return for 1845, (meaning 1844,) it appears that there is a great increase in the latter year, produced by the completion of the buildings, and by the provision of outfit." On reference to the Annual Returns for 1842 and 1844, it certainly appears as stated in the Report, that there is an increase in the assets, to the extent of £1108 2s. 9½d.; the assets, in 1842, being £335,666 17s. 6d.; and in 1844, £336,775 0s. 3½d.; but it is exceedingly difficult to see how the increase could have been obtained by the conversion of one landed or funded estate into another. It is to be presumed that the amount of money realized from the sale of Lands, Debentures, &c., when laid out on buildings, apparatus, books, &c., could only be represented by a similar amount. But, I apprehend, another solution of the difficulty can be made, less favourable to the interests of the Institution.

The increase of assets is, I fear, only apparent; for, on reference to the item in the assets, which is represented by the Land portion of the Endowment, it will be found, that, while in the year 1842 the value of the leased lands is represented to be 22s. 6d., per acre, in the year 1844, although no inspection or valuation had, in the mean time, been made to warrant the change, the same lands are represented as being worth 23s. 8d., per acre. On an elastic principle of this kind, it is easy to allege an increase of assets to any extent, in any year; and were the actual

number of acres comprising the Endowment to remain stationary, the returns of assets would exhibit so favourable a view of the circumstances of the Institution, by this mode of imposing a fictitious value on the lands, as would cover any expenditure. But when I find this expenditure increasing, with a rapidly diminishing Endowment, I am led to the conclusion, that an arbitrary and fictitious rise in the value of lands, does not, by any means, increase the actual assets. Thus, in 1842, the leased lands, amounting to 101,050 acres, were valued at 22s. 6d., per acre=£113,656 5s. 0d.; in 1844, they amounted to 88,855 acres, and were valued at 23s. 8d., per acre=£105,145.

101,050 acres, at 22s. 6d.,.....	£113,656	5	0
88,855 do. 23s. 8d.,.....	105,145	0	0
<hr/>			
12,195 acres.....	£8,511	5	0

Now, the sum of £8511 5s. 0d. here, apparently represents the value of the lands, by which the Endowment was actually diminished. But the estate was actually diminished by 12,195 acres; and taking the proceeds of the sales of lands for 1843 and 1844, as given in the returns, the amount realized was actually £20,128 17s. 7d. Now, upon deducting from the last mentioned sum the alleged increase in the value of the lands, viz., £8,511 5s. 0d., there arises a balance of £11,617 12s. 7d., still remaining unaccounted for; even on the principles on which the returns are framed, and which are sanctioned and adopted by the Reporters on my Memorial.

The question then occurs. Did this diminution arise in the year 1844, as I have stated in the Memorial?

The Report sets forth the conversion of a certain amount of capital, in the years 1843 and 1844, into buildings, outfit, &c. I allege that all the conversion here set forth was not subsequently to 1843, and that no portion of it took place during the period embraced by my tabular view.

By the returns of assets for 1843, (see Tabular View, No. 2, appended hereto,) the first nine items amount to £188,401 2s. 3½d. The returns of 1844 represent the same items as amounting to £188,561 11s. 1½d.; showing an increase, in 1844, of £160 8s. 10d.

During the same period the leased lands are reduced from.....	95,575	acres
To.....	88,855	do
<hr/>		
Showing a diminution of	6,720	acres.

Now, the average price for which the lands of King's College and Upper Canada College, sold in 1844, was about 31s., thus making the proceeds of land in that year..... £10,416 1 0
From which, deducting the increase already exhibited in the
other assets, amounting to..... 160 8 10

Gives a total amount of	£10,256	12	2
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apparently unaccounted for, in the year 1844.

It will be observed, that a discrepancy exists between the amount of diminution in 1844, alleged by me in the Memorial, and that now alleged. The extent of the diminution is greater in the latter statement; which, I apprehend, is the more accurate view of the matter. My first calculation was made from the returns of income. No returns of assets having, as I have before stated, been then furnished; but I have now been able to give greater precision to my views from the Bursar's return of assets, since furnished.

Enough, I think, has been said, to show that the great diminution of the Estate charged by me, took place, as was alleged in 1844, and a reference to the returns of assets, will readily show, that the diminution is not attributable, in any degree to the circumstances stated in the Report; which also, singularly enough, adduces these very circumstances in evidence of an alleged increase of assets. Thus, a reference to the returns of 1843 and 1844, will show, that the value of the buildings and outfit remains the same, in both years; that the outfit which was stated in 1844 at £7,000, was stated at precisely the same amount in 1843; and that no increase whatever takes place in the value of the buildings.

The explanation, therefore, given in the Report, "that the alleged decrease of Capital can be satisfactorily shown not to have been caused by expenditure in current charges, but in legitimate objects," falls to the ground.

The observations on the Report, as to an alleged inaccuracy in the statement of the arrears of Upper Canada College, not involving any great principle, and being sufficiently in issue, I shall pass without further notice; merely observing, that if an error in my statement has occurred, it must be attributed to the fact, that the Books and Papers in the Bursar's office were closed to me, and inspection refused within two days after I had intimated to the Council my intention to address a Memorial to the Chancellor.

Before proceeding to the very serious inquiry proposed in the Report, namely, whether the diminution of Capital has extended over the seventeen previous years of the Institution, these are two matters of some importance, in reference to which, the Committee charge me with making observations without due consideration.

1st. That the Rent-roll remains the same in both years, although it appears from the returns, that the lease lands diminish to the extent of 6,710 acres. The Committee admit the fact, and finding fault with the term "Rent-roll," as inapplicable, and substituting the more convenient term of Estimate, they account for this very extraordinary circumstance, by stating that the septennial increase of rent corresponds, with exact precision in this year, to the deficiency arising from 6,710 acres being struck from the Rent-roll, a coincidence so extraordinary as to be almost miraculous, and requiring some further investigation, before I could surrender the incredulity with which I at present regard the occurrence.

2nd. I stated in the tabular view, "that no credit has apparently been given for the proceeds of Land sold in 1844."

The Committee deny the fact, and allege that the amount of purchase money received in that year, was about the same as the amount of proceeds of Lands sold; and, therefore, the amount of purchase money outstanding must remain the same both years. The accuracy of this explanation may be amply tested by the Bursar's annual statements of receipts and disbursements for the year 1844. Admitting this statement to be correct, (although an error, to some extent does appear in it without affecting the assets) it does not, in any respect, impugn the accuracy of this charge made by me; for under what item in the Returns, does the Capital derived from land sold and received, during the year 1844, appear? Having thus, I think, satisfactorily proved all that I charged in the Memorial, namely, "That in the year 1844, the Estate of King's College was considerably diminished, and that a large amount of Capital was, in that year, appropriated to meet current expenditure, or that it has, in some other manner, unaccountably disappeared." I shall proceed to the inquiry propounded by the Committee, viz:—whether there has been such an application of the Capital in the other years during which the Institution has been established.

This question was not mooted by me in the Memorial. Indeed, when that document was prepared, although I charged the Council with suffering a diminu-

tion in 1844, I had not entertained the most remote idea that a similar charge might be made in respect to the preceding year. On the contrary, I had every inducement to the belief, that during the long period when the University was in abeyance, the capital had been rapidly accumulating; and that in consequence of the large amount of monies received, being funded, a surplus had constantly arisen, after meeting current expenses, from which the invested property of the Institution had accumulated; and I was further warranted in entertaining this idea from the circumstances, that in the Bursar's Returns there appeared large accumulations of rents and arrears of interest, the value of which I had then no reason to dispute.

But painful to my mind as is the conclusion at which I have arrived, I think it due to the Commissioners to state, that I am impressed with the belief, that ever since the establishment of the University, a system has been carried on, or rather a want of system has prevailed, by which a considerable portion of the capital has been used to meet current expenses, or has unaccountably disappeared. If any reliance is to be placed on the tables appended to the Report, they furnish ample evidence of this assertion. Indeed, I am at a loss to conceive, how any one acquainted with the most elementary principles of arithmetic and accounts, could have prepared these tables, without being himself satisfied of the fact. For not only are these tables framed on principles directly at variance with those set forth on the Report, but they prove on their face, the very thing they profess to deny; namely, that in the seventeen years' operations, which they profess to exhibit, a portion of the capital has been applied to meet current expenses.

The Report states, "it is plain that, strictly speaking, the sums received by transmuting the endowment into money, should be regarded as capital, whilst the rent and interest on instalments due, form the annual income. This capital is to be employed in two ways, either in purchasing profitable investments, or in buying the stock necessary for conducting the business of the establishment; *i.e.*, grounds, buildings, and outfits.

It is also evident, that the annual income, consisting of rents and interest on instalments due, may be legitimately expended on current expenses." The accuracy of these principles must be at once admitted; but when the Committee proceed further to state, that they "subjoin some tabular views, from which they conceive it will be apparent, that not only has the capital not been applied to pay current expenses, but that a considerable sum has been taken from the annual income, and applied to purposes to which capital is legitimately applicable." I am at a loss how, in the face of these tables, such an assertion could be made; for in the tabular view No. 1, I find:—

The Royal Grant for Buildings.....	£4,999	19	9
The proceeds of sales collected, stated at No. 1.....	85,816	1	1
And in No. 3, on account of Upper Canada College.....	11,665	10	10
	<hr/>		
In all.....	£102,481	11	8
On the other hand, the expenditure of capital for King's College and U. C. College, with the profitable investments stand thus, including improvements, viz:—			
No. 1. King's College,	£32,632	18	10
No. 3. U.C. College buildings and grounds,	18,948	2	3
Do. do. Debts and Investments.....	1,759	4	0
No. 4. Debentures, Mortgages, and Cash	47,078	15	5½
	<hr/>		
	£100,419	0	6½
Leaving an excess of expenditure of Capital to the extent of	£2,062	11	1½
	<hr/>		

Such is the result of an analysis of the Tabular Views, as given by the Committee, giving full credit for the several amounts therein stated under the head of Capital received and expended on account of King's College and Upper Canada College; but it can be easily shown that these tables are erroneous, and are not constructed on the principles set forth in the Report. For, in the first place, in No. 1, they take credit in the expenditure of capital on objects to which capital is strictly applicable, for the entire amount expended on University Grounds and improvements, being..... £13,563 17 6

While a reference to the Bursar's Return for the year 1839, will show that the money expended on the Avenue and grounds, amounted only to the sum of..... 4,391 2 1

Leaving the sum of..... £9,172 15 5 expended on improvements, which, on the principles laid down in the Report, was a legitimate charge on income alone.

In the second place, the Committee take credit, in the Tabular View No. 1, as the amount of expenditure on account of King's College, for the sum of £32,632 18 10 While the amount stated on account of the same items in the Bursar's returns of assets for 1843, is..... 27,000 0 0

Leaving the sum of £5,632 18 10 with which the Committee have overcredited themselves.

In the third place, in the Tabular View No. 3, the proceeds of sales of Town lots collected, belonging to Upper Canada College, is stated at..... £1,235 7 9 While, in the Bursar's returns, No. 5, furnished to Parliament, they are stated, in 1843, to amount to 1,343 12 11

Leaving a sum of..... £108 5 2 unaccounted for in the statement of the Committee. If the occurrence of such statements is extraordinary, in tables prepared for the express purpose of showing a result altogether different; I have yet to point out instances, not less extraordinary, where a portion of the estate has mysteriously disappeared altogether from the Bursar's returns. The report of the Finance Committee of 1842 has already been referred to, and scarcely too much importance can be attached to it; for, in the first place, it bears on the face of it the evidence of much labor and attention; secondly, the gentlemen who composed the Committee, (Hon. Wm. Allan, Captain Macaulay, and Dr. McCaul,) must be presumed to have been conversant with business, and accurate in details; and thirdly, the time when, and the objects with which it was drawn up, (preparatory to, and with the immediate view of opening the University,) were calculated to insure its perfect accuracy, both in the general view and in the details on which they were based. In that report, (see the returns furnished to Parliament in 1846, page 8,) the number of acres granted as an endowment to King's College is given as.....(acres) 225,944 Deduct errors in the measurement..... do 2,405 $\frac{1}{4}$

Endowment do 223,538 $\frac{3}{4}$

At the date of the Report, 1842, there had been sold.....(acres) 97,460 $\frac{1}{4}$
Leased do 105,314 $\frac{3}{4}$
Unoccupied do 20,764

Acres 223,538 $\frac{3}{4}$

From the above extracts from the Report, it appears that in 1842, the University held of leased lands.....	105,314½ acres,
Do do and of unoccupied lands.....	20,764 do
	<u>126,078½ acres.</u>

The returns furnished by the Bursar of the state of the endowment, as at the 1st December, 1843, give the leased and unoccupied lands as 107,610 ½ acres, shewing a diminution, in the years 1842 and 1843, of 18467 7/12 acres.

By the same returns it appears, however, that the quantity of lands actually sold during that period, amounted in 1842, to	7,504
Do do 1843,	7,723 1/12
	<u>15,227 1/12</u>

Shewing a diminution of the endowment unaccounted for in the Returns of 1842 and 1843, to the extent of	3,239 1/3 acres.
But to these fall to be added the deficiency in the measurement above referred to, of which no notice was taken in the returns for 1843	2,405 1/4 do
Total amount unaccounted for.....	<u>5644 1/4 do</u>

This diminution is not, however, more extraordinary than the mysterious addition to the endowment which appears to take place principally in the year 1844.

On reference to my Tabular View appended to my Memorial it will be seen, that in 1843 the wild lands amounted to 54796 1/2 acres, and in 1844 to 57424 1/2, giving an increase of 2628 acres. Having been forcibly struck with this extraordinary circumstance, I was about to move a resolution in the Council, calling for an explanation from the Bursar; but on the President suggesting that it was unnecessary, as the information would be furnished, I agreed to waive it. The Bursar afterwards furnished me with an explanatory memorandum, a copy of which I have hereunto appended. This explanation is by no means satisfactory. For, in the first place, on making the calculation suggested by the Bursar, I do not find "that the amount of lands on lease and unoccupied, taken together for each year, agrees with the amount which should remain after deducting the lands sold;" the discrepancy being fourteen acres; and secondly, when I ascertained from the Returns furnished in 1844, the total reduction which has taken place in the leased lands since the returns of 1842, and compare this reduction, amounting to 12,195 acres, with the amount of lands sold, I find that the quantity sold actually exceeds the reduction to the extent of 551 1/2 acres. The addition to the wild lands could not, therefore, have arisen in the manner pointed out by the Bursar, viz., by subtracting the amount from the leased lands and adding it to the unoccupied. Nor does it appear that the diminution of capital, or its unaccountable disappearance has been confined to the years embraced by the Report. An examination of the Returns for the last five years will shew, that during that period, the erroneous sum of £25,441 13s. 2d., has been in this manner absorbed; and this, notwithstanding an arbitrary value having been given to the assets, by which they have increased, apparently, to the extent of £26,685 13s. 9d. Thus a comparison of the returns of assets for 1842, with those for 1847, gives an increase of £15,603 11s. 8d. on the first nine items.

ASSETS FOR	1842.			1847.		
	£	s.	d.	£	s.	d.
1. Cash and profitable Investments.....	49044	18	4	59072	19	9
2. Proceeds of Land outstanding.....	61084	9	2	60695	4	6½
3. Rents in arrears.....	16798	0	6	14800	0	0
4. Interest on do	18000	0	0	15799	0	0
5. Buildings, Grounds, &c.	36000	0	0	45000	0	0
6. Town Lots, Block D	1000	0	0	1000	0	0
7. College Dues in arrears	6402	0	4	5523	1	9
8. Cash and profitable Investment belonging to Upper Canada College				1759	4	0
9. Increase on Welland Canal Debentures.....				233	10	0
	£ 188329	8	4	203933	0	0½
				188329	8	4
				£ 15603	11	8½
Total increase since 1842				£ 15603	11	8½
In the Returns of Assets for 1842, the eighth item, then amounting to £2,356 6s. 5d., is not carried forward; and, in an estimate of this kind, it may be proper to leave out of view the increase on Welland Canal Stock. On deducting these sums, then amounting to				2639	16	5
There remains an increase in Assets, since 1842				£ 12963	15	3½
Now, it will be found, that within the same period, Lands have been sold to the extent of 24,172½ acres; and that the proceeds of these sales amounted to				38405	8	5
So that the sum of.....				£ 25441	13	1½
remains unaccounted for, notwithstanding the alleged increase of Assets to the extent of	£ 26685	13	9			

I have thus, I apprehend, made it abundantly plain, that, assuming the Bursar's Returns to be correct, under the present system of management the endowment is rapidly diminishing, or if such be not the fact, that these returns are essentially erroneous and unsatisfactory. I regret that, notwithstanding the frequent attempts which I have made to bring these matters before the College Council, I have never been able to awaken a very serious attention to their import and effect; nor to elicit any satisfactory information or explanation of the results which these returns exhibit. And having failed in obtaining the ear of the late Chancellor, to a full discussion of the charges made in the Memorial, I was left without remedy or appeal. I will only, in conclusion, observe, that if there is any accuracy in the estimates which I have made, and if any portion of the diminution alleged, is to be traced to those irregularities and peculations, which have been proved to have existed in the Bursar's office, even during the time when I have had a seat at the Council Board, the evil may, to a great extent, be attributed to the system of alienating the estate, through a Committee, with almost unlimited power in the disposal of the lands.

In the observations which I have deemed it incumbent upon me to make, in answer to the fifth interrogatory put by the Commissioners, I have confined myself, as far as possible, to the discussion of principles. There have been, however, other irregularities in the management, and there are some other errors and discrepancies in the Bursar's returns, which I have not been able to notice within reasonable limits, or in the scope of the questions submitted; but these I am also prepared to state, if called upon to do so by the Commissioners.

6. I cannot discern that the Council have at any time, had any distinct object or purpose in view in appropriating the proceeds of the sales of lands; but, as stated in the preceding answer, I am strongly impressed with the belief, that a considerable portion of these proceeds has been used to meet the current expenses of the Institution.

7. The interest arising from the sources mentioned in this question being income, and, therefore, legitimately applicable to the current expenses, has, so far as I am aware, been applied to the extent collected, to meet the annual expenses of the Institution.

8. In answer to this question, I would state, that I have no personal knowledge of the mode in which the Bursar's accounts have been kept. Nevertheless, I am under the impression that monies derived from the sources mentioned, have not been kept distinct, but on the contrary, have been amalgamated; and that the charges and expenses of the University have been paid from this fund, at least up to a very recent period; and this impression is strengthened by a letter addressed by the Bursar to the Chancellor in 1843, printed in the Parliamentary Returns of 23rd May, 1846, and marked No. 15. The Committee who reported upon the Bursar's office, suggested that the amount of these monies should be kept distinct. Their Report was adopted by the Council, but whether, in this respect, it has been adhered to or not, I cannot say.

9. I have always been of opinion that the greater portion, if not the whole of the endowment, should be retained in the hands of the Council, and rented by them under long leases. This opinion, however, has been formed in the absence of that information which would be requisite to give it weight. For instance, were a proper inspection and valuation of the lands made, I might be called on to exercise some judgment on particular portions, and while in reference to some, I might recommend a system of long leases, in respect to others, I might recommend a sale, and the investment of the proceeds in other lands, where leases might be more readily entered into, and the rents more easily collected.

I think that in all cases, a fixed money rent should be paid. 1st, Because it is of great importance, if the expenses of the Institution are to be limited to the income, that the managing body should know the precise amount of that income; and that it should not be left at a fluctuating amount, derived from a rent payable in kind; and 2nd, Because the expenses of management, when the rent is paid in Cash, would be infinitely less than if paid in produce.

(Signed,) W. C. GWYNNE.

October 2nd, 1848.

APPENDIX A.—TO PROFESSOR GWYNNE'S ANSWERS.

ASSETS OF KING'S COLLEGE, INCLUDING UPPER CANADA COLLEGE, FOR 1842.						
	£	s.	d.	£	s.	d.
Cash and profitable Investments	49044	18	4			
Proceeds of Lands outstanding	61034	9	2			
Rents in arrears, £16,798 0s. 6d., say half	8400	0	0			
Interest in arrear	18000	0	0			
College Dues in arrear, £6,402 0s. 4d., say	5000	0	0			
Block D. in Toronto, mostly sold, what remains may be valued at £1,000, at present in profitable buildings and grounds.	1000	0	0			
<i>Carried forward</i>	£ 142529	7	6			

APPENDIX A.—(Continued.)

ASSETS OF KING'S COLLEGE, INCLUDING UPPER CANADA COLLEGE, FOR 1842.—(Continued.)		£	s.	d.	£	s.	d.
<i>Brought forward</i>		142529	7	6			
Site of the University, with £6,000 paid already towards the new building, at present unprofitable		18000	0	0			
Grounds and Buildings of Upper Canada College, unprofitable, except as saving rent of premises.....		18000	0	0	178529	7	6
Lands under Lease, 101,050 acres, taken at 22s. 6d. per acre.		113656	5	0			
Lands unoccupied, 57,975½ acres at 15s., at present unprofitable		43481	5	0	157137	10	0
ASSETS FOR 1843.					£ 335666	17	6
Cash and profitable Investments		45545	13	6½			
Proceeds of Lands outstanding		67605	8	9			
Interest on do in arrear		18000	0	0			
Rents in arrear, about £16,500, take one-half		8250	0	0			
College Dues in arrear, £7,464 1s., say one-half		3000	0	0			
Town Lots, Block D.		1000	0	0			
Buildings and Ground, Site of University		20000	0	0			
do do Upper Canada College		18000	0	0			
Fittings, &c.		7000	0	0			
Lands on Lease, 95,575, at 23s. 5d.					188401	2	3½
Lands unoccupied, at 15s.					111902	8	0
					41124	7	6
ASSETS FOR 1844.					£ 341427	17	9½
Cash and profitable Investments		45619	18	5½			
Proceeds of Lands outstanding		68389	12	8			
Interest on do in arrear.....		16552	0	0			
Rents in arrear, £16,000, take one-half		8000	0	0			
College Dues in arrear, £5,805 7s. 3d., say		4000	0	0			
Town Lots, Block D.		1000	0	0			
Buildings and Ground, Site of University		20000	0	0			
do do Upper Canada College		18000	0	0			
Fittings, &c.		7000	0	0			
Lands under Lease, 88,855, at 23s. 8d. per acre		105145	1	8	188561	11	1½
Lands unoccupied, 57,424½, at 15s. per acre.....		43068	7	6	148213	9	2
ASSETS FOR 1845.					£ 336775	0	3½
Cash and profitable Investments, see Returns 2, for King's College		54265	15	11½			
do for Upper Canada College, see do No. 6		1759	4	0			
Add increased value on Welland Canal Debentures ..		282	17	9			
Proceeds of Lands outstanding		62142	16	9			
Interest on do in arrear		15767	0	0			
Rents in arrear, £15,400, say		7700	0	0			
College Dues in arrear, £5,454 16s. 1d., say.....		3000	0	0			
Town Lots, Block D.		1000	0	0			
Grounds and Buildings of King's College and Upper Canada College		45000	0	0	190917	14	5½
Lands under Lease, 88,496, at 25s. per acre					110620	0	0
Lands unoccupied, 55,173, at 15s. per acre					41380	0	0
					£ 342917	14	5½

APPENDIX A.—(Continued.)

ASSETS FOR 1846.			£	s.	d.	£	s.	d.
Cash and profitable Investments, see Returns 2, King's College	56638	16	9½					
do for Upper Canada College, see do No. 6	1759	4	0					
Increased value on Welland Canal Debentures	283	10	0					
Proceeds of Lands outstanding	61506	11	4					
Interest on do in arrears	15955	0	0					
Rents in arrears, £14,900, take about.....	7500	0	0					
College Dues in arrears, £5,352 14s. 5d., say	3000	0	0					
Town Lots, Block D.	1000	0	0					
Buildings and Grounds of King's College and Upper Canada College	45000	0	0			192643	2	1½
Lands under Lease, 86,732 ³ / ₈ , at 25s.....						108415	7	6
Lands unoccupied, 53,245, at 15s.						39933	15	0
				£		340992	4	7½
ASSETS FOR 1847.			£	s.	d.	£	s.	d.
Cash and profitable Investments	59072	19	9					
do Upper Canada College	17594	4	0					
Increased value on Welland Canal Debentures	283	10	0					
Proceeds of Lands outstanding	60695	4	6½					
Interest on do in arrears	15799	0	0					
Rents in arrears, £14,800, say.	7500	0	0					
College Dues in arrears, £5,523 1s. 9d., say.....	4000	0	0					
Town Lots, Block D.	1000	0	0					
Buildings and Grounds of King's College and Upper Canada College	45000	0	0			195109	18	3½
Lands under Lease, 87,032, at 30s. per acre ...	130548	0	0					
Lands unoccupied, 48,925 ⁴ / ₈ , at 15s. per acre.....	36694	13	0			167242	13	0
				£		362352	11	3½

APPENDIX B.

COPY OF BURSAR'S LETTER.

(Memorandum.)

KING'S COLLEGE OFFICE,
19th June, 1845.

It appears, by the returns I have furnished, that the unoccupied lands, at the end of the year 1843, were 54,796½ acres, and that at the end of 1844 they were 57,425; shewing an increase of 2,628½ acres. The whole endowment, when made over to the College, was under lease or under promise of lease. How the lands were afterwards distinguished into leased and unoccupied I know not; but the division has never appeared to me to have been done in any satisfactory manner. Soon after I came to the office I endeavoured to arrive at some accuracy on the subject; and it appeared then that we had about 111,130 acres under lease, and 59,559 acres unoccupied. In 1842 I made another investigation, when the leased lands appeared to be 104,188 acres, and the unoccupied about 54,000. When I made out the returns for 1844, I think I rejected from the leased lands such lands as we had every reason to believe had been abandoned, and this would consequently give rise to the increase stated above; but, having mislaid the rough

calculations on which I formed those returns, I cannot speak decidedly on the point; but I believe the variance rests entirely on lands in nominal occupation. It will be found that the amount of lands on lease and unoccupied, taken together for each year, agrees with the amount which should remain after deducting the lands sold.

The 1,200 acres in Ashfield (Mr. Thornhill's) do not appear in the returns otherwise than as an investment in freehold property. The 400 acres in Wawanash, and the 466 in Euphrasia, will appear in the future returns in augmentation of the endowment.

(Signed,) H. BOYS,
Bursar, K.C.

ANSWERS OF THE PRINCIPAL OF U.C. COLLEGE TO THE QUESTIONS OF THE COMMISSIONERS:—

1. It does not appear. (Vide original grant.) I believe by the present Bishop.
2. 225,944 acres, (vide Grant,) 15th March, 1827, at Westminster; 3rd January, 1828, at York, now Toronto.
3. It would appear by the patent under which the University holds, that some change of lands was made. (Vide Patent.)
4. 18th November, 1843. From all I saw I was impressed with the conviction that no body of men could be more anxious to discharge this duty, as Members of Council, faithfully. I felt satisfied, however, that persons occupied like myself, with the duties of constant teaching, could not possibly, as the Commissioners are now doing, take up the whole question, involving a retrospect of so many years and such large transactions. The names of those who had preceded me, as Members of Council, were a sufficient guarantee to my mind, that to the management of the University's endowment honest attention had been given. Such errors as may have been committed, I believe would, from the earnest wish I have ever seen on the part of all to do what was right, fall to the lot of any short of infallible management.
5. When there was a desire to raise, by the sale of lands, a large sum for the continuency of the University Buildings, I thought that such a portion of that sum should be set apart as would buy, of Government, at their low prices, the same number of acres as the Council might sell at high prices. By this means the endowment would not be diminished as far as lands were concerned. The cash balance could be applied to the desired object; and, in process of time, the new lands would rise to such a value that no ulterior detriment would be incurred. Such plan has not yet, to my knowledge, been carried into effect.
6. The objects or purpose in view would of course vary from time to time. I have always been given to understand, when I asked the question, that the proceeds of lands sold were invested, and the interest only applied.
- 7 & 8. To questions seven and eight I am compelled to reply, they involve so many difficult and intricate points, for the satisfactory settlement of which I felt would be required the undivided time and united ability of such a Commission as the present, that it was for the express purpose of gaining a candid and just opinion upon them, on which I could rely, that I voted for the appointment of the Commission; and I think when the Commission, at the close of their session, shall have taken a retrospect of the time and trouble required of them to arrive at a satisfactory decision, they will consider that any opinion, hazarded upon

less trouble and investigation than they themselves have given, would be entitled to no weight.

9. I should wish to see the lands sold in such a manner as recommended in answer No. 5, and the proceeds invested in Debentures, Stocks, and other securities, so as to enable all the expenses of the University, of a legitimate kind, to be defrayed, without in any way trenching upon the principal—and the remainder of the lands leased if possible;—I say if possible, because it is well known there is an antipathy to holding farms under lease in this Country, where it is so easy to become possessor of the fee-simple.

10. I think the rents of the lands should be determined by a money valuation. I believe a “valuation in kind” has been attempted by the Government and failed.

(Signed,) F. WM. BARRON,
Principal, U.C.C.

TWENTY-SEVEN QUESTIONS PROPOSED BY THE COMMISSIONERS TO THE BURSAR OF KING'S COLLEGE, WITH THE BURSAR'S REPLIES:—

Q. 1. Will you be pleased to furnish to the Commissioners a statement of all persons at present in arrears to Upper Canada College, showing the amounts due by each; how long due; why still unpaid; and what prospect there is of collecting the same?

A. This question was referred to the Principal of Upper Canada College, on the 28th November last. He was reminded of the subject by letter dated the 3rd instant. His answer, when received, shall be forwarded to the Commissioners. (See answer by Mr. DelaHaye, letter 10th July, 1849,—Appendix.)

Q. 2. Did the returns of arrears of dues to Upper Canada College, 11th November, 1844, amounting to £327 11s. 11d., comprise the whole of the defaulters from the establishment of the College; if not, please to state who, if any, were omitted, and the reason for such omission?

A. The same answer as to No. 1. (See Mr. DelaHaye's answer,—Appendix.)

Q. 3. What defendants took advantage of the Statute of limitations; and please to state the amount due by each?

A. The same answer as to No. 1. (See answer of Mr. DelaHaye, and Mr. Small's return,—Appendix.)

Q. 4. Has any account been kept for loss? if so, please furnish the Commissioners with the book or books containing such account. If no such account has been kept, please state what record is made in your account books of losses, when the same have been undoubtedly ascertained.

A. The same answer as to No. 1. (See Mr. DelaHaye's answer,—Appendix.)

Q. 5. In Minute Book, Vol. II., page 298, March 19th, 1842, you recommended the Council to divide the payment or arrears of rent and interest into instalments, so that those tenants who might desire to purchase, should be allowed to pay their arrears, with the purchase instalments, say in ten parts, total in nine years; and that those not purchasing should pay in six parts, or total in five years? Was this suggestion adopted? If so, has its operation been favorable or otherwise, to the interests of the University? Did the inducement thus held out to tenants in arrears, secure the payment of any rents or interest which would otherwise have

been lost, in consequence of the parties availing themselves of the Statute of limitations; or of some other legal means of defrauding the University?

A. My object in making the recommendation to which the query refers, was to relieve our poorer purchasers and tenants from pressure; and at the same time secure the interests of the University. It was acted upon for some time, and a few parties availed themselves of it, who probably, would not have settled their accounts so readily, in the ordinary way. We continue to act on the same principle, modified by taking promissory notes bearing interest, and extending to one, two, or more years, according to our estimation of the means of the debtor.

I am not aware that any parties would have availed themselves of the Statute of limitations, or other legal means of defrauding the University. We have not experienced any thing in this way from our purchasers or tenants.

Q. 6. In the return of arrears of purchase money, furnished to the Council, 19th March, 1842, (Minute Book, Vol. II., page 299,) you state that £54394 of purchase money is unpaid. Was this the total amount of purchase money out, or was it only the amount of those instalments which had not been paid at their proper periods, still remaining due? You state that the above arrears "yield an interest of six per cent. upon as good security as the College can have for its money." If the interest upon instalments be not regularly paid in, is it the practice, in your office, to debit the tenants with interest on interest, from year to year? If not, how can the purchase arrears be considered as good a security as the College can have? Would not the interest, if regularly paid in to the College, be invested and become productive? whilst, on the other hand, if allowed to remain unpaid, it yields no usufruct to the College?

A. This was the amount of purchase money outstanding, including that which had not become due.

When I asserted that the security was as good as the College could have for its money; I referred to the perfect safety of the investment. I did not think of recommending that the interest upon instalments should not be required to be paid regularly. On the contrary, in the former part of the Report, I suggested that it should be paid during a definite period, with interest. I also supposed we could make annual rests in our accounts, and charge interest on the balance, which, it has since been decided, cannot be done.

Q. 7. Have you kept any distinct account in the books for bequests, donations, or other gratuities, bestowed upon the University? If so, will you be pleased to inform the Commissioners where the same may be found?

A. We have not opened a book of this description. I send a list of all we have received. (See accompanying document, A.)

Q. 8. Can you furnish the Commissioners with any maps of the property surrendered by Mr. G. A. Barber to the University, in discharge of his debt to Upper Canada College, and will you please mark thereon, the valuation at which the respective lots were taken,—the lots since sold—the prices obtained for the same—and the lots still remaining unsold?

A. The following is a statement of the property surrendered by Mr. Barber, with its value, as set by Messrs. Andrew Mercer and John Richey, on the 7th September, 1839:—

Building lot in Newgate Street	£200	0	0
Five acres, 1st Con. from Bay York.....	500	0	0
Four lots in Spadina Avenue.....	400	0	0
West half of lot 10, 9th Con. Vespra, 100 acres	50	0	0
	<hr/>		
	£1150	0	0
	<hr/>		

The five acre block, and the four lots in the Spadina Avenue, were encumbered with Mortgages to the amount of £138 1s. We have sold the building lot in Newgate Street, and do not retain a diagram of it; nor have we any diagram of the half lot in Vespra. I send a diagram of the five-acre block in the first Concession, from the Bay York; and of the four building lots in Spadina Avenue. (See accompanying documents B and C.)

The building lot in Newgate Street sold for £200. The rest of this property remains on hand unsold.

Q. 9. What was the amount due by Mr. George A. Barber for tuition fees, &c., &c., to Upper Canada College, at the time he applied for exemption, 31st March, 1847 (Minute Book, Vol. III., p. 394, No. 7); and what was the actual amount remitted from that account?

A. The same answer as to No. 1. (See Mr. DeLaHaye's answer,—Appendix.)

Q. 10. Return No. 4, in Council Letter Book, Vol. II., p. 35, purports to be a "return of the expenses incurred upon the Parliament Buildings at Toronto, in fitting them up for the temporary accommodation of the University of King's College." This return does not particularize the works for which the items are charged. The amount is £478 18s. 3d. Was this the total amount of the expenditure in the Parliament Buildings, incurred in fitting the same up, "for the use of the University," as desired to be obtained by the Legislature? (Vide motion of Mr. Price, as recited in Minute Book, Vol. III., p. 149, No. 5.) Did the expense of fitting up the Chapel constitute a part of the above £478 18s. 3d.? If not, under what head has the expense of fitting up the Chapel been charged?

A. The portion of Mr. Price's motion, 2nd December, 1844, to which return No. 4, Council Letter Book, Vol. II., relates, is in the following terms:—"also, an account of the expenses incurred in fitting up the present temporary building for the use of the University."

This I understood as referring to the same expenditure, concerning which I had some time before, in the month of May, prepared a statement for the information of the Council. It is there placed under the head "Repairs of the Public Buildings," to render them fit for temporary occupation, and amounts to £412 14s. 1d. The cause of the difference between this sum and that in the return No. 4, £478 18s. 3d., is, that in the statement submitted to the Council, some of the charges for repairs in the Hall and Library, and Professors' rooms, were not included under that head but under the third head. They were, however, added to the return prepared conformably to Mr. Price's motion, in order that the fullest information might be afforded on the subject of this inquiry.

The expense of fitting up the Chapel, as a separate head, was not included either in that return nor in the one supplied to the Council. In the latter it appears under the third head, and would, of course, have been included in the former if the inquiry had appeared to refer to it.

Q. 11. At page 95, Minute Book, Vol. III., May 1st, 1844, a return is made of "the sums which have already been disbursed under the sanction of the University Statute, marked Chapter 6."

The above Statute (Vide Minute Book, Vol. II., pp. 304—6) authorizes the following expenditure:—

1st. In clause 2nd, for the erection of two University Wings, £18,000.

2ndly. In clause 4th, for the fitting up of the Parliament Buildings, £500.

3rdly. Clause 5th provides "that a sum not to exceed £4,000, sterling, be appropriated for the purchase of Philosophical Apparatus and other things neces-

sary, as well for the Museum and Botanical Garden as for the general use of the different classes in Arts and Faculties.”

In the return referred to in question No. 10, the expenditure in fitting up the Parliament Buildings is stated to have been £478 18s. 3d.

In the return, at present under consideration, the following item appears, viz:— for outfit, consisting of expenditure on the Chapel, Hall, Professors’ apartments, Lecture Rooms, Philosophical apparatus, Surgical instruments, Kitchen furniture, Stoves, Stovepipes, Locks, Bells, large Bell, Clock, &c., £6,439 18s. 2½d.

The Commissioners are desirous of obtaining from you the details of this item, showing the sums expended on the different parts of which it is composed, say:—

1st.	The amount expended on the Chapel.		
2nd.	Do	do	do Hall.
3rd.	Do	do	Professors’ apartments.
4th.	Do	do	Lecture Rooms.
5th.	Do	do	Books.
6th.	Do	do	Philosophical apparatus.
7th.	Do	do	Surgical instruments.
8th.	Do	do	Kitchen furniture.
9th.	Do	do	Stoves and Stovepipes.
10th.	Do	do	Locks, Bells and Clock.
11th.	Do	do	for the particulars coming under head, &c., &c.?

The Commissioners request that you will inform them whether, in bringing the above expenditures under one head, it was your opinion that they were authorized by one particular clause of the Statute referred to; and if so, which clause appeared to you to authorize them? Should not the expenditure on the Chapel, Hall, Professors’ apartments, Lecture Rooms, Kitchen furniture, Stoves and Stovepipes, Locks, Bells and Clock, have appeared in the 2nd item of your return, *i.e.*, “for repairs of the public Buildings, to render them fit for temporary occupation,”—an item which appears to have been provided for by Clause 4th of the above mentioned Statute?

When was the provision of Clause 10, in said Statute, complied with?

A. Details of £6,439 18s. 2½d. :—

Chapel,	£718	15	3
Hall,	283	7	5
Professors’ apartments,	164	4	9
Lecture Rooms,	200	8	9
Books,	1384	5	11
Philosophical apparatus,	909	14	2
Surgical instruments,	103	18	9
Museum,	295	13	9
Chemical Department,	505	1	8
Advances for the purchase of Books, &c., (apparatus not yet brought to account,).....	1421	11	4
Kitchen,.....	69	2	3
Stoves,	48	4	10
Locks and Bells,	26	0	3
Linen,.....	45	19	3½
Glass and Earthenware,	69	1	9
Plate, Knives and Forks,.....	89	5	0
Lamps, &c.,.....	80	18	4
Tinware,	24	4	9

£6,439 18 2½

I arranged the statement submitted to the Council under three heads, with reference to Clauses 2, 4, and 5 of the Statute. The outfit appeared to come under the authority of both 2 and 5; for, whatever was provided in the Parliament Buildings, which could be moved and made available in the wings, would so far diminish the expense of the erection. It was with reference to such expenditure, as I conceived the sum of £18,000 was appropriated for the wings, although it was believed that the Buildings would not cost more than £15,000, the amount of the tenders for them in 1847. Influenced by this view, I drew a distinction between the work done in the Parliament Buildings, so as to render them fit for temporary occupation, which could not be rendered available in the University Buildings, and that which could. The former I classed under the second head, and believed it to be authorized by Clause 4 of the Statute; the latter under the third head, and believed to be authorized by either Clause 2 or 4. From the above it will appear that the expenditure, &c., was kept within the appropriation, exceeding, in some instances, and falling short in others.

I believe the Clause 10 was complied with, so far as that the proposed expenditure under it was assented to by the Council, although without formal entry on the minutes.

Q. 12. Will you be pleased to furnish the Commissioners with a map of the Garrison Common property, being five and a quarter acres, purchased from D. E. Boulton, Esquire.

The Commissioners cannot find any record of the approval by the Council, or by any Committee of the Council, in which the purchase of this property is recommended. In Minute Book, Vol. III., page 260, No. 6, this property is offered in Mortgage, for £1,000 or £1,800; but does not appear (page 261,) to have been considered a good investment. A Committee of investment reported to Council, 4th March, 1846, (Vide report in Council Letter Book, Vol. II., page 143.) on the various offers relative to the purchase of property, and contracts for loans, before the Council. (Vide Minute Book, Vol. III., page 270, No. 6.) It does not appear that the said Committee recommended the purchase of Mr. Boulton's property. The Council, nevertheless, decided on purchasing it. (Minute Book, Vol. III., page 272, No. 6.) also (General Letter Book, Vol. II., page 497.)

Can you afford the Commissioners any explanation of the above transaction, which may enable them better to understand it, than from a perusal of the recorded facts, they find themselves able to do?

A. A map of this property is sent herewith. (See accompanying documents, reference D.)

This property originally belonged to Dr. Rees, from whose hands it passed into those of Miss Georgina Huson, and the purchase was made by the University from D. E. Boulton, Esquire, D. M. Murray, Esquire, and C. Gamble, Esquire, Trustees to her marriage settlement. In Minute Book Vol. III., p. 260, to which the Commissioners refer, the proposal to sell appears in this form:—"Dr. Rees' building lots on the Garrison Common, Toronto." I cannot find any authority on this page, or elsewhere, for the assertions, "that this property was offered in a Mortgage for £1000, or £1800; but did not appear to be considered a good investment." In that page, there is, unquestionably, an entry to the effect, that D. E. Boulton, Esquire, applied for a Loan of £1,000, or £1,800; but this application was in behalf of himself and others, residents in Cobourg, who had built an Hotel, and wished to raise a sum of money to meet a deficiency in the funds subscribed.

It also appears, that this was not considered a good investment; but the proposal and refusal, were wholly unconnected with the land on the Common.

On referring to the Council Letter Book, Vol. II., p. 143, (as suggested by the Commissioners,) I find that the Committee did specially recommend the purchase of this property, and that this recommendation was the ground on which the Council decided on purchasing it. (See Council Minute Book, Vol. III., p. 272, No. 6; Council Letter Book, Vol. II., p. 479.)

Q. 13. Were the repairs and other work on the Parliament Buildings, submitted to competition? and were Tenders for the work received and duly disposed of? If so, will you please explain to the Commissioners the following circumstances:—

On the 14th March, 1842, (General Letter Book, Vol. I., p. 265,) Mr. Richey is requested to inspect the above buildings, and report the expense that may be necessary to render them fit for the occupation of the University.

On the 21st March, 1842, a similar request is made of Mr. Chewett. (General Letter Book, Vol. I., p. 268.) On 2nd April, 1842, (General Letter Book, Vol. II., p. 91,) Mr. Richey gives it as his opinion, that the probable cost would be about £200.

Mr. Chewett appears to have reported on the 29th March, 1842, (Minute Book, Vol. II., p. 303.)

On the 2nd April, 1842, (as per Minutes, Vol. II., p. 306, No. 6, the Architect's specification and estimate are stated to value the work at £191 5s.; at p. 307, No. 7, it is stated, that Mr. Richey tendered to make the repairs necessary to the Parliament Buildings for about £200.

The Commissioners cannot find any such tender in the letter of Mr. Richey, to which, in the above minute, reference is made. The words used by Mr. Richey, are, as follows:—

“After examining the specifications of Mr. Young, on certain repairs at the Parliament Buildings, I am of opinion, that the probable cost would be about £200.” Was any other form of tender furnished by Mr. Richey? If so, will you please submit the same to the Commissioners?

A. The repairs, &c., in the Parliament Buildings were not submitted to competition. As the best mode of supplying the Commissioners with full information on the subject of their query, in addition to that derived from the Minutes of the Council and Letter Books, I beg to send the following original documents:—

1. Mr. Richey's report of March 18th, E. (1.)
2. Mr. Chewett's report of March 29th, E. (2.)
3. Mr. Young's specification of March 3rd, and letter of 2nd April, E. (3) and (4.)
4. Mr. Richey's letters of 2nd April, 1842, E. (5.)

The object of the Council in obtaining reports relative to the expense necessary for rendering the buildings fit for the occupation of the University, seems to have been with reference to the amount to be appropriated by Statute for the necessary fitting up, and it was decided that Mr. Richey should be employed to make the repairs according to Mr. Young's specification.

In my answer to a previous question, No. 10, I have stated the amount expended in repairs, under the authority of the Statute, clause 4, containing various other items in addition to those mentioned in Mr. Young's specification, as will be seen from an inspection of Mr. Richey's and Mr. Craig's accounts, the original of which I herewith transmit, marked F. (1 to 11.)

Q. 14. In the General Letter Book, Vol. II., p. 271, is a letter dated 26th February, 1844, purporting to be from Mr. Young, in which reference is made by that gentleman to a letter addressed to him by you on the same day, submitting to him, for examination, an account of £290 5s. 7d., “for certain repairs, &c., on the

Public Buildings." Mr. Young states, that in addition to the above account, there is an uncertified account for work done to the Chapel, Hall, and Public Buildings, amounting to £624 9s. 7d.; and he requests that you will be pleased to direct Mr. Richey to make out the account, under the following separate heads:—

Repairing Buildings,	Repairing Professors' Rooms,
do Hall fittings,	do Alterations,
do Chapel do	do Dr. Beaven's residence;
do Lecture Room do	

And Mr. Young states, that "without such an arrangement, he cannot give the accounts that proper investigation which they demand."

In reply to Mr. Young's request, the Commissioners find the following letter (General Letter Book, Vol. II., p. 272):—

KING'S COLLEGE OFFICE,
Toronto, 27th February, 1844.

To Mr. THOMAS YOUNG.

SIR,

The object of my letter to you, of the day before yesterday, was confined to the account therein enclosed, and I will thank you to let me know your report upon it as soon as you conveniently can. Has Mr. Richey's bill for the Chapel, ever been referred to you for your report? In what way is it now under your consideration?

(Signed,) H. BOYS.

The Commissioners desire to be informed, whether Mr. Richey's Bill for the Chapel has ever been referred to Mr. Young for his report thereon; and also, why the request made by Mr. Young, to have the account of Mr. Richey placed before him, in detail, under the separate heads specified by him, was not complied with?

Please furnish to the Commissioners all the original documents relating to the expenditure on the Parliament Buildings, for whatever purpose the same may have been made?

A. Mr. Richey's bill for the Chapel was referred to Mr. Young for his report thereon, and the request made by Mr. Young, to have the account of Mr. Richey placed before him, in detail, under the separate heads, was complied with, as may be seen from the accounts, the originals of which are herewith sent. (See answer to query No. 13.)

Some time before the date of my letter of the 27th February, 1844, a difference had arisen between Mr. Young and Mr. Richey, relative to the balance due to the latter. Mr. Young's statements relative to the south-east wing, and the fitting up of the Hall, Chapel, Lecture Rooms, &c., and Mr. Richey's reports, relative to both the above accounts, were submitted to Mr. Lane as arbitrator, and he had reported; but the balance had not yet been paid at the time I wrote, and some items still continued matters of dispute.

The object of the letters which I wrote was, I conceive, to accelerate a settlement, as the Council were desirous of closing the transaction, and Mr. Richey complained of the delay.

The reason of the particular mention of the bill for the Chapel was, that Mr. Young might understand that his decision on the account sent, was in no way connected with the question between him and Mr. Lane, as to Chapel fittings.

The Commissioners will perceive, by reference to Mr. Richey's bill for the Chapel, that it received Mr. Young's approval before it was paid.

The original documents here called for, are supposed to have been supplied with the answers to the foregoing queries. Should any others be intended, they shall be sent, on the wishes of the Commissioners being made known.

(Signed,) H. BOYS.
Bursar, K.C.

King's College Office, Toronto, 7th July, 1849.

Q. 15. The original tender by Mr. Richey for the building of the south-east wing, appears to have been £8,054 for Hamilton stone; £7,545 for Kingston stone. (Vide Minute Book, Vol. II., p. 38.)

In the General Letter Book, Vol. II., p. 225, the Commissioners find under date Nov. 2nd, 1843, a statement designated "Mr. Richey's Report on the South-East wing," in which the first item is, "Amount of Contract, £10,308 10s. 6d."

In the same statements, additions amounting to £183 13s. 6d. are made; and deductions amounting to £240 5s. 7d. are made for the same reason.

In Minute Book, Vol. II., p. 325, No. 7, 16th May, 1842, the Commissioners find a Report of the College Council Building Committee, from which it appears that the said Committee considered, "that as it appeared that modifications of the elevation did not fall within their province, they have confined themselves to alterations in the interior arrangements."

In Minute Book, Vol. II., p. 326, No. 4, 18th May, 1842, the Commissioners find that the Report of the Building Committee (See Report, 16th May, signed "John McCaul, Chairman," Minute Book, Vol. II., p. 325, No. 7) was adopted, and that the Council ordered "that the Committee instruct the Solicitor to draw up the proper contracts between Mr. Richey and the Council, with as little delay as possible; and, in the meantime, that Mr. Richey should be directed to proceed in the collection of materials and all necessary matters, on the understanding that he will execute the work according to the modifications recommended by the Building Committee, as estimated by the Architect, whether that estimate be less or more than the amount of tenders for the Buildings, as originally designed."

The "alterations in the interior arrangements," referred to in the Report of the Building Committee, seem to be embraced in Mr. Richey's statement, and are valued by him, say:—

Additions,	£183 13 6
Deductions,	240 5 7

Showing a difference of,..... £66 12 1
in favor of deductions.

The Commissioners find at p. 221, General Letter Book, Vol. II., a statement designated "Report No. 1, of Mr. Young on South-East Wing." In this Report the amount of Mr. Richey's contract is stated to be,..... £10,398 10 8
Additions are estimated at,..... 197 3 1½
Deductions at,..... 658 5 3½

being a difference in favor of deductions of £461 2s. 1¾d.

From the opening of the tenders, in February, 1839, down to the 30th March, 1842, the Commissioners have not observed, in the records examined by them, any reference to the tenders for the erection of the University Buildings, nor any indication of the intention of the Council to proceed with the work. The discovery of the deranged and very unsatisfactory state of the financial affairs of the University, shortly after the receipt of the tenders in 1839, appears to have constrained the Council to relinquish its purpose of carrying out the plans and spe-

cifications for which these tenders had been prepared; and, accordingly, the Council passed the following order, viz:—

“That notice be given to Thomas Young, Esq., that his services as Architect will not be required, and that his salary will be discontinued after the 1st of July next,” (1839). (Minute Book, Vol. II., p. 44.)

Mr. Young was re-appointed 30th March, 1842. In the interim, the Council took steps for the immediate opening of the University, in the Buildings of Upper Canada College. On the 29th February, 1840, His Excellency Sir George Arthur, Chancellor of the University, in his place, in the College Council, proposed two Statutes, (cap. 1 & 2, Vide Minute Book, Vol. II., p. 161-2,) making provision for the above purpose, and appropriating, from the funds of the University, -the sum of £2000 for such repairs and alterations on Upper Canada College Buildings, and for erecting on the grounds thereof, such “a new and convenient building,” as might be deemed necessary.

Plans and specifications for the above mentioned works, were accordingly procured, considered, and adopted. (Vide Minute Book, Vol. II., p. 166, No. 2.) This project, however, appears to have dropped shortly afterwards; and the subject of the erection of University Buildings, seems to have remained untouched or in abeyance, until the 30th March, 1842, when the Council appointed two of its Members, the Honorable J. S. Macaulay and L. P. Sherwood, a Committee “to make inquiries respecting the Tender for the two wings, &c., &c.” The report of this Committee has not presented itself to the Commissioners; but from the following letter from John Richey, it would appear that the Committee had proceeded with the business allotted to it:—

TORONTO, 2nd April, 1842.

GENTLEMEN,

My Tenders for the two wings of the University of King’s College, on the 1st of July, 1839, was as follows:—

South-west wing, of Kingston Stone.....	£7675	0	0
South-east do do do	7545	0	0
	<u>£15220</u>	<u>0</u>	<u>0</u>

Of Hamilton Stone:—

South-west wing	£8184	0	0
South-east do	8054	0	0
	<u>£16238</u>	<u>0</u>	<u>0</u>

I am willing, Gentlemen, to erect the buildings for the smaller sum; but there are some alterations in the buildings, together with some other contingencies, such as duty on stone, &c., which, in my opinion, will amount to, perhaps, £500 or £600, which was not contemplated at the time the first tender was made.

Gentlemen, after examining the specifications of Mr. Young, on certain repairs at the Parliament Buildings, I am of opinion that the probable cost would be about £200.

I am, &c.,

(Signed,) JOHN RICHEY.

(Vide General Letter Book, Vol. II., p. 91.)

From the above letter it is manifest that Mr. Richey’s tender of 1839, was the document which served as the basis of his subsequent transactions with the

Council, in 1842; and by the following pencil-mark note in your hand, on the margin of the record of tenders, opposite that of Mr. Richey, viz., Mr. Richey's tender acted upon, (See p. 307 and 323, Minute Book, Vol. II., p. 38.) no room is left for any doubt on the subject.

It appears too, that the amount for which Mr. Richey, at the latter period, was willing to do the work was "the smaller sum," that is £7545 for the south-east wing.

Mr. Richey alludes to "alterations in the buildings." These alterations apparently coincide with those mentioned in Mr. Richey's Report of 2nd November, 1843, already referred to; and give, as before shewn, a balance of £66 12s. 1d., in favour of deductions, according to his own account; but considerably more, according to the report of Mr. Young; consequently the effect of the alterations was to diminish the cost of the work.

The "duty on stone," alluded to by Mr. Richey, is a subject requiring explanation, as no Provincial import duty was then payable on Canada stone. It is probable that the duty alluded to by Mr. Richey, was the Harbour dues; but as this charge was payable in 1839, as well as in 1842, it must have been "contemplated" by Mr. Richey, at the time of furnishing his tender.

The order to Mr. Richey, to proceed with the work, notwithstanding the non-existence of any definite terms of agreement between him and the Council, as to the amount of his Contract, was, as has been before stated given by the Council, 18th May, 1842; but as Mr. Richey had stated in his letter, that the whole amount of "the contingencies," not contemplated by him in his tender, would be about £500 or £600, the Council probably felt no apprehension as to the ultimate result.

On the 8th June, 1842, (Minute Book, Vol. II., p. 331, No. 7,) the Council ordered, "that an advance of money should be made from time to time to Mr. Richey, to enable him to prosecute the work with efficiency and despatch," and "that an immediate advance of £1000" be then made; "the Bursar taking Mr. Richey's acknowledgment for the same."

By reference to Mr. Richey's account in the private Ledger, Vol. I, p. 273, the Commissioners find that £1000 had been paid to him on the 19th May, 1842, but they find no payment charged to him in June. They find a payment of £500 charged in July; another of £500 charged in August; one of £1000 in September; and another of £1000 in October.

It thus appears that Mr. Richey received £1000 on the day after being ordered to proceed with the work, that is, twenty days before the issuing of any Order of Council authorizing the same; and his account in the private Ledger shews that he received, in several payments, up to the 15th October, 1842, £4000, before the contract was finally entered into; and the amount of the contract, when at length completed, is stated to have been £10,308 10s. 6d., being about 37 per cent. of an increase on his tender of 1839.

The Commissioners find that on the 20th August, 1842, (General Letter Book, Vol. II., p. 53,) a letter was addressed by you to Mr. Richey, remonstrating against his delay in furnishing his estimates and completing the contract.

On the 29th September, 1842, you again wrote to Mr. Richey (General Letter Book, Vol. II., p. 78,) reminding him of the non-completion of the contract, and intimating to him your full persuasion that no further assistance would be afforded him until the contract was signed.

On 19th October, 1842, (Minute Book, Vol. II., p. 342, No. 5,) a letter from Mr. Young, "enclosing Mr. Richey's estimate of additional work beyond the original estimate for building the South-East Wing of the University," was laid

before the Council. The amount is not mentioned. The contract was finally closed on the 26th November, 1842, and executed on the 28th, (Minute Book, Vol. II., p. 356.) The Commissioners, before taking under review the whole of the preceding facts, were led to suppose, from the great difference between Mr. Richey's "tender" and the amount stated to be "the contract," that the additional expenditure had resulted from important and extensive alterations of the original plans and specifications; but on a careful examination of the various facts before them, they do not now consider this supposition tenable; nor is it to be believed that the Council would have proceeded with the work upon plans and specifications materially altered, without advertising for fresh tenders. Certainly, such a course is never pursued by any discreet person in the management of his own affairs.

The Commissioners have endeavored to place the facts of this case before you, in such a form, as to enable you readily to perceive the points which call for explanation; without, therefore, reducing their wishes to the form of specific questions, they would respectfully solicit from you such information as you can conveniently furnish, in order to enable them to form a correct view of the case.

A. On the 18th May, 1842, (see Council Minute Book, Vol. II, p. 331,) the Sub-Committee of the Building Committee, in their Report of that date, recommended that an immediate advance of £1000 should be made to Mr. Richey, which sum was paid to him the next day, as stated in the query. The Report, however, was not submitted to the College Council till the 8th June, nineteen days after it had been acted upon; for there had been no full meeting of the Council since the 18th May, although Councils were summoned for the 25th May and the 1st June, which failed for want of a quorum. The money being immediately required, it was issued in the perfect confidence that any slight departure from form would be covered by the Council at their earliest meeting; and when they met, on the 8th June, they gave their sanction to what the Committee had done.

When the Council had accepted Mr. Richey's tender, they appear not to have thought it necessary to delay the work by advertizing for fresh tenders for alterations; more particularly as the specifications and estimates were drawn up by our own Architect, and were closely scrutinized by the Building Committee.

In respect to this case, generally, I beg to state, that Mr. Richey's contract is grounded on the sum proposed by him in 1839, namely, £7545. When the intention of building was revived in 1842, it was proposed to lengthen the building towards the north, to sink stone areas, to raise the whole building twenty-one inches, so as to admit of another floor, and to make some minor alterations. Plans and specifications were drawn up accordingly, and Mr. Richey offered to undertake these additions for the sum of £3234 7s. 2d., making with the original sum, £10779 7s. 2d. From this amount certain deductions were to be made, reducing the sum to £10308 10s. 6d.; for which amount Mr. Richey took the contract and gave his bonds. As the building went on, further alterations were proposed; in some cases adding to, and in others diminishing the amount; out of which, some differences of opinion arose between the Architect and the Contractor, and the matter was referred by the Council to another Architect, Mr. Lane, whose award I send herewith, lettered A, from which you will perceive, that he considered the sum of £10236 14s. 5d., to be the total amount to which Mr. Richey had claim, and precisely that sum was paid him.

Q. 16. Will you be pleased to furnish to the Commissioners the details of Your Report on the arrears due on Block D., amounting, as stated by you, to £5996 1s. 4d. (Minute Book, Vol. II., p. 137, No. 16, 8th November, 1839); shewing the names of all parties in arrears, the number of years in arrears, the amount then due by each, and the amount since paid by each, on account of these arrears?

A. On referring to our Books, I cannot readily meet with the details of the Report mentioned; and not to delay these answers any longer, I hope it will be sufficient to state that the arrears of purchase money remaining uncollected on Block D, on 31st December, 1849, were reduced to £2247 14s. 6d., which, by the original agreement, are allowed to remain unpaid, at six per cent. interest, as long as the purchaser chooses. There are arrears also due for interest, but no great amount.

Q. 17. Have you, in any Book, an account for "the Library," from which the original cost of the Books, and all charges thereon, up to delivery at the College can be ascertained? If not, can you suggest any means by which a full inventory of this part of the property may be ascertained?

A. I have no such Book.

From the Bursar's Cash Book, where every payment made on account of the Library is distinctly entered. By a rough memorandum I have kept, the amount expended on the Library appears to be about £3350. This includes the price of the books, all expenses attending them, as binding, carriage, freight, &c., and fittings of the Library.

Q. 18. On examining the correspondence and Minutes of Council, in the case of the sale to King's College of certain "ground rents" on Bay Street, by John Crawford, Esquire, the Commissioners observe that Mr. Crawford purchased this property from George Munro, Esquire, on 20th November, 1845, and that he had offered it for sale to the College three months previously, (23rd August, 1845.) The investment, as appears from the statement of Mr. Crawford, (General Letter Book, Vol. II., p. 746,) being 18s. 6d. per annum more than six per cent on the sum of £2500; say, £6 Os. 2d. per cent. per annum, being only two pence per cent. above Provincial Debenture investments. Were you aware, when Mr. Crawford offered this property for sale to the College, that he was not the owner of it?

A. I was not.

Q. Is the collection of the rents or other returns, accruing from this property, attended by any additional expense, which would not have been sustained, had the money been invested in Provincial Debentures? Does the holding of such property by the College, in any way augment the work of your office? Is there any possibility of loss occurring from non-payments, from delay of payments, or from any other inconvenience connected with the collections?

A. Very slightly.

Q. 19. With reference to the purchase spoken of in the preceding question, (18,) the Commissioners observe that the Council, (Vide Minute, Vol. III., p. 270, No. 4,) required of Mr. Crawford, a guarantee of some other person, against law suits, &c. Who became guarantee for Mr. Crawford, in compliance with the above Minute?

A. The late Mr. Justice Jones.

Q. 20. The Commissioners observe in Council Letter Book, Vol. II., page 21, a letter from you to Thos. G. Ridout, Esquire, Cashier, Upper Canada Bank, dated 7th October, 1844, from which it appears that the College had, at the above date, overdrawn its account at the Bank £1100; also, that "the Bank held for sale a Provincial Debenture of £2,000, which it be expedient for the College to purchase;" and that you had "received instructions to make arrangements with the Bank, for a temporary Loan sufficient to place the account in the proper position, and to secure the purchase of the Debenture."

This Debenture, No. 6, of Desjardins Canal, as shewn per letter of T. G. Ridout, (Council Letter Book, Vol. II., pp. 29-30,) was purchased by the Council; Mr. Ridout's charge for Bank agency, being one-quarter per cent or £5. Did the Bank refuse to accept a note for the balance overdrawn, say £1,000?

Can you state why the Council considered the obtaining of this Debenture of such importance as to call for the purchase thereof, by so unusual a financial operation as the discounting of a note in order to raise the required funds?

Q. 21. The Commissioners beg to refer you to the transaction in the last question, (20,) and to institute a comparison between it and a prior transaction on the 25th September, 1843, (Minute Book, Vol. III., p. 20, No. 4; Council Letter Book, Vol. I., pp. 330-1; General Letter Book, Vol. II., pp. 182 and 196-7.)

It appears that on the 25th July, 1843, a note for £6,500 at 90 days, was drawn by you, "as Bursar of King's College," in favour of the Bank of Upper Canada, to pay off a debt of that amount due the Bank by the College. The Bank asked for, as a collateral security, a deposit of Provincial Debentures or a formal "order of the Council, authorizing you to make the above mentioned note as Bursar."

The above request of the Bank appears not to have met with your approbation: (Vide General Letter Book, Vol. II., p. 182,) and upon its being submitted by you to the Council, 25th September, 1843, (Vide Minute Book, Vol. III., p. 20, No. 4,) an order was given to the effect that you should withdraw the note referred to, and discharge the debt by "transferring to the Bank the amount in Provincial Debentures."

This order was carried into effect by a transfer of £5,000 of Desjardins Canal Debentures, No. 7 to 17; and £1,500 of Roads and Bridges Debentures, 246, 248, and 290.

The Commission of Bank agency on the purchase of Debentures, the Commissioners find, has always been one-quarter per cent, and it appears that an equal charge for transfer of Debentures is made, as is seen in Cash Book, No. 1, p. 437, September 14th, when the Bank is shewn to have charged £16 5s. for the transfer of the £6,500 of Debentures to itself. The transfer was at par. There must, therefore, have been sacrificed in this transaction, first, say average premium $1\frac{1}{2}$ per cent. in £6,500, £97 10 0
Secondly, 2 agencies purchase and transfer, at $\frac{1}{4}$ per cent,..... 32 10 0

£130 0 0

Can you afford the Commissioners any information which will account for the preceding transactions; or which will enable them to understand why the Council declined giving the Bank the collateral security of a deposit of Debentures or their certified order, authorizing you to sign the note referred to; and preferred making an actual sale to the Bank of the above mentioned Debentures?

Have you any special account from which the Commissioners will be able to discover the gain or loss on Debentures accruing from discounts, premium, agency, &c., &c.?

A. Our Debentures were purchased and transferred at par.

We have no separate account of this kind.

Q. 22. In Minute Book, Vol. II., p. 50, 26th June, 1839, the following minute is found:—"That the proposal made by Mr. Benjamin Thorne, to give Bank Stock in discharge of his notes now overdue and unpaid, be declined." (The stock offered by Mr. Thorne was of the Gore Bank, Vide Minute Book, Vol. II., p. 49.)

The following marginal note is annexed in red ink:—

“ In assenting to this minute I feel myself called on to notice the allusions it contains to “ Notes of hand ” and “ Bank Stock,” in connexion with the funds of the University, and to express, in my character of Chancellor, my decided disapprobation of every transaction involving a recourse to such securities.”

(Signed,) GEORGE ARTHUR.

Government House, July 8, 1839.

In Minute Book, Vol. II., p. 158, No. 9, 26th February, 1840, it is stated that “ the proposal of W. B. Robinson, Esq., to redeem his promissory note in Gore Bank Stock, deferred from the meeting on 28th December last, was again considered, when the Council resolved that the offer of W. B. Robinson, Esq., to pay his note in Gore Bank stock be accepted, provided the same be immediately carried into effect.”

His Excellency Sir George Arthur presided as Chancellor at this meeting of the Council. (Minute Book, Vol. II., p. 154.) The above proposal was fully carried out. (Vide Council Letter Book, Vol. I., p. 50.)

In Minute Book, Vol. II., pp. 97–98, 16th July, 1839, the following minute is found :—“ It being reported that a balance of £8,064 11s. 8d. was now at credit of King’s College Council, it was resolved that the Bursar do forthwith invest £7,000 of the funds of the institution in the Debentures of this Province, bearing six per cent. interest.”

In Minute Book, Vol. II., p. 204, 21st October, 1840, the following minute, (No. 2,) is recorded :—“ A proposition from the Honorable Sir Allan Napier McNab, that the Council should receive land from him in discharge of his liabilities to the Corporation, was taken into consideration; whereupon it was resolved, that the College Council cannot accept the proposition made by Sir Allan McNab, not feeling themselves authorized by their Charter to invest the funds of the College in the purchase of lands, except for the special purposes of the foundation.”

On the 7th January, 1842, (Minute Vol. II., pp. 267–8, No. 7,) the Council accepted 800 acres of land from Messrs. G. P. & J. D. Ridout in payment of their liability of £540 10s.

On 5th October, 1844, the Council accepted 1200 acres in Ashfield, from Mr. R. Thornhill, in exchange for a property in Lot Street, held by the College as security for a debt. (Minute Vol. III., p. 118, No. 7.)

The above property on Lot Street, was valued in 1841, by Mr. Howard, Architect, at £622 6s., and the debt for which it was received as security, was at the same time £353 6s. 9d. (Vide Council Letter Book, Vol. I., p. 233.)

In your reply to the letter of Mr. Secretary Harrison, under date 19th October, 1841, (Council Letter Book, Vol. I., pp. 222–3,) referring to the acceptance, by the Council, of property as security for debts due to the College, you state that the Council in assenting to measures of this kind, have never acted “ without the most scrupulous regard to the interests of the Corporation, insisting always on an improvement on the security.”

On the 2nd October, 1841, (Minute Book, Vol. II., p. 259, No. 17,) the Council, on application from Mr. G. A. Barber, praying for a full acquittance, in consideration of his having, as stated by himself, surrendered to the College the whole of his property, ordered the said acquittance to be given; thus releasing Mr. Barber from a liability of £528, after having received from him property valued at £1150.

On the 31st January, 1846, (Minute, Vol. III., p. 260, No. 6.) the Council purchased from Mr. Gilkison, 100 acres of land in Nichol, and twenty-one village lots in Elora, for £500.

On 4th March, 1846, (Minute Book, Vol. III., p. 272,) the Council purchased five and a quarter acres on the Garrison Common, from D. E. Boulton, Esquire, at £460 per acre.

On 29th April, 1846, (Minute Book, Vol. III., p. 305, No. 6,) the Council accepted 400 acres in Ashfield, from Mr. DelaHaye, in payment of his debt to the College.

On 10th February, 1847, (Minute, Vol. III, p. 381, Nos. 4 and 5,) the Council purchased lands to the amount of £270, from Mr. Cochrane, in Peterborough and Prince Albert, giving him cash for the same, and accepting from him a Mortgage "on his property near Colonel Baldwin's," for a debt due by him to the College.

In Minute, Vol. II, p. 223, No. 5, 16th December, 1840, the Council are recorded to have declined purchase of the Law Society's Bonds, "preferring to make their investments in Provincial Debentures." In General Letter Book, Vol. I., pp. 184--9, under date 12th May, 1841, the Commissioners find a letter addressed by you as Bursar, King's College, to E. G. O'Brien, Esq., in which the following statement is made:—"The Council of King's College will not invest money in any other security than the Debentures of the Province, at six per cent. interest."

In same Book, pp. 157--8, under date, 11th June, 1841, in a letter to the President of the Tay Navigation Company, relative to the redemption of two Debentures of that Company, which you had "inadvertently purchased," you state, this being a departure from a rule laid down by the Council, who confine their investments entirely to Government securities, I am obliged to dispose of these Tay Debentures."

On the 8th February, 1843, (Minute Book, Vol. III, p. 7, No. 6,) the Council decided on loaning £4,000 to the Church Wardens of St. James' Church, Toronto. In carrying this loan into effect, (Council Letter Book, Vol. I, p. 323,) the Council found it necessary to hand over £4,000 of Debentures, most probably because of the want of other funds, as on the 29th December preceding, the Council had been obliged to borrow £4,200 from the Bank of Upper Canada, payable on the 1st February.

Among the Debentures directed to be handed over to the Church Wardens were two Tay Navigation Debentures, Nos. 4 and 5. To these Debentures the Cashier of the Upper Canada Bank, on the part of the Church Wardens, objected; upon which you substituted Debenture 372 of York Roads, £500. (Council Letter Book, Vol. I., p. 324, 18th April. 1843.) In the account of the Bank on the £4,000 Debentures transferred to the Church Wardens, the Cashier gives the College credit, as usual in such cases, for interest accrued up to the date of transfer and charges to its debit, in same account, one-quarter per cent, (equal to £10,) for transfer agency, (Vide Council Letter Book, Vol. I, p. 325, 19th April, 1843.)

The character of this Church investment would seem, from the following letter, addressed by you "to the Rector and Church Wardens" to have proved rather unsatisfactory to the Council. (Vide General Letter Book, Vol. III, p. 12.)

KING'S COLLEGE OFFICE,
Toronto, 5th April, 1847.

GENTLEMEN,

I beg to remind you that the interest on the Mortgage from the Cathedral to this Corporation became due on the first of last month, and has not yet been paid. I also must point out that three half-yearly payments of interest are now overdue, and that no payment has been made of principal since the 25th June, 1844.

(Signed,) H. BOYS, Bursar, K.C.

On 9th May, 1846, (Minute Book, Vol. III., p. 313, No. 14,) the attention of the Council was drawn to "a letter from Mr. Sheriff Jarvis, praying an early attention to his application already made to the Council for a loan of money." Mr. Jarvis' application was favourably entertained; but in consequence of want of funds, the Council deferred carrying out the loan, and at the same time recorded that after providing for this application, and a few others which stood "noted for adoption," all disposable funds are to be invested in property in fee, or Government Debentures. Future applications for loans to be declined.

In Minute Book, Vol. III., p. 409, No. 5, the following minute is recorded, (22nd July, 1847.) :—"The Report of the Vice-President relative to the completion of the arrangements entered into with Mr. Rowsell, on the 18th March last, having been read, it was moved by the Dean, "that £500 currency, which it was agreed to lend to Mr. Rowsell, be paid to him by the Bursar, on completion of securities to the satisfaction of the Vice-President and the Solicitor"—which motion was seconded by Professor Croft, and was put and carried.

The above loan appears to have been immediately carried into effect. (Vide General Letter Book, Vol. III., p. 26.)

The Commissioners, having referred to the minutes of the Meeting of Council, held on 18th March, 1847, find no further record of the proceedings than the following, viz :—

"1st. Read the Minute of the last Meeting, held on 16th instant.

"2nd. The Council rose."

Reverting to the case of Sheriff Jarvis, the Commissioners observe that the Council did not wait, as had been resolved on, 19th May, (Vide Minute III., p. 313,) until funds accumulated: for, on the 12th November, the following order was made, (Minute Book, Vol. III., p. 360, No. 4.) :—At the request of Mr. Sheriff Jarvis, the Council directed the Bursar to deposit Debentures in the Bank of Upper Canada to the amount of £475, in part of the mortgage promised to that gentleman, the Debentures to be reserved for the Council, should they at any time wish to redeem them with cash.

In General Letter Book, Vol. II., pp. 518-19, in a letter to — Lawrason, Esquire, dated the 12th August, 1846, in reply to an application from him for a loan, it is stated, "that the Council have come to the determination of not placing out any more money in that manner. They propose to confine their investments to the purchase of real property yielding income, and they have given me instructions to decline all applications for loans on mortgages."

(Signed,) H. BOYS.

Can you inform the Commissioners why the principle laid down by His Excellency Sir George Arthur, Chancellor of King's College, July 1st, 1839, relative to "Notes of hand," "Bank Stock," and "such securities," was departed from on the 26th February, 1840; and whether Sir George Arthur, who presided at this meeting, as Chancellor, gave any explanations shewing the grounds on which he assented to the violation of the principle, enjoined by himself, in July previous?

Can you inform the Commissioners why the Council deemed it proper to accept from the Messrs. Ridout, Barber, DelaHaye, and Thornhill, lands in payment of their debts to the College, in contravention of the principle previously laid down, and acted upon, in the case of Sir Allan MacNab?

Have the returns from the property received from the above named parties, confirmed you in the opinion expressed in your letter of 19th October, 1841, to Mr. Secretary Harrison, on the subject of changes of securities?

The Commissioners not deeming it requisite to place before you further special questions on the various discrepancies apparent in the details recited in the present question, No. 22, will be obliged by your communicating to them whatever information you may be able to give, explanatory thereof.

A. The property conveyed to us in these cases for the most part, remained in our hands, and, I believe, would sell for much more than the debts, with interest calculated to the present time, would amount to; except in the case of Mr. Barber, in which the Council was led to accept all the property that gentleman had, in lieu of his debt. The circumstances here brought together, extend over a great many years, and a principle of action, advisable at one period, might not be equally so at another; but the intention was always to act for the greatest advantage of the institution.

Q. 23. In a return of the University income for the year 1845, transmitted to Mr. Secretary Higginson, 19th February, 1845, the "Fees of Students in the University," are estimated at £800. (Vide Council Letter Book, Vol. II., p. 31.)

In Minute Book, Vol. III., pp. 248-9, No. 7, December, 13th, 1845, the Commissioners find that only three-eighths of those fees were, in that year, left available to the general fund of the University.

Have you an account intitled, "Fees of Students," (or designated by any other title,) from which the value of this branch of income may be readily ascertained? If so, will you have the goodness to send to the Commissioners the Book in which such account is kept; or, if you have not any such distinct account, will you be pleased to furnish the Commissioners with the Books in which the said fees are recorded?

Can you inform the Commissioners, why, after stating the amount of "Fees of Students," for 1845, as available to the general fund of the University, to be £800, and transmitting the estimate to His Excellency the Chancellor, for the information of the Legislature, the Council saw fit to make a different disposal of those fees?

It appears from the Return referred to, (Vide Minute, Vol. III., p. 156,) that the apparent total income exceeded the total expenditure by only £204; therefore, when five-eighths of the fees were alienated from the ways and means, there must have arisen a deficit of £296, on the year, even allowing that every other item of "Income," proved equal to the estimate.

Did the Council make any retrenchment in the expenditure for 1845, adequate to cover the portion of fees alienated from the "General Fund of the University?"

A. From the progress the Commissioners have made in the accounts, they must have arrived at the information here required.

Q. 24. In Minute Book, Vol. III., p. 245, No. 2, the Commissioners find a reference made to an interest overcharged of £54 4s. 8d., in the account of His Lordship the President. The Commissioners in referring to His Lordship's account, (private Ledger, Vol. I., pp. 9-13,) observe that it has been posted in a peculiar manner; a balance having been struck at the date of each payment, but no annual balances appear to have been made. The interest is calculated for each broken period, between payments on the balance of principal and interest, due at the time of reckoning. His Lordship's account was thus made to carry compound interest, computed at frequent intervals.

In Private Ledger, Vol. II., pp. 341-4, His Lordship's account is made out in a different manner as to the charge of interest, though the plan of balancing at broken periods is retained as in Private Ledger, Vol. I.

The Commissioners observe that the Council ordered £55 4s. 8d. to be refunded to His Lordship, being the difference between simple interest and the interest charged in the first account.

In Minute Book, Vol. III., p. 143, in your Report on the account of Dr. Gwynne, the Commissioners observe that compound interest, reckoned at annual periods, has been charged; and it appears the Council refused to alter the account thus made out; Dr. Gwynne being thus obliged to pay compound interest.

In your "observations on the objections taken by Dr. Gwynne to the mode in which his account had been settled," read in Council, 24th April, 1844, (Vide Minute Book; Vol. III., p. 141,) you say that your "book of notes of hand" will show how generally you have acted upon this principle; and further down you state, that you never depart from this principle unless for some "special reason," such as the parties settling "promptly," or your judging it "fortunate to get anything from them"; or from some reason which has led you to consider it your (*i.e.* the College's) "advantage not to apply the principle."

Will you please inform the Commissioners what reason was found to exist in the case of His Lordship the President, calling upon the Council for a departure from the general principle of reckoning interest acted on by you?

A. The accounts of the Bishop and of Dr. Gwynne were finally treated on the principle of simple interest.

Q. 25. The Commissioners find that in some instances business of importance was transacted at "incomplete meetings" of Council; that is, at meetings at which there was not a quorum of the Council, as required by the Charter. The following meetings may be referred to, viz:—

1840, July 8th,	Minute Book,	Vol. II.,	p. 198.
do do 15th,	do	do	199.
do Aug. 5th,	do	do	200.
do Oct. 14th,	do	do	202.
1841, Jan. 27th,	do	do	225-6.
do Feb. 6th,	do	do	232.
do March 6th,	do	do	251.
do June 30th,	do	do	256.
do Sept. 29th,	do	do	263.
1842, Jan. 26th,	do	do	269.
do April 27th,	do	do	318.

On the 21st October, 1840, (Minute Book, Vol. II., pp. 203-4,) at a meeting of Council duly constituted, the following minute appears to have been ordered, viz:—"1. Read the minutes of last full meeting of Council, held on 27th June last, with the minutes of all the subsequent incomplete meetings."

On 30th April, 1842, at a meeting of Council duly constituted, (Vide Minute Book, Vol. II., pp. 319-20,) the following minute (No. 2) is recorded:—"2. The minutes of the incomplete meeting held on the 27th instant were approved and adopted."

Has any power been given by the Charter or otherwise, authorizing a duly constituted Meeting of Council "to approve and adopt" the "Minutes," or transactions of an "incomplete Meeting?" If so, are transactions of "incomplete Meetings," which have not been so "approved and adopted," held by the Council to be invalid?

In the Minutes of several of the "incomplete Meetings" referred to, it is stated that "no quorum being present for the transaction of general business, the Council adjourned," or words to that effect are employed.

It appears, however, from the Minutes, that business was transacted at such Meetings; for example, July 18th, 1840, four Members present, the sale of a lot in Scarborough to Richard Harrison, was sanctioned.

July 15th, 1840, four Members present; it was ordered, that in future, the College Seal be affixed to all Deeds, instead of being, as previously, appended. At same Meeting, the Petition of Mary Cotton was decided on, and unfavourably. The Meeting confirmed the Minute of Council "passed at the Meeting on the 13th June," relative to Mrs. Ellen Kenny's dispute with Benjamin Hilliker: (that is to say, a Meeting possessing no authority confirmed the act of another Meeting having authority).

August 5th, 1840, present three Members; the Meeting ordered the issue of three Deeds, and appointed Mr. Birdsall Collector of certain claims for trespass.

October 14th, 1840, present three Members; the Meeting ordered the issue of one Deed.

March 6th, 1841, present three Members; the Meeting ordered the issue of five Deeds.

June 30th, 1841, present four Members; the Meeting ordered the issue of seven Deeds, and set prices on 21 lots: acted on four Petitions: decided on the case of Mary Burgess: ordered the sale of two lots on Block D, City of Toronto: appointed Edward Chapman, Head-Master of Johnston District School.

September 29th, 1841, present four Members; the Meeting ordered the issue of nine Deeds.

November 17th, 1841, present three Members; the Meeting ordered the issue of seven Deeds, and a special Deed to John Coulson: also, ordered that no more sales of land be made in Wilmot, at 12s. 6d. per acre.

January 26th, 1842, present four Members; the Meeting disposed of two Petitions; and of a Petition from — Bingham, relieving him from a certain liability; again considered the case of the Wilmot settlers, and confirmed the decision of November 17th, 1841; (being another incomplete Meeting, at which three Members were present).

April 27th, 1842, present four Members; the Meeting ordered 20s. per diem to be paid to Mr. Birdsall: ordered payment of an account of £46 19s. to Mr. Stennett, for a silver trowel and inscription plate.

The Commissioners, not being aware of the exact nature of the distinction by which the Council are guided, in deciding what business may be transacted without a quorum, will be obliged to you for such information as may enable them to understand the subject correctly. Please state whether the whole of the transactions above detailed are to be considered as legal, and in accordance with the Charter and Statutes of the University?

Are the Commissioners to understand that when, in these "incomplete meetings," or in other meetings, the issuing of deeds or leases is ordered, the sale or letting of the lands had been duly authorized at some previous time?

A. The sale in these cases must have been ordered at a previous time; the letting took place and was sanctioned at these meetings.

Q. Or was it the custom of your office to receive instalments of purchase before the Council had been consulted on the expediency of the sales?

A. I cannot recollect any instance of the kind.

The greater part of the business done at these incomplete meetings, namely, the direction of the issue of Deeds to purchasers who had paid their purchase money in full, might have been done at any time out of Council; for, at that period, it was the custom to issue such Deeds upon the sanction of any three Members.

Which custom was probably grounded on Minute of Council of 14th June, 1839, (Council Minute Book, Vol. II., p. 45.)

I am incompetent to deliver an opinion on the legality of these proceedings, or whether they are in accordance with the Charter and Statutes of the University. I believe, however, that in every case, the strictest regard was paid to the just claims of the parties as well as the interests of the University; and that the results would have been precisely the same had full quorums been present.

Q. 26. The Commissioners observe that the clerks in your office are required to furnish two sureties each; and it appears from Council Letter Book, Vol. II., p. 184, and Minute Book, Vol. III., p. 381; that the following sureties were offered by the present clerks and accepted by the Council, viz:—

1st. Clerk, A. Cameron: Clark Gamble and Charles Jones.

2nd. Clerk, Gilkinson: Dr. Hamilton and H. Rowsell.

3rd. Clerk, R. Brassington: Skeffington Connor and Richard Dempsey.

With reference to the above sureties, the Commissioners desire to be informed whether they were submitted to the University Solicitor for his approval?

A. The Solicitor drew up the Bonds.

Q. Was Mr. Gilkinson's first surety, Dr. Hamilton, the late Dr. Joseph Hamilton who died in this City in 1847, and who formerly resided near Queenston?

A. Yes.

Q. If so, can you inform the Commissioners whether the said Dr. Hamilton was or could be legally in possession of property qualifying him to become surety for Mr. Gilkinson?

A. I cannot.

Q. Has Mr. Gilkinson furnished another surety in the room of Dr. Hamilton; if so, please state the name of surety, and when accepted by the Council?

A. He has, namely, Dr. Derry.

Q. Has the first clerk, Mr. Cameron, furnished any surety in the room of Clarke Gamble, since the firm of Gamble & Boulton became insolvent?

A. He has, namely, the Hon. J. H. Cameron.

Q. Is it the practice of the Council to submit the sureties of their officers to the College Solicitor for approval?

[No answer in Manuscript.]

Q. 27. Will you please inform the Commissioners whether you have ever learned, from any reliable authority, that Colonel Wells received any payments of interest from any of the various persons to whom he had, on his own account, loaned the funds of the College?

A. I have not.

Q. On referring to Colonel Wells' account in the Private Ledgers, the Commissioners do not find that any interest was charged against him for the amount of his default, or for any part thereof, prior to 1839, the year in which the default was detected. The total amount of College funds kept out of profitable investment by Colonel Wells appears to have been about £14,700.

The abstraction of this money by Colonel Wells must, of course, have been gradual, and probably commenced several years previous to 1839.

How much do you estimate the loss to the College, resulting from the withholding of its funds by Colonel Wells, to have been?

A. I can form no estimate on the subject.

Q. Can you inform the Commissioners why no charges for Interest, further back than 1839, was made against Colonel Wells?

A. I cannot. Since I became Bursar, the interest has been regularly charged against him.

Q. In Colonel Wells' letter to the Council, dated July 9th, 1839, the following passage, in relation to interest on loans made by him from the College funds, on his own account, occurs:—"In almost all the instances, the interest was never charged until the final settlement, when the security was given, and it was then not paid, but added to the sums that had been advanced, and thus included in the settlement."

Is it your opinion, that in receiving from Colonel Wells "securities" (mortgages) such as above alluded to, in discharge of an equal amount of his debt, the Council were allowing to pass to his credit interest to which he was not entitled?

Should not the Council have received all such securities merely as covering an extent of his liability equal to the principal which had been loaned by him, and have appropriated the residue to the funds of the College, as the usufruct of its own money?

Will you inform the Commissioners whether you have, in any instance, ascertained from parties who borrowed money from Colonel Wells during his Bursarship, and whose mortgages or other securities, given by them to Colonel Wells, have since been transferred to the College, what the amounts, originally loaned to them by Colonel Wells, were? If so, be so good as to state the particulars?

A. I have not, in any instance.

QUESTIONS ADDRESSED BY THE COMMISSIONERS TO THOMAS YOUNG, ESQUIRE, ARCHITECT:—

1st. Were you in the employment of King's College, as Architect, in the month of February, 1839? Were your services dispensed with by the College Council in that year, and for what purpose?

2nd. Were you re-appointed Architect to King's College in 1842, and for what purpose?

3rd. Were you called upon by the College Council, shortly after your re-appointment, to make any estimate of repairs or alterations on the Parliament Buildings? If so, please state the particulars, and mention the amount of your estimate?

4th. Were tenders advertized for by the College Council for the above work? If so, whose tender was found to be the lowest?

5th. What was the total amount expended by the College on the work referred to?

6th. Were the whole of the accounts for the said work submitted to you for your examination and approval? If so, please state at what time the said accounts were examined by you, and whether you approved of the same? If the said accounts were not submitted to you in proper form or full detail, will you please state why they were not so submitted?

7th. Will you please inform the Commissioners whether it is usual for corporate bodies or private parties, to undertake any considerable expenditure on building repairs or alterations without putting the work into competition by advertizing for tenders?

8th. Will you please inform the Commissioners whether it is the practice of corporate bodies or other public trusts to submit the accounts of contractors or others, performing extensive works for them, to the examination of their architects, when such officers are employed?

9th. What was the amount of Mr. John Richey's tender in 1839, for the erection of the south-east wing of the University? What was the total amount paid to him for the said work.

10th. Did Mr. Richey, in 1842, furnish a new tender for the south-east wing? If so, will you be pleased to state the amount and the date of the same?

11th. In your "Report to the College Council," dated 31st October, 1843, you state the amount of Mr. Richey's contract for the south-east wing to have been £10,398 10s. 8d., and you have detailed various alterations which led to additions and deductions amounting to £197 3s. 1½d. for the former, and £658 5s. 3¼d. for the latter, being a difference of £461 2s. 1¾d. in favor of deductions. Were the above alterations, that is to say, those which are in your Report represented by the above sums, the whole of the deviations from the original plans and specifications on which Mr. Richey's tender of 1839 was based?

12th. Can you inform the Commissioners whether any duty was payable on Canadian stone in the Port of Toronto, in 1842; or what port charges or harbor dues were liable in 1842, which were not required to be paid in 1839?

13th. Were the prices of building materials, such as stone, brick, lime, wood, &c., in 1842, higher or lower than in 1839?

14th. Were the wages of stonecutters, masons, bricklayers, laborers and others, employed in building in 1842, higher or lower than in 1839?

REPORT OF THE BUILDING COMMITTEE.

(Minute Book, Vol. II., p. 325, 16th May, 1842.)

"The Committee appointed to contract for and superintend the erection of the Wings of the University Buildings have the honor to report, that as it appeared that modifications of the elevation did not fall within their province, they have confined themselves to alterations in the interior arrangements, which they believe will be found more particularly convenient than those originally adopted. They beg leave to present four plans, marked 1, 2, 3 and 4, in which the Architect, according to their instructions, has exhibited the alterations in the East Wing, which they recommend."

(Signed,) JOHN McCAUL,
Chairman.

May 16th, 1842.

Which Report was adopted by the Council.

(General Letter Book, Vol. II., p. 215.)

KING'S COLLEGE OFFICE,
TORONTO, Nov. 6th, 1843.

SIR,

Mr. Richey has sent in a statement of the completion of the south-east Wing of the University, which differs materially from your Report of the 31st ultimo.

I understand he has also sent you a copy of his statement. I have, therefore, only to request that you will, as soon as convenient, send me your opinion upon Mr. Richey's statement, and enable the Council to decide upon the exact balance due to Mr. Richey.

Mr. Richey has also sent in two statements of work done by him in Upper Canada College, upon authority from the Rev. Mr. Matthews, at that time acting Principal, being for £77 14s. 6d. and £17 19s. 8d. I enclose you the two statements, and am desired by the Council to request that you will report upon the reasonableness of the charges they contain.

(Signed,) H. BOYS,
Registrar and Bursar.

To THOMAS YOUNG, Esquire.

BUILDINGS.

(General Letter Book, Vol. II., p. 221, Oct. 31, 1843.)

TORONTO, 31st Oct., 1843.

To the Chancellor, President, and Scholars of King's College, the following Report, No. 1, upon the South-East Wing or angle of the University, as now completed:—

In addition to the amount of the contract.....	£10,398	10	8
Must be added the following sums:—			
Tinning the roof	160	0	0
Sundry alterations of door-springs, arising from the changes made in the internal arrangements	37	3	1½
	<hr/>		
	£10,595	13	9½

Sundries as per list of additions appended, page 4:—

From this sum total the following deductions must be made, according to the annexed Schedule of the omissions and alterations from the changes made in the internal arrangements of the Students' apartments, as proposed by the Architect, in a letter dated 10th August, 1843, and sanctioned by a Board of Professors, 15th August, 1843.....	658	5	3½
	<hr/>		
	£9,937	8	6¼
	<hr/>		

(SCHEDULE.)

BASEMENT:—

2 Dressers and Shelves.....	£6	0	0
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The dressers and shelves are now being used in the kitchen of the Parliament Buildings, and should be charged in that amount.

AREAS:—

2 Iron railings, valued in Contract, £15 each.....	30	0	0
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Carried forward..... £36 0 0

Brought forward..... £36 0 0

These railings have been omitted under the impression that side entrances will be required instead of the present south entrance; under such circumstances it would have been detrimental to the piers to have fixed them.

DOORS :—

104 Doors, as per Contract.	
73 do do New Plan.	
<hr/>	
31 Doors.....	78 0 0
<hr/>	
34 Closet Doors, as per Contract.	
20 do do New Plan.	
<hr/>	
14 Closet Doors.....	28 0 0
<hr/>	

BORROWED LIGHTS :—

34 Borrowed Lights, as per Contract.	
30 do do New Plan.	
<hr/>	
4 Borrowed Lights.....	5 0 0
<hr/>	

SKIRTINGS :—

1332 5 feet of Skirting.	
1254 6 do do	
<hr/>	
77 11 feet of Skirting.....	5 7 10½
<hr/>	

PARTITIONS :—

33,817 7 as per Contract.	
10,379 3 do New Plan.	
<hr/>	
23,438 4 charged, per square.....	140 12 6¼
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PLASTERING TO PARTITIONS :—

3,757 4 6 yards as per Contract.	
1,153 2 0 do do New Plan.	
<hr/>	
2,604 2 6 yards.....	195 6 4
<hr/>	

PAINTING, 1 yard :—

14 Sets of Pins in Bedrooms.	
14 do Book Shelves.	
31 Doors, not painted.	
14 Closet Doors, not painted.	
14 Rows of Pins, do in Closets	
14 Sets of Shelves.	
2 Dressers, &c., not painted.	
12 Seats and Risers of Privies, do.	
4 Borrowed Lights.	

Carried over..... £488 6 9¼

	<i>Brought over</i>	£488	6	9½
24 Panes of Glass to Borrowed Lights.				
78 Feet of Skirting, not painted		42	16	6
SUNDRIES :—				
14 Sets of Pins to Closets		4	4	0
14 do Shelves		7	7	0
14 Book Shelves for Students' apartments.....		5	5	0
14 Sets of Pins in Bedrooms		4	4	0
PRIVIES :—				
12 Sets Risers, &c., complete		18	0	0
18 Cast-iron Pans.....		24	0	0
4 Oak Sinks		12	0	0
2 Rain-water Cisterns.....		8	0	0
450 Squares of Shingles, and nails to the roof and northern extension		19	5	0
COLOURING :—				
The colouring to be complete in the ensuing spring. This omission was made at the request of the Architect, who stated that the present condition of the plastering would be likely to injure the colour, and probably render it necessary to recolour when the Building would be required to be used.				
Value of the Colouring computed.....		25	0	0
		£658 8 ¾		

The basement walls and ceilings are finished; all the ceilings, except those of the first floor, are completed.

ADDITIONS :—

Cutting out and fitting up several doorways to effect the new arrangement.				
Additional length of tams skirting in the Closets, from their being increased in size.				
66 Feet, at				
13 Dozen and 2½ puttings on four screws.				
5 Gross three-quarter brass hooks and eyes, to fasten back the casement.				
Painting to tams skirting, extra.				
Cutting through the floors of privies.				
Additions in painting.				
Rain-water Pipes.				
Oil Ballusters and Railing, &c.				
(See Richey's account.)		37	3	1½

(A true Copy of Mr. Young's First Report.)

(General Letter Book, Vol. II., p. 225, Nov. 2, 1843.)

TORONTO, Nov. 2, 1843.

To the Chancellor, President, &c., &c., of King's College, the following statement of completion of South-East Wing of the University is respectfully submitted by Mr. Richey :—

Amount of Contract	£10308	10	6
Sundry alterations of door-springs, as per bill delivered.....		27	13 6
Tinning roof, after deducting shingling.....		156	0 0

Deductions made in consequence of alterations in the internal arrangements :—

Iron railing to Areas.....	£30	0	0
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PARTITIONS :—

8855 as per Contract.
3733 do New Plan.

5122 feet reduced	30	14	9
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PLASTERING TO PARTITIONS :—

1699 4 as per Contract.
710 4 do New Plan.

989 0 yards.....	74	3	6
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Painting and Colouring.....	58	7	4
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18 Cast-iron Pans.....	27	0	0
------------------------	----	---	---

4 Oak Sinks.....	12	0	0
------------------	----	---	---

2 Water Cisterns.....	8	0	0
-----------------------	---	---	---

£240 5 7 £10492 4 0

There are 31 Room Doors, with their trimmings.

14 Closet Doors.

No. 4 Borrowed Lights.

728 Feet of Base.

14 Sets of Book Shelves and Pins to Bedrooms.

12 Seats and Risers for Privies.

2 Dressers and Shelves.

The above have been made and finished expressly for the South-East Wing, but, owing to the alterations, are not required for the present Building; therefore, will have to lay over for the South-West Building, as they would not be suitable for any other building, except one built with the same style of finish.

I am, &c.,

(Signed,) JOHN RICHEY.

(True Copy of John Richey's First Report.)

(General Letter Book, Vol. II., p. 242.)

To H. Boys, Esq., M.D.
Bursar, &c.

TORONTO, Dec. 14th, 1843.

SIR,

With reference to your letter of the 5th instant, I have the honor to forward to you, for the information of the Council of King's College University, the accompanying abstract, embodying all the items in dispute between Mr. Young and Mr. Richey, together with my own statement of the same, by which I find a balance due to Mr. Richey of £1236 14s. 5d., inclusive of the sum claimed by him for materials wrought and finished for the South-East Wing of the University under the original contract, and which had been provided by Mr. Richey before the present arrangement of the plan was in contemplation.

Should the Council sanction this award, the materials so charged will become their property, and they can compel any future contractor for the South-West Wing to take them at their cost price of £160; but should the Council prefer letting this remain an open account, I beg leave to suggest that a small advance be made to Mr. Richey on the above sum to cover the actual expense of labor done.

I have not made any statement respecting the Chapel fittings, this being still an open account, and one not included in the charges for the South-East Wing.

In regard to the "due completion of the work in accordance with the Specifications and Contract," to which the minute of the Council also directs my attention, I beg to state that (as far as it is possible to judge at present) the whole building appears sound and substantial, and the interior to be fitted up in a workmanlike manner, and according to the full intent and meaning of the Specification.

If the Council should require my attendance at any time in explanation of the abstract, I shall be happy to wait upon them upon receiving notice.

I have the honor, &c.,

(Signed,) HENRY B. LANE.

(General Letter Book, Vol. II., p. 248.)

From H. B. Lane, enclosing his account as follows:—

TORONTO, 12th January, 1844.

The COUNCIL OF KING'S COLLEGE UNIVERSITY, Dr. •

To H. B. LANE, Architect.

For attendance, in arbitrating between Messrs. Young and Richey, from
Dec. 5th to 14th, including Survey of building materials, &c..... £25 0 0

(General Letter Book, Vol. II., p. 282.)

To HENRY B. LANE, Esq.

KING'S COLLEGE OFFICE,
TORONTO, March 21, 1844.

SIR,

I have this moment received directions to discharge your claim for arbitrating between the Architect and the Builder of the South-East Wing of the University,

and I have much pleasure in enclosing you a check on the Bank of Upper Canada, of £25, the sum mentioned in your letter of the 12th January last.

(Signed,) H. BOYS,
Bursar, K.C.

(Minute Book, Vol. III., p. 163, No. 10, Jan. 29, 1845.)

Mr. Richey submitted an account showing the value of the materials which he has prepared and placed on the College grounds towards building the South-West Wing of the University, accompanied with the certificate of Mr. Young, the Architect, as to its correctness, and praying an early settlement of the account. Whereupon Dr. King moved, that the claim of Mr. Richey be referred to the Building Committee, with a view to their taking such action thereon as they may deem expedient; and, in the meantime, that an advance of £1000 be made to him on account of such claim: seconded by Mr. Barron, put and carried.

(Minute Book, Vol. III., p. 182, March 26, 1845.)

On the application of Mr. Richey, to be paid the balance of his account, amounting to £576 13s. 3d., the Bursar was directed to discharge the same.

(Minute Book, Vol. III., p. 214, July 12, 1845.)

Dr. McCaul submitted a Report from the Building Committee on the expense of the alterations and additions suggested in the Report of the Dean, on the requisites for rendering the South-east building available as a residence for students.

Whereupon, it was moved by the President, that the Plan, as proposed in the Dean's Report, be adopted; and that the following members,—the Vice-President and the Dean,—shall be a Committee to superintend the execution of it without delay.

Moved by the President, that the necessary expenditure in the above object shall be derived from the sale of lands belonging to Upper Canada College, conveyed to the University for the purpose of paying off the debt due by that institution to the University: seconded by the Vice-President, was put and carried.

(Minute Book, Vol. III., p. 332, July 7, 1846.)

Moved by the President,

That it is of the utmost importance that the building of the South-West Wing of the University should be immediately commenced, as contemplated by Statute VI., Sec. 2; and that with a view thereto, the Bursar report the portion of the £18,000 remaining unexpended, and the ways and means for carrying the above desirable object into effect.

Seconded by the Vice-President; was put and carried.

(Minute Book, Vol. III., p. 335, No. 5.)

The Bursar, in compliance with the 4th minute of the last meeting, reported on the ways and means for building the South-West Wing of the University.

The Report was received.

REPORT OF BURSAR.

(Council Letter Book, Vol. II., pp. 172—5, 17th July, 1846.)

I beg to submit to the College Council the following Report, which I make in compliance with the 4th minute of the proceedings of the 7th inst. :—

That Minute requires that the Bursar shall report what sum remains unexpended of the £18,000 appropriated for building the University, by the Statute, Chap. VI., Sec. 2; and that he should report the ways and means for proceeding with the building of the South-West Wing of the University.

By the accompanying statement marked A, the Council will see that the sum of £5186 12s. 4d. remains unexpended of the £18,000.

In regard to the ways and means for building the South-West Wing, on reference to the Architect, I find he has estimated the expense, and finds it will not exceed £8000. Of this, the sum of £2576 13s. 3d. has been already paid for stone, brick, and other materials now on the grounds, ready to be used, and already charged in the statement just referred to, marked A, leaving about £5300 to be provided for, which being so near the sum remaining unexpended of the £18,000 may render it unnecessary to obtain a further Statute.

The money cannot be supplied from the present funds of the Corporation, they being scarcely sufficient to cover our annual expenditure; indeed, by the latest estimate I have made, they are deficient a few hundred pounds. It will, therefore, be necessary to raise the supply by the sale of our waste and leased lands. That this source is quite adequate to the object, may be seen by reference to the 1st and 5th returns of the twelve annual returns now before the Council, wherein it is shown that the sales of the College lands gradually increased from the commencement of the year 1843, at which period the Council restricted the sales, and gradually suspended them. There can be no doubt but that the sales would continue increasing to the present time, and would have supplied ample means for completing the University as originally contemplated. And as a proof that they will still afford the means required, we have now applications before us for the sale of more than 20,000 acres. These will fetch, at least, \$6 an acre on the average, equal to £30,000. On the supposition that we sell only to the amount of £20,000 within the twelve months, it will be more than sufficient for the present object, and besides, to make up for the small deficiency just now alluded to, between the annual income and expenditure.

This, therefore, I submit, constitutes sufficient ways and means for building the South-West Wing of the University, and would immediately replace any part of the expenditure which might be required to be made, in the first instance, from our present funds.

But there is another source to which, on this occasion, it seems to be my duty to request the attention of the Council, namely, to the condition of the fund established by the Crown expressly for the purpose of building this University. This fund was created by His late Majesty George IV., as signified to Sir Peregrine Maitland, in Earl Bathurst's despatch of 31st March, 1827. It was to consist of an

annual donation of £1000 sterling, to be paid out of the monies furnished by the Canada Company, and to continue during the term of that Company's agreement, which would terminate on the 1st July, 1842. The donation was continued four and a half years, till 1st July, 1832, at which time, some difficulties having arisen about the Charter of the University, the donation was suspended by a Government despatch to Sir John Colborne, "until the Legislature should pass an Act for amending the Charter." Such an Act was passed in the first session of the 13th Provincial Parliament, and received the Royal assent on the 4th March, 1837. But although the condition was fulfilled, His Majesty's bounty has ever since been withheld. Our claim extends from July, 1832, to July, 1842, when the Canada Company's agreement expired, being ten years, equal to £10,000 sterling, with interest from the several periods at which it became due up to the present time.

As this money was not paid to us, it necessarily went to increase the balance paid over annually by the Canada Company to the territorial revenue. Should the Government find any difficulty in satisfying our claim in cash from the territorial funds, they might grant us an equivalent in wild lands in some of the new surveyed Townships—in Ashfield, Euphrasia, or Wawanash—in all of which we already hold lands.

The records of this office will show that it was the intention of Lord Sydenham to have obtained the arrears for us, had not the more important events of his administration drawn his attention from the subject.

Could this most legitimate resource—which was evidently intended by its Royal founder to prevent infringement on the endowment—be made available, it would also afford sufficient ways and means; for although the equivalent might be in wild lands, its value would be so much beyond the sum required, that a loan might be taken without scruple from other branches of our funds, or might be borrowed from the Bank.

(Signed,) H. BOYS,
Bursar.

King's College Office, Toronto, 17th July, 1846.

STATEMENT A.

	£	s.	d.	£	s.	d.
Amount appropriated by Statute, chap. 6, sec. 2, for building the two wings of the University				18000	0	0
Expended.—Building South-east wing	10236	4	5			
Materials of South-west wing.....	2576	13	3	12813	7	8
Remaining unexpended.....			£	5186	12	4

(Council Letter Book, Vol. I., p. 285.)

EXECUTIVE COUNCIL CHAMBER,
KINGSTON, Monday, Feb. 28, 1842.

(IN COUNCIL.)—Present: His Excellency the Governor General.

His Excellency was pleased to submit, for the opinion of the Council, the expediency of a temporary appropriation of the Parliament Buildings and Public offices in Toronto, for the purpose of the University of King's College, until the buildings intended for the University, and about to be erected, shall be in a sufficient state of forwardness to be used.

And the said matter being considered ; His Excellency, with the advice of the Council, was pleased to order that the said buildings and grounds be placed in possession of the Council of King's College, by license of occupation or lease, for the term of three years, upon the following terms, viz :—The buildings to be kept in repair, and restored in full repair, as at present—upon revocation of said license or lease, at the pleasure of the Government—and at the expense of the University.

That any alterations made by the College be restored upon the delivery up of the premises, so that the buildings shall be in the same state and form as at present, if the same shall be required.

That the said buildings be insured, and continue insured at the expense of the College, during the continuation of the occupation by that body.

And that possession of the said buildings shall be delivered up upon the requisition of the Government, or of any officer or person authorized to demand the same.

(Certified.)

(Signed,) W. H. LEE.

(General Letter Book, Vol. I., p. 265.)

To Mr. JOHN RICHEY, Builder.

KING'S COLLEGE OFFICE,
TORONTO, March 14, 1842.

SIR,

I am directed to request that you will inspect the centre Building and West Wing of the Parliament Buildings in this city, and report the expense that may be necessary to render them fit for the occupation of the University.

It is desirable that you should make your Report by to-morrow morning, if it can be done in so short a time. If you could call upon me any time this morning, I will explain more particularly the kind of inspection required by the Council.

(Signed,) H. BOYS.

General Letter Book, Vol. I., p. 268.)

To J. G. CHEWETT, Esquire.

KING'S COLLEGE OFFICE,
TORONTO, March 21, 1842.

SIR,

I am directed by the Council of King's College to request you will inspect the Parliament Buildings, and report their state of fitness for occupation by the University ; pointing out what repairs you may consider necessary to be made on them, and the amount such repairs will cost. I enclose you a copy of the Minute of the Executive Council, placing the Buildings at the disposal of the College Council, that you may take into consideration the length of time and terms upon which the Buildings are granted.

I also enclose you a Report upon this subject made by Mr. Richey, which I will trouble you to return to me when you send in your Report.

I am, &c.,

(Signed,) H. BOYS.

(Minute Book, Vol. II., p. 306.)

The Architect delivered a specification of the repairs necessary to render the Parliament Buildings fit for occupation, amounting to £195 5s. currency, and Mr. Richey having tendered to undertake the same for about £200, the Hon. Mr. Sherwood proposed, That the Building Committee do employ Mr. Richey to repair the Parliament Buildings for the use of the University according to his proposal for that purpose.

Which motion, being seconded by Dr. McCaul, was submitted and carried.

(General Letter Book, Vol. II., p. 226.)

MR. YOUNG'S STATEMENT, No. 2.

To the Chancellor, President, and Scholars of King's College, &c., &c. :—

TORONTO, Nov. 20th, 1843.

GENTLEMEN,

At the request of the Bursar, I make this statement of what I consider due to Mr. Richey:—

For the construction of the main drain of the University, as per J. Richey's account £313 14 9

As per Architect's account	£235	3	9	
1842, Dec. 23, Cash paid on account.....	200	0	0	
				<u>£35 3 9</u>

South-East Wing of the University of King's College :—

J. Richey's account, with deductions.....£10251 18 5

As per Architect's account, with do	9933	8	11	
1843, Nov. 11th, Total Cash paid.....	9000	0	0	
				<u>£933 8 11</u>

£968 12 8

As per account for fitting up the Hall, Chapel, Lecture Rooms, offices, &c., in the Parliament Buildings, up to April 22, 1843, £624 9 7
Cash paid on the same..... 650 0 0

25 10 5£943 2 2

Total amount due to Mr. Richey up to this date. Errors and omissions excepted.

I have the honor to be, &c.,

(Signed,) THOMAS YOUNG,
Architect, U.C.C.

(General Letter Book, Vol. II., p. 271.)

TORONTO, Feb. 26th, 1844.

SIR,

In addition to the account handed to me this day for inspection, there is an uncertified account for work done to the Chapel, Hall, and Public Buildings,

amounting to £624 9s. 7d.; and before I report upon that and the one now sent in, amounting to £261 19s. 5d. and £28 6s. 2d., in all £914 15s. 2d., I request that you will be kind enough to direct Mr. Richey to make out the accounts under the following separate heads:—

Repairing Buildings,	Professors' Rooms Fittings.
Hall Fittings.	Alterations.
Chapel do.	Dr. Beaven's Residence.
Lecture Rooms, do.	

Without such an arrangement I cannot give the accounts that proper investigation which they demand; and it is requisite that the prices of the several articles be stated, and moneyed out separately. The large amount requires that I should have full particulars before I can consent to put my signature to it.

(Signed,) THOMAS YOUNG.

To H. Boys, Esq., M.D., Bursar.

(General Letter Book, Vol. II., p. 272.)

KING'S COLLEGE OFFICE,
TORONTO, Feb. 27, 1844.

SIR,

The object of my letter to you of the day before yesterday was confined to the account therein enclosed, and I will thank you to let me have your report upon it as soon as you conveniently can. Has Mr. Richey's bill for the Chapel ever been referred to you for your report? In what way is it now under your consideration.

(Signed,) H. BOYS.

To THOMAS YOUNG, Esq.

JOHN CRAWFORD.

(General Letter Book, Vol. II., p. 438, Aug. 23, 1845.)

TORONTO, Aug. 23, 1845.

SIR,

I have to propose to the Council of King's College the sale of an acre of land in Town, which offers an opportunity for favorable investment.

The land is sold in small lots, at prices according to the situation and size, amounting in all to more than £2,000; on which brick houses are built, varying in value from £400 to £600, reserving as rent the interest of the purchase money.

The lease is for twenty-one years, with the privilege of the lessee to purchase. Herewith is a blank lease which is the form of those adopted. Rent payable quarterly.

(Signed,) JOHN CRAWFORD.

To H. Boys, Esq., M.D., Bursar, &c.

(General Letter Book, Vol. II., p. 438, Aug. 26, 1845.)

KING'S COLLEGE OFFICE,
TORONTO, Aug. 26, 1845.

SIR,

I am in receipt of your letter of the 23rd, respecting certain property in the City of Toronto, which you propose to sell to the University. As there will probably be a meeting of the College Council to-morrow, I should like to be able to give more information of your property than your letter affords, and should like you to tell me where it is situated, and explain fully the particulars.

(Signed,) H. BOYS,
&c., &c.

To JOHN CRAWFORD, Esquire.

(Minute 17, Minute Book, Vol. III., p. 223, Sept. 24th, 1845.)

Read a letter, dated 23rd ultimo, from John Crawford, proposing certain ground rents in this City for sale to the Council.

The Bursar to write to Mr. Crawford for further particulars.

The following marginal entry, is found appended to the foregoing Minutes, in red ink:—

“Mr. Crawford communicated with verbally.”

(General Letter Book, Vol. II., pp. 463-4, Nov. 17th, 1845.)

To JOHN CRAWFORD, Esquire.

KING'S COLLEGE OFFICE,
TORONTO, Nov. 17th, 1845.

SIR,

I yesterday submitted to the Council of King's College your offer of certain ground rents for sale, when I received their directions to inform you that they consider the value you have placed on them too high, and that, therefore, they must decline the purchase on the terms you at present propose.

(Signed,) H. BOYS,
Bursar, K.C.

P.S.—Could you make it convenient to call at this office before Saturday, when there will be another Council, as I think there may possibly be some misrepresentation of your terms.

(Minute Book, Vol. III., p. 241, No. 11, Nov. 26, 1845.)

John Crawford, Esq., proposed for sale to the Council, certain ground rents in the City of Toronto.

The present offer declined.

(General Letter Book, Vol. II., p. 476, Dec. 23, 1845.)

TORONTO, Dec. 23rd, 1845.

SIR,

I propose to convey the fee-simple of the land in Bay Street, mentioned in my former letter, subject to the leases, to the College Council for the sum of £2500.

Will you have the kindness to make this proposition to the Council at its next meeting.

(Signed,) JOHN CRAWFORD.

To H. Boys, Esq., M.D., Bursar, &c.

(General Letter Book, Vol. II., p. 476, Dec. 31, 1845.)

TORONTO, Dec. 31st, 1845.

SIR,

The annual rent of the Bay Street property, payable quarterly, is...	£147	12	6
Interest on 1st quarter's rent, £36 18s., for 9 months, is.....	1	13	0
Do 2nd do do 6 do	1	2	0
Do 3rd do do 3 do	0	11	0
	<hr/>		
	£150	18	6
	<hr/>		

If the Council accept the offer I last made to them, the interest received upon the amount will exceed six per cent. by 18s. 6d., according to the above calculation; and in addition to this, should any of the tenants neglect to pay the sum secured during the first term, the Council will derive the benefit of it.

(Signed,) JOHN CRAWFORD.

To H. Boys, Esq., &c., &c.

(Minute Book, Vol. III., p. 260, No. 6, Jan. 31, 1846.)

Read proposals of the sale of property to the Council from the following parties :—

- Mr. Small, Building Lots in Toronto.
- Mr. Crawford, Ground rents.
- Mr. Gilkison, Building lots and land at Elora, in Nichol.
- Dr. Rees, Building lots on the Garrison Reserve, Toronto.
- Mr. Radenhurst, Building lots in Toronto.
- Mr. Townley, House and land on Yonge Street.
- Mr. Armstrong, a Dwelling House and Store, King Street.
- Mr. Hawkins, Building lots in Toronto.

Read also proposals for loans from the following parties :—

- Mr. Jarvis, £1000.
- Mr. Hunter, £200.
- Mr. D. E. Boulton, £1000 or £1800.
- Mr. James Brown, £3260.

After a full consideration of these several proposals, the Council were of opinion that it would be advantageous to the interests of the Corporation to accept the following :—

The Ground Rents, offered by Mr. Crawford, for £2500.
 The property at Elora, offered by Mr. Gilkison, for £500
 The loan to Mr. Hunter, for £200.

It was therefore directed that the Solicitor do ascertain the sufficiency of the titles in these three cases, and that the several properties are unencumbered; and that he then draw the necessary Deeds, at the expense of the parties, taking care that Mr. Hunter's property be insured to the full amount of the proposed loan, and that the policy be assigned to this Corporation.

(General Letter Book, Vol. II., pp. 484—6, Feb. 9th, 1846.)

TORONTO, Feb. 9th, 1846.

SIR,

I have had under consideration the Title Deeds submitted to me by John Crawford, Esq., for lot No. 5, on the North side of Wellington, late Market Street, in this City of Toronto, and deem it my duty to acquaint you for the information of the Council of King's College, that upon reference to the Registry office, I find the title to stand as follows, viz:—

Grant from the Crown, May 3rd, 1816, to Benjamin Cosens; conveyed by Cosens, on May 17th, 1816, to William Davis Forrest; deed enregistered July 3rd, 1816. Conveyed by Forrester, Aug. 17th, 1819, to John Theodore de Alizani; deed enregistered, August 12th, 1819.

On the 22nd March, 1819, Benjamin Cosens, the grantee of the Crown, appeared to have conveyed one-fifth of the lot to Patrick Strange, deed recorded same day: and on the 8th April, 1819, he (Strange) appears to have conveyed the same one-fifth of the lot to James Ross, deed recorded, April 10th, 1819. On May 6th, 1819, Benjamin Cosens, the grantee, conveyed the remaining four-fifths to Hial Wilcox, deed recorded May 21st, 1819. On March 3rd, 1821, John T. deAlizani mortgaged the whole to the Hon. Wm. McGillivray and Thomas Thain, of Montreal, to secure the payment of £2211 11s. 3d.; and on Feb. 7th, 1842, again mortgaged the same lot to the same parties, to secure payment of the sum of £1643 7s. 7d.

These mortgages are both recorded, and are not discharged in the Registry Office. On the 14th January, 1830, de Alizani appears to have sold, in fee, to John Richardson, Samuel Gerrard, and George Gregory of Montreal, Trustees of the firm of McGillivray, Thain & Co.; the deed enregistered on August 27th, 1830. On the 24th September, 1831, Samuel Gerrard and George Gregory conveyed, in fee, to George Munro of Toronto; deed recorded, Sept. 28th, 1832; and by deed, dated November 20th, 1845, Munro and wife conveyed to Mr. Crawford, which deed was recorded 29th of the same month.

By a memorial, dated December 31st, 1832, of the will of the late Honorable Richard Cartwright,—which will is dated in May, 1815,—it appears that the lot in question was devised to Thomas Cartwright, son of the Testator. This devise, I am of opinion, was an error on the part of Mr. Cartwright, as I cannot discover that he had any title or claim whatever to the lot.

Previous to the conveyance from Mr. Munro to Mr. Crawford, the former had granted, at various times, eleven separate leases of different portions of the lot, for the term of 21 years, renewable for a further term of 21 years,—at the option of the lessees to purchase the fee at any time within the first 21 years,—upon paying in full certain fixed sums, amounting in the whole, to £2,433 6s. 8d. The duplicates of these leases have been regularly assigned by Mr. Munro to Mr. Crawford, and by him to the University. With regard to the subsequent sales, in 1819, by the Pa-

tentee, Cosens, to Strange and Wilcox, it is my duty to remark, that it has come to my knowledge, that Morris Lawrence, and Reuben Parkinson pretend to claim different portions of the lot under those conveyances, and are now threatening actions. My opinion is, they cannot sustain their claims, and that Mr. Crawford's title is good; but in a matter of so much importance, it is possible the Council would desire, before investing the funds of the University in a property which may result in a Law suit, to have the opinion of other Counsel.

(Signed,) J. E. SMALL.

(General Letter Book, Vol. II., p. 491, 23rd February, 1846.)

To JOHN CRAWFORD, Esq.

KING'S COLLEGE OFFICE,
TORONTO, Feb. 19th, 1846.

SIR,

At the meeting of the Council of King's College held yesterday, the Report of the College Solicitor, on the title of your property in Bay Street, was read; when I received directions to express to you the wishes of the Council, that you would, at your own charge, submit your title to Mr. Robert Baldwin, and furnish them with his opinion upon it. They will also require that you would engage to indemnify them against Law suits.

(Signed,) H. BOYS.

(General Letter Book, Vol. II., p. 489, 19th February, 1846.)

To J. E. SMALL, Esquire.

KING'S COLLEGE OFFICE,
TORONTO, Feb. 19th, 1846.

SIR,

I submitted to the College Council, at their meeting held on Saturday last, your verbal communication, that the Honorable Mr. Baldwin could not conveniently undertake the investigation of Mr. Crawford's title to the ground rents he offers to the College. They instructed me to say, that under the circumstances, they would like to have the opinion of the Honorable Mr. Sullivan in lieu of that of Mr. Baldwin.

I beg to enclose my letter to Mr. Crawford of the 19th instant, which you left in my hands, and which had better be returned to that Gentleman.

I also send you your letter to me of the 9th instant, tracing the descent of Mr. Crawford's title; it may be of use to Mr. Sullivan in forming his opinion. With regard to the said letter, you do not appear to have traced the right of Gerrard and Gregory to convey to Munro.

Allow me to inquire what is doing in the Chancery suit brought against us by Priestman. Our answer should be rendered about this time, indeed I believe upon this very day.

(Signed,) H. BOYS,
Bursar, K.C.

REPORT OF COMMITTEE OF COUNCIL ON HAWKINS' CASE, AND
STATE OF THE BURSAR'S OFFICE.

The Committee appointed by minute of Council of March 18th, to investigate the charges contained in Dr. Gwynne's communication of March 11th, and conduct a general inquiry, should it appear necessary, into all the affairs of the "Bursar's Office," report that they have made minute inquiries into the subjects referred to them for investigation.

The following are the particulars which they have learned as to the facts of the case. In the year 1835, the S. $\frac{1}{2}$ of lot 34, concession B, in Scarborough, was sold to James Dark for £140. He paid, as part of his first instalment £5, and he, or some member of his family, has continued paying sums on account of the interest, viz:—£6, June 5th, 1843; £7 10s. October 14th, 1843; and £12 10s., October 10th, 1844. On the death of James Dark, this property was left by will to his wife, Charlotte, who sold it to Edwin Dark, taking a note for the amount, in payment. As this note had not been paid at the time of her death, she left by will her right to this, to her eldest son, James Dark.

In the beginning of this year, (1845, February,) Edwin and Matthew Dark came to the College office to make some inquiries relative to a report which they had heard, that the College Council were about to insist on the immediate payment of their arrears, or to sell their land. On that occasion they saw Mr. Hawkins, the senior clerk, who (they assert) proposed buying their land from them, offering part of the payment in money, part in land, situated in the Township of Reach. An agreement to this effect was drawn up by Mr. Hawkins, and by him read to them, either in whole or in part. The witness to this agreement was Mr. Tincombe, and Edwin and Matthew Dark signed it. In their examination before the Committee, they stated that they were not aware that any penalty was attached to this agreement; Mr. Tincombe also stated that he was not aware that there was any penalty. There is no reason, however, to doubt that a penalty was attached to the amount of £200. Both Edwin and Matthew Dark stated that although they would sign their names, they could not read writing, unless it was very plain and distinct.

After this agreement was executed, Edwin and Matthew Dark went to see the land in Reach, offered in part payment by Mr. Hawkins. They were dissatisfied with it, and mentioned to Mr. Hawkins that they would not take it. Some other proposal was then made to them, by Mr. Hawkins. Meanwhile, Mr. Winstanley made an offer to them to purchase their land, which they accepted. They distinctly stated to the Committee, that they did not consider the agreement binding, unless they were satisfied with the land in Reach, and Mr. Tincombe asserted that they told Mr. Hawkins that they would take his word for the goodness of the land, but that if it were not good it was not to be a bargain. On the last day of February the Bursar learned that Mr. Hawkins held the lot by assignment from the Darks. The way in which it came to his knowledge, seems to have been by information from Mr. Clarke Gamble, acting for a client, who had been prevented by an order given by Mr. Hawkins, from taking away timber cut on the lot in question. He immediately remonstrated with him, and told him that the property could not be allowed to remain in that position, as he did not think that the Council would permit any person connected with the Establishment, to accept an agreement for any of the College lands. On the 5th March, Mr. Hawkins submitted for the Bursar's signature, a contract for sale of this property (prepared by him, as such instruments in the regular course of business were) in favor of Mr. Lewis, (a Land Agent in Toronto,) and at the same time, assured the Bursar that Mr. Lewis had a proper assignment. The peculiarity in this contract was, that the period of payment of the sum, for which it was covenanted to sell the land, was prolonged, and the transferee thus placed in a better position than the original purchaser at the time.

The Bursar signed that contract; and Mr. Hawkins paid £9 on the part of Mr. Lewis, to complete the first instalment. Two days after this, Dr. Gwynne called at the Bursar's office, and made inquiries relative to the lot; the Bursar, in consequence of Dr. Gwynne's inquiries, then searched and found that the agreement had been already executed in 1835, in favor of James Dark, senr.; the existence of which he had not suspected, as the first instalment had not been paid for the purchase. He then inquired more particularly of Mr. Hawkins how the matter stood, and learned that Mr. Lewis had not signed the contract which had been issued. The Bursar then demanded the contract back from Mr. Hawkins; and in the afternoon of the same day called upon Mr. Lewis, that he might make sure of the fact. On that occasion Mr. Lewis was not at home, but on the next morning he informed the Bursar, that he had not executed the Bond; that he declined having any thing to do with it; and that on the evening before he had acted as Agent for the Darks, in selling the property to Mr. Winstanley. On the same evening Mr. Hawkins returned the Bond to the Bursar, who handed back to him the £9 paid as portion of the first instalment.

Such, the Committee believe to be an accurate statement of the particulars of the case, which has caused the investigation on which they have been engaged.

Of the members of the establishment there were but three in any way implicated in the transaction, the Bursar, Mr. Hawkins, and Mr. Tincombe. The Committee are of opinion, that the Bursar's conduct on the occasion, is in some respects free from blame, in others culpable. They can discover no reason for believing that he was influenced by any improper motive in what he did. It does not appear that he was to derive any advantage, whatever, for issuing the contract; or that he was at all aware that the assignment was not *bonâ fide* transferred to Mr. Lewis. But the Committee cannot but feel that the circumstances of the case were such as should have produced suspicion that all was not right, and that he should not have completed the transfer without consulting the Council, or one of its Committee, or at least some member thereof. They can perfectly understand that the Bursar must necessarily commit certain branches of business to one of his subordinates, but they cannot but feel that previously to signing a contract, he should have examined its accuracy, at least as to the pecuniary part of the engagement. The Bursar certainly did not assume, on this occasion, any peculiar power, or vary from the course of business which has been pursued in many other similar cases; for many such instruments have been signed and sealed by Dr. Boys and his predecessor, without reference to any one; the price per acre having, however, in most cases been previously fixed by the Council, or one of its Committees; but yet the circumstances of this case were such as to justify, and even require the Bursar's declining to proceed in the matter, until he had informed some of the authorities of the Corporation, and heard their opinion of the course which should be taken.

The Committee have no doubt that had this course been pursued, no such contract would ever have been issued.

With regard to the conduct of Mr. Hawkins, the first question which presents itself is, whether he acted in the matter contrary to any regulation of the Council or Bursar, prohibiting the Clerks in the Office from dealing in lands, the property of the Corporation.

It does not appear that any such regulation has ever been formally made by the Council, although there is reason to believe, that it has long been understood, that no such traffic was to be engaged in by any member of the establishment; and it appears that the Bursar has expressed to his subordinates his disapproval of such transactions.

On minute inquiry, the Committee find, that the following are the only cases in which any member of the establishment has been purchaser of any portion of the property of the Corporation.

Carroll, the present lessee, applied through him to lease it. This is the lot to which reference is made in George Graham's evidence (Vide Appendix); and in Mr. Strathy's. (Vide Appendix.) Mr. Lewis states that this lot was left with him, by Mr. Hawkins, for sale at £700.

On the Books there is no record from which it appears that Mr. Hawkins was in any way connected with it. The N. $\frac{1}{2}$ was sold, May 19th, 1842, to Edward Armstrong, and the S. $\frac{1}{2}$, on January 18th, 1845, to Thomas Johnston.

(6.) 3 in 4, London.

Mr. Lewis states that this lot was left with him by Mr. Hawkins for sale, with instructions to give several years for payment, at £3 per acre, if purchaser would pay £200 down.

On the Books there is no record from which it appears that Mr. Hawkins was in any way connected with it.

(7.) Block D, corner of Church and March Streets.
Lot 2, E. of do and S. of do.

The original purchaser of this lot was Levi Fairbanks, from whom Andrew Patten held it by a regular chain of transfers, and from the latter Mr. Hawkins derived his title as assignee.

The conditions on which it was left for sale with Mr. Lewis by Mr. Hawkins, were £6 per foot; £105 might remain on interest for ever, £50 or £60 down, and the balance in four equal annual instalments.

(8.) 11 in 3, Albion.

Although this Lot was left with Mr. Lewis for sale by Mr. Hawkins, his name does not appear any where on the College books in the transactions regarding it. The only thing worthy of remark, which has been learned from an examination of the books, is the fact, that the notes of hand given, December 31st, 1842, by Longhead, the original lessee of the lot and the purchaser of the W. $\frac{1}{2}$, were crossed out by Mr. Hawkins, without the knowledge of the Bursar. Mr. Hawkins explains this by stating that the notes were useless, as the amount of interest charged on them had been calculated on the system pronounced to be illegal. It is the opinion of the Committee, however, that such a step should not have been taken without the sanction of the Bursar.

(9.) W. $\frac{1}{2}$ 15 in 14, Burford, 100 acres.

Mr. Hawkins' name does not appear in any transaction relative to this. November 18th, 1844, Abel Stafford purchased it, at 30s. per acre. It is remarkable, that on the 14th June, 1844, Button, the original lessee, was informed that the price was 35s. per acre; and that on the 18th, Peter Kenny, another applicant, also received the same information; and yet, on November 13th, in the same year, Kenny is told that he may have it at 30s.; and on the 18th Kenny substitutes Stafford, who purchases at that price. It was left by Mr. Hawkins with Mr. Lewis, for sale at £350.

(10.) 11 in 3, Oakland.

The name of Mr. Hawkins does not appear on the books in any transaction relative to this. On December 23rd, 1843, Andrew M. Jackson took out his bond for sale, at 20s. per acre. It was left by Mr. Hawkins with Mr. Lewis, to obtain an offer.

(11.) 15 in 3, Toronto, E. Hurontario Street.

The name of Mr. Hawkins, does not appear on the books in any transactions relative to this.

This lot was deeded to the Corporation in 1835. In October 4th, 1827, it was arranged that Mr. Irvine and John Graham should have leases; the former of the E. $\frac{1}{2}$, from March 24, 1831; the latter of the W. $\frac{1}{2}$, from March 24, 1833; each lease being for 21 years, at the rates of £1 2s. 3d.

On the 29th June, 1842, Andrew Graham left a transfer from Mr. Irvine, for the N.E. $\frac{1}{4}$. Irvine purchased the S.E. $\frac{1}{4}$ at 37s. 6d., and paid two instalments, £18 15s. 0d. Graham purchased N.E. $\frac{1}{4}$, at 37s. 6d., and paid in full £93 15s. On July 20th, 1843, the Solicitor was directed to proceed by ejectment against John Graham, occupier of the W. $\frac{1}{2}$, as he had not paid any rent.

On the 18th August, Mr. Nicols, Land Agent, left a memorial in behalf of Graham.

The suit having been decided in favor of the Corporation, and Graham ejected, Andrew M. Jackson agreed to purchase the W. $\frac{1}{2}$ at 32s. 6d. per acre, and paid on account of purchase £8.

There has lately been a letter from A. M. Jackson, requesting permission to use the name of the College in a suit against Graham.

From Mr. Strathy's evidence (vide Appendix) it appears that Mr. Hawkins acted as the agent of Mr. Jackson. It is the opinion, however, of Graham and his friends, that Mr. Hawkins is the real purchaser, under the name of Jackson. Every exertion has been made to discover the facts as to this purchase, but the Committee have been unable to find out the individual named Jackson; nor can they arrive at any thing definite as to the suspicion of Graham and his friends. The case appears to the Committee to be such as to require further investigation. The lot was left with Mr. Lewis by Mr. Hawkins, for sale at £525, with instructions that £140 might remain at interest for nine years.

In Dr. Gwynne's evidence, given before the Committee in April 12th (see Appendix), it was stated that Mr. Hawkins offered for sale, No. 1 or 3, in the 9th concession of Esquesing, and that on examination of the books, it appeared that the legal right was vested in a person of the name of White, who disclaimed having any title thereto. The lot referred to by Dr. Gwynne is 1, in the 8th concession of Esquesing. The particulars of the transactions relative to this, as they appear on the books, are the following:—

On October 9th, 1829, George Patton, Esq., stated that he occupied this lot.

On April 14th, 1830, Mr. Patton paid an account of arrears of rent, £2 10s.

On May 14th, 1831, Mr. Patton signed a transfer to Mr. McKenzie, (subsequently spelled McKendsey,) for E. $\frac{1}{2}$; and to John Brown for W. $\frac{1}{2}$; and the transferee paid on account of rent, £5 10s.

December 23rd, 1831. McKenzie paid up rent, and contracted to purchase E. $\frac{1}{2}$ at 20s. per acre, by paying first instalment, £10.

November 17th, 1837. The Widow Brown having stated that McKenzie, by a late survey of his 100 acres, (E. $\frac{1}{2}$.) had encroached upon her improvements on the W. $\frac{1}{2}$, the Bursar wrote to warn him of the consequences.

March 12th, 1840. McKendsey took out his Deed for the E. $\frac{1}{2}$, having paid in full.

May 20th, 1843. W. Proudfoot, Esq., inquired by letter the rent due and the price of the W. $\frac{1}{2}$, and was informed that the rent due to September, 1842, was £20, and the price \$8 per acre.

June 13th, 1843. W. Proudfoot, on behalf of Alex. Proudfoot, left a transfer from Mrs. Brown for this W. $\frac{1}{2}$.

July 7th, 1843. James Harkins left a transfer from Alex. Proudfoot, for W. $\frac{1}{4}$, (W. $\frac{1}{2}$ of W. $\frac{1}{2}$).

July 14th, 1843. James Harkins paid rent on the W. $\frac{1}{4}$, and was informed that the price was 40s. per acre.

May 20th, 1844. John White showed a transfer to the W. 60 acres of the W. 100 acres, and agreed to purchase at 25s. per acre, and paid the first instalment.

April 9th, 1845. John White called to state that he had transferred the 60 acres to a person who had resold to McKindsey, who has since died; that Mr. Crawford, who accompanied him, was appointed Executor of McKindsey's will, and wishes that no transfer, not sanctioned by the Executor, may be acknowledged; which was promised on condition that the statement be proved to be correct.

The Committee have not been able to trace Mr. Hawkins' connection with this lot. They have been informed, however, that he and Mr. White are personal friends.

In addition to Mr. Hawkins' transactions in land, the property of the Corporation, other charges against him have also been investigated by the Committee. From Dr. Gwynne's and Wm. Morrow's evidence, (see Appendix,) they learned what had already indirectly reached them, that Mr. Hawkins had been in the habit of receiving a great number of letters through the College box, in the Post-office, the postage of which was charged to the College account. The Committee have not been able to ascertain anything further relative to this than what appears in the Appendix.

The postage account, it appears, is furnished quarterly in the aggregate; nor is there any record kept at the Post-office of the address of every letter charged, from which more definite information might be obtained.

The Committee have also investigated another rumour which reached them, to the effect that Mr. Hawkins had procured from Messrs. Rowsell, the College Stationers and Booksellers, a gold pencil-case, and had it charged to the College account. It appears that Mr. Hawkins had nothing further to do with the transaction referred to than that he asked Mr. Rowsell to procure a gold pencil-case for Mr. Cochrane, a clerk in the College office, which Mr. Rowsell did, charging it to the private account of Mr. Cochrane, by whom it was paid.

Certain other charges have also been advanced against Mr. Hawkins, which the Committee have been unable to investigate, from the difficulty of discovering the individuals who could give information, and the reluctance of witnesses to give evidence. In some cases this reluctance, they have reason to believe, proceeds from a dread of compromising themselves by disclosing circumstances in which they were implicated. In others, perhaps, from the fear of actions being brought against them, as threats were held out of this nature. The progress of the Chancery suit, instituted by Mr. Winstanley against the Corporation, and which has not even yet terminated, has also had its influence in deterring witnesses from appearing.

When the Committee commenced this investigation, they were told that if it were generally known amongst the lessees and occupants of the College lands, witnesses would come from all quarters to establish the misconduct of Mr. Hawkins: and yet, after an examination conducted for five months with every desire openly manifested to inquire into every complaint brought under their notice, and to scrutinise all the transactions in the Bursar's office, regarding which there might be any suspicions, they are obliged to leave unexamined, the most weighty charge against Mr. Hawkins, which has come to their knowledge, from the want of evidence on the part of persons who have been loudest in their complaints of the misconduct of Mr. Hawkins, and the mismanagement of the office.

The only other member of the establishment, connected with the transaction relative to the lot in Scarborough, which has caused this investigation, is Mr. Tincombe, who acted as witness to the agreement between Mr. Hawkins and the Darks. It does not appear that he was in any other way connected with the transaction, or that he was even aware of its nature. In acting as witness, he seems to have thought that he was doing no more than what he is ordinarily called in to do, almost daily, in the regular office business.

Of those, not members of the establishment, who were connected with the transaction, the Committee have obtained the evidence of Edwin and Matthew Dark, and Mr. Lewis, the land agent. They had hoped to have received full information on this, and other alleged malpractices in the office, from Mr. Edwin Winstanley; and the Chairman addressed a note to him, requesting that he would give evidence before them; but they regret to add, Mr. Winstanley could not be induced to attend, or make the statements before them, which reached them from other quarters.

Conformably to the wish of the Council, as expressed in the Minute whereby this Committee was appointed, they have instituted a general investigation relative to the management of business in the Bursar's office.

The information which they have procured, and the suggestions which they have to offer on the subject, they will arrange under the heads:—

MONEY AND LAND BUSINESS.

1st Money.

The books employed in this department, are .—

- 1st. The Rough Cash Book.
- 2nd. Journal for King's College and Upper Canada College.
- 3rd. Journal and Ledger for Bank Upper Canada.
- 4th. Abstract Book for King's College.
- 5th. do do Upper Canada College.
- 6th. Land Ledger for purchases and interest for King's College, in 5 Vol.
- 7th. Do. for Upper Canada College, in 2 Vol.
- 8th. Private Ledgers, in 2 Vol.
- *9th. An Instalment & Interest Abstract Book.
- *10th. A Rent Abstract Book.

In the "Rough-Cash Book," an entry of every money transaction, whether of receipt or disbursement, is made by the Bursar, at the moment of its occurrence, showing at all times the balance of cash in his hands; it is formally balanced every week. From this "Rough Cash Book" the items ultimately pass into the Ledgers, containing the accounts of every person or estate, with which, or with whom, the Corporation has dealings.

Between the "Rough Cash Book" and the Ledgers, the other Books are intermediate.

The Journals for King's College and for Upper Canada College contain every entry relating to them brought from the "Rough Cash Book," in the order of occurrence, and may be regarded as fair "Cash Books" for each service. From these Journals, the items are next posted into the Ledgers 6, 7, & 8. From the "Rough Cash Book," also, the Entries are carried into the "Bank Journal" and Ledger.

The essential Books are therefore:—

- 1st. The Rough Cash Book.
- 2nd. Journals for King's College and Upper Canada College.
- 3rd. Journal and Ledger for Bank Upper Canada.

* These are analogous to 4 & 5, but express the entries more in detail.

6th. & 7th. Ledgers for King's College and Upper Canada College.
8th. Private Ledgers.

Whilst the following are used as Auxiliary Books:—

4th. & 5th. General Abstracts for King's College and Upper Canada College.
9th. Instalment and Interest Abstracts for King's College and Upper Canada College.
10th. Rent Abstracts for King's College and Upper Canada College.

In Nos. 4 & 5, the receipts and disbursements are distributed under heads, as Instalments, Interest, Rents, Salaries, Contingencies, &c.

In Nos. 9 & 10, the details are given at length as to Instalments, Interest, and Rents.

There is also an Investment Book, in which a Registry is kept of Debentures and Bank Stock; stating when the Interest upon them becomes due, with a column to write off when it has been paid.

One or two examples, will probably give the clearest explanation of the mode in which the business of the office is conducted in this department, both as to Receipts and Disbursements.

If A. B. calls to pay an instalment of purchase money, reference is made by the senior clerk to the Ledger, where he finds the details of what has been paid and what is due; A. B. hands the Money to the clerk, who takes it to the Bursar. The Bursar then recounts the money, and gives an acquittance, entering on the margin left in the Receipt Book, the particulars thereof. The Bursar then makes an entry in the Rough Cash Book, from this it is carried to the Journal by one of the clerks, whilst the entry in the Ledger is made by the senior clerk, who carries it from the marginal notes of the Receipt Book, having first entered it in the Abstract Book of instalments and interest.

The money received is paid by the Bursar into the Bank of Upper Canada; and he takes credit in the Rough Cash Book for having made this payment. From this, it is posted in the Bank Ledger.

(2.) If C. D. presents his Bill for work done, it is referred to the officer in charge of the department to which it belongs; being examined and vouched by him, it is submitted to the Vice-President, and upon his signature the Bursar makes the payment, taking a receipt for the same. When it is charged against Upper Canada College, the Bursar makes the payment upon the signature of the Principal. These payments are made by checks on the Bank of Upper Canada. The Bursar debits himself in his Rough Cash Book, with the check drawn, and takes credit for the payment made. Small payments under 20s. are seldom made by check, and such are generally made on the Bursar's responsibility.

Of the private Ledgers (No. 8.) one is for the Professors, Officers, and Servants of the University, and the Principal, Masters, and Servants of Upper Canada College. The other for the Students of the University. The original entries of disbursements and receipts on account of the above, are made in the Rough Cash Book, but are posted in the Ledgers from the receipts taken, or the marginal notes of the receipts given. The Books are made to check each other throughout. The Journals are first proved to balance with the Rough Cash Book. The Abstract Books are balanced against the Journals; the Ledgers being posted from the marginal receipts, form a complete check on the Rough Cash Book and Journals.

The checks on this department, are the following:—

1. A monthly return laid before the Council on the last Wednesday of every month, giving the particulars of the negotiable investments. The Bursar, at the same time, produces his Rough Cash Book.

2nd. At the end of every quarter, the Bursar makes up his accounts, and submits them in the form of an account current with abstracts for King's College and Upper Canada College.

RECEIPTS.	DISBURSMENTS.
Instalments.	Salaries.
Rent.	Management
Interest.	Library.
Dues and Fees.	Medical Department.
&c. &c.	&c. &c.

3rd. Audits, in which the Vouchers, Rough Cash Book, Pass Book, Bank Ledgers, and Journals, are always compared; and occasionally the Land Ledgers, and Instalment and Interest, and Rent Abstracts.

4th. Annual returns, furnished by the Bursar, giving full information relative to the Receipts and Expenditure of the Establishment, during the last and preceding years of its existence. There are but two alterations which the Committee would suggest in this department. The first is the opening in a Rent Ledger of an account with each lot. In this way, information relative to the lands under lease would be more easily procured than at present. The system which has hitherto been adopted, does not seem to have produced any inconvenience to those accustomed to it; and the clerks who have been long in the office, prefer it to any other; but the other, and more usual system, would, it appears to the Committee, be more satisfactory.

The second is the addition to the monthly returns of the investment in freehold and mortgage. They annex in the appendix a form of return which they recommend should be printed, and filled up by the Bursar.

The Committee would also suggest the propriety of considering whether it would be practicable to revive a system, introduced by the present Bursar, when appointed to the present office, of requiring those who make payments to pay it in at the Banks, and then giving an acquittance by producing the Bank acknowledgment. The Bursar states that at first he adopted this plan of declining to receive any money himself, but was obliged after a few weeks to abandon it, in consequence of the great inconvenience experienced by the parties who had payments to make. It now, however, as Bank agencies have, since that time been greatly increased, appears more likely to succeed; and the Bursar is of opinion that it might be again attempted.

2nd LAND.

The Books employed in this Department, are:—

1. REGISTRIES of all correspondence, and Verbal communications in 15 Vols.
2. FIELD NOTES of two General Inspections, in 1828, and in 1840; in Vols. 16 for King's College, and in Vols. 9 for Upper Canada College.
3. COUNTERPARTS of all Deeds issued, Bonds of Contracts, and Leases, in Vol. 12.
4. MAPS of every District in the Upper Province, and of every Township in which the Corporation has land, in Vols. 3.

From the Registries a reference is made against each lot in the Field Notes, so that all the transactions and communications regarding each, from the commencement, can be easily learned.

The Field Notes give, in a condensed form, information relative to the soil of each lot, the timber on it, the water, its vicinity to mills or roads, the number of inhabitants in the neighbourhood, &c., and the surveyor's estimate of its value per acre.

As some of these were considered erroneous, a Committee composed of the Bishop of Toronto, the Honorable R. B. Sullivan, and the Honorable John Macaulay, examined the notes, and set other prices on many of the lots. At present there is a sub-committee, composed of the Rev. Dr. McCaul, Rev. Dr. Beaven, and Mr. Barron, for the same purpose. They form their opinion of the value of the lot, from the price and description in the Field Notes, and the information which they either have themselves, or procure from others, relative to the land in the vicinity. It is unnecessary to make any remarks relative to the Volumes containing the counterparts of deeds, &c., as the importance of preserving such copies must be obvious.

The Maps are so conveniently executed, that they exhibit the principal particulars relative to each lot, whether it belongs to King's College, or to Upper Canada College; whether sold, or leased, or vacant; and if sold, the number of instalments paid. There are also King's College and Upper Canada College Sales-Books, on reference to which it can be seen how many acres have been sold from the commencement, and the amount for which the Corporation are under contract to sell them.

The following is at present the mode of conducting the business in this department :—

When application is made personally, or by letter for the purchase of any lot, the circumstances of the lot with the applicant's name are entered in the Register of such applications, which is submitted to the Committee appointed by the Council for the management of sales of land. The applicant is then informed verbally, or by letter, of the price. If he assents to the terms, he remits one tenth of the purchase money, as the first instalment, or appears personally at the office, and makes the payment, he then gets a bond for the deed, to issue when the payment shall have been completed.

In cases of buying lands the same course is pursued.

The minor details of the mode of conducting business in this department, the Committee have ascertained to be these :—

The applicant, on calling at the office, sees the Bursar or one of the clerks, generally the senior. All deeds and bonds are filled up by the assistant clerk, Mr. Tincombe; and the seal is generally affixed by him. They are read over by the senior Clerk, and brought by him to the Bursar, who signs them.

At different periods different modes of conducting business relative to land has been adopted in the office. It appears that at first the Bursar was authorized to negotiate relative to sales or leases, and to enter into contracts as to the same, without reference to the Council or to any Committee. A minimum price per acre, and a scale of rents, had previously been fixed by the Council. The minimum price was 20s. per acre, and the scale of rents——. Some general instructions had also been given by the Council for his guidance. In particular cases, not embraced in the instructions, or having some peculiarity, he consulted the Council as to how he should act.

It appears that the seal was not affixed to any instrument except in the presence of a quorum of the Council, until January, 1831, on the representation of the Registrar, Mr. Markland, that much inconvenience was produced by this practice, in consequence of the difficulty of procuring a quorum. It was ordered, "that the President might in future affix the seal of the University of King's College to bonds and leases, and that the presence of the Council would only be required when deeds in fee were to be sealed."

No authority has been found on the minutes for the custom, which the Committee have been informed, was adopted by Col. Wells, of signing the legal instruments issued from the office. In April, 1837, at his suggestion, a resolution was

passed by the Council, "that in future the President shall add his name or initials to the deeds in fee simple, when he appends the University Seal."

No change seems to have been made until June, 1839, during the investigation into the affairs of the Corporation, under Col. Wells' management as Bursar, when it was ordered, "that the Bursar make a monthly report of all applications for sales and leases to the Council for their approbation and authority to fix the Corporate seal to the contracts; and that a similar monthly report be made of contracts in which the vendee has completed the conditions of payment, in order that a like authority may be given for the affixing the Corporate seal to deeds, and that the Corporate seal be not affixed to any such instruments without such authority, and that three members of the Council be a quorum for receiving such reports, and giving the Bursar authority to use the Corporate Seal. April 4th, 1840.

July 15th, 1840. A difficulty having arisen in consequence of the absence of the President, who had from April, 1837, to that date, placed his initials to all deeds; the members of the Council present at that meeting, considered that the orders, passed by the Council on the 14th June, 1839, rendered the President's signature unnecessary on these occasions; that the application of the Corporate Seal having been sanctioned, the Bursar's signature was sufficient, and they directed that the Corporate Seal, which had hitherto been appended to deeds, should in future be affixed to them in lieu of being appended.

The course directed by the Council in June, 1839, as modified or explained in July, 1840, seems to have been regularly pursued for some time. In 1842 the custom fell into disuse of submitting to the Council all applications to purchase, or lease, or to receive deeds. Some were submitted; but certainly not all. The origin of this seems to have been, not merely the pressure of business at the meetings of the Council relative to preparations for opening the University, but also the Report of the Finance Committee, recommending the sale of all the leased lands. It is, indeed, in the recollection of the President and Chairman of this Committee, at that time members of the Council, that verbal authority was given to the Bursar, at a meeting of the Council, to sell the lands without reference to them, provided that the price should not be lower than that marked in the Books, or where not marked, than 25s. per acre.

For some time the Bursar adopted the plan of sending round for the signatures of three members, applications for deeds. The inconvenience caused to the parties applying, by waiting for the monthly meetings, seems to have led to the adoption of this plan.

In October, 1843, it was resolved, "That no deed be issued for the sale or leasing of lands without the authority of the Council." Moved by Dr. Beaven, in amendment of the second of Dr. Gwynne's motions, and seconded by Professor Potter.

In February, 1844, it was resolved, "That a Land Committee of four members be appointed to report on the state of the endowment, and offer recommendations to the Council relative to the same;"—the Vice-President, Dr. Beaven, Dr. Gwynne, Professor Potter. This Committee, although appointed with a special object, has been employed by the Council as a General Land Committee.

May 1st, 1844. It was resolved, "That the Bursar be instructed to sell lands after consultation with at least two of the following members of the Council, viz:—

The Vice-President, Dr. Beaven, the Principal of Upper Canada College.

The business of the office in the Land department is at present conducted in accordance with the last of these resolutions of the Council.

The only suggestions which the Committee think necessary to offer, relative to this department are, that the Bursar should be instructed to consult the Committee, not merely as to the sale of the lands, but also as to leasing; which, possibly, was inadvertently omitted in the resolution whereby the Committee was appointed. It also appears desirable that no substitutes by transfers should be recognized without previous consultation with them.

The custody of the Seal should, in the opinion of the Committee, be rendered more secure than it is at present. The Bursar seems to be the proper officer to take charge of it; but it should not be affixed to any instrument without the cognizance of two or more Members of the Council.

In the Appendix, a form of Monthly-return to be submitted to the Council is given, which the Committee recommend. The accuracy of this would be checked by reference to the Registry, which contains the counterpart of every instrument issued.

The general business of the office is much greater than the Committee had suspected it to be. The number of accounts to be kept is more than 1800; and the amount of money received annually in the office is between £15,000 and £16,000. The correspondence is very extensive, and seems to take up a great part of the time of one clerk to enter it, besides the time and labor of the Bursar and senior clerk in writing the originals.

The making out of deeds, bonds, and leases, is another considerable item in the business of the office, for they are made out in triplicate; one for the party, one for the office, and one to be used in Court.

The Minutes in Council also occupy much of the Bursar's time. The preparation of the different cases to be brought before the Council is by no means a trifling part of the business devolving on the Bursar and senior clerk, inasmuch as it is frequently necessary to form a *precis* of all the transactions relative to the particular lots as recorded in the Books.

It has been the practice of the Bursar to enter with his own hand the fair-copy of the proceedings of the Council in the Minute Book. Lately, the pressure of business has been so great that he was unavoidably obliged to have the assistance of one of the clerks in this part of his duty.

It appears to the Committee that it is highly important that this duty should be discharged by a confidential person, as it is impossible that the business of the Corporation can be satisfactorily conducted, or the government of the institution properly administered, if the proceedings of the Council are divulged.

The Committee have not, however, found any reason for believing that the publicity which has, in more cases than one, been given to the proceedings of the Council without its sanction, has arisen from any negligence or breach of confidence on the part of the Bursar or any of his clerks.

In addition to the business arising from the management of the estate, the Bursar has also under his charge the accounts of the Students in the different Faculties, and of the other members of the University.

The Committee think that the interests of the institution would be promoted by relieving the Bursar from this additional duty. In the plan originally prepared for the administration of the different departments of the University, the offices of Junior Bursar and Registrar were mentioned, with a view to this service; and they are now created by Statute. They might be both held by the same person, who possibly might combine, with attention to these, discharge of the duties of Librarian. The Committee recommend that the same officer should have charge of the petty expenditure of the establishment.

They are persuaded, from investigating the regular business of the Bursar's office, that it is fully sufficient to employ all his time and attention, without the addition of other duties which do not properly devolve upon him, and which are now discharged by him only by attention to them out of office hours.

The Committee feel that they would not be doing justice to this officer if they did not bear testimony to the unremitting attention which he pays to his duties, even to the sacrifice of his own leisure; and to the ample evidence afforded by the manner in which his Books are kept; to his accuracy and knowledge of business.

The Committee cannot conclude their Report without expressing their regret that so long a period has elapsed between their appointment and their being able to present the result of their inquiries. Many causes have contributed to cause this delay, the most obvious of which are:—the institution of a suit in Chancery soon after they commenced the investigation; the difficulty of obtaining evidence; and the necessarily slow process of acquiring information as to the details of cases in the Bursar's office, which could only be done after office hours.

The Committee subjoin, in an Appendix, all the important evidence given before them, and the communications relating to it. They have investigated other particulars than those they have mentioned, or which appear in the annexed documents; but as they have been unable to obtain written testimony, they deem it expedient not to advert to statements, the truth of which they have been unable to establish.

The Committee has also doubted the expediency of presenting their Report, pending the proceedings in the Court of Chancery, the close of which they were for some time daily expecting; and even at present they are not clear that it is prudent to anticipate the decision of that suit. They will merely add to the above reasons for delay, that the attention necessarily paid to their other duties materially retarded them, as they frequently interfered so as to prevent their meeting.

August 21st, 1848.

STATEMENT in compliance with the 4th MINUTE of the COUN-

Number.	Name in the Books of the Office.	Township.	Lot.	Conces- sion.	Part of Lot.	No. of Acres.
1	Christie Hoover.....	Markham	34	9	W.	100
2	James Harkins	Albion	11	3	E. $\frac{1}{2}$	100
3	Seth Wilson	Albion	11	3	W. $\frac{1}{2}$	100
4	Robert Telfer.....	Oxford, N.	3	3	.....	200
5	Fran. Hawkins	Dorchester, N.....	15	5	.....	150
6	George Bilton	Trafalgar	28	3	N. W. $\frac{1}{4}$..	50
7	Henry Hawkins.....	Wilmot	26	N. of Bl.	Road ...	25
8	A. M. Jackson	South Dorchester.....	4	1	.....	200
9	A. M. Jackson	Toronto, E. H. S... ..	15	3	W. $\frac{1}{2}$...	100
10	A. M. Jackson	Oakland	11	3	.....	84
11	Thomas Ewart	Sidney	23	9	.....	200
12	John White	Trafalgar	5	3	E. $\frac{1}{2}$	100
13	C. & J. Culham.....	Trafalgar	16 & 17	2	N. halves	200
14	Heirs of McKenzie (de- ceased.)	Esquesing	1	8	W.	60
15	James Harkins	Esquesing	1	8	.....	40
16	John Jarvis.....	Trafalgar	5	3	W. $\frac{1}{2}$...	100
17	James Harkins	Seymour	25	5	S. $\frac{1}{2}$	100
18	John Jarvis.	Townsend	20	6	.....	200
19	Henry Hawkins	Wilmot	27	S. Bl. Road	d rear $\frac{3}{4}$..	25
20	James Harkins	Wilmot	21	S. E. do	.....	150
21	Henry Hawkins... ..	Wilmot	22	S. E. do	.....	25
22	John Franklin	Rainham	11	1	.....	370
23	Rev. Mr. Roaf	Ameliasburgh	B.	3	.....	900
24	Henry Hawkins.....	Albion	21	1	.....	200
25	Henry Hawkins.....	Albion	24	4	.....	200
	Andrew Patton	Church Street	2	Block D.	.....
	Robert Marshal	York, from Bay	39	3	W. $\frac{1}{2}$...	100

-CIL of KING'S COLLEGE, held on the 9th of October, 1847.

Nature of Instrument.	Date of Instrument.	Price of scale of Rent.	No. of Sale.	Amount of Sale.			Amount unpaid.		
				£	s.	d.	£	s.	d.
Bond	December 17, 1834 .....	.....	500	181	5	0	188	9	6
do	} June 24, 1835	20s.	521	200	0	0	209	12	0
do									
Lease	January 28, 1839	{ 50s. } { 100s. } { 150s. }	.....	.....	.....	.....	12	10	0
do	do 30, do	do .....	.....	.....	.....	.....	17	10	0
Bond.....	March 1, 1842	22s. 6d.	413	56	5	0	41	5	0
do	July 14, 1843	25s.	970	31	5	0	11	4	9
Lease	October 1, do	{ 100s. } { 200s. } { 300s. }	.....	.....	.....	.....	15	0	0
Bond.....	do 17, do	32s. 6d.	194	162	10	0	48	15	0
do	December 28, do	20s.	997	84	0	0	30	19	9
Lease	do 20, do	{ 100s. } { 200s. } { 300s. }	.....	.....	.....	.....	15	0	0
Bond	February 10, 1844	27s. 6d.	1007	187	10	0	27	10	0
do	April 29, do	25s.	1014	250	0	0	.....	.....	.....
do	May 20, do	do	1020	75	0	0	10	0	0
Lease .....	.....	.....	.....	.....	.....	.....	12	0	0
Bond	October 19, 1844	27s. 6d.	1029	137	10	0	27	10	0
do	January 5, 1845	25s.	3	125	0	0	25	4	8
Lease	March 25, do	{ 100s. } { 200s. } { 300s. }	.....	.....	.....	.....	12	10	0
Deed	November 21, do	27s. 6d.	971	34	9	6	.....	.....	.....
Bond	April 3, 1846	30s.	1072	225	0	0	.....	.....	.....
Deed	July 6, 1847	27s. 6d.	993	34	7	6	.....	.....	.....
.....	.....	22s. 6d.	490	416	5	0	616	16	5
.....	.....	.....	.....	.....	.....	.....	490	10	0
.....	.....	30s.	1076	352	0	0	64	0	6
.....	.....	do	1077	328	18	9	59	6	8
.....	.....	.....	.....	.....	.....	.....	165	8	4
Bond	August 25, 1843	30s.	192	150	0	0	93	1	0

STATEMENT in compliance with the 4th MINUTE of the COUNCIL of
KING'S COLLEGE, &c.--(Continued.)

Number.	Parties through whose hands the Lot has passed.	Remarks.
1	Ransom & Skelton, to Crooks, to Smith, to Hawkins, to Hoover	
2 & 3	Longhead to Wilson, to Longhead, to Hawkins, to Harkins	{ Sold in 1836, though entered 1839—some confusion in the Transfers, as entered. Harkins has East half, and Wilson the West half. Harkins agrees with Wilson to pay the debt to the College.
4	Connor to Hawkins, Hawkins to Telfer	{ Receipt by Hawkins, "for Bursar," for two years' Rent, omitting five years, when Hawkins was lessee.
5	.....	Rent, to commence 24th March, 1840.
6	Taylor to Hawkins, Hawkins to Bilton	Taylor's Receipt to Assignee does not ap- pear.
7	.....	{ On July, 1843, Hawkins agreed to purchase this Lot and Lot 26, North Bl. Road, for 25 acres each.
8	.....
9	Graham, original lessee—Jackson, par- chaser	Second Instalment paid by Hawkins for Jackson.
10	.....
11	Moule to Ewart	See Correspondence in this case.
12	Forbes to White.	
13	Wells to Hawkins, Hawkins to Smith, Smith to Culham	Wells is stated to have transferred to Hawkins. No Transfer filed from Wells.
14	McKenzie to White	{ See Correspondence in this case.
15	Proudfoot, Brown, Harkins	
16	.....	No Transfer to Jarvis, though stated in verbal minutes to have been produced.
17	.....	Belongs to Upper Canada College. See Cor- respondence.
18	.....
19	.....	14th July, 1843. Hawkins agreed to purchase this Lot.
20	.....
21	.....
22	.....
23	Huff to Roaf	See Correspondence.
24	Henry to Greer, to Hawkins ..	£52 back Rent included in purchase money.
25	Quin to Hawkins	£28 18s. 9d. do do do
.....	Patton to Hawkins	But no Transfer filed.
.....	Mathers to Hawkins, Hawkins to Ur- quhart, Urquhart to Marshal	East half sold to Mathers for 50s.

(Signed) H. BOYS,
Bursar, K.C.

EXTRACT FROM LAND COMMITTEE BOOK, FEB. 15TH, 1849.

“The next application was that of Patrick Connor, to lease lot 11, broken front, South Dorchester. Upon inquiring into the records of the institution, it was found that a lease for this lot, together with another lease for the broken front, being part of 11th Con. A & B; the two leases, containing altogether 286 acres, issued on the 18th of October, 1845, in favor of the said Patrick Connor, per his attorney, Henry Hawkins.

“The authority for the issuing the foregoing leases to be inquired into. No rent has been paid upon either of the leases.”

Note appended in pencil:—“There being no authority in Minutes of Council, it was probably verbal.” “A. C.”

The following details, derived from the University Books, will show the position of the land referred to in the above Minute.—(Commissioners’ Reduced Rent Book, 701.):—

Dorchester, S.D., lot 11, A & B, and that part of B, North of the Road, leased December, 1845, (189 acres,) at £5, £10, £15. Also, that part of B, South of the Road, (97 acres,) at £3, £6, £9; together, £8, £16, £24.

Original lease from the Crown, June, 1805, to Thomas Homer, as 300 acres, at 22s. 6d., 45s., 62s. 6d. Due Crown at termination, £28 2s. 6d.; (see Crown Schedules, 14, 15).—(Commissioners’ Reduced Rent Book, 279.)

16th April, 1841.—A letter was received from Peter Carroll, Esq., stating that certain trespassers on this lot had paid him for depredations; one, £6; the other, £3. Rent due, December, 1844, computed to be £104 12s. 6d. (Letter F, 519.) None of this rent has been paid, nor does it appear to have been demanded, as two leases were issued to Connor from December, 1845; the one for lot 11, A, and that part of B, North of the Road, at £5, £10, £15. (189 acres); the other at £3, £6, £9, (97 acres,) part of B, South of the Road.

Remarks by Commissioners:—Mr. Hawkins having resigned his situation in the College office in March, 1845, his agency operations in Connor’s case must have taken place subsequently. It is very singular that Connor, in February, 1849, two months after having been called on for rent due on the new leases, and more than three years after the issuing of them, should yet be ignorant of his success in 1845, through his agent Mr. Hawkins. Why no notice appears to have been taken of the large arrears of rent, £104, due December, 1844, does not appear. It is most probable that as the University agent had proceeded against trespassers in 1841, the lands, though originally leased by the Crown as far back as 1805, had been abandoned, and that Connor, who was the lessee of a neighboring lot, leased from the University in 1839, wished to add this to his holding.

Another circumstance deserving attention is, that Hawkins, after leaving the University office under very unpleasant doubts as to his conduct while in the establishment, should be found transacting business of agency in College lands, and more especially in a case in which no proper authority for the issuing of the lease obtained, appears to have been granted. It will be seen from further details below, and from the statement of the Bursar, in compliance with the 4th Minute of College Council, 9th October, 1847, (vide p. 274,) that Hawkins had several other transactions with the University after his retirement from the office, some of which appear to be of a character requiring explanation.

The following notes of a case, connected with the lands of Upper Canada College, are deserving of notice:—

Township of Ameliasburgh, Prince Edward District, lot, point B, 3rd Con., 900 acres. Reference: Letter Book A, pp. 209, 245, 247, 251, 252, 255, 317, 318, 319, 335, 414, 421, 438, 440, 443. B, 17, 177, 198. Verbal Minute, 120. Letter Book G, 210. I, 304.

This land was leased by the Crown to John Hayck, 25th December, 1804; rent, \$9, \$18, \$27 per annum, for each period of seven years. The lease was renewed in 1825, at \$58½, \$90, \$121½ per annum. When granted by the Crown to Upper Canada College, £47 5s. of rent was due to the Crown.

April 4th, 1843.—The Bursar wrote to Hayck, calling for the following arrears of rent due, viz:—

Prior to 1825	£47	5	0
Seven years, 1825 to 1832	102	7	6
Do do 1832 to 1839.....	157	10	0
Three do 1839 to 1842.....	90	0	0
	<hr/>		
	£397	2	6
	<hr/>		

The letter addressed to Hayck was returned to the College office, as advertized by Post Office and uncalled for. The date of Crown grant to Upper Canada College is 16th May, 1835. It seems to have been a rule adopted by the College, that all arrears of rent due to the Crown should become the property of the College. The arrears due to the Crown on this land, 25th December, 1834, were £192 12s. 6d.

August 28th, 1843.—John Bovey applied to purchase and was refused, the land being stated to be not for sale.

September 19th, 1843.—Alexander Duggan applied to purchase 150 acres, and was likewise refused.

November 23rd, 1843.—Stephen Washburn applied to purchase, and was refused. By a letter from the Bursar to J. E. Small, Esq., the Solicitor, 23rd November, 1843, instructions were given to eject James and Abraham Huff, who, through their father, had purchased from John Hayck his right in the property, and had possession from 1825 without paying any rent. There was then, 1843, due in all, for rent to the Crown and the Upper Canada College, £459.

December 11th, 1843.—The Bursar wrote John P. Roblin, Esq., that the case against the Huffs was going on. January 6th, 1845.—The Bursar wrote to the Huffs, in reply to their letter of 4th, that their proposal to purchase could not be entertained until a satisfactory arrangement as to the rent was made; and that the ejectment would proceed. February 4th, 1845.—The Bursar wrote in reply to R. Harrison, that the Council might sell him the land by adding arrears, "say £350," to purchase money. Mr. Harrison wrote in reply, 7th February, 1845, that if the price was not too high, he would have no objection to add back-rent to purchase money. April 7th, 1845.—James and Peter Huff applied to be allowed for improvements, and would either lease or purchase. September 29th, 1845.—The Bursar wrote to J. E. Small, Esq., "that the Rev. J. Roaf, having this day produced satisfactory documents proving his title to all the land owned by Upper Canada College on block B, in Ameliasburgh, I have to request you will stay all further legal proceedings against the Huffs, from whom Mr. Roaf derives his title, and who is prepared to make arrangements for paying the demands due to the College.

"September 30th, 1845.—Wrote to the Bursar, inquiring as to the value and price set on the land, &c." The Bursar, 17th November, 1845, wrote Mr. Roaf, that

his "application respecting Huff's Island has been referred to a Committee, and that circumstances have transpired respecting that property which may delay their decision for some time."

The following is an extract from a letter addressed by A. H. Meyers, Esq., 11th November, 1845, to the Bursar:—

"The same Mr. Hawkins, a short time since, was at Belleville, and from that went to a very valuable part of the College lands, known as Huff's Island, consisting of several lots, and occupied by several persons, sons of Solomon Huff, deceased. He purchased, for a trifle, the possession of the Huffs, agreeing that they should have 250 acres at the same price that he paid for the whole. He took the transfer of the same, of a Mr. Roaf of Toronto.

"Huff's Island is beautifully situated, excellent land, and a large part improved, and the lots into which it has been surveyed overrun much the number of acres returned. I do not know the price asked for it by the College, but from Mr. Hawkins' interference, I take it, that the price is low."

(Signed,) ADAM H. MEYERS.

For this letter the Bursar was directed to return Mr. Meyers the thanks of the Council, which were communicated accordingly, 28th November, 1845. (Letter Book G, pp. 208—211.)

November 4th, 1845 (Montreal).—The Honorable D. B. Papineau wrote to the Bursar that no other grant of this land, or any part of it, had been issued by the Crown, besides that to the Upper Canada College.

April 30th, 1847.—James Huff wrote to the Bursar, that about a year ago he had made a bargain with Mr. Hawkins, about the payment of the back-rent, and the value of the land on Huff's Island, but is in ignorance whether the back-rent has been paid or compounded for, or what has been done. December 23rd, 1848.—J. Dennis, Deputy Provincial Surveyor, asked instructions relative to the survey. December 28th, 1848, the Bursar, in reply, wrote, that the whole island belonged to the College, as the grant from the Crown was without "metes or bounds"; and asked for a diagram, the quantity, and the value per acre.

January 29th, 1849.—Mr. Dennis, in his letter to the Council, furnished a diagram, and stated that:—

Peter Huff	occupied.....	60	acres
Peter Delang	do	62	do
Simon Delang	do	61	do
Jas. and Abm. Huff	do	298	do
Wm. Smith	do	59	do
John Lambert	do	39	do
N. Ockerman	do	30	do

and that he found the actual measurement of firm upland to be 1,110 acres. (The Patent says 900.)

The value is stated to be as follows:—

Valued as wild land 1,110, at 30s.....	£1,665	0	0
428 acres cleared.....	1,070	0	0
	<hr/>		
	£2,735	0	0
2 Houses.....	260	0	0
3 Barns	300	0	0
Fruit Trees, 222.....	220	0	0
	<hr/>		
	£3,515	0	0

(Error in Copy of letter in the Letter Book, £10.)

EXTRACTS FROM MINUTES OF COLLEGE COUNCIL,
In reference to this Property.

June 28th, 1848.—No. 10.—“ Ordered that the Rev. Mr. Roaf be permitted to purchase that portion of land in Point B, Ameliasburgh, to which he is entitled under the transfer from the Huffs, and that a Surveyor be employed to report on the quantity of land conveyed by the Patent to Upper Canada College, and the present value per acre.

Minute.—Nov. 3rd, 1849.—No. 7.—“ The Council took into consideration the application of the Rev. Mr. Roaf, for a decision on the price of the fee simple of Point B, in the 3rd concession of Ameliasburgh; a property which the Council, by their minute, No. 10, of the 28th June, 1848, had permitted him to purchase, on its being surveyed and valued; the Council deferred their final decision in this matter till the next meeting.

Nov. 6th, 1849, page 57.—“ The Council resumed the consideration of the Rev. Mr. Roaf's application respecting Huff's Island.

“ Moved by Professor Gwynne, seconded by Professor Beaumont, that the President and the Principal of Upper Canada College be a Committee to ascertain the value of that portion of Huff's Island, for which the Rev. Mr. Roaf is an applicant to purchase, and with power to offer the land to Mr. Roaf at such price as they may determine upon.

“ Which motion being put, was carried.”

NOTE BY THE COMMISSIONERS.—“ In the preceding details, with reference to the Huff Island property, it is difficult to know what was the true position of Mr. Hawkins,—whether he was the agent of Rev. Mr. Roaf, or the principal. From the tenor of Mr. Meyers' letter, it would appear that Mr. Roaf was acting as Mr. Hawkins' agent, in the negotiations with the College office.”

The timely interference of Mr. Meyers in this case must have been very serviceable to the interests of Upper Canada College; and the ignorance of the Council as to the true value of the property, shews how badly qualified they were to have charge of it; and no one better than Mr. Hawkins knew this fact, or how to profit by it.

LOT 23, 9TH CONCESSION SYDNEY.

Samuel Rosebush applied for lease. Lease promised from December, 1827; three years. Rent to be paid next Christmas.—(Verbal Minute Book B, p. 62.)

1831, Sept. 15.—A letter from Rosebush, stating that he has sold to Edward Fiddler.

1831, Sept. 17th.—Fiddler applies to know the terms of lease or purchase, and is answered that he was responsible for rent from December, 1827; terms, 35s.—(Ibid, p. 63.)

1841, May 27th.—Robert Parker applies for to lease. Reply: that “ he can only do so on getting Fiddler's relinquishment.”—(Letter Book F, pp. 38-9.)

1842, May 30th.—Mr. Fiddler is written to, to pay rent to Dec., 1834, 7 years,
at 35s..... £12 5 0
To December, 1841, 7 do at 70s..... 24 10 0

£36 15 0

—(Ibid, p. 316.)

May 26th.—Application to purchase by Robert Parker; is answered that Fiddler has been written to, and on receipt of his answer, information required will be given.—(Ibid, p. 376.)

1843, July 14th.—Application renewed. Is refused. (Letter Book F, p. 121.) Letter from Bursar to Solicitor, directing him to eject Fiddler, &c.

Nov. 22nd.—Letter from Messrs. Small, Gowan & Strathy, Solicitors, that the Sheriff of the District writes that a Mr. Robert Potts is in possession, and has a large frame house and other improvements.—(Ibid, p. 207.)

1843, (4?) Jan. 29th.—Letter to Daniel Griffin, directing him to go to Sydney and apply to the Sheriff of Victoria District for possession of this lot on behalf of King's College.—(Letter Book F, p. 233.)

1843, November 22nd.—Letter from John Moule, wishing to lease this lot.

1844, January 22nd.—The above submitted to Council. Granted. Rent, £5, £10, £15.

1844, February 1st.—Letter to Mr. Small, to put the person into possession to whom the Council have leased this lot.—(Ibid, p. 248.)

July 30th.—Thomas Ewart, Esq., showed the lease of this lot to Mr. Moule, with regular transfer in his favor.—(Verbal Minute Book D, p. 393.)

1845, April 21st.—Letter from Mr. Small, desiring information respecting ejection of Potts and Wright, (squatters).

22nd.—Report of Mr. Griffin, Surveyor, that 50 acres are cleared, and that there are on the land, one two-story frame house: one frame house, one story; one tannery, and frame barn.

1847, May 10th.—Applied for to purchase, by George Dunn.

1847, May 13th.—Answered; that the land is under lease for twenty-one years, and not for sale.—(Letter Book H, p. 119.)

No rent appears to have been paid at any time.

In connexion with this lot stands the following extract of a letter from A. H. Meyers, Esq., of 11th November, 1845; (the same before referred to in the Huff Island case.):—

“I called on Dr. Boys, and was surprised to find the lot had been some time before leased to one John Moule, who was about buying it. The College, however, were suing in their own name, there being no person of that name in the part of the country where the land lies. I looked on the matter with suspicion, which was fully confirmed afterwards by having handed to me for perusal, by Mr. Richard Birdsall, of Ashfield, a letter addressed to him by Mr. Hawkins, then a clerk in the College office, wherein Mr. Hawkins requested Mr. Birdsall to find a purchaser from him of this lot at £750; £500 he required down, and the remaining £250, (being the price asked by the College for the land,) could be paid by ten equal annual instalments.”

NOTE BY COMMISSIONERS:—The unknown gentleman, called in the above details, Mr. John Moule, was probably one of the numerous friends of Mr. Hawkins, who, from time to time, stood in the same relation to him, as Mr. A. M. Jackson in the matter of 15, 3, Toronto township, or the Rev. Mr. Roaf, in the Huff Island negotiations.

Why the College Council were so very pressing on the occupants, (who appear to have made great improvements on the land,) merely to put an unknown lessee into possession, does not appear.

The following statement has reference to a case in the City of Toronto, the details of which were obtained by one of the Commissioners from the Upper Canada College tenant, mentioned, Mr. W. Whitten.

Wm. Whitten resides on the block D, North side of March Street, West half of lot 4. In 1840, he, Whitten, purchased from Henry Hawkins his good will or right, in the above half lot; for which he paid him £30 cash: the conditions being as per written agreement with Hawkins, exhibited to Commissioners, that he, Whitten, should have the property at the College original price, called £50, and that Hawkins would pay whatever arrears of interest were due on it. Hawkins obtained the property from Mrs. Isabella Bennett, for a consideration of five shillings, as shewn by article of conveyance in hands of Whitten, exhibited as above, and bearing date 11th Nov. 1840.

Mr. Whitten paid into the College office the following amounts, for interest, viz:—

1841, February 22nd.....	£1 10 0
1842, April 22nd (per receipt No. 506)	3 0 0
1843, October 16th (do. do. 1259)	3 0 0

The above receipts are signed "H. Boys, Bursar, King's College," &c., and each of them has, before the sum of payment, the words "on account of interest."

On 24th January, 1844, Mr. Whitten paid £3, and Mr. Hawkins handed him a receipt for £3 17s. 9d. stated per receipt to be for "Balance of interest to 10th January 1844, in full." This receipt is signed "H. Boys, Bursar." Mr. Whitten remarked to Hawkins, who gave him the receipt, that it stated the payment to be more than the money paid by him; to which Hawkins replied, that he should not complain if he had got a receipt for more than he had paid; and explained that the 17s 9d. over was paid by him, Hawkins, for his arrears of interest on the £7 10s. for which he was accountable to the College.

On 27th January, 1845, Mr. Whitten again paid £3, and he got a receipt for £3 9s. purporting to be for "one year's interest on balance of purchase money to 10th January, 1844." This receipt also bore the signature, "H. Boys, Bursar." It will be observed that this receipt states the payment to be for the year ending 10th January, 1844. This is manifestly an error, as the previous receipt was for that year. The 9s. over in this receipt was explained by Hawkins in the same way as on 24th January, 1844. Before the next payment of interest, Hawkins was out of the College office. Mr. Whitten was served with a notice to pay off certain arrears much exceeding what was then due by him. He waited on Hawkins and told him he was surprised to find that he had not kept his promise, and cleared off the £7 10s. according to agreement. Hawkins came to the College office, and went into an inner room. On returning he stated to Mr. Whitten that he had set all right, by giving the College his note for the balance due by him. Mr. Whitten then paid £3, and got a receipt, No. 48, dated 2nd February, 1846, stating the payment to be for "1 year's interest to 10th January, 1846," Signed, "John Cochrane, for the Bursar, K.C."

On the 5th February, 1847, Mr. Whitten again paid £3, and got receipt No. 575, stating payment to be for "one year's interest to 10th January, 1847," signed H. Boys, Bursar K.C."

On 28th October, 1848, Mr. Whitten was served by the College with a printed notice, dated 27th, calling upon him for immediate payment of £10 4s. 3d. "for interest to 10th January, 1848."

Mr. Whitten is desirous of settling with the College, and getting his deed; but cannot, owing to the above difficulty. He does not see how any such amount can be claimed from him.

NOTE.—The above is a singular case, though not remarkable on the list of Mr. Hawkins' operations in College property.

The following particulars have been gathered from the College records :—

Lot No. 4, North side of March Street.—The whole lot was sold to Isaac Perry, 10th July, 1829, for £115, on which date the first instalment of £11 10s. was paid.

On 29th September, 1830, William Bennett purchased Isaac Perry's right to the lot, and paid one year's interest to 10th July, 1830, £6 4s. 2d., and six months interest on the amount of interest due 10th January, 1830; (3s. 10d).

May 10th, 1839.—Mrs. Isabella Bennett produced a transfer of the lot from Isaac Perry to her son, William Bennett, deceased; also a copy of the will of her said deceased son, by which she was bequeathed his right in the lot. Mrs. Bennett had previously, in 1836, paid £21 14s. 7d. for interest on the balance of purchase, £103 10s., to 10th January, 1834. In January, 1839, Mrs. Bennett transferred her right in the West half of the lot to Henry Hawkins, she agreeing to pay the interest on the whole lot up to the date of transfer. At this time the amount due for interest was about £30 17s. 4d.

There is an interval of time between the date of this transfer to Hawkins, or his recognition by the College as transferee, to the date of Mr. Whitten's entering on possession, say from 10th January, 1839, to 10th July, 1840, 18 months, in which Hawkins was accountable for the interest on the West half of the lot. This interest, as well as the £7 10s. above referred to, and interest thereon, stands in the College books against the said half lot; and Mr. Whitten, being the party in the present occupation, is, of course, held for the amount.

On 23rd March, 1849, Mr. Hawkins' note for the £7 10s. referred to, appears to have remained unpaid, being then over three years past date.

NOTE.—Mr. Hawkins seems to have obtained the above College property on very easy terms, and has not yet been much out of pocket for the £30 cash which he got from Mr. Whitten.

Why Mrs. Bennett parted, for a consideration of five shillings, with what Mr. Hawkins found good for £30, (less the £7 10s. to be answered for by him, but not yet forthcoming,) is one of those unaccountable circumstances best known to the parties themselves.

Mr. Whitten has exhibited to Commissioner, Dr. Workman, 8th July, 1851, a paper of which the following is a copy :—

The Upper Canada College vs. Whitten.

(Costs.)

Instructions.....	£0	7	6	
Letter	0	2	6	
Declaration	0	5	0	
Copies	0	5	0	
Notice	0	2	6	
Attorney's letter.....	0	1	3	
		£1	3	9
Amount of interest due.....	18	0	10	
		£19	4	7

6th May, 1851.

Received from William Whitten the sum of nineteen pounds four shillings and seven pence currency, being in full for arrears of interest on lot 4, W. $\frac{1}{2}$, N. March Street, to 1st March, 1851, and my costs.

(Signed,) S. CONNOR,
per E. STINSON.

The case of Mr. Whitten is one of a grievous character. He has been forced to pay an amount of interest due by another party, whose responsibility the University formally recognized in accepting of the note of £7 10s. referred to; and though, from the terms of the receipts held by Mr. Whitten, it is perfectly clear that in 1845, 1846, and 1847, his payments were accepted as discharging in full the interest on his account, the Upper Canada College Solicitor has succeeded in getting from him the whole arrears of interest due by Mr. Hawkins, together with a considerable bill of costs. Abuses of this sort are discreditable to a public institution, and call for the most scrupulous investigation by its authorities.

EVIDENCE TAKEN BY THE COMMITTEE OF COUNCIL IN THE CASE OF
HAWKINS. &c., MARCH 19TH, 1845.

EXAMINATION OF THE BURSAR.

1st. Has any direction been given to you by the Council or any of its members as to prohibiting all persons in your office from holding, purchasing or dealing in the lands the property of the Corporation?

I do not recollect any official communication on the subject, although I have always been under the impression that it was not to be allowed.

2nd. Have you communicated this to those employed under you?

I have, ever since my entering on the duties of the office, impressed upon the clerks that they were not to engage in any traffic of the kind.

3rd. Are you aware that this prohibition has been violated?

Yes.

4th. By whom?

By Mr. Hawkins and Mr. Cochrane.

5th. Will you detail the circumstances as far as they have come under your knowledge?

(The answer to this question, at the request of the Bursar, was communicated by him in writing on the next day. See No. 1.)

(No. 1.)

TORONTO, 20th March, 1845.

SIR,

I beg to submit the following answer to the fifth question put to me yesterday by the Committee of Inquiry into the charges brought by Dr. Gwynne against my office, which question was in these words:—"Will you detail the circumstances of the cases as far as they have come under your knowledge?"

The first case which I would mention is the one which has given rise to the present inquiry. The circumstances respecting it are these:—In December, 1835,

the South 80 acres of lot No. 34, in Concession B of Scarborough, were sold to James Dark for £140, who paid thereon £5 in part of his first instalment; and he or his family have continued paying sums in part of interest to last October. On the last day of February it came to my knowledge that Mr. Hawkins held this lot by assignment from the Darks. I immediately remonstrated with him and told him that the property would not be allowed to remain in that position. A day or two afterwards he submitted for my signature a bond for this property in favor of Mr. Francis Lewis. I was glad to find he had at once parted with the property, and I signed the bond on his assuring me that Lewis possessed a proper assignment. He also paid me £9 on the part of Mr. Lewis, to complete the first instalment. On the 7th instant, Dr. Gwynne called at the office and made inquiries respecting this lot, from which I found there was a disputed title to the right in the property, and that there might be doubts of Lewis' pretensions to a bond. I consequently applied to Mr. Hawkins, who returned the bond to me not yet executed by Mr. Lewis, and I cancelled it and returned him the £9, taking back the official receipt which had been given him on the occasion.

Since this I have received a letter from Messrs. Price & Ewart, stating that Mr. Hawkins has employed them to commence legal proceedings for the purpose of sustaining his claim to this property.

Yesterday, Mr. Winstanley presented himself at the office, and produced a document which he said was a proper transfer from the eldest son of the Dark family to him; required to take up the original bond and pay up all arrears due upon it. Of course, under the circumstances, I could do nothing without submitting it first to the College Council; and I advised him to transmit his claim by letter to be laid before the Council. Nothing else occurs to me to say on this case.

On searching our books I find some trifling sales have been made to Mr. Hawkins and Mr. Cochrane, a considerable time back, which had escaped my memory; and even now I cannot recal how the transactions occurred. It is probable that although I disapproved of the practice, generally, of allowing the clerks to speculate in our lands, yet at this time, when so strong an aversion to the practice had not been expressed, I allowed it in these few instances of such small amount; and I am glad to find the interests of the institution were not overlooked, and that it was done without the least injury to any party whatever; for in all the cases, the lands were vacant, and not applied for by any person; and they had been on our hands totally unproductive from the date of our endowment, and would probably have remained so until this day, and all the time been liable to the land-tax; also they were parted with at high prices.

The following are the particulars of these cases. Sold to Mr. Hawkins:—

Rear part 26, North Bleam's Road, Wilmot,	25 acres at 25s.
Do. 27, South do.	do. 25 acres at 27s. 6d.
Do. 22, do. Erb's	do. 25 acres at 27s. 6d.

Sold to Mr. Cochrane:—

Broken lots 14, in 1 and 2 Range Mosa, 20 acres at 32s. 6d. and 10 acres at 27s. 6d.
 East part 4, in 14 Zorra, 41 acres at 27s. 6d.
 16 in 9 Hamilton, 85 acres at 25s.
 North part 7, in 4 Ekfrid, 75 acres at 25s.

What I have done has been without any benefit whatever to myself, and I trust with a due regard to the interests of the institution.

I have the honor to be,

Sir,

Your most obedient humble Servant,

(Signed,) H. BOYS, Bursar, K.C.

TORONTO, 21st March, 1845.

SIR,

I omitted to mention in my letter yesterday, a case of sale to Mr. Hawkins, the circumstances of which are particular, and perhaps should be adverted to in the present investigation. On the 18th November, 1840, Mr. Hawkins made application to the Council to purchase building lot No. 7 in Newgate street, which application was allowed, and stands recorded on the Minutes of that day. (See Minutes of Council of 18th November, 1840, Minute No. 7.—Council Minute Book, Vol. II., p. 218.)

There can be no doubt but that the gentlemen who were at the Council Board on that day, were averse to such measures generally; yet in a particular case, where no other person's interest was concerned, and where the institution was obviously to derive benefit, they do not seem to have hesitated to act for the advantage of their trust.

The sanction for this particular case had quite escaped my memory till it was accidentally discovered yesterday, which confirms the more my opinion that in other cases detailed in my letter of yesterday, some reasons for them existed at the time, even more than the obvious advantage they were to the Institution, but I confess I cannot recall them to mind.

I have the honor to be,

Sir,

Your most obedient, humble Servant,

(Signed,) H. BOYS,
Bursar, K.C.

 MR. COCHRANE examined, March 19th :—

1st. Have you received any directions from the Bursar, as to abstaining from traffic in the lands, the property of the Corporation?

Not to my recollection. The Bursar has recommended that the clerks should not engage in it.

2nd. It has been stated that you have land which was the property of the Corporation; have you any explanations to offer? (See No. 2.)

(No. 2.)

KING'S COLLEGE OFFICE,

21st March, 1845.

REVEREND SIR,

In answer to the question of the Committee for conducting an inquiry into the Bursar's office, "It has been stated that you have land which was the property of the Corporation; have you any explanation to offer?" I respectfully beg leave to reply, that I have purchased the following lots:—

Lot 16, 9th of Hamilton.....	90 acres.
4, 14th of Zorra.....	41 do
14, 1st and 2nd Ranges of Mosa.....	30 do
North part 7, 4th of Ekfrid.....	75 do

When I purchased these lots, in all amounting to 236 acres, I beg leave to state that I did so more for the purpose of economising what little I could save out of my small salary, than with any anticipation of being able to make money by them. They were purchased in a perfectly straightforward and official manner, with the sanction of the Bursar; and my name is entered in the Ledger accounts.

The three first named lots I have since disposed of for a very trifling sum ; indeed I found that I had undertaken to pay more than the land was really worth, and was glad to find any one willing to assume the responsibility of the purchases ; the last named lot, the 75 acres in Ekfrid, I should be very thankful if the Council would be pleased to order that I be reimbursed what I paid, and resume possession of the land.

I have the honor to be,
 Reverend Sir,
 Your obedient humble Servant,
 JOHN COCHRANE.

3rd. Are you aware that any one else in the office has been trafficking in land the property of the College ?

I am aware that Mr. Hawkins has.

4th. How long ?

The first case of which I am aware was eighteen months ago, when Mr. Hawkins purchased a broken lot in Wilmot.

5th. What is your department in the office ?

Principally accounts.

6th. To whom do intending purchasers go for information ?

To Mr. Hawkins ; and if he is not present, to me.

EXAMINATION OF DR. GWYNNE, March 19th, 1845 :—

1st. What is the lot referred to in your complaint ?

In Scarborough ; James Dark's lot.

2nd. In whom was the legal right vested, and how ?

I have reason to believe that the legal right is in James Dark, because I saw in the office a bond for a deed to that individual, dated 1835.

3rd. Can you account for the deed being made in Mr. Lewis' name without his knowledge ?

Not without furnishing Mr. Lewis' statement.

4th. Can you furnish Mr. Lewis' statement ?

Not at present. I have it not with me ; and I have no doubt that it will be sent down by the Chancellor, who has a copy of it.

5th. What proof have you of the existence of such a deed ?

Mr. Lewis' own statement.

6th. Can you assist the Committee in their investigation by furnishing the copy in your possession ?

I have a copy of it ; but understanding from the proceedings of the Council yesterday that the subject is likely to become matter of litigation, I do not, without further consideration, deem it prudent to give the evidence therein contained, which may possibly prove detrimental to either of the parties concerned.

7th. Can you, in any way, assist the Committee in investigating the charges implied or expressed, in your letter to the President ?

I consider if I have free access to the books and papers in the Bursar's office, I might be able to render assistance in detecting the irregularities, which I conceive exist, as alluded to in my letter; but at present I am not able to do so.

8th. Can you at present assist the Committee in investigating the charges implied or expressed in your letter to the President?

I think not.

Mr. LEWIS' answer to a note from Dr. McCaul, requesting his assistance in the investigation, and his presence before the Committee in the afternoon of March 20th:—

Toronto, 20th March, 1845.

SIR,

In reply to your note of this morning, I beg to state that on the subject to which you allude, I acquire my information and knowledge as the agent of Mr. Edward Winstanley, and as he has more information than I have, and being the principal also, I think your ends will be better served by an examination of Mr. Edward Winstanley.

I really feel a delicacy in the matter, situated as I am with Mr. Winstanley. Should you, however, still desire my assistance in the pending inquiry, and will furnish me with a memorandum of the information you wish to obtain from me direct, I shall be happy to wait upon you at any time you may appoint; but this afternoon I had a previous appointment which I cannot, on any consideration, break.

I am, Sir,

Yours, with respect,

(Signed,) F. LEWIS.

COPY OF QUESTIONS SENT TO MR. LEWIS, March 24th, 1845:—

1st. The Committee has received information that you furnished a written statement, relative to a recent transaction in the Bursar's office, as to a lot of land in Scarborough, conveyed to James Dark; can you lay before them the details of that instrument, or a copy thereof?

2nd. Are you aware of any other irregularities in the Bursar's office?

3rd. What evidence have you of their existence?

4th. Detail the circumstances, as far as they have come within your knowledge, stating your authority for each.

LETTER FROM MR. LEWIS.

Toronto, 26th March, 1845.

REV. DR. McCAUL.

SIR,

In reply to your favour of yesterday's date, I beg to say that I was called upon by Dr. Gwynne, who put certain questions to me which I answered; and to his request that I would put them in writing, I consented as I should have found myself bound to do, had any member of the College Council asked the same of me. I here transcribe a copy of the letter I sent him, which will answer your first question.

TORONTO, 8th March, 1845.

Dr. GWYNNE.

SIR,

In answer to the questions you put to me yesterday afternoon, I beg to state that I was called upon the day previous, by Mr. Hawkins, who produced an Indenture of Agreement (such as those usually issued by the College office), which was duly executed by Dr. Boys, and had the College seal attached to it, and bore (I think) the date of the 5th instant, and the purport of which was an agreement with me and the College for the absolute sale to me of the south part of lot 34, concession B, Scarborough, containing 80 acres, for the sum of one hundred and forty pounds, one-tenth of which, or £14, was acknowledged to be received on account. On presenting it, he stated that he had taken the liberty of using my name without first asking my permission; but that he had purchased the right of some men of the name of Dark to this lot, and wishing to obtain the College agreement, Dr. Boys had told him that he would prefer that the agreement should issue in some other person's name, who could then assign the agreement to him, and wished me to do so. After reading it over, I told him that I wished to give the matter further consideration before I did so; that I would not become a party to a transaction without well considering the position in which it would place me, and that until I was perfectly satisfied in my own mind that I should not in any way be compromised, or compromise others, I would not have anything to do with it. He then said that he would bring me the agreement that the Darks had given him, which he thought would remove any scruples I might have. I told him that he might do so, and that in the meantime I would consider the matter. Mr. Hawkins called yesterday, and showed me the agreement he had with the Darks, (but to which the elder brother, who was the only one who had a legal interest in the premises, was not a party) and asked me if I would now assign the agreement to him. I told him I could not now have anything to do with it, as they had been to me and denied the agreement, and wished me to sell their interest for them. He said that any person who bought it, might depend on it, every obstacle would be thrown in their way at the office to prevent their obtaining the lot.

Dr. Boys called upon me this morning, and said he had executed to me an agreement for the sale of a lot in Scarborough, and wished to know how it was. I told him that the indenture had been presented to me by Mr. Hawkins, with a request that I would assign it to him; that I had refused to do so, and that the agreement had been made out to me, without my having previously been in the slightest degree consulted; that I was very much annoyed at the affair, and would have nothing to do with it. He remarked that he was afraid it would be a bad business for Mr. Hawkins. He also stated to me that if I had any property for sale that would produce an income, that I might give him a statement of it, in order that he might submit it to the Council for their consideration, as they were desirous of investing their surplus funds in real estate, producing a return.—I should be glad if you will let me know if this is really the case, as I have in my hands at present several such properties, the particulars of which I would submit for the consideration of the Council.—I believe I have explained myself thoroughly now, and I trust that you will be satisfied that I have had nothing whatever to do with this affair, but that an unwarrantable use has been made of my name, and that is the only connexion I have with it.

(Signed,) F. LEWIS.

To your other three questions I can only observe that as the two last seem to be necessary to be complied with, to substantiate a reply to the second, I can make none; for although I am well aware of similar irregularities to that set forth in the

above communication, I am not prepared to prove them, as the facts are partly what have come under my own observation and partly brought to me by others, and I do not at present feel at liberty to disclose any more, as I have no wish to compromise others; I can only observe that a general feeling of dissatisfaction at the management of the office has been excited through the country from the injustice exercised by the subordinates, which, among the ill-informed, extends to the heads of the institution, and in no slight degree tends to keep up the existing ill-feeling; and I sincerely hope that the present investigation may be promulgated in such a manner as will disabuse the public mind.

I remain Sir,
 With respect,
 Your most obedient Servant,
 (Signed,) FRANCIS LEWIS.

Note from the Rev. DR. McCAUL to E. WINSTANLEY, Esquire:—

SIR,

A Committee of the College Council are at present engaged in investigating certain charges relative to the lot of land in Scarborough, in which you are interested. As they are desirous of obtaining as much information as possible on the subject, they will feel obliged by your communicating any particulars with which you may desire that they should be acquainted.

I have the honor to be,
 &c., &c.,

(Signed,) JOHN McCAUL.

King's College, March 28th, 1845.

Memorandum by DR. McCAUL:—To this (above) note, Mr. Winstanley gave a verbal reply—being called on by Dr. McCaul on the following day—but he could not be induced to appear before the Committee to give evidence in this or any other case.

EXAMINATION OF EDWIN DARK, March 31st:—

1st. Where did you make the agreement with Mr. Hawkins?

In his office.

2nd. Who proposed selling the lot?

Mr. Hawkins proposed to buy it.

3rd. Did you say anything about selling it before that?

No.

4th. Who drew the agreement?

Mr. Hawkins.

5th. Did you read the agreement?

No, I could not.

6th. Were you aware of a penalty?

No.

7th. What right have you to the lot of land?

My father purchased it; he willed it and all the property to my mother. I bought the right from my mother: she willed the 150 dollars to my elder brother.

8th. Have you sold the lot of land?

Yes; to Mr. Winstanley, for £110.

Examination of MATTHEW DARK, March 31st:—

1st. Was there a penalty attached to the agreement drawn by Mr. Hawkins?

None.

This witness corroborated, in every particular, his brother's statement.

Examination of Mr. TINCOMBE, Clerk in the Bursar's office:—

1st. Did you hear the agreement read between Mr. Hawkins and the Darks, relative to the lot in Scarborough, 34, concession B, which you witnessed?

No.

2nd. Did you read the agreement?

No.

3rd. Was there any penalty attached?

I am not aware that there was.

4th. Did they make any condition about taking the land, proposed by Mr. Hawkins, in exchange?

They said that they would take his word for the goodness of the land, but that if it were not good, it was not to be a bargain.

QUESTION to Mr. HAWKINS, proposed verbally, March 20th:—

You stated that you desired to have the opportunity of defence, relative to the case of the lot in Scarborough; will you detail the particulars as far as you are inclined?

Mr. HAWKINS' reply to the charge made against him, by Minute of the King's College Council, at a meeting held on the 18th March, 1845:—

1st. I deny, in the most positive manner, that the Bursar gave strict directions to the subordinates in his office, to abstain from making any purchases of land connected with the office. A few months back the Bursar advised me not to purchase land belonging to the College.

2nd. The minute states that "Messrs Price and Ewart's letter was read, proving that Mr. Hawkins has done so (viz: purchased land) contrary to such instructions; that the same be suspended from his duties until the matter be properly investigated." I am led to assume that something more gave rise to the reading of Messrs. Price and Ewart's letter than appears on the face of minute above referred to; I therefore beg to state the circumstances referred to in that letter. On the 25th of February last, Edwin and Matthew Dark, sons of the late James Dark, who purchased, in December, 1835, from the College, the South part of lot 34, concession B, Scarborough (80 acres), came to the Bursar's office, and stated they were informed that the College had advertised this land for sale, and inquired if it was so; they were told by me that the College had not done so; that they never advertised land (farms) for sale.

They then stated, they were desirous of selling their interest in the land, and that ———, living near the lot, had offered them £50 for their claim; that they had refused that offer, but that if they could get £75, they would take it for their right. I then told them that I would give them 100 acres of land in Reach, for their interest in the property, to which they at once gladly agreed, and immediately entered into an agreement with me to that effect. The parties came to me about 10 or 12 days after, and stated they had been to look at the land I sold them, and that it did not suit them; remarking that the land was not as good as they wished, and offered to rescind the bargain. I told them I would not do so; and after some conversation, I said that as they seemed dissatisfied with their bargain, I would, in addition to the 100 acres of land, give them £25, which they refused; stating that a better offer had been made to them since they sold to me, and that they would not perfect this agreement with me. They offered me £5 to give up their bond; which I refused to do. They stated that it would be worse for me if I did not give up the agreement; that there was a person in town who would make a row about it that would oblige me to give it up. This person I have since learned is Mr. Lewis, through the agency of Dr. Gwynne, a member of the College Council, who has been very active in endeavoring to obtain information.

Immediately after I bought the place from Darks, Dr. Boys said to me he was informed I had purchased this land. I told him I had; and that I was desirous to make an arrangement for the payment of the debt due to the College; which the Doctor urged me to do. I told him that the original purchaser, Dark, had not taken out a bond for a deed, and that I was anxious to do so, and agreed to pay about one-quarter of the interest in a month, and the remainder in six months: to this the Doctor agreed.

The Doctor mentioned that it would be better for my name not to appear in the books of the office, and suggested that I should arrange the business in the name of some friend. I named Mr. Lewis, the land agent, to which he agreed; and a bond, based upon the original agreement with Dark, was made out in the name of Lewis, as my agent, the Doctor at the same time receiving from me a sum on account of the purchase of the land. I mentioned the circumstance to Mr. Lewis, and shewed him the bond, who said he would consider upon it till the next day; when I called the following day, he declined signing it; stating as a reason, that the Darks, from whom I bought, had been to him, and requested him to offer the place to Mr. Winstanley, for whom they understood Mr. Lewis did business. Dr. Boys shortly after requested me to give up the bond, and to accept the money I had paid, stating that he was afraid some difficulty would arise (in consequence, I believe, of Dr. Gwynne having called at the office about it). To this I acceded, and accordingly gave up the bond and took back the money I had paid, feeling that my claim in law or equity was sufficiently good, and that the Council would not allow me to be wronged. I would beg to remark, before concluding, that Dr. Boys' statement, as set forth in the Minute of Council, that he had given strict directions, is so directly opposed to the circumstance of this case, that I cannot but regard the Doctor's statement to the Council in any other light than an intention to throw the blame or responsibility arising out of this matter, from his own shoulders and put it upon mine. This kind of dealing, if I may be permitted so to speak, has, on more than the present occasion shewn itself, though not in so formidable a manner.

All which is most respectfully submitted.

Richmond Street, Toronto, 26th March, 1845.

EXAMINATION OF THE BURSAR.

Dr. Boys examined, April 12th:—

1st. Are you aware of any of the University lands being in the possession of any other person in this office, besides Mr. Hawkins and Mr. Cochrane ?

I am not.

2nd. Are you aware of any of the University lands being in the possession of any member of the Council ?

I am not ; excepting that Mr. Barron has about one-eighth of an acre of the property of Mr. Ridout, transferred to the University ; and Dr. Gwynne, two building lots in block D, which he purchased previously to his becoming a member of the Council.

3rd. Are you aware of any of the University lands being in the possession of any member of the establishment ?

I am not.

 Examination of DR. GWYNNE.

Professor GWYNNE examined, April 18th:—

1st. Is there any further information relating to the Bursar's office, which you desire to communicate to the Committee ?

I have heard of other charges, in conversation, to the particulars of which I am desirous of calling the attention of the Committee, and for the elucidation of which I think that it would be desirable for the Committee to call on the Bursar to produce his Register and Account Book.

2nd. Will you detail the charges ?

A person has communicated to me, that Mr. Hawkins lately offered for sale, lot No. 1 or 3, in the 7th concession of Esquesing, which offer was accepted by an individual, and agreed upon by the parties ; but in consequence of some difficulties connected with the assignment of the lot, prior to completing the purchase, the individual was induced to have recourse to the Bursar's office, for the purpose of examining the title. In this examination he was assisted by the Bursar, who could find no evidence of Mr. Hawkins' claim thereto, but that the legal right appeared from the books to be vested in a person by the name of White. This Mr. White, as I am informed, disclaims having ever purchased the lot, or having any title thereto.

3rd. Are you aware of the name of the person ?

It was communicated confidentially, but I have given the substance, the correctness of which can be ascertained on reference to the Bursar's books.

4th. Do you know who the Mr. White is, to whom you refer ?

I do not ; but I am informed he lives in the neighborhood of the lot.

5th. Is there any other charge, relative to the Bursar's office, to which you would desire to call the attention of the Committee ?

I hand in a copy of a letter to R. P. Crooks, Esq., from the Bursar, which appears to be inconsistent with the statement of the Bursar on which Mr. Hawkins was suspended.

Copy of a letter from the Bursar to R. P. Crooks, Esquire:—

KING'S COLLEGE OFFICE,
TORONTO, Dec. 9th, 1843.

SIR,

Mr. Hawkins having applied to me for some sort of certificate that he is the purchaser of the West part of lot No. 2, on the east side of Church street and south corner of March Street, in the City of Toronto, being part of the School reservation known as Block D, I have to say that Mr. Hawkins is the assignee of Andrew Patten, who became possessor of the whole lot by a regular chain of transfers, derived from Levi Fairbanks, the original purchaser; and Mr. Hawkins stands registered in the Books of this office as the legal holder of the part of the lot above mentioned, being 45 feet fronting on Church Street by 38 feet on March Street. There is £105 due for principal on this part of the lot held by Mr. Hawkins; the interest upon it is to be paid half-yearly on the 7th September and 7th March.

Should you obtain from Mr. Hawkins a transfer of this part of the lot you will then be registered as the legal holder thereof.

I am Sir,

Your most obedient Servant,

(Signed,) H. BOYS,
Bursar, K.C.

R. P. CROOKS, Esq.

6th. Have you not had opportunities of examining the Bursar's Books?

I have never examined any of his books except the Minute Book; but for some time past I have been desirous of examining other Books belonging to the Bursar's office, and with that view moved for the production of certain books and papers at the last meeting of the Council.

I wish also to observe, that on one occasion I was refused access to the Minute Book by the Bursar, although I stated to him at the time the object of my desiring it was for the purpose of procuring certain information in which I was about to ground a memorial to the Chancellor.

7th. Is that the only case in which you were refused access to any of the books in the Bursar's office?

There was one other. I was desirous of seeing the Bishop's account, in order that I might ascertain whether the same principle of charging interest had been pursued with him as with myself, (the Bishop having stated that such was the case, and I being under the impression that his account had been closed long previous to the period at which illegal interest was first charged against myself); but the Bursar declined, saying, that without a special order from the Council he would not allow me to see the Bishop's or any other person's private accounts.

8th. Did you bring the matter before the Council?

No; as it was a matter of curiosity, and I had no desire on that occasion to pry into the Bishop's or any other person's private accounts.

9th. Did the Bursar tell you that there were any private accounts in his office?

He called the Bishop's a private account, and I inferred from what he said, (as stated in a preceding answer,) that he considered others (my own included) of that description also; and I, at the time, observed that I could not understand how there could be any private accounts connected with the institution which should not be, at all times, open to a trustee of that institution.

10th. Did you ever complain to the Council that you had not free access to the Books in the Bursar's office ?

No.

11th. Have you not made extracts from the Minute Books in the Bursar's office ?

Several, prior to that period. I had occasion to do so when called upon by the Chancellor to answer certain charges which were brought against me in 1843 ; and upon another occasion, when, as I have before stated, I was preparing a memorial to send to the Chancellor.

12th. How long have you been at any one time in the Bursar's office on this business ?

From two to three hours.

13th. Have you, on any other occasion, made extracts from the Bursar's Books ?

Not to my recollection.

14th. Were you not a member of a Finance Committee ?

I was.

15th. Did you ever report to the Council ?

The Committee never sat but once, and did not report.

16th. Could you not have obtained a thorough insight into all the affairs as recorded in the Bursar's office, if you had discharged your duty as member of that Committee ?

Ifancy there would have been no impediment (as far those affairs came within the province of the Committee); but the proceedings of the Committee were, in the opinion of the Committee, dependent on certain information from the Bursar's office, called for by another Committee, which information has not even yet been furnished.

17th. [Dr. Gwynne desired to draw the attention of the Committee to an irregularity in the Bursar's office, arising from a discretionary power exerted by the Bursar, of taking such action only on certain resolutions passed by the Council as to him seemed expedient ; particularly on one relative to placing the accounts of those in arrears for rent in the Solicitor's hands, from which evils of great magnitude have arisen.]

18th. Did you, or the Committee, report that to the Council ? (See Question 16.)

I recollect, on one occasion, mentioning at the Council, that our not having acted was in consequence of not having obtained that information.

19th. Can you mention any particular case of the evil resulting therefrom ? (See 17.)

I cannot give a particular instance ; but I have reason to believe that the conduct of the Bursar, in reference to the resolution above mentioned, has proved in its results detrimental to the interests of many of the individuals indebted, and discreditable to this institution.

The nature of the evil alluded to is as follows:—It afforded to Mr. Hawkins an opportunity of communicating, either by letter or through agents, with such individuals as were known to be defaulters, and in possession of valuable lots of land, and who were not included in the list furnished to the Solicitor, (apparently with the sanction of the College,) of threatening them in such a manner as to induce them to have recourse to the office, where, in personal interviews with the individuals themselves, (who at the time were misinformed respecting the views of the Council,) he was enabled to enter into arrangements highly beneficial to himself,

but prejudicial both to the interests of those persons and to the character of the Council.

20th. Can you communicate to the Committee your reasons for believing the above?

The report was current; and I refer the Committee to Mr. Lewis, land agent, for information on the subject.

21st. Can you mention nothing more definite?

I have nothing definite; but I think it countenanced by another report relative to charges in the Post-office account, which is to the effect that the sum paid by the University to the Post-office for letters addressed to Mr. Hawkins, in his private capacity, nearly equal that paid for all other communications whatever which have passed through the Post-office relative to the business of the University.

22nd. Is there any further information which you desire to communicate to the Committee for their investigation?

I have reason to believe that deeds, bonds for deeds, and leases have issued from the Bursar's office, having the corporate Seal attached thereto, and signed by the Bursar, to which the signature of the President is not affixed, and which have not been approved of by the Council.

This irregularity appears to me to be in direct violation of the 3rd University Statute; and from it I anticipate the most serious consequences, inasmuch as I fear that it exposes the Corporation to endless litigation, and renders it impossible for the trustees now to decide what instruments have been honestly and in good faith obtained, and what have been fraudulently procured.

23rd. Will you state your reasons for believing the above?

I saw an instrument to-day, issued in favor of a Mr. Sanders, of that description.

24th. In what way would the Corporation be exposed to litigation on that account?

It appears to me that the Statute requires the affixing of the President's signature to all instruments issued from the Bursar's office, in order to render their legality complete, otherwise the Corporation have no security against the abuse of their corporate Seal; and it would be in the power of the individuals in the Bursar's office to make away with the real estate of the University without the cognizance of the Trustees.

25th. Are you aware that it was the custom, up to a certain date, for the President to sign all instruments, and that this custom was altered by the authority of the Council?

I am not aware of the mode in which any instruments were issued previously to my becoming a member of the Council.

26th. Do you conceive that any signature is necessary to give validity to an instrument to which the Corporate seal has been affixed?

I do; I conceive the signature of the President is necessary according to the provisions of the 3rd University Statute.

27th. Do you conceive that the law can be altered or affected by a University Statute?

No.

28th. Does the University Statute state that no instrument shall be valid without the President's signature?

No, it does not; it does not speak of validity at all.

Examination of HUGH GRAHAM, brother of JOHN H. GRAHAM, April 19th.—
(West $\frac{1}{2}$ lot 15, 3rd Concession, Hurontario Street):—

1st. When did you call to purchase the W. half lot 15, 3rd concession, Hurontario street ?

On July 11th, 1843.

2nd. Whom did you see in the office ?

Mr. Hawkins.

3rd. Did he tell you that it was for sale ?

Yes.

4th. At what price ?

£2 2s. 6d. per acre.

5th. Did you object to the price ?

No ; but Thomas Graham did ; for Irvine, on the other half, got his land for less.

6th. Did you make any offer relative to purchasing ?

Yes, I said that we would assent to the proposed terms, and would pay as soon as the crops were off the ground.

7th. Did Mr. Hawkins agree to that ?

Yes, he did.

8th. When did you next apply ?

In September, 1843, I brought in and offered for rent, and part of purchase money, £15, and promised to pay the rest of the first instalment in a few days.

9th. What did Mr. Hawkins say to that ?

That he would not take it, as the land was in the hands of others ; that a Mr. Jackson had leased it ; then that he had bought it at £2 2s. 6d. per acre ; and finally at £2 per acre.

10th. Do you know who Mr. Jackson, the purchaser, is ?

No ; I have tried frequently to find out, but could not.

11th. When did you last see Mr. Hawkins ?

About five weeks since, in his own house. He asked whether a lease of a few acres, with the house, would be sufficient, if I got two or three hundred dollars. He afterwards raised this to £100. He asked what it would rent for. I said about £20 or £25. He said, then, he would not take less than £40. He then mentioned 50 acres in the Gore, for which he was offered 100 dollars per year.

12th. When was the ejectment served ?

About 1st August, 1843.

13th. When was the trial ?

In April, 1844.

Copy of letter from Mr. HAWKINS.

TORONTO, 24th April, 1845.

REVEREND SIR,

I take the liberty of addressing you upon the matter respecting me, now under the consideration of the Committee.

It is nearly six weeks since I was suspended by the Council; during which time various reports have been industriously circulated, prejudicial to my character.

Without the slightest wish on my part that any thing affecting me should be hastily passed over. I think I may, with all fairness, respectfully request, that the matter may be brought to a speedy issue. I have every confidence that the Committee will allow no charge to be brought against me, much less, that the Committee will prejudice me in any matter, without its being first communicated to me, and a fair opportunity of defence given me.

I have the honor to be,
Reverend Sir,

Your most obedient, humble Servant,

(Signed,) HENRY HAWKINS.

Examination of GEORGE GRAHAM, (uncle of Hugh Graham,) April 24th:—

I was at Mr. Strathy's office with Hugh Graham some time in this spring. He said that he was authorized to make an offer:—230 acres at Port Talbot, of which 17 or 19 years of the lease were unexpired, in lieu of John Graham's land; if not, 100 acres in Reach, with a free deed; and that it was better to do this and give up peaceable possession and live on friendly terms.

WILLIAM IRVINE, May 3rd:—

1st. Are you aware that money has been offered at the College office in payment for the lot occupied by John Graham?

Yes; I myself offered one hundred dollars to Mr. Hawkins in 1843, but he would not take it until John Graham came in.

THOS. GRAHAM, (cousin of John Graham,) May 16:—

1st. Were you present with Hugh Graham in the College on the 11th July, 1843?

I was.

2nd. Was there any engagement given by Mr. Hawkins as to your aunt and cousins having the lot on which they are living?

When Hugh Graham told him that in the fall, after the crops were in, the arrears of rent should be paid, he said that would do.

3rd. What did he say was the price of the land?

Eight dollars and a half per acre.

This is to certify that I, Thomas Graham, was in the College office, 11th July, 1843, with Hugh Graham; and Mr. Hawkins said that the valuation was £2 2s. 6d., and Hugh Graham promised to pay the back gone rent in the fall, and purchase it if sold as the East end.

(Signed,) THOMAS GRAHAM.

Examination of Mr. STRATHY, (formerly partner of Mr. Small, the Solicitor of the Corporation,) April 26th :—

1st. Do you recollect any particulars relative to lot W. $\frac{1}{2}$ 15, 3rd concession Hurontario Street, occupied by the Grahams?

Yes; they were ejected by the authority of the College.

2nd. Are you aware by whom the land was purchased?

I have understood that Mr. Jackson purchased it.

3rd. Are you aware that any one, since the Grahams have been ejected, has had a lease of that property?

Yes; a Mr. Lawn.

4th. Did you draw the lease?

Yes.

5th. To whom?

It was drawn in favor of Mr. Jackson, through Mr. Hawkins as his agent.

6th. Did you ever make any offer to the Grahams since the land came into the possession of Mr. Jackson?

I did; a free deed of 100 acres in Reach; or 230 acres on the lake shore near Port Talbot, of which the unexpired portion of the lease was about 20 years.

7th. What authority had you for making that offer?

Mr. Hawkins, as agent for Mr. Jackson.

8th. Are you clear that Mr. Hawkins asserted that he acted as agent for Mr. Jackson?

I am.

9th. Did you ever see Mr. Jackson; or do you know any thing of him?

No; nor do I know any thing of him.

10th. Was there any reservation in the lease?

Yes, about 4 acres, which it was supposed would include the house lately occupied by John Graham and his mother.

11th. For what object was that reservation made?

I think that Mr. Hawkins mentioned that it was for the use of the widow Graham.

Re-examination of Mr. HAWKINS, April 28th :—

1st. Have you ever given instructions to Mr. Strathy, to make any offer for you relative to land, the property of the University?

Never.

2nd. Did you ever make any offer yourself, to a man of the name of Graham, relative to W. $\frac{1}{2}$ lot 15, 3rd concession Hurontario street?

Never.

3rd. Do you know who the Mr. Jackson is that bought the lot?

I have seen him.

4th. Do you know where he lives?

He did live in Toronto; but I do not know where he lives now.

5th. Were you ever offered for the University, rent on account of that lot, by Graham?

I have now no recollection of ever being offered any rent; they came, indeed, during the progress of the suit, and their proposal then I could not accept.

6th. Have you got any land in any Gore?

I have; in that of Toronto.

7th. Had you any conversation with Graham relative to the lot?

I had; but did not make any offer, such as that stated in his evidence, nor any other.

8th. Do you recollect agreeing to sell that land to Graham?

No, I never did.

9th. Do you know a Mr. White?

Yes.

10th. Has he any of the College land?

He has bought land; but I cannot say whether he still possesses it.

11th. Has he any land in Esquesing?

I am not aware that he has.

12th. Is there any penalty attached to the Darks' agreement with you for their lot in Scarborough?

There is, for £200.

13th. Was the penalty read to them?

It was.

14th. Was it read in the presence of a witness?

I am not sure.

Examination of Mr. LEWIS, April 19th:—

1st. Can you communicate the information referred to in No. 17, (see Dr. Gwynne's examination, No. 17,) now read to you, involving a charge against Mr. Hawkins?

Yes; I am aware of several instances of persons indebted to the College being threatened by Mr. Hawkins.

2nd. Are you aware of Mr. Hawkins having derived any personal advantage from these threats?

Yes, I am.

3rd. Will you mention any case or cases?

There was one in Albion. The lot (11, 3rd con.) was held by Mr. Longhead, who, I have reason to believe, was obliged to give it up to Mr. Hawkins, and he sold it at a considerable profit. (Mr. Lewis stated that he could mention others on reference to his books.)

4th. Are you aware what he received for the lot?

No, I am not; but I know that he obtained for it 50 acres in the Gore of Toronto, and 200 in King, 1, 10th concession, and I think £100 in cash.

5th. Have you any land formerly the property of the College in your books?

I have.

6th. Have you any to sell for Mr. Hawkins?

Yes.

7th. How many lots, and what are they?

(Mr. Lewis stated that he would detail them on reference to his books.)

8th. Has Mr. Hawkins any land in Reach?

Not that I am aware of; he has none entered with me for sale?

9th. Have you any land in Reach for sale?

Yes; some that I am employed by Messrs. Forsyth, Richardson & Co., to sell.

10th. Did Mr. Hawkins treat with you for its purchase?

He did; for the purchase of one lot, 15, 11th Concession.

11th. Are you aware that this was the land which he offered to the Darks in exchange for their lot?

Yes; a part of it was.

12th. Was it before or after the agreement with the Darks that he treated with you for the purchase of that land?

I am not certain.

13th. Will you state what was the date of his contract with you for the purchase of that land in Reach?

I can, on reference to my office.

14th. What was the price of that land?

Fifteen shillings per acre.

15th. Are you aware of any instance in which Mr. Hawkins received a consideration for furthering the interests of intending purchasers of the College lands?

I know one; but I do not know that I am at liberty to mention it. It was, however, not received directly. A person, desirous of obtaining a lot of land, thinking that he could not obtain it without the assistance of Mr. Hawkins, offered a sum of money to Mr. Hawkins which he declined, but stated that he would procure the lot for him if he would pay a certain sum to him for the land. The person agreed to this, and paid by note £85 in addition to the first instalment, and I believe some back rent.

16th. Have you heard any complaints from persons holding the College lands, of Mr. Hawkins' conduct to them?

Frequently, of being threatened.

17th. Do you think that these threats were held out by the authority of the Council or Bursar?

I cannot form any opinion of that; but parties frequently complained that the business of the office was left to the management of Mr. Hawkins.

18th. Has Mr. Hawkins any land in Bayham?

Yes, he has.

19th. Can you mention the particulars of that lot?

[Mr. Lewis stated that he would communicate them on reference to his books.]

20th. Has Mr. Hawkins sold any of the lands, formerly the property of the College, through you?

Two lots; one in Trafalgar, the other in York.

21st. Did you ever see the deeds for these lots?

No; I was merely the agent for effecting the sale.

22nd. Did he mention to you any thing about the lot held by the Darks?

He did; he asked my opinion as to its value, and whether I thought that I could sell it. He was in the habit of consulting me about the value of lands.

23rd. Are there any other transactions of his which you consider important to mention to the Committee in furtherance of their object?

I am not aware of any at present.

24th. Is any other officer or member of the University, as far as you know, possessed of land formerly the property of the University?

Not that I am aware of.

25th. Has any other officer or member of the University sold any land, formerly the property of the University, through you?

No.

STATEMENT furnished by Mr. LEWIS, after reference to his books:—

1st. Part of lot No. 28, in the 2nd con. South of Dundas Street, Township of Trafalgar. Mr. Hawkins' interest in the lot sold by me was £60. I am not quite certain if I have mentioned the right number of this lot, but the man from whom Mr. Hawkins obtained it was named Abbott; it is one and a half miles from Bronte. Mr. George Bilton, tailor, was the purchaser; he has since purchased the other half from Mr. Hawkins.

2nd. West half of lot 39, 3rd concession from the Bay, in the Township of York, 100 acres. Mr. Hawkins' interest in this was sold by me to Mr. George Urquhart, wharfinger, for £100.

3rd. Lot 3, 4th concession, Township of London. 200 acres left with me for sale by Mr. Hawkins, at £3 per acre, with instructions to give several years for payment, if purchasers would pay £200 down.

4th. Lot 24, 4th range, Township of Ekfrid, left with me by Mr. Hawkins, at 25s. per acre.

5th. Lot on the corner of March and Church Streets, left for sale at £6 per foot; £105 might remain on interest for ever, £50 or £60 down, and the balance in four equal annual instalments.

6th. Lot 11, 3rd concession Albion, 200 acres; 100 improved. Left with me by Mr. Hawkins at £750; to pay £300 down, and balance in four equal annual instalments.

7th. Lot 24, 1st concession Bayham, 230 acres; 60 improved. Left by Mr. Hawkins, to sell his interest in it for £200.

8th. 100 acres in Township of Toronto, on which a man by the name of Graham resided. Left at £525, with instructions that £140 might remain at interest for nine years.

9th. North-east quarter lot 16, 10th concession, Gore of Toronto, 50 acres, £300. This lot was obtained by Mr. Hawkins, in exchange or part payment of the lot in Albion, and was conveyed to him direct by his Lordship the Bishop of Toronto.

Marginal note in the hand writing of Dr. McCaul :—9th. This land never belonged to the Corporation.

10th. South half lot 1, 4th concession York, East Yonge Street, 100 acres. Lett for sale at £700.

11th. West half lot 15, 14th concession, Burford, 100 acres, left for sale at £350.

12th. Lot 11, 3rd concession, Oakland Gore, 90 acres, left for sale, to obtain an offer.

Examination of W. MORROW, Messenger, May 2nd :—

1st. Have you ever got letters from the College box in the Post office, for any other persons than the Bursar.

Yes. I have.

2nd. For whom ?

Professor Croft, Professor Sullivan, Mrs. Powell, Mr. Hawkins, Mr. Tincombe, and Mr. Cochrane.

3rd. Do you recollect whether these letters were always post-paid ?

There were certainly some of them not post-paid.

4th. For whom of the above named individuals have you received the greater number of letters ?

For Mr. Hawkins and Mr. Cochrane.

5th. For which of those two have you received most ?

I think for Mr. Cochrane.

6th. Have you received many letters for the persons above named ?

Yes, I have; a great many.

7th. Have they ever paid the postage ?

Not to my knowledge.

8th. Have you ever received any letters to leave at the Post office, on which the Postage was to be charged to the University, from any other person than the Bursar ?

I have got letters from the Bursar's office, marked "paid, box 88."

Re-examined, June 20th :—

1st. Have you ever received letters for any other person than the Bursar, from the University letter-box ?

Yes, for Mr. Cochrane, Mr. Hawkins, Mr. Tincombe, Professors Croft and Sullivan, and Mrs. Powell.

2nd. Was the postage on such letters paid ?

On some it was ; on others not.

3rd. By whom was the postage paid on those letters which were not pre-paid ?

I suppose by the Bursar, for I never received any money for them.

MR. COCHRANE re-examined, June 20th :—

1st. Are you aware that any letters have been received by the clerks in the Bursar's office, the postage of which was charged to the University ?

I am.

2nd. Can you explain when, or how the custom originated?

It has been the custom since I entered the office; and I considered that in this respect the usage was the same in this as in other public offices.

3rd. Are you aware that any other member of the establishment has received letters, the postage of which has been charged to the University?

I have reason to suppose that such letters have been received by Professors Croft and Nicol, and Mrs Powell?

4th. How is the postage account kept?

It is furnished by the Postmaster, to the Bursar, quarterly in the aggregate, and paid by him.

JAMES KERR examined, June 28th:—

1st. When did you call at the College office to make enquiry regarding the lot W. $\frac{1}{2}$ No. 15, 3rd concession east of centre road in township of Toronto?

In the spring of 1842.

2nd. Whom did you see?

Mr. Hawkins, I think.

3rd. What did he tell you regarding that lot?

He said that it did not belong to the College; and when I insisted that it did, he admitted that it did. He appeared very desirous to hear all the particulars regarding the lot, and its value, to such a degree that I entertained suspicions, that he had some personal interest in it.

(Signed,) JAMES KERR.

Copy of letter from MR. HAWKINS.

TORONTO, 19th May, 1845.

REVEREND SIR,

I beg to request that the Committee appointed to investigate charges against the Bursar's office will not adopt their report, till I shall have had an opportunity of rebutting the statements made by certain individuals, as appears from the evidence before the Committee, a copy of which the Committee have allowed me to make; and that I may be allowed an opportunity of cross-examining some of the individuals above alluded to. I have also to request of the Committee to authorize the Bursar to furnish me with the following documents.

1st. Of all letters that have passed between the Bursar and the Solicitor, respecting the W. $\frac{1}{2}$ of lot 15, 3rd concession, Toronto, E. H. S.

2nd. Of letter of Mr. Nicholls, land agent, to Bursar, enclosing a memorial or petition, on behalf of the Grahams, with the Bursar's reply thereto, and copy of said memorial or petition.

3rd. Of memorial of Graham's left with the President, since they were ejected by the Council, with copy of minute of the Council upon that document.

4th. Of any minute of the College Council prohibiting the clerks in the Bursar's office from purchasing lands, the property of the Corporation.

5th. Of minute of College Council of 18th November, 1840, agreeing to sell me a lot of land in Newgate street in this city.

6th. Of any minute or order of the College Council, giving to any clerk in the Bursar's office, the power of selling land, and of affixing the seal of the Corporation to instruments, for the sale of lands, the property of the University.

7th. Of minute of Council, directing the Bursar to place in the hands of the Solicitor, the accounts of all persons, indebted for arrears of rent, or notes of hand, with copy of any other minute (or statement of the Bursar's), having reference thereto.

8th. Of minutes of Council appointing the following Committees :—

1st. A Committee, called the Land Committee.

2nd. A Committee for valuing land.

9th. Of minute of Council upon any letter of resignation.

10th. Of minute of Council appointing a Committee to value land shortly after Colonel Wells' removal.

Will you have the goodness to inform me when the Committee will be prepared to go into the examination in answer to the statements, or so much of them as have any bearing upon me ?

It will, however, take a little time for me to prepare, and I wait your reply.

In the course of my defence it will be necessary for me to call upon the following gentlemen, members of the College Council, to reply to certain questions bearing upon the matter, viz :—

The Honorable and Right Reverend the Lord Bishop of Toronto, President of the University.

The Reverend Dr. McCaul, Vice-President.

The Reverend Dr. Beaven, Dean.

Professors Croft, Gwynne, and King.

Other parties, not connected with the University, will have to be called upon, but whom I am at present not prepared to name, and I give the above names now, in order that I may be informed in time of the manner in which I am to proceed, for the purpose of obtaining answers to such questions as I may have to ask those gentlemen.

Should I wish to put questions to any other officer or servant of the University, I presume I shall be allowed to do so.

Allow me to ask if I shall be permitted to have counsel with me, in conducting my defence, should I find it necessary to do so.

I have the honor to be,

Reverend Sir,

Your most obedient humble Servant,

(Signed,) HENRY HAWKINS.

Reverend Dr. McCaul, Chairman,
Committee of Investigation, &c.

RICHMOND STREET, TORONTO, 9th June, 1845.

REVEREND SIR,

Permit me to inquire if the Committee have decided upon receiving no more evidence against me ; and if I have been permitted to take copies of all the evidence and documents containing charges against me.

I have the honor to be,
Reverend Sir,
Your most obedient, humble Servant,

(Signed,) HENRY HAWKINS.

The Reverend Dr. McCaul,
Chairman, &c. &c.

RICHMOND STREET, TORONTO, 22nd June, 1845.

REVEREND SIR,

In reference to the decision of the Committee upon my letter of the 19th ult., and more particularly to that part which directs that the cross-examination and direct examination should be by written questions, sent under cover to the chairman, who would forward them to the parties ; and in accepting those terms, I beg to state, most respectfully, that my opinion upon this point remains unchanged, viz : that I conceive I am not allowed the privilege of conducting my defence in the manner in which evidence was received against me. My reasons were given at the time you informed me of the decision of the Committee, it is perhaps, therefore, unnecessary for me here to state them. The great difference there is between an oral examination, and an examination conducted in writing, with the decided advantage which the former has over the latter, will, I think, at once appear. I beg to enclose questions for Dr. Gwynne to answer ; and I would suggest, (if I may be allowed,) that the answers be given on a separate sheet, and not in the margin of the one sent ; which perhaps it would be well to have observed throughout.

I trust I shall be pardoned for requesting that no member of the University may be permitted to see the evidence given by another ; or to have access to any evidence or documents now, or that hereafter may come before the Committee.

I have the honor to be,
Reverend Sir,
Your most obedient humble Servant,

(Signed,) HENRY HAWKINS.

Reverend Dr. McCaul,
Chairman, &c. &c.,

Mr. Hawkins presents his respectful compliments to the Reverend Dr. McCaul, and begs to acknowledge the receipt of his note of yesterday, in which it is stated that the Committee are of opinion, that the questions which he has sent, as part of his cross-examination of Professor Gwynne, are not necessary for his defence against any charges which have been advanced against him, and that they therefore will not transmit them to that Gentleman.

Mr. Hawkins presumes that the Reverend Dr. McCaul forgot to return the questions referred to, and begs to request that he will send them by the bearer.

Richmond Street, 27th June, 1845.

Mr. Hawkins presents his respectful compliments to the Rev. Dr. McCaul, and begs to send herewith extracts from the evidence given by Mr. Lewis, before the Committee of Investigation, on _____ of _____, 1845, being Nos. 1, 2, and 3, in order that the charges therein made may be proved.

Richmond Street, 1st July, 1845.

(Memorandum by Dr. McCaul, appended to the above.)

“There was received at the same time a similar note, with extracts from the evidence of Dr. Gwynne, calling on him to prove the charges made in his answers, Nos. 17, 19, 20, and 21.

“The document was sent to Dr. Gwynne, with a request that he would transmit his answers to the Chairman of the Committee. The following is a copy of his note in reply” :—

SIR,

I have the honor to acknowledge the receipt of your letter of the 2nd instant, enclosing certain questions proposed by Mr. Hawkins, relative to the evidence given by me before the Committee of Investigation, with a request from you, on the part of the Committee, that I should transmit to you my evidences, &c. ; and in reply I beg to state, that in placing the Committee appointed by the Council to “investigate the irregularities committed in the Bursar’s office,” in possession of the information contained in my evidence, my object was to enable the Committee to form a just estimate of those irregularities, and of the parties implicated by them. As far as Mr. Hawkins is concerned, that object is already fully attained, if I may judge from expressions which have fallen at different times from yourself and the other members of the Committee; and as I cannot acknowledge in Mr. Hawkins competent authority to interrogate me, I must at present decline producing, for his satisfaction, proof in confirmation of my evidence, the more especially as that evidence does not appear to have any particular relation to himself.

I have the honor to be,
&c., &c.,

(Signed,) WM. C. GWYNNE

Professor McCaul.

July 3rd, 1845.

Memorandum by Dr. McCaul:—“On July 4th, Mr. Hawkins was verbally informed that Dr. Gwynne had declined answering the questions sent.”

Memorandum by Dr. McCaul:—“On the same day (July 2nd) a similar note was addressed by the Chairman of the Committee to Mr. Lewis, to which he replied in the note marked (*)

After the receipt of the letter of 5th July, from Mr. Hawkins, the Chairman addressed a note to Dr. Gwynne, with the questions proposed by Mr. Hawkins, of which the following is a copy” :—

SIR,

On the part of the Committee of Investigation I enclose herewith a paper containing questions proposed by Mr. Hawkins on the evidence given by you. It is right to acquaint you that on receiving your note of July 3rd, I informed him that you had declined answering the questions previously transmitted.

I have, &c., &c.,
(Signed,) JOHN McCaul.

(Copy of Mr. Hawkins' letter, enclosing questions referred to in the preceding note.)

RICHMOND STREET, TORONTO, 5th July, 1845.

REVEREND SIR,

I herewith send questions to be transmitted to his Lordship the President and Professor Gwynne. With reference to your statement of yesterday, that Dr. Gwynne had declined to prove the charges made by him on the 18th of April, being Numbers 17, 19, 20, and 21, of that examination, I beg leave to state that it is my desire that that gentleman should have the opportunity of proving the whole of his charges against me. I therefore trust the Committee will transmit the questions now sent.

The questions which I send for his Lordship to reply to, I have endeavored to draw up in as respectful a manner as possible; and should there be any deficiency on that account, I shall feel both happy and obliged if the Committee will point it out in order that I may have an opportunity of putting it right before sending the questions to his Lordship.

I beg also to state that it is not only my wish but my desire to put my questions to the members of the University in as respectful a manner as I am capable of doing. I would respectfully request that those submitted may be communicated to his Lordship the President.

I have the honor to be,
 Reverend Sir,
 Your most obedient humble Servant,
 (Signed,) HENRY HAWKINS.

Memorandum by Dr. McCaul:—"Subsequently (to last note of Dr. McCaul) the Chairman had a formal interview with the President, and also with Dr. Gwynne, on the subject. He then addressed the following note to Mr. Hawkins":—

SIR,

I have to acquaint you that the President and Professor Gwynne have declined answering the questions which you sent to the Committee on July 5th. His Lordship's objections to comply with your request were, I understand, that the answers would require a minute examination of the College records, for which he could not spare time; that he did not perceive how they were necessary for your defence; and that he did not feel himself under any obligation to take part in the matter.

Dr. Gwynne at present declines, as he cannot acknowledge in you competent authority to interrogate him, more especially as part of his evidence does not appear to him to have any particular relation to you.

I have also received an answer from Mr. Lewis, to whom I transmitted your queries, of which you can at any time have a copy.

I have the honor, &c., &c.,
 (Signed,) JOHN McCAUL.

July 16th, 1845.

(Copy of Letter from Mr. Lewis.)

(*) KING STREET, TORONTO, 7th July, 1845.

REVEREND SIR,

I have to apologize for not before answering your note of 2nd instant, but an unusual press of business at the present moment must plead my excuse. In reply,

however, I beg to observe, that when called upon by the Committee of Investigation to answer certain questions put to me by them, I simply stated facts as they had been stated to me, and come partly under my own observation; for the proof of what I asserted, I understood it was the intention of the Committee to apply to the parties who occupied or had occupied the lots I mentioned in my memorandum, and it certainly appears to me that this would be the only satisfactory way, for any assertion that I may now make can only be a reiteration of those already made, and may be followed by a similar demand of proof, which of course can only be obtained by assembling the parties and examining them on oath. For myself I can only observe, that should I be called upon in a Court of Justice to swear to what I have stated to the Committee as being the truth, to the best of my knowledge and belief, I shall be prepared to do so.

I am, Sir,
With respect,
Your obedient Servant,

FRANCIS LEWIS.

RICHMOND STREET, 16th July, 1845.

Mr. Hawkins begs to enclose to the Rev. Dr. McCaul, for the information of the Committee of Investigation, the following documents, and to state that others bearing upon his defence shall be transmitted in a day or two:—

- No. 1. Copy of Affidavit of Joseph B. Clench.
2. do Certificate of James Fitzpatrick, Esq.,
3. do Affidavit of Robert Longhead.
4. do do of John Pool.

Note by the Commissioners:—Of the above documents Nos. 1, 2, and 4, are testimonials as to character, setting forth the general propriety of Mr. Hawkins' demeanour and conduct in the College office, as observed by these parties, in their intercourse with him, when transacting business, &c. &c.

The document No. 3 is, if genuine, one of greater importance than any of the others, as it bears upon Mr. Hawkins' defence; it is therefore inserted by the Commissioners:—

(Copy, 3.)

District of London and County of Middlesex, to wit:

Whereas, Robert Longhead, of the Township of London, came before me, and maketh oath on the Holy Evangelists and saith, that during the time that said Deponent held that lot, No. 11, in the 3rd concession in the Township of Albion, which he had bought from the College Department, that he had to call several times to the said office and always found Mr. Hawkins kind and civil, and always ready to favor me in every way in his power with proper regard to the interest of the College; and Deponent further saith that he had offered said lot for sale for a long time before he traded with Hawkins; that a bargain was nearly concluded between him and William Proudfoot, Esq., of the Bank of Upper Canada; but the land the said Proudfoot had, he did not like the location. When one evening said deponent met Mr. Hawkins near the City of Toronto, when on his way into Town, said deponent told Mr. Hawkins how that he was about to sell said lot in Albion to Seth Wilson or said Proudfoot, before he would return from town.

When then on the road into town he and Mr. Hawkins made a trade between said lot, and one which Mr. Hawkins had near London; and deponent solemnly declares that the trade was made between us in a straight forward manner and just,

between man and man, as is customary in this country: and he considers Mr. Hawkins a fair and upright man in his situation in said office, and kind and civil and obliging to me at all times when he called there on business.

Sworn before me, this second day of June, 1845, at London.

(Signed,) J. GOODHUE, J. P.

RICHMOND STREET, 18th July, 1845.

REVEREND SIR,

I beg to acknowledge the receipt of your note of the 16th instant, in which you state that the President and Professor Gwynne have declined to answer the questions which I sent to the Committee on the 5th instant; also stating that you have received an answer from Mr. Lewis, in which he declines proving the charges made by him against me; a copy of which you have permitted me to make.

As hitherto I have in every case failed in my endeavours to make my accusers prove the charges which they have preferred against me, and to obtain answers to my interrogatories from members of the University, I conceive it perfectly useless for me to continue my defence before the Committee. It was my intention to examine the Bursar upon the charges which he made against me, particularly the one which was made the grounds for suspending me.

I may, however, have occasion to bring this subject up in a different manner, and before a different tribunal. Allow me to request that I may be permitted to take a copy of the report of the Committee before it has been submitted to the Council.

I herewith send you copies of the following documents.

- | | |
|-------------------------------------|---|
| No. 5. Affidavit of William James. | No. 8. Certificate of Robert James, Senr. |
| 6. Certificate of William Selby. | 9. Certificate of John James. |
| 7. Affidavit of William Richardson. | 10. Certificate of William Nichols. |

The documents, of which the above are copies, are in my possession, and will be produced to the Committee should they desire it.

I have the honor to be,
Reverend Sir,

Your most obedient Servant,

HENRY HAWKINS.

NOTE BY THE COMMISSIONERS:—(The above named documents are similar to Nos. 1, 2, and 4, being testimonials from persons who had transacted business frequently in the College office; and as they do not otherwise bear on the case, they are omitted.)

Mr. Hawkins, with the permission of the Rev. Dr. McCaul, begs leave to send the copy of a certificate made by G. S. Boulton, Esq., in addition to others, of a similar nature, already sent:—

RICHMOND STREET, 31st July, 1845.

11. I certify that I have, for many years, known Henry Hawkins, late senior clerk in the Bursar's office of King's College University. That I have purchased lands of the University. That I have on that account transacted business with Mr. Hawkins at the said office. That I have on many occasions, on my own behalf, and on behalf of many others, called at the said office, to make inquiries

respecting lands, and to pay monies thereon. That I have, for the last seven years, almost entirely transacted such business with Mr. Hawkins.

I never knew Mr. Hawkins to do anything to the prejudice of the College; neither have I ever known (or heard till after he left the office) that he behaved himself improperly towards the purchasers or tenants of the College lands. He always answered my questions with the greatest readiness. I, at all times, found him attentive and obliging; and he seemed to me to be very desirous in the furthering of the interests of the University.

I further certify, that I considered Mr. Hawkins an efficient person in his situation in said office. His knowledge of the estate of the University, as well as his general acquaintance with the business of the department, induced me to think that he was a valuable servant of the University.

Given under my hand, at Toronto, this thirtieth day of July, 1845.

(Signed,) G. S. BOULTON.

(Copy of a letter from John Graham.)

TORONTO TOWNSHIP, 21st August, 1845.

SIR,

Might I beg of you to take the trouble to present the enclosed petition to the Council at its first sitting. You know more concerning the matter than any of the other members; and as I rely on the justice of my claim, and the integrity of the Council, I indulge a hope that my prayer will be granted.

I remain, Sir,

Your obedient humble Servant,

(Signed,) JOHN GRAHAM.

To Dr. McCaul.

(Copy.)

To the President, Vice-President, and Council of King's College.

The Petition of John Graham, of the Township of Toronto, humbly sheweth: That lot No. 15, in the second con. east of Centre Road, was bequeathed to him by his late father, on condition that petitioner would support his widowed mother. In the year 1819, petitioner's father got a grant fee ticket of the lot from the Crown, which petitioner is informed is equivalent to a lease. After petitioner's father's death, his Executors heard that it then belonged to the College. They went to the office and tendered the rent and purchase money. Colonel Wells replied that they expected therewith other lots from the Crown, but as yet the transfer was not made out, and he did not feel justified in taking any money on the lot; but as soon as it would be transferred he would let them know by letter. This the Colonel forgot to do. However, the Executors understood the College had become possessed of it, and they sent my brother, seven or eight years ago, to inquire. He (petitioner's brother) was told by a clerk, (a Mr. Hawkins,) that the lot did not belong to the College.

After this, petitioner nor his friends could hear nothing more of it, as petitioner was informed this clerk was the only person from whom he could seek any information. Some time after, one of petitioner's neighbours got a deed for part of the East end, which proved that the clerk had been mistaken.

My brother and cousin, in behalf of petitioner, called at the office, in July, 1843, and then made an arrangement to purchase; the rent and an instalment were to be paid as soon after harvest as the wheat could be got to market.

Petitioner was well satisfied with this ; but to his utter astonishment an ejection was served on the second of August, not quite four weeks after the arrangement was made. On the first of the following month (September) my brother tendered the rent and part of the instalment, when Hawkins told him he would take no money, as the place had gone out of petitioner's hands. After the ejection was served, a petition was forwarded to your Honorable Council, which petition, petitioner believes was never presented, although it was returned, accompanied by a letter from the Bursar, stating that the Council would have nothing to do with it.

Petitioner then consulted a Lawyer, who advised him to enter a defence against the process of ejection ; plaintiff's Counsel tried to make it appear that petitioner wished to defraud the College of its rights. This petitioner solemnly declares he never had the most distant idea of, and would appeal to Mr. Duggan for a corroboration of this assertion.

Petitioner would beg to say that he can get every thing herein stated proved upon oath, and confidently hopes that your Honorable Council will see that petitioner has been unjustly treated by Hawkins ; and that he, petitioner, has the right of pre-emption to the lot, which will justify your Honorable Council in revoking any sale which may be made, and that you will grant petitioner a deed on the usual terms ; and, as in duty bound, Petitioner will ever pray.

(Signed,) JOHN GRAHAM.

West half-lot 15, 2nd concession East, Toronto.

(Copy of a letter from Professor Croft to the Reverend Dr. McCaul.)

Sir,

As you were kind enough to inform me that my name had been mentioned in the evidence taken before the Committee in relation to the Post office accounts, I beg leave to send you, in explanation, the following particulars :—

As soon as I arrived in Toronto, I ordered a box (No. 288) at the Post office, and requested the University Messenger to fetch my letters for me. Beyond my English letters, all of which are pre-paid, and those from Macpherson & Crane in Montreal, on College business, I do not think I have received six letters since I have been in the country. On making enquiries some time since at the Post-office, I could obtain no private account, as they had been in the habit of putting my letters at once into the University box : but as all my letters, excepting those on College business, have been prepaid, the University could have been at no expense on my account, excepting for some magazines, all of which were in my possession with the postage marked on each. I calculated the amount, which was 12s. 1d. and requested Dr. Boys to receive it, which he, however, refused to do, stating that he had no orders to that effect.

The mistake has arisen from the neglect of the Clerks in the Post office.

I have the honor to be, Sir,

Your very obedient Servant,

(Signed,) HENRY CROFT.

EXTRACTS from Notes and Memoranda of Mr. F. ROGERS, Chief Accountant to the Commission, made during the progress of his work of compiling the Commission Accounts for the second period; illustrating the management of the King's College office, and the nature of the difficulties encountered in the general work.

An error of 10s., in carrying the accounts forward, occupied me a considerable time in checking and rechecking my own work to find it; for as the account in question is a very simple one, and not written up in a hurry, the Bursar's own book was the last to be looked to for it; in our books the Debentures and interest accruing had been separated and classified.—(Small Investment Book, pp. 107, and 109.)

On the Debit and Credit sides there is a sum of £15, interest on Debentures, not included in the additions at the foot of the page. The sum of £15 was evidently inserted after the column had been added up. In trying a balance of cash receipts for the year 1840, from Dr. Boys' Rough Cash Book and our Journal, there were of course £15 more in our books than in the Bursar's. This error cost a great deal of anxiety and trouble, and was only found by adding up every page of the Bursar's Cash Book, and then in the last page for 1840, and nearly the last entry.—(Bursar's Rough Cash Book, No. 1, pp. 83-84.)

On the 27th March, 1840, there is an entry on Debit side of Cash Book, to Credit of Messrs. Thos. George Ridout and John Radenhurst, of £750, each amount of note, and interest £146 11s. 9d. On the Credit side of Cash Book, and to the Debit of the same parties, is a sum of £875 on loan.

The former sum, £750, and interest, £146 11s. 9d., formed part of the notes handed over to King's College by the Bishop of Toronto, as security for the loan granted him by the Council. In the above arrangement the Council increase the loan by £125 to each of the parties, and dispense with the important primary security, namely, the endorsement of the Bishop.—(Rough Cash Book, No. 1, p. 26.)

It may not be deemed improper to mention, that with regard to the mortgage taken from Mr. Radenhurst, as security for his loan, no interest was paid to the College till August, 1843, a period of three years and five months. At this date the back interest was paid up in full, after which it accumulated to the sum of £166 11s. 2d., due 1st September, 1846; it was then added to the original loan of £875, making a total of £1041 11s. 2d. An account to this effect was rendered, 2nd Sept., 1846. Since this date the account has been kept in pencil.—(Ibid, p. 26.)

In the Ledger is a pencil credit of £1041 11s. 2d., without any date; also, pencil credits, Oct. 5th, no year, "By lots, £236," but no mention where they are situate; also, a pencil credit, Oct. 5th, £9 10s. in cash; and Dec. 26th, "By another lot, (in pencil,) £120," since which no account has been kept.—(Private Ledger, Vol. I., pp. 201, 203, 225.)

With reference to Mr. Thomas George Ridout's loan, £875, 27th March, 1840, secured by mortgage, the unpaid balance of interest due 1st January, 1842, was £26 5 0
 Due, January, 1843..... 78 15 0
 Do 1844..... 131 5 0
 Do 1845..... 183 15 0

On the 31st March, 1845, balance of interest unpaid amounted to £196 17s. 6d. On 26th May, 1845, Mr. Ridout paid the sum of £210, thereby discharging the interest up to 30th June ensuing. This payment was the first made since 2nd July, 1841, a period of three years and eleven months. From 30th June, 1845, to 30th June, 1848, three years' interest, £157 10s., accrued, and was paid, 25th

January, 1849. On 31st of the same month, a balance of interest, £78 15s., stands against this account.

Adam Shields.—West half 11, 6 Hawkesbury West, is credited with £11 19s. 9d. In the Rent Ledger, Vol. I., p. 129, the Credit is, on the same date, £8 18s. 9d., for the same party and the same lot.—(Rent Cash Journal, p. 29.)

April 29th, 1840.—Sidney Warner, of 11, 4, Portland, is credited £6 13s. 9d. In Rent Ledger, Vol. I., p. 245, this entry stands £6 15s.

Dec. 5th, 1839.—Joseph Fitch, North half 23, 5, Rawdon, is credited £2 5s. for rent; cannot find from what source the credit came.—(Rent Ledger, Vol. I., p. 333.)

There is a credit to lot 34, 9, Pickering, 9th December, 1837. There is no foundation for this credit.—(See Commissioners' Doubtful Entries Book, fol. 113, £15 14s.)—(Rent Ledger, Vol. I., p. 113.)

The credit to lot 24, 4, Clarke, is £1 15s., Sept. 15th, 1836. In the Rent Cash Journal, same date, the credit is given as £2.—(Ibid, Vol. II., p. 469.)

In taking balance of footings of Dr. Boys' Rough Cash Book, No. 1, from the 13th July, 1839, to 31st December, 1840, on the Doctor's side, the following sums which appeared in our books, were not found in Dr. Boys' Rough Cash Books for the above period, viz:—

Instalments	£374 14 9
Interest	125 10 5
Rent	73 10 0
	<hr/>
	£573 15 2
	<hr/>

—(For details see Commissioners Rough Sheet, A.)

The above sums may, probably, be brought to account at some future period, a fact that cannot be determined, till the discrepancies found by Mr. Meredith, (Commissioners' clerk,) in his examination of the Sales Ledgers, and the Cash Books, be completed.

At the foot of each of the pages noted on margin, the Bursar debits and credits cash with the same amount £1704 6s. 6d. without any seeming purpose in so doing. (Rough Cash Book, Vol. I. pp. 11-12.)

From 13th July to 31st December, 1839, no charge was made to the Bank of Upper Canada for monies paid in, nor any credit allowed for sums paid out. In checking the pass-book of the Bank for the above period, we found that the Bank had given credit for £173 9s. in various sums, at different dates, and we could not find corresponding sums charged by the Bursar, as being paid in. On checking the receipts of payments, from 13th July to 31st December, 1839, in the Bursar's Rough Cash Book, No. 1, as per margin, we found £170 8s. 3½d. received in various sums, and at different dates, more than was accounted for by expenditure, or by the balance on hand, which left a difference of £3 0s. 8½d. in favor of the University, but on 22nd October, 1839, the Bank charges a check, favor of Dr. Boys, for £3 0s. 10d., thereby squaring the account within three halfpence.—(Ibid, Vol. I. pp. 11-12.)

Upper Canada College is credited, February 22nd, 1841, with £1 10s. This credit is afterwards annulled, 21st July, 1841, (Ibid p. 104.) On 22nd February, 1841, it is stated that this sum had been already credited, but when or where is not mentioned.—(Ibid, Vol. I. pp. 97, 104.)

July 16th, 1840.—The Bursar credits Upper Canada College with £6 12s.

June 10th, 1841.—The Bursar again credits Upper Canada College with the same sum, to rectify an error in the abstracts.—(Ibid, Vol. I. pp. 49, 121.)

May 13th 1841.—John Wilson, West $\frac{1}{2}$ 3, in 5, Toronto, W. Hurontario street, is credited with £20, for instalment. On 23rd August, 1841, the same person is again credited with the same sum for instalments, with a view to correct an error in the abstracts.—(Ibid, Vol. I. pp. 115, 139.)

Reverend George Maynard is here charged with salary, as belonging to King's College instead of Upper Canada College. Errors of this sort give rise to cross entries in our books.—(Ibid, Vol. II., p. 46.)

October 12th, 1842.—Ephraim Stein paid the sum of £11 13s. 9d. for rent on North-west quarter 3, in 3, Toronto, West Hurontario street, and the Bursar states, that this was an over-payment of £2 13s. 9d. At page 356, this over-payment is returned, but not to the party who paid it. It is charged to W. H. Paterson, of another portion of same lot, namely, the South-east quarter.—(Ibid, Vol. I., pp. 239, 356.)

The amount stated here, as security by mortgage, on Farr's mills, on 20th December, 1842, is £2,400. On 20th October, 1848, the mortgage was discovered to have been drawn for £2,642, an amount of interest having, unknown to the Bursar, been added. This mortgage was part of the security taken from Colonel Wells.—(Ibid, Vol. I, p. 344.)

June 2nd, 1843.—On the debit side of Cash, King's College loans and debts are credited with Mr. G. A. Barber's balance of default, £528 2s. 5d. Same date, p. 387, King's College incidentals are charged on credit side of Cash, with the same sum, £528 2s. 5d. Again at pp. 406-407 on debit side of Cash, King's College incidentals are credited with £528 2s. 5d.; and Upper Canada College incidentals are credited with the same sum; being that referred to above, G. A. Barber's balance of default.—(Ibid, Vol. I., pp. 386-387.)

September 6th, 1844.—Upper Canada College is here credited with £528 2s. 5d., and King's College loans and debts are charged with the same amount.—(Ibid, Vol. II., pp. 63-64.)

With reference to the above mentioned entries, I would remark, that the whole of them are uncalled for. The matter belonged to Upper Canada College, and profit and loss of Upper Canada College debit to G. A. Barber, would have been the proper entry to square the account, without any reference to King's College accounts in any way. This sum of £528 2s. 5d. due by Mr. Barber to Upper Canada College, was a dead loss; Mr. Barber being freed from the liability by an order of the College Council.—(Minute Book, Vol. II., p. 259.)

June 18th, 1842.—John Clark, con. 11, Dunwich, is credited with £18 15s. for instalments, and is charged back with the same, June 30th, 1842; and the Bank of Upper Canada is credited as paying the same.—(Rough Cash Book, Vol. I., pp. 305, 310.)

Sept. 9th, 1842.—The same party and lot as above is again credited with £18 15s., and Bank of Upper Canada charged with check for the amount cancelled. I therefore presume the first credit, June 18th, 1842, to be correct, and the others superfluous.—(Ibid, p. 412.)

September 30th, 1843.—Upper Canada College is charged with salary paid Rev. C. Matthews, £126 13s. 4d., and the Bank of Upper Canada is credited with payment of same. May 9th, 1844.—In Rough Cash Book, Vol. II., p. 29, Upper Canada College is credited with the above £126 13s. 4d., as not having been paid; and the Bank of Upper Canada is charged with a check for the same amount. This arrangement of the Cash account is objectionable, as affording opportunities for irregularities.—(Ibid, Vol. I., p. 416.)

January 15th, 1844.—Upper Canada College is credited with dues from Mr. Duffy, £122 4s. 4d., and Bank of Upper Canada is charged therewith.—(Ibid, Vol. I., pp. 450–451;) and

Feb. 10th, 1844.—Upper Canada College is again credited with £122 4s. 4d., and Bank of Upper Canada charged with the same. On June 30th, 1844, Upper Canada College is charged with £122 4s. 4d., and Bank of Upper Canada credited with the same.—(Ibid, Vol. I., p. 458.)

Dec. 8th, 1843.—The Library is short-charged with (Rough Cash Book, Vol. I., p. 437,) £1 10 0
Library is charged with (Vol. II., p. 6,)..... 1 10 0
Library is credited with (Do p. 91,)..... 1 10 0

Dec. 2nd, 1844.—A credit of £8 10s. 5d. appears to Josh. Wood, 21, 1, Eramosa, for instalment. The word “Instalment” is erased, and again inserted, and as such was posted by us.—(Ibid, Vol. II., p. 85.)

March 10th, 1845.—The above is again credited with £8 10s. 5d. “Interest,” and charged the same for instalments.

January 31st, 1845.—There is a credit to John and Daniel Brenneman, together amounting to £25 6s. 6d. (Rough Cash Book, Vol. II., p. 111.) The Bursar states that this sum is part of £371 13s. 2d., received from Mr. Small, on 5th May, 1845, (observe the dates). Mr. Small is charged with this amount, January 31st, 1845. (Ibid, p. 110.) On 5th May, 1845, the Bursar credits Mr. Small with the sum of £371 13s. 2d., (Ibid, p. 147,) which he says is to be accounted for, and which is accounted for in two places; namely, he accounts for it on the same day he credits Mr. Small with the amount in question, and also on the 26th July, 1845; (Ibid, p. 175;) on the latter day the Bursar charges Mr. Small with..... £294 4 0

Which, with the charge on the 31st January, 1845, Cash from the
Brennemans..... 25 6 0

Amounts to..... £319 10 6

This sum, £319 10s. 6d., deducted, as charged to Mr. Small, from the amount credited, say £371 13s. 2d., leaves a balance (a false one) in Mr. Small's favor, of £52 2s. 8d.

It appears from a memorandum in ink, (Ibid, p. 175,) attached to the credit of £371 13s. 2d., (pp. 147–148,) that the sum of £36 19s. 5d. paid by Alexander Rennie, and £16 by James Hamilton, together with £52 19s. 5d. should be credited to Upper Canada College, (see Rough Cash Book, Vol. II., p. 175,) and that the Brennemens, (it does not say which of them,) should be made debtor to Mr. Small for 16s. 9d. short paid.—(See 31st January, and 5th May.)

Altogether, these entries are very troublesome. Mr. Small has credit for what should be (but is not) credited to Upper Canada College, and which of the Brennemens pays short we do not know.—(Rough Cash Book, Vol. II., p. 147.)

July 4th, 1845.—Mr. Whitehead, of Port Hope, is credited with £13 10s., instalments.—(Ibid, p. 165.)

February 4th, 1846.—Mr. Whitehead is charged with the same amount.—(Ibid, p. 250.)

February 16th, 1846.—Mr. Whitehead is again credited with £13 10s., same payment as above; (Ibid, p. 253;) and the Bank of Upper Canada is now, for the first time, charged as receiving the above.

February 23rd, 1846.—Mr. Whitehead is again charged with the identical sum of £13 10s., making altogether five entries.

There is an entry here (*Ibid.*, Vol. II., p. 395) of the purchase of some property in Hamilton from W. H. Boulton, Esq. The Bursar, on the credit side of the Cash Book, charges Investments with the property; and on the debit side of Cash he gives W. H. Boulton credit for principal with interest on Wadsworth's mortgage, amount £279 17s. 6½d.; also, cash, purchase money, and interest, on lot 20, 9, Markham, amount £347 6s. 3d.; and gives Investments credit for Debentures sold to W. H. Boulton, £4827 18s. 9d. These entries are entirely misplaced; they should not have appeared in the Cash Book, for no cash passed in the transaction between Mr. Boulton and the College.

The credit to Mr. Boulton for the Wadsworth estate amount was for cash, not received by the College, but by Mr. Boulton, and retained by him. The credit on lot 20, 9, Markham, was, in a manner, giving a receipt in full for payments which had never been received. With regard to the Provincial Debentures handed over to Mr. Boulton, as part payment of the property in Hamilton, no notice is taken of the interest accruing thereon, £32 13s. 11d., to date of transfer.

In checking the pass-book of the Bank of Upper Canada, I, however, found a credit to the University, of £22 6s. 6d. paid into the Bank under the name of Mr. Boulton, on 15th April, 1847. The Bursar was unable to give me any satisfactory explanation of this subject.

December 4th, 1848, on debit side of Cash Book the Bank Upper Canada is credited with paying check 632,

John Ridout.....	£45 16 11
633, Burchall.....	5 12 6
	<hr/>
	£51 9 5

On Credit side of Cash, same date, there is a check, King's

College insurance.....	£ 4 2 6
Upper Canada College.....	36 1 11
Bursar's salary.....	11 5 0
	<hr/>
	£51 9 5

—(*Ibid.*, Vol. III., pp. 119-120.)

In the Bursar's account, Private Ledger, the above sum £11 5s. does not appear to his debit.

October 4th, 1849,—Josh. A. Keeler is debited and credited for interest and instalments received from him in 1844 and 1845.—(*Ibid.*, Vol. III., pp. 197-8.)

At the end of the Rough Cash Book, Vol. III., there is a statement in detail, of amounts charged to deposit account. With reference to this account, I would remark, that the Bursar received sums of money from various parties, and at the time of receiving them, was not certain who were the proper parties to credit; and that previous to opening this account the funds used to accumulate in his hands to a considerable amount. (See Rough Cash Book p. 59.) On 3rd April, 1849, the Bursar debits cash with £16 10s. stated to be for interest on deposits. Dr. Boys informed me, that it was for interest on sums of money lying in his hands.—(*Ibid.*, Vol. III., end.)

In pencil at the top of the page, there is a statement of two sums received, £7 10s. in 1842, and £12 10s. in 1845, which are said to be brought to account, April 1850.

Memorandum:—In going over the Rough Cash Book, Vols. I., II., and III., I found errors or omissions as follows, viz:—

In Vol. I.,	47
Do II.,	51
Do III.,	4
	<hr/>
Total,.....	102
	<hr/>

I mention these facts merely to show the Commissioners, the trouble which these errors, (small as they may appear in detail,) have caused in entering the cash in Journal, and in finding the balance thereof, from July 13th, 1839, to 31st December, 1849.

Patrick Purcell, E. $\frac{1}{2}$ 6, 5, Bastard, 10th May, 1844, by Cash £2 17s. 6d.

In the Rent Cash Journal, p. 67, the above is brought to account, as King's College rent.

In Rough Cash Book, Vol. II., p. 29, it is posted Upper Canada College Rent.

Joseph Paterson, 1, 11, Trafalgar, N. S. :—

1849, November 12th, Credit, by Cash.....£5 0 0

As per Rough Cash Book, Vol. III., p. 213.

Memorandum :—The above was not in the Sales Ledger, when I transcribed the entries into our Journal, but has since been added in pencil.

Peter Gardner $\frac{1}{4}$ 12, North side Bleam's Road, Wilmot, 1847, July 15th :—

Credit per Sales Ledger..... £29 0 6
Do per Cash Book, Vol. II.,..... 30 14 0

Wm. Forster, 6, 9, Gore of Toronto, Sales Ledger, Vol. III., p. 830 :—

A pencil memorandum (nearly effaced) states, that W. F. paid, 24th December, 1845, £2 1s. more than Credit is here given for (in Cash Book, Vol. II., p. 371). Mr. Cochrane, a University clerk, affixes a query, viz. :—“Did Forster over-pay this £2 1s. 0d.?” The Bursar writes underneath. “He did over-pay Mr. Cochrane.”

Richard Stevens, South $\frac{1}{2}$ 5, 5, Cramahe :—

Sale No. 752, Sales Ledger, No. 3, p. 670, 1847, February 22nd, is

Credit for purchase.....	£ 1 11 6
Interest.....	0 13 4
	<hr/>
	£2 4 10
	<hr/>

1847, Feb. 22.—Credit per Rough Cash Book, Vol. II., p. 373 :—

Instalments.....	£1 4 6
Interest.....	0 0 6
	<hr/>
	£1 5 0
	<hr/>

And here it is stated that he paid more, £3, of which £2 17s. 10d. is brought to account, the difference, called 2s. 3d. is sent him with his deed.

The above presents the discrepancies as seen on the same date, between Sales Ledger and Cash Book, but it is impossible to give an idea of the confusion of this account. The word “Sale,” and the figures “725,” are drawn through with ink, and pronounced “incorrect.” See page 670, corrected account.

The credits for instalment.....	£1	4	6
do Interest.....	0	0	6

22nd February 1847,—agree with the Rough Cash Book.

In the corrected account, p. 670, the credit on same date, is for

Instalment.....	£1	11	6
Do Interest.....	0	11	4

In p. 725, Ledger above, there is a credit of £2 17s. 10d., date, July 12th, 1847, stated to be balance in full; memorandum attached, "over-paid, £1 18s." In the corrected account, p. 670, no mention is made of this sum; the account is squared off without it, and in Cash Book, Vol. II., p. 423, 12th July, 1847, Richard Stevens, 5, 5, Cramahe, is credited £2 17s. 10d.

Wm. Barrett, 11, B. Ft. Hope, Sales Ledger III., p. 476, 1843, May 24th, credit Instalments.....	£22	6	0
Do. for Interest.....	24	17	0

The above items appear in Rough Cash Book, Vol. III., p. 159, under date 3rd April, 1849.

Michael Karreer, Sales Ledger, Vol. III., p. 554, 1849, November 10th, credit for Interest.....	£1	12s.	6d.
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In Rough Cash Book, Vol. III., p. 213, same date, is credited.....	£1	18s.	7d.
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W. Anderson, S. E. and N. part 21, 3, Whitby, 1847, June 8th, is credited in Cash, Interest.....	£9	17	0
Do Instalment.....	33	18	0
	£43	15	0

Not in Sales Ledger.

C. & P. Morrow, 11, 3, Mountain. Sales Ledger, No. 4, Sale No. 1117.

Here the back-rent was added to purchase, and the first payment on account, (See Ledger,) June 11th, 1847, says:—

1st Instalment.....	£37	5	6
The Rough Cash Book, Vol. II., p. 411, 1847, June 11th, says:—			
Purchase,.....	£25	0	0
Rent.....	12	5	6
	£57	5	6

Memorandum:—Our entry had been made from the Sales Ledger, as above. The discrepancy was discovered on checking the one College Book against the other, a process evidently never attempted in the University Office.

In Rough Cash Book, Vol. II., p. 37, 1844, June 10th.—John Freeman is credited on North-east quarter, 15, 2, Woodhouse, £9, for King's College interest. 1844, June 12th.—H. Elliott is credited on 2, 7, Wolford, £50, for King's College instalments.

Memorandum:—Both the above lots are found to belong to Upper Canada College.

REPORT of Mr. F. ROGERS, to the King's College Commission of Inquiry on the imperfect state of the accounts in the Private Ledgers.

NELSON STREET, TORONTO, 17th Dec., 1850.

To the Commissioners of King's College Inquiry:

GENTLEMEN,

I beg leave to report that I have met with several accounts in the Private Ledgers of King's College University, that entirely consist of pencil marks, on the credit side; some of which are nearly obliterated. I have made a memorandum of the same at foot, and should feel obliged by your advice as to the arrangement of them.

(Signed,) FRED. ROGERS,
Secretary, K.C.C.

1st. Mr. Herschfelder, fol. 352, Ledger I., and 244, 246, Ledger II.

2nd. Mr. George Ridout, fol. 257, Ledger II., and onwards.

3rd. Mr. James E. Small, fol. 277, Ledger II., and onwards.

4th. Dr. Beaven, fol. 285, Ledger II., and onwards.

The credits of Dr. Beaven's account, consist of—Commons, Salary as Professor, Salary as Chaplain, Residence, Fees; (all in pencil, from 30th June, 1848, to 31st December, 1849.)

5th. Dr. McCaul, fol. 296, Ledger II., and onwards, Rent, Fees, Salary; (in pencil, from 31st December, 1848, to 31st December, 1849.)

6th. J. Cochrane's salary, folio 249, Ledger I., from 17th November, 1846, to 26th January, 1847, 71 days, at £175, per annum, £34 0s. 10d.

7th Mr. J. O. (or D.) Armour, folio 418, Ledger II., allowance.

8th. Mr. Fitzgerald, do 422, do do

9th. Mr. Meudell do 425, do do

10th. Mr. Grier, do 430, do do

11th. Mr. Huggard, do 445, do do

The Bursar's explanation of the preceding:—

“UNIVERSITY OFFICE,

“TORONTO, 30th Dec., 1850.

“SIR,

“I am sorry the great pressure of business at the present season should have prevented me from sending an earlier reply to your letter of 24th instant. The accounts which your Secretary has reported, as having the Credits in pencil are all of them of a nature requiring some consideration, before such credits can be inserted in ink. However, I am most anxious to finally close those accounts, and hope, within a few days, when this pressure is over, to give full attention to them.

“You will observe the sums advanced to the parties are all properly brought to account in ink.

“(Signed,) H. BOYS.”

EXTRACTS from Notes and Memoranda of Mr. A. McINTOSH, one of the accountants to the Commission, shewing :—

RENT LEDGER COMPARED WITH RENT CASH JOURNAL.

Lot 18, 4th concession, Hawkesbury West, Rent Ledger, p. 124, (see Rent Ledger Vol. I., p. 124) :—

Cash received, 1847, per R. C. J.,..... £15 0s. 0d.

Not entered in R. L.

8, 5, Hawkesbury West, R. Ledger, p. 125 :—

Cash received on account of half lot per R. L., p. 125, from James Hory£14 7 6

In R. C. J., pp. 96, 97.

And from J. Fitzpatrick, 1847 as per R. C. J., p. 99... £2 6 6

Not entered in R. L.

15, 5, Hawkesbury West, Rent Ledger, p. 126 :—

James Simpson paid, in 1841, as per R. C. J..... £54 7 6

Not entered in R. L.

June 1848, in R. L., p. 126 :—

James Garland transferee of front three-fourths is credited in pencil with..... £21 5 0

As paid to Mr. Small. Not in R. C. J.

18, 6, Hawkesbury West, R. L., p. 130 :—

George Blancy paid, in 1847,..... £4 12 11

And 10s. as per R. C. J. Not in R. L.

38, 3, Lochiel, Donald McDonald, in R. L., p. 139, is credited, 16th August, 1845..... £ 9 5 7

The R. C. J. p. 78, 1845, has it..... 20 14 5

20, 2, Winchester, Simon Shaw, R. L., p. 147, per R. L., is credited (no date) :—

By Cash paid to Mr. Small..... £36 5 7½

Not in R. C. J.

16, 6, Bastard, James Gallagher :—

Per R. L. p. 157, 25th May, 1845, is Credit..... £12 10 0

Not in R. C. J.

W. ½, 30, 1, Marlborough, James Dunn :—

Per R. L. p. 187, is Credit, August 18th, 1845..... £ 7 10 0

Not in R. C. J.

N. $\frac{1}{2}$, 1, 3, Camden E, John Harry :—

In R. L. p. 205, Credit 6th October, 1845.....	£19	17	6
In Rent Cash Journal, p. 80, only.....	12	0	0

3, 4, Kingston, John Burke, R. L., p. 223, 1841, is Credit in Rent Cash Journal, p. 46.....

In R. L., p. 223, 1841, is Credit for over paid, to expiration of old lease.....	£19	0	0
	£10	2	6

E. $\frac{1}{2}$ 4, 7, Loughborough, R. Paterson, R. L., p. 240 :—

Is Credit, 1843, in R. L. p. 240.....	£7	6	3
And interest,.....	0	3	9

In R. C. J., p. 71, is Credit £7 10s. in 1844; but nothing in 1843.

2, 5, Wolfe Island, N. B. L., John McCarthy, R. L., p. 294 :—

Is credited, 1847, in R. L., p. 262.....	£6	15	0*
Do 1849, do do.....	1	2	6

In R. C. J. no credit is given in 1847; but in 1849 credit is given for £6.

N.B.—The £6 15s. is credited correctly in our books to 2, 5, S. B. Line.

66, 3, Ameliasburgh, George R. Way, R. L., p. 294 :—

Is credited in R. L., p. 284, in 1843.....	£16	16	3
In R. C. J., p. 63, he is credited only.....	2	3	9

John O'Sullivan and B. McAvoy, N.E. F & G, and part S. of H, Block K, Hallowell, are credited, 1848 :—

December 11th, R. L., p. 309.....	£6	11	0
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Not in R. C. J.

James McQuord, N. part of H, J, K, & L, R. L., p. 310 :—

Per R. L., p. 310, June 14, 1842, credited.....	£8	0	0
In Rent Cash Journal, p. 51.....	30	10	0

N. $\frac{1}{2}$ lot 9, 4, Murray, Enoch Harrington, R. L., p. 265 :—

Credit per R. C. J., p. 44, 1841.....	£15	0	0
Do do p. 80, 1845.....	20	0	0

In R. L., p. 265, only £20 credited.

16, 6, Cramahe, W. Phillips, W. $\frac{1}{2}$, R. L., p. 387 :—

Credit per R. C. L., p. 104, 1848.....	£5	0	0
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Not in R. L.

E. $\frac{1}{2}$ 11, B. Haldimand, George Shields, R. L., p. 392 :—

Credit per R. L., p. 392, Dec. 31, 1845.....	£19	5	0
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Not in R. C. J.

W. $\frac{1}{2}$ 5, 1, Haldimand, Daniel Williams, R. L., p. 395:—

Credit per R. L., p. 395..... £2 10 0

Not in R. C. J.

S. W. $\frac{1}{4}$ 34, 1, Haldimand, Nelson Mallory, R. L., p. 397:—

N. 2, 1844, Credit per R. L., p. 397..... £2 0 0

Do per R. C. J..... 2 7 6

N. $\frac{1}{2}$ 24, 4, Haldimand, Reuben Crandall, R.L., p. 405:—

Credit per R. C. J., p. 45, 1841..... £15 0 0

Do do 61, 1843..... 10 0 0

Do do 70, 1844..... 15 0 0

Do do 73, 1845..... 7 10 0

Not in Rent Ledger.

E. $\frac{1}{2}$ 28, 5, Haldimand, James Stewart, R. L., p. 409:—

Credit per R. L., p. 400, July 19, 1843,..... £5 0 0

Not in Rent Cash Journal.

N. $\frac{1}{2}$ 9, 2, Hamilton, R. L., p. 415:—

Credit per R. L., p. 415, Oct. 24, 1845,..... £9 0 0

Do per R. C. J..... 8 10 0

S. $\frac{1}{2}$ 16, 2, Hamilton, William Davis, R. L., p. 416:—

Credit per R. C. J., p. 102, 1846..... £3 15 0

R. L., p. 416, silent.

Remark:—£3 15s. is credited to N. $\frac{1}{2}$, 1846, in R. L., p. 417; but this sum in Rent Cash Journal is for 1847. The two half-lots are squared in Rent Ledger.

15, 4, Percy, J. Tripp and J. Douglas, R. L., p. 432:—

Credit per R. L., p. 432..... £0 5 0

Not in R. C. J.

Memorandum:—Arrears due to Crown,..... £11 8 9

Do do K.C., 102 11 3

The above 5s. is the only payment.

21, 3, Hope, John W. Cleghorn, R.L., p. 445:—

Credit per R. L., p. 445, 1845..... £25 0 5

Do per R. C. J., p. 74, 1845..... 25 0 0

N. $\frac{1}{2}$ 5, 5, Hope, Robt. Johnson, R. L., p 447:—

Credit per R. L., p. 447, Jan. 22, 1845,..... £1 6 3

Not in R. C. J.

S. W. $\frac{1}{4}$ 15, 2, Chinguacousy, F. Shetton, R. L., p. 508:—	
Credit, 1841, per R. L.....	£3 10 0
The R. C. J. has this to credit of J. Snell, of W. $\frac{1}{2}$.	
S. $\frac{1}{2}$ 9, 2, Toronto, E. H. Street, James Myler, R. L., p. 521:—	
Credit, 1841, per R. C. J., p. 42.....	£2 12 6
In Rent Ledger as for 1840.	
S. E. $\frac{1}{4}$ 12, 2, Toronto, M. Gillespie, R. L., p. 522:—	
Credit per R. L., p. 522.....	£1 6 3
Do R. C. J., p. 40.....	2 6 3
12, 4, E. H. Street, W. Irwine, R. L., p. 525:—	
Credit, 1841, per R. C. J., p. 42.....	£49 17 6
Do do do do	2 12 6
Not in R. L.	
S. $\frac{1}{2}$ 3, 6, Toronto, Samuel Mellows:—	
1841, credit per R. L., p. 626.....	£3 15 0
Do per R. C. J., p. 46.....	29 2 6
W. $\frac{1}{2}$, and W. $\frac{1}{2}$ of E. $\frac{1}{2}$, Vaughan, C. McKinnon:—	
Credit, November 24th, 1843, per R. L., p. 537.....	£12 0 8
In R. C. J., stands to credit of E. $\frac{1}{2}$ of E. $\frac{1}{2}$, p. 64.	
33, 2, King, J. B. LaChapelle, R. L., p. 540:—	
Credit, 1847, per R. L.,	£30 15 0
Do do R. C. J., p. 90, W. B. Robinson.....	32 12 1
W. $\frac{1}{2}$, 32, 2, Markham, G. Klinck, R. L., p. 544:—	
Credit, November 12th, 1842, per R. L., p. 544	£3 10 0
Not in R. C. J.	
N. E. $\frac{1}{4}$, Lot 33, 8, Markham, P. Milne, R. L., p. 548:—	
1848, February 6th, Credit	£16 10 0
1845, March 1st, paid to Mr. Small. Not in R. C. J.	
N. E. $\frac{1}{4}$, 34, 9, Markham, Daniel Yeaks, R. L., p. 551:—	
Credit, 1848, per R. C. J.....	£1 17 6
Not in R. L.	
N. E. $\frac{1}{4}$ 33, 8, Markham, Claus Merteus, R. L., p. 547:—	
Credit February 14th, 1844, per R. L., p. 547	£2 12 6
Not in R. C. J.	

9, 6, Nelson, M. Carrigue, R. L. p. 582 :—	
Credit, February 17th, 1845, per R. L.....	£10 0 0
In R. C. J., p. 72, is to Credit of J. Milles of W. $\frac{1}{2}$.	
S. $\frac{1}{2}$, 200 acres Block, H. L. Beverly, Hugh McCall, R. L. p. 586 :—	
Credit, 1841, per R. C. J.....	£10 0 0
Not in R. L.	
3, 5, Glanford, John A. Shafer, B. L. 592 :—	
Credit, 1845, per R. C. J. p. 75.....	£2 10 0
Not in R. L.	
4, Gore of Woodhouse, J. Gilbert R. L. p. 619 :—	
Credit, 1848, September 29th, per R. L.....	£42 0 0
Do do November 25th, per do	42 0 0
1848, R. C. J., has only one.....	£42 0 0
23, 11, Townsend, Jas. L. Green, R. L., p. 629 :—	
Credit, 1844, January 15th per R. L.....	£24 0 0
1844 do do R. C. J., p. 65.....	44 12 6
N. $\frac{1}{2}$, and S.W. $\frac{1}{4}$ 5, 8, Windham, R. L., p. 635, M. Matthews and John Masecar :—	
Credit, 1844, per R. C. J. p. 65.....	£3 0 0
Not in Rent Ledger.	
21, 7, Charlotteville, Alfred Andrews, R. L., p. 655 :—	
Credit, 1845, per R. C. J., p. 86.....	£20 0 0
Not in R. L.	
S. $\frac{1}{2}$, 10, 5, Norwich, John Lossing, R. L., p. 674 :—	
Credit, 1846, Ethan Clark per R. C. J.....	£29 10 0
Not in R. L.	
17, 5, Yarmouth, H. Kester, &c. :—	
Credit, 1845. October 6, per R. L. p. 692.....	£25 0 0
In R. C. J. p. 80.....	13 12 6
6, 6, Yarmouth, John Scott :—	
Credit, 1843, October, 28rd, per R. L.,.....	£10 0 0
Do per R. C. J. p. 63.....	1 7 6

11, 1, Delaware, John Johnston:—

Credit, 1843, per R. C. J. p. 57.....	£7 0 0
do do do 59.....	3 10 0

Not in R. L.

E. $\frac{1}{2}$, 11, B. Hamilton, John Shields, R. L., p. 494:—

Credit per R. C. J. 31st December 1845.....	£19 5 0
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do R. C. Book p. 333, it stands, George Shields for same lot, date and amount; and in Rent Ledger it stands,

George Shields, E. $\frac{1}{2}$, 11, B. Hamilton, same date and amount.

NOTE BY COMMISSIONERS:—The foregoing notes and memoranda are a portion of those taken by Mr. Rogers and Mr. McIntosh, in the progress of their work of compiling and arranging the University accounts; and have been here introduced for the purpose of exemplifying the discrepancies and confusion of the University account books.

The Rent Ledger, as relates to the entries of Cash to Credit, of the various accounts comprised in it, is naturally supposed to be based on, and posted from the Rent Cash Journal, a book of arrangement, which should be intermediate between this Ledger and the Cash Book. It will, however, have been observed, that the entries in this Ledger are, in numerous instances, different from those in the Rent Cash Journal, for the same dates, and the same transactions; and the same transactions are some times recorded under different dates in each of these books; thus proving that the supposed natural and proper connexion between them is altogether illusory; and again the numerous entries in each, not found in its related book, shew that both are imperfect and quite unreliable.

Many of the notes and memoranda omitted from the above extracts, were so intricate in character, and exhibited confusion so very embarrassing, that their exposition would be useless; though the amount of trouble and research required for the correction of the errors and discrepancies was very great.

It cannot but be obvious, that the Commissioners, having derived the primary data of their accounts from such books, must have been subjected to much subsequent embarrassment and annoyance, by the confusion necessarily proceeding from adherence to the erroneous materials furnished to them, and used by them, in the framing of their accounts. Had those who have, without proper information, or perhaps without the capacity or desire to acquire it, represented the Commissioners, as taking an unreasonable time to complete their labours, been obliged to investigate, and to rectify even a moiety of the errors and blunders which have, in the various books of the University been met with, probably they would have been inclined to think the task somewhat more difficult than they had supposed it to be. An error corrected has nothing very formidable in its appearance; and order established where confusion abounded, tells to the ignorant or unexperienced observer very little of the antecedent obscurity. Those who measure the work of the Commissioners and their assistants, by the number of accounts and entries in their Ledgers or Journals, and overlook the toil, patient research, and unceasing vigilance, required for the gathering in from a multitude of conflicting authorities of the elementary materials, have a great deal yet to learn of the practice of book-keeping, and especially of the book-keeping required in the inquiry of the Commission.

What dependence could be placed on the account books of an establishment in which books purporting to be Ledgers, were subsequently found to be neither

Ledgers nor any thing else? The University Rent and Sales Ledgers exhibit entries, the antecedents of which, seem to have existed in the caprice or the unbecomeath knowledge of the compilers; and the Journals, which should have been tributary to these Ledgers, seem to have been compiled either before or after them, as the case might be, or as chance and convenience might direct; but that even these two orders of books were compared, or that even the thought of comparing them was entertained, is an absurdity too palpable to be indulged in for a moment, by any one who has carefully examined them.

The University authorities, however, would appear to have been well enough satisfied with these and other books in the establishment; or to have considered them a very valuable improvement on the previous state of things. Certainly, where the Rent Cash Journals and Ledgers were regarded as improvements, there must have been great need for some change. Obscurities, however, are not rendered more clear by adding to them; had the primary records of the Rough Cash Books, in the Bursarship of Dr. Boys, been left as they stood there, without the torturings and mangling to which they were, in the Rent Cash Journals, and Rent and Sales Ledgers, subjected; the Commissioners would have had straight, and comparatively easy work to perform. The less, incompetent or ill-directed accountants, interfere with elementary records, the better; and the less is done under a defective and unscientific system of book-keeping, such as that which has always prevailed in the University office, in the way of hoisting up accounts into books which cannot be kept correctly unless on sound principles, the less must be the mischief done, and the confusion created. It was undoubtedly, a new conception, and one which should emanate from no source lower than a University, to post up Ledgers in advance of the Journals; and sometimes, apparently, in advance of every thing. This mode of ascent is, however, rather too rapid for safety, and too convenient for fraud. In some cases it may, by dishonest subordinates, be turned to a bad purpose. In July, 1839, one of the Clerks in the University office, made voluntary acknowledgment of having "appropriated to his own purposes, various sums of money that had been paid to him." (Minute Book, Vol. II., pp. 95-6.) Some of these sums were found in the Ledger duly to credit of the parties by whom paid, though not entered in the Cash Book. It is remarkable too, as illustrating the fact, that the University system of book-keeping was not always connected with fraud, that the Clerk above referred to, actually charged against himself £69, (Vide Land Committee Book, p. 1, October 7th, 1847,) which he had not received, though he had posted it, on the advance theory, to the credit of a University tenant, in the Ledger; he had, however, omitted to charge himself with several other sums exceeding the above.—(Vide Minute Book, Vol. II., pp. 159—169.)

The history of this case appears so interesting, and at the same time so intricate, as to require notice. The lot of land related to the case, belonged to Upper Canada College. It was sold, 24th September, 1837, for £75. The purchaser paid the first instalment, £7 10s., on 19th May, 1838; and the second, £7 10s., 12th September following. In July, 1839, the College Council became aware of their Clerk's speculations. The purchaser stood acquitted in the books, by payment in full of balance of principal, say £60, and interest (alleged) £9. The real amount of interest due, was considerably less than the above sum; but this circumstance was, apparently, not deemed worthy of notice; or, more probably, no attention was given to it. The sum of £69 was included in the amount of default acknowledged by the Clerk. The Clerk's default was made good to the University by his relatives, at the time of the acknowledgment.

In February, 1840, the Council discovered a further default of £36 15s.; (Minute Book, Vol. II., p. 159,) and in March, another of £82 5s. (Ibid, p. 169.) Whereupon the Council resolved, "That in all cases in which receipts of the late Bursar, or any person acting under his authority, are produced, for which no cor-

responding entry appears on the books, the amount of such receipts to be charged against the late Bursar, and immediate notice thereof be given to him, to afford him full opportunities of explanation and correction."

The above sums were charged, accordingly, to Col. Wells, and remain to his debit, though ordered by the Council in March, 1847, to be removed from it.—(See General Letter Book, Vol. III., pp. 11-12.)

The £69, with interest, £11 10s., was placed to credit of Upper Canada College, September 6th, 1844, more than five years after the proper time. On 7th October, 1847, in consequence of the party connected with the £69 matter, writing to the Bursar to ascertain the state of his account with the University, and stating that he owed a balance of £60 on purchase, the discovery of the Clerk's injustice to himself was made. The Committee of Council, consisting of the Vice-President and the Dean, recommended that "there appearing no evidence that Mr. —, has ever paid any such sum, "£69," the Bursar do settle with him as though no difficulty of any kind existed; and that as further defaults on the part of Mr. —, (their Clerk,) have been discovered, the sums be retained a set-off against them."

The Council in March, 1847, as has been stated, ordered two sums of £82 5s. and £36 15s., which had been charged against Colonel Wells in 1840, (being the peculations of one of his Clerks,) to be removed from his account. In an establishment such as the University, where the true principles of book-keeping were totally unknown, it is difficult to surmise what was the true meaning of the term remove. In a correct business office, it would signify the transference of the charges from Colonel Wells' account, to some other; which would be either that of Profit and Loss, or the account of some person justly liable for the charges in question. The University Books contained no loss account, though certainly not defective in materials for its construction. If the Council contemplated the total relinquishment of the sums ordered to be removed from Colonel Wells' account; the only entry which the Bursar could possibly make, in order to exhibit the transaction correctly, would have been that which is found in the private account of another defaulter, viz:—Credit "by Order of Council." But if the intention was to relieve Colonel Wells, by charging the sums to another party, more justly liable for them, they would now be found charged to the account of that party.

But no charge of this sort appears to have been made; the University accounts still hold Colonel Wells debited for the amount, notwithstanding the order of March, 1847.

The Committee of Council above referred to, in connexion with the £69 transaction, seems to have regarded the discovery of the Clerk's injustice to himself, as a very unimportant matter; but the common business decision of the case would have been, to give the benefit of it, either to Colonel Wells, or the relatives of the Clerk, who had honorably assumed and accounted for the total default, including, of course, the £69 under consideration.

EXTRACTS from the University Sales Ledgers, illustrating the system pursued in the management of the Endowment, from the foundation to the present time; taken by Mr. McKENNA.

N. $\frac{1}{2}$ lot 21, 1st con. Cramahe, sold 4th October, 1830, No. 171, for £100; one-tenth (£10) paid down. No payment made since.

In pencil:—"26th Oct., 1832.—Assigned to Thomas B. Anderson and John F. Forsyth, of Montreal; D. A. Boulton, agent." (Vide Minute Book D, p. 302.)

E. $\frac{1}{4}$ lot 20, 4, Vaughan, sold 25th Dec., 1830, No. 175, for £56 5s.; first instalment (£5 12s. 6d.) paid, and nothing since.

S. $\frac{1}{2}$ and N.W. $\frac{1}{4}$ lot 4, 9, Townsend, sold 28th Feb., 1831, No. 196, for £187 10s.; first instalment (£18 15s.) paid down.

25th April, 1833.—Paid on further account, £20. Interest was paid on account in 1841–2; but nothing since on account of principal.

Lots 19, C, and D, Etobicoke, sold 24th June, 1831, No. 221, for £150; first instalment paid in 1836, second in 1837, third since, and nothing further.

N. 75, a lot 30, 2, Cramahe, sold 28th July, 1831, No. 226, for £150; first instalment, (£15,) paid down; second do. do., 23rd November, 1832; nothing since (seventeen years).

N.E. $\frac{1}{4}$ 4, 9, Townsend, sold 12th August, 1831, No. 228, for £62 10s.; first instalment, (£6 5s.) paid down; second do., 2nd July, 1833; nothing since.

Lot A, East of Belle River, Rochester, sold 19th August, 1831, No. 229, for £300; first instalment paid down; nothing since.

N. $\frac{1}{2}$ lot 35, 3rd concession Ernest Town, sold to Edward Roche, No. 238, 29th September, 1831; first instalment, (£10,) paid down; nothing paid since.

Lot 27, 6th con. Oro, sold to Lieut. C. S. Monk, 11th October, 1831, for £200. No. 240. First instalment paid down; second instalment and interest paid 19th Nov. 1839; third do., paid 6th February, 1844; nothing since.

Lot 4, E. side of River aux Peche, Maidstone, sold to William Brooker, 17th Nov., 1831, for £234. First instalment, (£23 8s.) paid down; second instalment and interest paid 18th November, 1833; nothing since, (sixteen years). No. 246.

Lot 3, W. of River aux Peche, Maidstone, sold to William Enor, 20th December, 1831, for £181, No. 247. First instalment paid down; second instalment and interest paid 28th Nov., 1833; third do. and interest, paid 18th March, 1835. £10 paid on account, 15th January, 1836; nothing since.

N. $\frac{1}{2}$ lot 8, 2, Thurlow, No. 268, sold to Jane Taylor, 25th March, 1832, for £100. Four instalments and interest paid to 4th May, 1835: nothing since.

“Sued, costs £14 16s. 4d.” In pencil:—“Postage, returned letter.”

Lot 11, 11, Otonabee, No. 290, sold 21st May, 1832, for £80. First instalment paid down; second do., and interest paid 13th August, 1833; nothing further. In pencil:—“Notified.”

S. $\frac{1}{2}$ lot 17, 1, Bayham, No. 356, sold to W. H. B. Stowe, 25th March, 1833, for £100; one-tenth paid down; nothing further paid since (16 $\frac{3}{4}$ years.)

Lot 16, 2, Pickering, No. 361, sold 24th March, 1833, to H. H. Betts, for £250. First instalment, (£25,) paid down; second do. and interest, paid 9th April, 1834; nothing further.

Lot 5, 3, Gwillimbury North, No. 366, sold 24th March, 1833, to James E. Small for £200. First instalment, (£20,) paid on 22nd April following; nothing since.

S. $\frac{1}{2}$ lot 28, 3, Hope, No. 391, sold 24th June, 1833, for £125; one-tenth paid down, nothing since. (In pencil):—Supposed to be transferred to G. S. Boulton of Cobourg, and further down; it does not appear that Mr. G. S. Boulton has ever shewn a transfer here.

S. $\frac{1}{2}$ lot 11, 3, Hamilton, No. 441, sold 24th, December, 1833, for £150. First instalment (£15,) paid 5th February, 1834, nothing since.

N. $\frac{1}{2}$ of S. $\frac{1}{2}$ lot 5, 5, Hope, No. 456, sold 24th March, 1834, to G. S. Boulton, for £62 10s. First instalment paid 25th April following, nothing paid afterwards on account of principal. (In pencil):—Interest arranged by note of hand.

N. W. $\frac{1}{4}$ lot 11, Concession A, Hamilton, No. 486, sold to Thomas Gillespie, (G. S. Boulton transferee,) 24th December, 1832. First and second instalments only paid. (In pencil):—Interest arranged by note of hand.

Lot 16, 2, Concession Clarke, No. 487, sold to G. S. Boulton, 24th September, 1834, for £225. First instalment paid, 16th October following with interest, no further payment, on account of purchase till 15th May, 1849.

Lot 11, 1, Rainham, 370 acres, No. 490, sold 24th September, 1834, for £416 5s. First instalment and interest paid, 4th November following; nothing since. In pencil:—"6th July, 1847.—On account interest, from H. Hawkins, £50. Land Committee. Suspended."

Lot 2, 2, con. from Bay York, No. 499, D'Arcy Boulton, 24th December, 1833, for £250; one-tenth paid down; no part of purchase again paid till May, 1841.

E. $\frac{1}{2}$ and S. W. $\frac{1}{4}$, lot 30, 8, Hamilton, No. 511, sold to Wm. Bancks, 24th March, 1835, for £150. First instalment paid down; nothing since. (In pencil):—Interest arranged by note of hand.

E. $\frac{1}{2}$ lot 2, 9, Concession A. B. L. Wolfe Island, No. 519, sold 6th May, 1835, to Hon. C. W. Grant, for £125. First instalment paid down. £4 5s. paid November, 1843; nothing since.

S. $\frac{1}{2}$ lot 22, 9th concession, Yonge, formerly Escott, No. 522, sold 24th July, 1835, for £137 10s. First instalment paid down. 2nd instalment and interest paid, 11th June, 1836; nothing since. (In pencil):—Notified. Letter returned.

Three-fourths lot 19, N. E. R. Wilmot, No. 548, sold 18th July, 1835, to Philip Lienhart for £93 15s; one-half the first instalment paid down; no part of purchase paid since.

Three-fourths lot 22, N. E. R. Wilmot, No. 557, sold 20th July, 1835, to John Rocker, for £93 15s.; £2 10s. paid down; nothing since.

E. $\frac{1}{2}$ lot 15, 6, Chinguacousy, E. H. St., sold 6th June, 1836, No. 708, to Arthur Shaw, for £106 5s. First instalment only paid.

(In pencil):—to be looked to. Note.—A great many of the accounts are disfigured with pencil memoranda, which are partly obliterated, and generally unintelligible.

E. $\frac{3}{4}$ lot 16, 2, Concession Mountain, No. 721, sold 23rd October, 1837, to Henry H. Boulton, for £187 10s. First instalment only paid.

(In pencil):—Who is Henry H. Boulton? Wrote to Wm Keatley, occupant of the westerly quarter.

S. $\frac{1}{4}$ lot 5, 5, Hope, No. 739, sold 24th March, 1834, to George S. Boulton, for £62 10s. First instalment, and interest only paid.

Lot 13, 3, York, E. Y. Street, No. 748, sold 24th December, 1838, to James and William Hunter for £350. First instalment and interest paid, 18th January following. £3 14s., principal paid, December, 1840. (In pencil):—Notified.

NOTE.—Parties living in the immediate vicinity of Toronto, are treated in the same manner as those at the most remote distances; from which it is apparent that the entire system of management was uniformly defective.

Rear $\frac{1}{4}$ lot 16, 2nd concession, Whitby, No. 758, sold 24th December, 1838, to George McPherson, for £87 10s. First instalment and interest paid, 16th March, 1839. £6, account principal, paid 2nd October, 1841. Nothing further.

Lot 21, concession A, Haldimand, No. 766, sold 24th April, 1837, to Charles C. Small, for £350. First instalment and interest paid on 24th April, 1839. Nothing paid since.

W. 150 acres, lot 3, 2, Murray, No. 782, sold 24th June, 1835, to Adam H. Meyers, for £262 10s. First instalment, only paid.

4, 5, Woodhouse No. 785, Sales Ledger, Vol., III.

NOTE.—(In pencil):—Memoranda—John Stager shewed receipt given him, 11th August, 1838, for his first instalment £22 10s. and arrears of rent, £71 12s. 6d.

The Credit in Sales Ledger as above, is dated 30th July, 1840, and in Rough Cash Book, Vol. I., folio 103, 25th March, 1841.

Rear $\frac{1}{2}$ lot 28, 8, con. Kitley, No. 875, sold to James Mitchell, 14th July, 1842, for £150. £12 10s. only paid on account.

N. $\frac{3}{4}$ lot 28, 3, Haldimand, 143 acres, No. 882, sold 31st August, 1842, for £214 10s.; paid on account, £75. G. S. Boulton purchaser.

Lot 4, 1, Lobo, 183 acres, No. 897, sold 4th Nov., 1842, to Colonel J. B. Clench, for £336 10s.; paid £32 6s. 9d.; nothing since.

In pencil:—"Time given."

N. $\frac{1}{2}$ lot 11, 3, Hamilton, 100 acres, No. 916, sold 10th January, 1843, to Elias Jones, for £217 2s. 6d. First instalment only paid.

In pencil:—"Mr. Soloman supposed transferree."

N. part lots 16 and 17, 4, con. Brantford, No. 917, sold 12th January, 1843, to George Babcock, for £320: no quantity is mentioned. First instalment only paid.

N.W. lot 6, 4, Richmond, No. 929, sold 15th February, 1843, to John Holcomb, junr., for £71 3s. 2d. First instalment only paid.

In pencil:—"Letter containing statement of arrears returned. (See returned letter-box.)"

Northern 40 acres of (each of) lots 13, 14 and 15, 4th con. Brantford, 120 acres, No. 952, sold to Charles Thompson, 31st March, 1843, for £600. Only first instalment paid.

N. 100 acres, lot 34, B, Scarborough, No. 953, sold 20th March, 1843, to Arthur Martin, for £250. £150 paid down; on 6th June following, on further account, £37 10s.; 16th April, 1844, paid interest to date, £3; and on further account of purchase, £58 15s.

In pencil:—"This sum (?) is to be paid by Mr. Hawkins.

E. $\frac{1}{2}$ lot 21, 3, Loughborough, 100 acres, sale 959, sold 25th May, 1843, to Arthur Campbell, for £169. First instalment only paid.

W. $\frac{1}{4}$ lot 20, 8, Markham, 50 acres, sale 961, sold 26th March, 1843, to William Read, for £112 10s. First instalment only paid; no interest.

Lot 6, 11, con. Dunwich, 150 acres, No. 965, sold 24th June, 1842, to John Clarke, for £187 10s. First instalment only paid.

Rear $\frac{3}{4}$ lot 26, N. B. R. Wilmot, 25 acres, No. 970, sold 14th July, 1843, to Henry Hawkins for £31 15s.; £1 12s. 6d. paid down; 19s. 3d. interest, and £4 12s. 6d. principal, since paid.

In Pencil:—"Suspended. Under consideration."

Lots 23 and 24, N. B. R. Wilmot, Nos. 974, 975, sold 22nd September, 1843, to Absalom Shade, for £450 each; £150 paid down on each lot, and a sum of £78, with interest on each, paid 14th March, 1844, and 12s. 10d. on latter.

In Pencil:—"Reserved for Council

" Balance on both lots.....	£444	0	0
" Interest to 16th May, 1850.....	176	18	2
	<hr/>		
	£620	18	2"

Lot 22, 1st con. Oxford N., No. 982, sold 9th October, 1843, to Peter Carroll, for £300; £150 paid down; nothing since. In pencil:—"Notified, 21st June, 1849."

Lot 11, 3, Oakland, 84 acres, No. 997, sold 25th December, 1843, to Andrew M. Jackson, for £84. First instalment only paid. In pencil:—"Suspended on account of supposed connexion with Mr. Hawkins."

S. part lot 18, 3, Brantford, 62½ acres, No. 1009, sold 11th April, 1844, to James K. Buchanan, for £250. Paid first and second instalments only.

N. part lot 18, 4, Brantford, 62½ acres, No. 1010, sold 11th April, 1844, to Jas. K. Buchanan, for £250. First and second instalments only paid.

S.E. ¼ lot 2, 6, Burford, 50 acres, No. 1068, sold 23rd December, 1845, to William Doyle, for £100.

In pencil:—"First instalment to be paid by Mr. H."

Second and third instalments paid down; nothing since.

In pencil:—"Interest charged on the £20, from 24th June, 1843;" also, "postage, 7d.—letter from Nicholas Doyle." (See Letter Book J, p. 114, relative to Mr. Hawkins' certificate of having received £10, to be applied on this lot.) "A. C."

"To be looked into."—"A. C."

Lot 21, 1, Albion, 200 acres, No. 1076, sold 1st July, 1846, to Henry Hawkins, for £352, (£52 of which is rent added to purchase). £10 only paid. In pencil:—"Suspended."

Lot 24, 4, Albion, 200 acres, No. 1077, sold 1st July, 1846, to Henry Hawkins, for £328 18s. 9d., (including £28 18s. 9d. rent). £10 only paid. In pencil:—"Suspended."

NOTE BY COMMISSIONERS:—The foregoing extracts, which are indiscriminately taken from a large number of a similar purport, show how careless the University authorities have been with respect to the collection of purchase money, and accruing interest. Nor does it appear that purchasers living within a short distance of the University office, were less indulgently treated, than those residing in the most remote parts of the Province; and the system is found to obtain throughout the entire period, from the foundation to the present time. The loss thus sustained by the University, not merely from non-payment of accruing interest, but in the many instances from law costs incurred in attempts to recover from parties, not to be found, or totally unable to pay them, and much less able to discharge the accumulated debt; added to the continuous and unsparing alienation of the University lands by sales, consequent on defective income, is almost incalculable. Had the great object of the Council been to annihilate the endowment, it is doubtful if a more efficient plan could have been followed. Unaccountable and culpable negligence has pervaded every department of the management; with the honorable exception of the case of the Cash, by the late Bursar, Dr. Boys,—an officer to whose industry and honesty, in this part of his trust, the University is indebted to an extent which can be appreciated only by those who have thoroughly explored the defects of the system of accounts and records under which the general business was conducted.

NO. 1.—REPORT OF MESSRS. MCKENNA AND QUAIFFE, ON THE UNIVERSITY AND COMMISSION ACCOUNTS.

BURSAR'S OFFICE, Nov. 29th, 1850.

To the Commissioners of King's College Inquiry :

GENTLEMEN,

We, the undersigned, employed in the revision of Ledgers A and B, respectfully submit the following general view of the difficulties which we have to encounter, in the prosecution of our labours, and which may account for the seemingly tardy progress of the work :—

1st. The concentration of names.—That is, where a number of individual accounts are united under one general title. These must be separated with the utmost accuracy, and their respective portions assigned to each, many of which will afterwards still ramify into several new accounts.

2nd. Rent of omission.—On this head we beg to observe, that nearly the whole of the endowment was under rent at the time of its transmission to the University. The data from which our rent accounts have been taken, were furnished by the Rent Ledgers in the Bursar's office. These compilations have been only recently constructed : in fact, are scarcely yet completed. No notice is taken in these books of rents accruing on any property sold prior to their construction. Now, where rents have been paid on such property, the credits are generally entered in our accounts, correctly or otherwise as the case may be. The principal difficulty, therefore, consists in rectifying these credits and supplying the proper debits. Many other errors of defect and miscalculation may be traced to the use of these imperfect authorities, requiring constant vigilance for their detection and revision.

3rd. Another source of annoyance, is the frequent occurrence of double Cash credits. These were occasioned by the multiplicity of Cash Books in the Bursar's office; from each of which, the entries were taken separately, and passed to the credit of the various accounts. The aggregate credits of several years, as contained in the Rent Ledgers, were again transferred to such accounts; while, in many instances, the credits were indiscriminately given to the primary lessees and their transferees. Similar remarks, *mutatis mutandis*, will equally apply to the accounts of Real Estate.

4th. Crown Balances.—The balances appearing due on the original Crown Schedule, were transferred to the Rent Ledgers, and carried thence to the debit of the parties in our Books. In many cases these sums were never recovered; and, as we had no right to take cognizance of Crown dues, unless, when actually paid to the College, these unredeemed debits must, of necessity, be cancelled. While, on the other hand, all Crown payments received in the Bursar's office, are mostly debited under the general head of rent, mixed up with sums due to the College; which must, in consequence, be separated, and the proper quota assigned to each.

In connexion with this subject, we would remark, that we claim for the Crown all amounts paid for rent, up to December, 1847; while the College appropriates the sums accruing on all rented property where the leases had lapsed, or no leases had issued prior to that period.

5th. The confusion resulting from misnomers and orthographical mistakes.

From this cause it frequently occurs, that several accounts have been opened for the same individual, who may be found debited and credited for the same identical property, under three or four distinct appellations. The remedy consists in expunging these erroneous names, by closing all the extraneous accounts, and retaining only one, under its appropriate title.

In elucidation of this subject, we would instance the case of Jacob Shewfelt, for whom four distinct accounts are opened, under the different denominations of Skewfelt, Zufelt, Chewfelt and Shewfelt; also of Martin Pettingall who has three separate accounts under the respective titles of Pillingill, Pettingill and Pettingall. These instances are neither singular nor solitary; and if requisite, numerous similar examples can easily be adduced.

In conclusion, we would only further remark, that a constantly recurring course of difficulty and delay, arises from the opening of new accounts, which had no previous existence in our books, or in those on which they are based, and the elements of which have only appeared in the course of that minute and systematic investigation in which we are at present engaged.

From this imperfect outline, some idea may be formed of the intricate and arduous nature of the work under our management. We are, however, happy to add, that though involved in such complicated difficulties, the business is now progressing to a safe and satisfactory consummation.

In pursuit of our revisionary labours, numerous authorities must be consulted, a list of which is subjoined:—

15 Large Vols. of Minutes.	1 Rent Cash Journal.
11 Surveyor's Books.	1 Vol. Colonel Wells' account Current.
2 Rent Ledgers.	5 do do do Memoranda Books.
4 Sales Ledgers.	14 Receipt Books.
2 Sales Books.	1 Solicitor's Book.
1 Instalment Book.	1 Town Lot and Investment Book.
1 Crown Schedule.	1 Index to do.
1 Register of lands.	2 Vols. Register of Leases.
1 Rent Book.	1 Bill Book.

In all 65 volumes, besides numerous letters, and various other documents, indiscriminately filed away in pigeon holes, without reference.

All which is respectfully submitted.

Q. QUAIFFE.
T. MCKENNA.

No. 2.—REPORT OF MESSRS. MCKENNA AND QUAIFFE.

To the Commissioners of King's College Inquiry:

GENTLEMEN,

The undersigned, employed in investigating the accounts in the Bursar's office, respectfully submit, that they have found the work peculiarly difficult, and intricate and embarrassed, far beyond their anticipations. The business of the department has been conducted without order, or system of any kind, and the process of investigation has been impeded by obstacles which retarded its progress at every step. A few of the most prominent are here exhibited:—

The subject of inquiry had reference principally, to the property leased or under rent. On a slight inspection of the Rent Ledgers, it was evident that they were mere recent compilations, erroneous and defective; that a large amount of the property under rent was not to be found in those works; and on further examination, it was discovered, that no reliance could be placed on the calculations which they contained.

It was early remarked, that the persons employed in the office were so diffident of the information contained in these books, that though they were occasionally used for reference, yet, in almost every instance, when parties came forward to pay rent, application was made directly to original documents, by tracing the respective accounts, from the Crown Schedule through the Minute Books to the period required. This, it will be readily perceived, is a very tedious and laborious process, yet such the undersigned were necessitated to adopt, as the only practical means of attaining or approximating correct conclusions.—Vide “Doubtful Entries” *passim*.

Under these circumstances, the plan proposed was, to give a history of each lot, as far as the same could be ascertained, commencing with the original lease from the Crown, Order in Council, License of occupation, or other mode of tenure, down to the end of the year 1849, or to the period of sale of the whole or any part of the property. This was in general, a work of no ordinary difficulty, owing to the numerous transfers and subdivisions through which the lands had passed, and to the imperfect and contradictory statements found in the books, with respect to data, calculation of rent, and names of occupants.—(“Doubtful Entries,” 182, 193, 355. “Supplementary Rent,” 5, 6, 7, 8, 16, 33.)

As instances of particular difficulty, reference is made to the lands in Hallowell, Marysburgh, and Beverley, which are divided into blocks alphabetically designated. These lands are subdivided among numerous occupants, of whose names, or of the quantity held by each, no certain or definite knowledge could be obtained. In short, the names, the portions respectively occupied, the period of tenure, the rate per annum, and the rent in arrear, could not possibly be discovered to any degree of certainty, even after the most minute attention and persevering research, through masses of confusion calculated only to produce erroneous results.—(D. E., 289, 290, 292, 293, 294, 320, 321.)

The principal source of embarrassment consisted in the vast multiplicity of authorities to be consulted, comprising, at least, 65 volumes of most discordant materials, besides numerous letters and other fugitive documents, filed away in pigeon holes without order and without reference.

The Minute books, verbal and epistolary, afforded much information. The verbal minutes were discontinued by order of the College Council, from 15th March, 1847, and though varying and contradictory in their statements, were much superior to the anomalous material substituted, viz.: the Rent Cash Journal and the Receipt Books, from which the accounts have since been computed and arranged.

In addition to the errors and defects enumerated, it was found that the actual state of large portions of the Endowment was totally unknown to the managers of the Trust; that such lands remained, not merely unproductive to the institution, but were seriously imperilled under the Statute of limitation; and that a list of over 49,000 acres was placed in the Solicitor's hands, for the purpose of ejecting trespassers, and enforcing a recognition of the University title without any satisfactory effect.—(D. E., 119, 219, 220, 248, 251, 324, 342, 343, 358, 390, 427, 438, 600, 601, 653, 678.—Supplementary Rent, 15, &c.)

When it is considered that no inspection of the University's lands has taken place since 1840,—indeed, of a considerable amount in the Eastern Districts, perhaps nearly one-fourth part of the Endowment since the original inspection in 1828,—the pernicious effects of such mismanagement must be apparent. Any person, without authority and without apprehension, took possession of a lot, carried off part of its timber, transferred his right to another, who continued the spoliation; others followed in similar succession till the lands were rendered worthless and were finally abandoned. The greater part of such property lying in the vicinity

of the Rideau, was valuable only for the timber it contained.—(D. E., 323, 340, 341, 638, &c.)

The management of these distant possessions was frequently committed to local agents, who appear to have discharged the duties very inefficiently. Individuals were enriched by the systematic plunder, sale, and transfer, of valuable portions of the estate, of which the trustees and their local representatives remained in complete ignorance.—(D. E., 193, 335. Supplementary Rent, 15.)

It not unfrequently happened that parties who had remained in possession of lots worthy of retention, applied by letter to the College office for information as to the mode of obtaining a recognition of title as lessee or purchaser.—(D. E., 597.)

The plan uniformly pursued was to require from each applicant a certificate signed by a few respectable neighbours, and attested before a magistrate, stating the date of possession, and whether the lot was unimproved, in order to fix the period for charging rent, &c. These instructions were accompanied by a statement of the rates per annum, price per acre, &c., charged by the University.

The certificates when furnished were generally accepted as satisfactory, and the parties confirmed in the possession.—(D. E., 195, 214, 216, 255, 336, 337, 338, 435, &c.)

Where lands were partially improved, certificates have frequently been produced to show that the improvements were actually an injury, and that the lands would really be more valuable in a state of nature. That such would be the case to some extent may be readily conceived from the causes already adduced. In such cases the rent in arrear was remitted, and a new lease or indenture of sale issued on terms not always fulfilled.

The practice of remitting arrears on the production of certificates is rather questionable. Such documents are readily obtained for the occasions. It is much to be regretted that a regular system of inspection and supervision of the estate had not been established; the expense might have been easily defrayed from a portion of the sums thus inconsiderately abandoned without cause and without examination.—(D. E., 221, 238, 246, 237, 503.—S. R., 10, 12, 13, 19, 21, 27, 28, 30, 34, 22, &c.)

When large arrears had accrued, which an intending purchaser, for some plausible reason, refused to pay, the purchase was commonly effected without any demand for payment of rent. The same system was also applied to renewed leases.

Where the property was of great value, and such evasion was impracticable, a compromise was made by which an addition in round numbers was made to the amount of consideration, in every instance involving considerable loss to the University.—(S. R., 23, 25, 26, 29, 31, 32.)

In many cases, where large amounts of rent remained unpaid, no reference whatever was made to such arrears at the time of purchase.—(D. E., 238, 479.—S. R., 1, 2, 14, 18, &c.)

Sometimes, however, the full amount due was added to the purchase, to be paid in ten yearly instalments with interest.—(S. R., 3, 11, &c.)

Losses from other sources might be enumerated, such as errors in calculation, costs of actions brought for ejectment and recovery of rent, (D. E., 235; S. R., 12, 35, &c.) and also from the payment of various sums for taxes.

One instance is recorded, wherein the property was actually sold for the taxes. The Sheriff notified the Bursar of the fact; the year allowed by law for redemption was suffered to expire without any steps being taken for recovery, and the purchaser retained possession till remunerated for expenses and improvements: though being

engaged in the lumber trade, he had stripped the land of its most valuable timber. (D. E., 642, 677, 678, &c.—S. R., 3, 20.)

Of the quantity of "Invested Property," composed of Town lots, no certain information was obtained. The sales only could be found. No documents exist in the office exhibiting a correct statement of the lands purchased as investment, and the Bursar and his assistants when consulted, furnished only such intelligence as proved on examination to be erroneous.

The receipt of rent due to the Crown Lands Department has received particular attention. The claim set up by the University to a large portion of the amount, and its consequent appropriation, have been noticed on a former occasion.

Which is most respectfully submitted.

T. McKENNA,
QUARTUS QUAIFE,

Commission Rooms, Feb. 13, 1851.

ADVERSE POSSESSION OF THE UNIVERSITY LANDS.

Extract from Minutes of College Council of 4th Oct., 1847.—(Minute Book, Vol. III., p. 422.):—

"Read a letter from the Solicitor, respecting adverse possession of College lands for more than twenty years.

"Whereupon, the Dean moved, That the Bursar be instructed to make out lists of all the unoccupied lands belonging to the University; as also all lots on which the lessees or purchasers have not made any payments within the last eighteen years or upwards, or given, within that period, written acknowledgment of the title of the University; and that all such lists be handed over, as each shall be prepared, to the Solicitor, to commence actions of ejectment against the parties; and that copies of such lists shall be laid before the Council at their next subsequent meeting.

"Which motion, being seconded by Professor Gwynne, was put and carried."

Marginal note by Bursar, in pencil:—"The Solicitor undertook these cases at 20s. each. (See Dr. McCaul's Report, dated 3rd February, 1848, entered, Council Letter Book, p. 65.)"

RETURN of Mr. T. McKenna, Commission Clerk, shewing the Lands considered to be imperilled under Statute of Limitation.

JOHNSTOWN DISTRICT.

Townships.	Lots.	Concession.	No. of Acres.	Remarks.
EDWARDSBURGH	3	9	200	Leased. £6 paid, in 1836, by one Adams. Squatter.
	5	9	200	
SOUTH GOWER	4	3	200	Squatter. Originally, Stephen Phineas Lettore.
	5	4	200	
NORTH GOWER	18	2	200	
	18	3	200	
AUGUSTA	19	10	184	Original Lessee, Thomas Jarvis.
OXFORD	2	4	200	
	E.	Gore.	230	
MARLBOROUGH.....	28	1	92 $\frac{3}{4}$	Squatter.
	28	1	88	
	30	1	192 $\frac{1}{4}$	
	4	5	200	
	4	9	100	
WOLFORD	4	A.	200	Leased. do
	2	1	200	
	14	1	100	
MONTAGUE	29	1	47	Said to be permanently flooded. do do do
	29	3	39	
YONGE.....	19	B. Front.	200	Leased. do Unknown. Leased. do
	11	1	200	
	18	3	100	
	5	5	200	
	25	5	200	
YONGE, formerly Escott	16	B. Front.	108	Blank. Leased. do
	13	1	200	
	22	4	200	
LANSLOWNE	A.	1	400	Leased, 28th July, 1835. Unknown. Leased, 24th December, 1827.
	4	11	200	
	11, 12, 13,	11	100	
LEEDS	A.	1	400	Leased to R. & W. Wadley, 10th October, 1834. They have since surrendered their lease, and we have no knowledge of anybody living on the lot. Leased.
	4	7	200	
Carried over			5781	

RETURN of Mr. T. McKENNA, Commission Clerk, &c.—(Continued.)

JOHNSTOWN DISTRICT.—(Continued.)

Townships.	Lots	Concession.	No. of Acres.	Remarks.
<i>Brought over</i>			5781	
LEEDS.—(Continued.)—E.	11	7	100	
	17	8	200	
E.	22	8	100	
	22	10	200	
KITLEY	4	5	200	Leased.
	28	8	100	do
	27	9	200	
SOUTH CROSBY, S. E.	23	1	100	Leased.
BASTARD	3	6	200	Leased.
	16	6	200	do
Rear $\frac{1}{2}$	4	7	100	do
	16	8	200	do
	23	8	190	do
Rear $\frac{1}{4}$	14	9	100	
	14	5	200	
Rear $\frac{1}{2}$	22	5	100	
Total in Johnstown District.....			8271	Acres.

BATHURST DISTRICT.

FITZROY	16	10	200	Leased, 6th January, 1832.
	22	11	200	do do do
	23	12	200	do do do
Total in Bathurst District			600	Acres.

EASTERN DISTRICT.

LOCHIEL	23	3	200	Leased.
	19	4	200	do
	38	4	200	do
	21	5	200	do
	28	5	200	do
	38	5	200	do
	37	7	200	do
	38	7	200	do
	36	9	200	do
E. $\frac{1}{2}$	29	9	100	do
WINCHESTER	15	4	200	Leased.
FINCH	20	2	200	Leased.
MOUNTAIN	4	1	200	Leased.
	15	4	200	Squatter.
Total in Eastern District.....			2700	Acres.

RETURN of Mr. T. McKENNA, Commission Clerk, &c.—(Continued.)

OTTAWA DISTRICT.

Townships.	Lots.	Concession.	No. of Acres.	Remarks.
HAWKESBURY WEST, Front $\frac{1}{2}$...	15	5	150	Leased, 1st May, 1841. Squatter.
	10	8	200	
CALEDONIA	15	5	200	Leased, 25th March, 1829.
PLANTAGENET	37	B. Front.	230	
	5	6	200	
CLARENCE	2	} Fronting on Ottawa {	200	
	3		200	
	35		200	
	36		200	
	37		200	
	5		200	
Total in Ottawa District			2180	Acres.

VICTORIA DISTRICT.

TYENDINAGA	1	S. Road.	100	Leased. do	
	11	1	200		
	21	1	200		
THURLOW	24	4	200	Leased.	
	N. $\frac{1}{2}$	1	8		100
SYDNEY	12	6	200	Leased.	
	10	7	200		
	12	7	200		
	24	7	200		
	9	8	200		
	37	7	200		
	N. $\frac{1}{2}$	29	9		100
	S. $\frac{1}{2}$	31	9		100
RAWDON	23	1	200	Leased.	
	15	2	200		
	21	3	200		
	W. $\frac{1}{2}$	23	3		100
MARMORA	5	3	200		
	3	4	200		
	5	5	200		
Total in Victoria District.....			3500	Acres.	

PRINCE EDWARD DISTRICT.

AMELIASBURGH, W. $\frac{1}{2}$	95	1	137 $\frac{1}{2}$	Leased.
E. $\frac{1}{2}$	69	2	100	
Rear $\frac{1}{2}$	84	3	100	
	101	3	200	
Carried over			537 $\frac{1}{2}$	

RETURN of Mr. T. McKENNA, Commission Clerk, &c.—(Continued.)

PRINCE EDWARD DISTRICT.—(Continued.)

Townships.	Lots.	Concession.	No. of Acres.	Remarks.
<i>Brought over</i>			537½	
AMELIASBURGH.—(Continued.)	95	4	200	Leased.
W. ½	24	1	112½	do
	29	1	140	do 15th April, 1836.
	24	3	200	
SOPHIASBURGH, West of Green Point	74	2	100	Leased, 11th November, 1845.
HALLOWELL			158	
Block B			120	
			79	
			55	
			260	
			131	
			30	
do Block G			98	
			100	
			67	
			23	
			95	
			50	
do Block K			100	
			100	
			50	
MARYSBURG, N. of Black River	4	1	140	
Total in Prince Edward District			2946	Acres.

MIDLAND DISTRICT.

PITTSBURGH	12	5	122½	
	12	6	100	
	7	8	200	
	29	9	200	
E. ½	36	10	100	
LOUGHBOROUGH	24	2	200	
N. W. ¼	11	3	50	
N. E. ¼	11	3	50	
W. ½	11	3	100	Leased.
N. ½	11	5	100	do
S. ½	11	5	100	do
PORTLAND, S. ½	11	2	100	
RICHMOND, N. ½	8	4	100	
S. ½	8	4	100	
	12	5	200	
Carried forward.....			1822½	

RETURN of Mr. T. McKENNA, Commission Clerk, &c.—(Continued.)

MIDLAND DISTRICT.—(Continued.)

Townships.	Lots	Concession.	No. of Acres.	Remarks.
<i>Brought forward</i>			1822½	
CAMDEN, W. ½.....	13	7	100	
E. ½.....	13	7	100	
	17	8	200	
W. ½.....	19	8	100	
E. ½.....	19	8	100	
N. ½.....	17	9	100	
S. ½.....	17	9	100	
N. ½.....	19	9	100	
S. ½.....	19	9	100	
WOLFE ISLAND.....	1	12	200	North of Base Line.
	2	13	200	do do do
	8	3	84	South of Base Line.
	5	9	200	
	2	13	200	
	2	15	192	
	5	15	168	
	5	17	200	
	8	17	146	
	8	19	200	
	9	21	129	
KINGSTON, N. ½.....	5	4	100	Western addition.
S. ½.....	5	4	100	
S. ½.....	7	4	100	
	9	4	200	Leased.
ERNESTTOWN, S. ½.....	35	3	100	
N. ½ of S. ½.....	41	4	50	
Total in Midland District.....			5391½	Acres.

NEWCASTLE DISTRICT.

MURRAY, N. ½.....	9	2	100	Leased, June, 1819.
	5	3	200	do 24th December, 1831.
	11	3	200	do 25th do 1829.
	28	3	200	
	34	3	200	
	3	4	200	Leased, 28th November, 1833.
	11	7	200	do do August, do
	9	8	200	do 24th July, 1834.
CRAMAHE.....	5	B. Front.	88	do 14th November, 1829.
N. part of S. ½.....	11	do	218	
	3	2	80	
	24	4	200	Leased, 24th March, 1830.
	9	6	200	do 10th April, 1835.
	16	6	200	do 30th June, do
<i>Carried over</i>			2486	

RETURN of Mr. T. MCKENNA, Commission Clerk, &c.—(Continued.)

NEWCASTLE DISTRICT.—(Continued.)

Townships.	Lots.	Concession.	No. of Acres.	Remarks.
<i>Brought over</i>			2486	
CRAMAHE.—(Continued.)	5	7	200	Leased, 23rd June, 1818.
	11	7	200	do 24th December, 1836.
	11	9	200	do 13th May, 1835.
SEYMOUR	15	2	200	
ASPHODEL	9	4	200	
HALDIMAND, B. and C.....	5	B. Front.	228	
W. $\frac{1}{2}$	11	B.	77	
	34	1	200	
	3	2	200	
N. $\frac{1}{2}$	9	2	100	
	9	4	200	
W. $\frac{1}{2}$	28	5	100	
E. $\frac{1}{2}$	28	5	100	
HAMILTON, N. $\frac{1}{2}$	16	2	100	
N. $\frac{1}{2}$	30	4	100	
North part	22	5	90	
N. W. $\frac{1}{4}$	30	8	50	
	24	8	200	
PERCY	21	3	200	
	23	3	200	
	15	4	200	
	20	6	200	
	21	7	200	
	21	9	200	
OTONABEE	5	9	200	
	11	13	120	
MONAGHAN	15	4	200	
HOPE	28	B. Front, 1.	177	
S. $\frac{1}{2}$	9	2	100	
	21	3	200	
	9	4	75	
N. $\frac{1}{2}$	5	5	100	
	11	5	200	
CAVAN, W. $\frac{1}{2}$	11	3	100	
E. $\frac{1}{2}$	15	6	100	
N. $\frac{1}{2}$	20	6	100	
	20	8	200	
CLARKE, N. part	5	B. Front.	100	
	11	1	200	
S. E. $\frac{1}{4}$	21	1	50	
S. Front and N. E. $\frac{1}{4}$...	24	2	150	
DARLINGTON	30	2	200	
S. end and N. W. angle	21	B. Front.	168	
	28	do	164	
Total in Newcastle District.....			9335	Acres.

RETURN of Mr. T. McKENNA, Commission Clerk, &c.—(Continued.)

HOME AND SIMCOE DISTRICTS.

Townships.	Lots.	Concession.	No. of Acres.	Remarks.
BROCK, S. $\frac{1}{2}$	15	8	100	
N. $\frac{1}{2}$	15	8	100	
PICKERING, N. $\frac{1}{2}$	28	5	100	
S. $\frac{1}{2}$	28	5	100	
N. $\frac{1}{2}$	24	6	100	
ALBION	16	6	200	
MARKHAM, centre part	5	3	75	
N. E. $\frac{1}{4}$	33	8	50	
N. W. $\frac{1}{4}$	19	9	50	
S. W. $\frac{1}{4}$	19	9	50	
.....	33	10	90	
NORTH GWILLIMBURY	21	2	118	
.....	11	5	200	
WEST GWILLIMBURY, N. $\frac{1}{2}$...	11	5	100	
VAUGHAN, W. $\frac{1}{2}$	2	3	100	
N. $\frac{1}{2}$	27	4	150	
.....	15	5	200	
S. W. $\frac{1}{2}$	6	5	50	
YORK, W. Yonge Street	22	4	200	
.....	23	7	86	
TORONTO, E. H. Street, N. $\frac{1}{2}$...	12	2	150	
E. $\frac{1}{2}$	6	4	100	
W. $\frac{1}{2}$	6	4	100	
N. $\frac{1}{2}$	12	4	100	
S. $\frac{1}{2}$	3	6	100	
do W. H. Street	15	2	200	
TAY	5	13	130	
INNISFIL	27	14	200	
VESPRA	15	4	200	
Total in Home District			3499	Acres.

TALBOT DISTRICT.

CHARLOTTEVILLE	11	1	200
N. $\frac{1}{2}$	15	2	100
S. $\frac{1}{2}$	15	4	100
.....	12	6	200
.....	15	6	200
S. $\frac{1}{2}$	23	7	100
.....	23	9	200
Carried over			1100

RETURN of Mr. T. McKenna, Commission Clerk, &c.—(Continued.)

TALBOT DISTRICT.—(Continued.)

Townships.	Lots.	Concession.	No. of Acres.	Remarks.
<i>Brought over</i>			1100	
TOWNSEND	11	1	200	
	11	3	200	
	15	4	200	
	11	9	200	
N. $\frac{1}{2}$	21	9	100	
WINDHAM.....	15	2	200	
	15	4	200	
WALSINGHAM, E. $\frac{1}{2}$	23	1	100	
	11	5	200	
	23	7	200	
TILBURY, EAST.....	7	1	246	
TILBURY, WEST.....	21	B. Front, 1.	150	
	11	3	200	
SOMBRA	D.	9	150	
Total in Talbot District			3646	Acres.

NIAGARA DISTRICT.

CAISTOR	13	2	200	
N. $\frac{1}{2}$	15	2	100	
S. $\frac{1}{2}$	15	2	100	
	22	2	200	
	23	3	200	
WALPOLE, S. $\frac{1}{2}$	15	2	100	
N. $\frac{1}{2}$	15	2	100	
	20	2	200	
Total in Niagara District.....			1200	Acres.

GORE DISTRICT.

TRAFALGAR, S. D. Street, S. part	16	2	100	
	3	B. Front.	10 $\frac{1}{2}$	
	9	do	17	
TRAFALGAR, N. D. Street, N. part	28	2	100	
S. part.....	28	2	100	
TRAFALGAR, N. S., S. E. part...	3	10	50	
	1	11	8	
ESQUESING, N. $\frac{1}{2}$	24	6	100	
S. $\frac{1}{2}$	24	6	100	
<i>Carried forward</i>			585 $\frac{1}{2}$	

RETURN of Mr. T. McKENNA, Commission Clerk, &c.—(Continued.)

GORE DISTRICT.—(Continued.)

Townships.	Lots.	Concession.	No. of Acres.	Remarks.
<i>Brought forward</i>			585½	
FLAMBOROUGH, EAST	13	4	35	
FLAMBOROUGH, WEST	5	3	200	
	13	3	200	
BEVERLY, W. ½	20	2	100	Should be N. ½, Mr. Small written to, pointing out the error, 14th September.
	H.	8	100	
	do	8	50	
NASSAGWEYA	6	7	200	
GLANFORD,	9	1	188	
N. part	13	1	88	
S. part	13	1	100	
W. part	9	3	94	
S. E. ¼	9	3	47	
Total in Gore District			1987½	Acres.

WELLINGTON DISTRICT.

WILMOT, N. Erb's Road, N. ¾ ...	2		150	Henry Hawkins, (Sold—Deed issued.)
WILMOT, S. Erb's Road, Rear ¾ ...	1		150	
Rear ¾	2		150	
Rear ¾	21		150	
Rear ¾	22		150	
WILMOT, N. Bleam's Road, Rear ¾	4		150	
WILMOT, Snyder's Road, Rear ¾ ...	3		150	
Rear ¾	4		150	
Rear ¾	22		150	
WILMOT, S. Snyder's Road, Rear ¾	20		150	
Total in Wellington District			1500	Acres.

BROCK DISTRICT.

BURFORD	15	2	200	
NISSOURI	11	5	200	
NORWICH, S. ½	20	2	100	
	20	4	200	
	6	6	200	
	10	7	200	
<i>Carried over</i>			1100	

RETURN of Mr. T. McKENNA, Commission Clerk, &c.—(Continued.)

BROCK DISTRICT.—(Continued.)

Townships.	Lots.	Concession.	No. of Acres.	Remarks.
<i>Brought over</i>			1100	
NORWICH, S. ½.—(Continued.)...	20	8	200	
	10	9	200	
	17	9	200	
Total in Brock District			1700	Acres.

LONDON DISTRICT.

BAYHAM.....	17	1	200	
YARMOUTH	17	3	200	
S. ½.....	17	5	100	
	6	6	200	Proceedings stayed;— costs, £11 13s. 9d. to K. C.
Total in London District			700	Acres.

RECAPITULATION.

Districts.	Acres.	Districts.	Acres.
In Johnstown District	8271	<i>Brought up</i>	34923½
Bathurst do	600	In Home District	3499
Eastern do	2700	Talbot do	3646
Ottawa do	2180	Niagara do	1200
Victoria do	3500	Gore do	1987½
Prince Edward do	2946	Wellington do	1500
Midland do	5391½	Brock do	1700
Newcastle do	9335	London do	700
<i>Carried up</i>	34923½	Total	49156

EXTRACT from the Bursar's Letter of Instructions to the Solicitor, dated 12th November, 1847:—

“I must observe, that the names of occupiers are given with great distrust of their accuracy; and that in the cases where the lots are stated to be under lease, they were supposed to be so, when given over to us by the Crown; but the Crown leases have expired, and the parties have continued their holding without any renewal.”—(Vide Solicitor's Book, p. 18.)

UPPER CANADA COLLEGE REPORT.

PART II.

ON THE AFFAIRS OF UPPER CANADA COLLEGE.

Upper Canada College, or the Royal Grammar School, was founded in the year 1829, by an order of the Provincial Government, vesting the government of the institution in a Board of Managers, designated the President, Directors and Trustees of Upper Canada College.

The endowment bestowed upon this institution consisted of the following lands, viz:—

1st. Block A, known as Russell square, and containing nine acres, constituting the present site and grounds of the College, granted in

2nd.	20,000 acres of land,	granted Dec. 16, 1832.
3rd.	1,080 do do	July 4, 1834.
4th.	42,188 do do	May 16, 1835.

63,268 acres.

5th. Part of Block D, Town of York, (now City of Toronto,) east of Church Street and north of Newgate Street, containing $5\frac{1}{4}$ acres, divided into Town-lots, 28th November, 1834.

The above total of 63,268 acres has, by exchanges of lands and re-surveys, been increased to 63,994 $\frac{1}{2}$ acres. These lands were situate in various parts of Upper Canada; in some Townships the quantity appears to have been large.

The grant of 20,000 acres, in 1832, consisted of lands situate in three Townships, as follows:—

In Mossa.....	3,046 acres.
Ekfrid	12,501 do
Seymour.....	4,453 do
Total,.....	<u>20,000 do</u>

The grant of 1,080 acres, in 1834, was all in the Township of York.

The grant of 42,188 acres, comprised the lands situate as follows:—

In Hawkesbury.....	600 acres.
Mountain	700 do
Wolford.....	965 do
Bastard.....	1,600 do
Thurlow.....	776 do
Ameliasburgh, (Huff's Island,).....	900 do
Seymour.....	<u>17,358 do</u>

Carried over.....22,899 acres.

	<i>Brought forward</i>	22,899 acres.
York.....		558 do
Walsingham.....		2,000 do
Windham.....		600 do
Blenheim.....		700 do
Zorra.....		868 do
Carradoc.....		2,840 do
Woodhouse.....		539 do
Blandford.....		5,340 do
		36,340 acres.

The remaining portion of this grant, say 5,844 acres, was distributed over the following Townships, in quantities varying from 400 to 100 acres in each, viz:—

Cambridge,	Wolfe Island,	Scarborough,
Cornwall,	Hamilton,	Toronto,
Edwardsburgh,	Haldimand,	Beverly,
South Gower,	Murray,	Nelson,
Oxford, E.	Cramahe,	Townsend,
Montague,	Markham,	Oxford, N.
Leeds,	Gwillimsbury, E.	Dorchester,
Yonge,	Reach,	Tilbury, E.

The lands were generally in a wild or unoccupied state; some, however, were under cultivation, having been either leased by the Crown or sold prior to being granted to the College.

In addition to the above landed endowment, the College received an allowance from Government of £200 sterling, in 1830; £500 sterling in 1831; and £1,000 sterling per annum afterwards, (Vide King's College Appendix). This allowance appears to have been made from the Crown Reserves; and the faith of the Provincial Government may be regarded as pledged for its continuance, as it constituted one of the items of charge upon these revenues prior to their surrender to the Provincial Legislature, and has been continued to the present in fulfilment of the conditions of surrender.—(Vide Council Letter Book, Vol. I., pp. 28—31.)

The general management of the College was conducted by its own Board of Directors and Trustees, from the founding of the institution in 1829, until March, 1833, when, on the recommendation of His Excellency the Lieutenant Governor, it was transferred to the Council of King's College, by which body it continued to be directed until 1st January, 1850.—(King's College Minute Book, Vol. I., p. 192.)

The classes of Upper Canada College were first opened in January, 1830, in the District School House, on Block D, which was occupied by the College until the Buildings, then in process of erection on Block A, were completed.

The College Council having become invested with full authority to dispose of the lands and funds of Upper Canada College, proceeded with this duty as they did with other business; that is to say, they left it altogether in the hands of their Bursar. Ample demonstration of this fact will be found in the statements in the sequel exhibiting the management of the sales, rents, interest, dues, and fees, and other affairs of the College. It could hardly be expected that a corporation, which had already sufficient duties to perform, would do better for its adopted charge than for its own more closely affianced trust. Whilst, however, the Council did not give that heed to the general course of the Upper Canada College affairs which the interests of this institution demanded, they manifested towards the institution no churlish disposition: their want of proper attention to the University

affairs and interests seems to have protected the College from any evil consequences of defective fiscal administration, and might longer have done so had not the investigation of 1839 brought to notice the extent to which the funds of the former had been rendered tributary to the latter.

According to the statements then furnished, Upper Canada College had received advances from the University amounting to £34,409 15s. 2d.; and its expenditure from the commencement, in January, 1830, nine years and a half, had been £60,262 17s. 8d., of which amount £30,257 15s. 3d. was for salaries to masters. (Vide Report of T. C. Patrick, Minute Book, Vol. II., pp. 117-118.) It was also discovered that £2,154 10s. 7d. of its own funds, constituting the entire balance on hand, were held by three parties, officers of the University and the College. Of the above £2,154, the College collector, according to his own shewing, had appropriated £1,539 3s. 11d. to his own purposes. During the same time the fees and dues for tuition, boarding, and stationery, which should have been regularly collected, had been allowed to run into arrears to an unknown large amount, a very great part of which has, either from the insolvency of parents and guardians, or other causes, proved a total loss to the College. (Vide Minute Book, p. 52, *et passim*; and Council Letter Book, Vol. I., pp. 47-49, *et passim*.)

It would seem that not only was the College open to certain individuals, as a free school, but books, stationery, and even board and lodging, were had on like terms. (Vide General Letter Book, Vol. II., p. 266.) Nor was this system of accommodation confined to the period prior to 1839; it prevailed until a comparatively recent date, as in 1845, the Professors of the University and Bursar, by order of the Council, availed themselves of the privilege.—(Minute Book, Vol. III., pp. 186, 198.)

From the general summary of the Balance Sheet hereto annexed, it will be seen that of £2,829 3s. 5d., being the amount of Upper Canada College arrears of dues, placed in the hands of the Solicitor for collection by legal process, £1,716 13s. 8d. has been lost in consequence of the parties sued pleading the Statute of Limitations. (For a list of these parties see appended return by the Solicitor, dated 7th January, 1849.) The residue of the above £2,829 3s. 5d., say £1,112 9s. 9d., the Commissioners find has not been brought to the College account; consequently it must be lying in the hands of the Solicitor, or not yet collected by him.

From the letter of Mr. DelaHaye, of 10th July, 1849, (see Appendix,) explaining his inability to answer Question No. 1, it will be observed that no correct estimate can be formed of the actual amount of College dues in arrears when the list of defaulters was handed to the Solicitor; and from the "Prefatory Observations" of the former collector, dated Toronto, Dec. 4th, 1839, (see Appendix,) there can be little difficulty in perceiving that any attempt by the Commissioners or by the present College collector to ascertain the extent of loss to the College, resulting from undiscovered arrears up to that period, would be entirely fruitless.

It will be seen from the "General Summary" that the loss sustained by the College from the former collector's default, taking the amount as not exceeding that ascertained by himself, is, including interest, to 1st January, 1850, £860 6s. 3d. But this amount does not in reality cover the loss; for the College took a number of Town lots at a valuation of £1,150 in part payment. These lots have remained on hand since the date of transfer, in 1839, unsold and unproductive, excepting one on Adelaide Street, sold for £200, the same price as that allowed for it. On this lot there has been paid on account of principal and interest, only £21 1s. 6d., leaving a balance of £277 7s. 10d. unpaid on 1st January, 1850.

The loss to the College, on account of interest on the investment in the property of the collector referred to, as regards the defect of accruing uncollected revenue is £609 10s. 2d.

An amount of £454 3s. 1d. for principal and interest to 1st January, 1850, appears to the debit of Rev. Dr. Phillips, being loss from dues received by him and not paid to the College. This gentleman received from the College, from 1835 to 1849 inclusive, a pension of £111 2s. 2d. per annum; but no deduction appears to have been made in discharge of his deficit above mentioned. Another amount of £120 3s. 1d. for principal, on account of dues collected by the late Mr. James Duffy, stands to the debit of that gentleman's account.

The total amount of dues collected and passed to debit of Cash account, up to 1st January, 1850, has been £38,073 8s. 4d. nett. The amount of dues collected by various officers of the College, accounted for and unaccounted for, together with those in process of legal collection, and those lost by Statute of Limitation, has been £7,095 10s. 7d. To the above sums must be added £889 10s. 6d. for commission allowed to collectors. The total amount, therefore, of dues accrued, as far as can be ascertained, up to 1st January, 1850, has been £46,058 9s. 5d., which represents the apparent tuition revenue of the institution for the twenty years from its foundation in 1830 to the end of 1849. But as this total of dues included the charges for boarding, a deduction of £12,814 17s. 10d., being the amount of disbursements under Boarding House account, must be made. This reduces the tuition revenue accrued to £33,243 11s. 7d., and from this latter sum should be deducted £7,205 14s. 7d. to debit for stationery account, or a very large proportion thereof, and a further sum of £814 8s. 1d. to debit of "Exhibitioners."

The nett tuition revenue accrued in twenty years may, therefore, be estimated to have been about £26,000, (allowing, say, £1,020 to the College's own portion of the stationery account).

The amount paid, in the above period, for salaries of masters has been £58,783 13s. 2d. It is evident, therefore, that the College, if unsustained by any endowment, could not be continued as an educational seminary. But it will be ascertained from the answers furnished by Mr. Principal Barron, to certain questions of the Commissioners submitted to that gentleman, 5th January, 1849, (vide Questions and Answers in Appendix,) that in consequence of the improved system of management introduced in the commencement of 1844, the income of the College has been very materially benefitted. Mr. Barron estimates the receipts from College dues at £1,500 a year, which is considerably over the general average for the entire period, from 1830 to 1850. Mr. Barron's answer to Question 6, (vide Appendix,) exhibits the additional important and promising fact, that the enforcement of the new system of collection of fees in advance, so far from having resulted in a decrease of pupils, has been followed by an increase.

The Commissioners may here state, and they do so with unusual and high gratification, that the accounts of Upper Canada College, as at present and for several years past kept by the collector, Mr. DeLaHaye, are alike creditable to that officer and profitable to the institution; if improved by the introduction of the double entry system, these books might be said to be unexceptionable.

The Commissioners are very happy to find, from an examination of the accounts in their books, from 1st January, 1844, to 1st January, 1850, that the total receipts of the institution exceed the total expenditure by £1,633 13s. 6d., as may be seen by the following abstract:—

	RECEIPTS.	EXPENDITURE.
1844,.....	£7,273 6 1	£4,297 15 1
1845,.....	5,984 1 3	5,420 0 8
1846,.....	3,213 5 9	3,762 11 5
1847,.....	2,332 10 8	4,332 7 0
1848,.....	4,263 17 2	3,750 17 10
1849,.....	3,687 1 3	3,556 16 8
	<hr/>	<hr/>
	£26,754 2 2	£25,120 8 8
	<hr/>	<hr/>
Difference,.....		1,633 13 6
		<hr/>
		£26,754 2 2
		<hr/>

When it is considered that the College Boarding House has latterly ceased to be a charge on the College funds, and that the income from rents and interest must be gradually increasing, it is apparent that the institution, under a continuance of good management and an improved system in the land department, will soon be in a prosperous condition, especially as its large debt to King's College University has been, by the new University Statute, cancelled.

The receipts shewn in the preceding abstract, it is true, include £6,164 18s. 11d., the proceeds of sales of land, interest, and rents collected by King's College. The Upper Canada College books do not shew the respective amounts for purchase, interest, and rent, separately; and the entries are so mixed up in the King's College books as to preclude the possibility of a clear exposition of them by the Commissioners. By reference to the "General Summary" it will be seen that the Cash receipts from the above three heads have, from the opening of the accounts in 1829 to the end of 1849, been as under:—

For Purchase.....	£14,497 18 5
Interest.....	6,511 10 8
Rents.....	574 10 10
	<hr/>
	£21,583 19 11
	<hr/>

The Sales receipts, therefore, have been equal to about two-thirds of the whole. Taking this ratio as applicable to the £6,164 18s. 11d. received from the three heads in the last six years, would give £4,109 19s. 3d. from purchase money, and £2,054 18s. 8d. from rents and interest; and from the above £4,109 19s. 3d. of capital, deducting the apparent excess of income shewn in the preceding abstract, say £1,633 13s. 6d., there remain £2,476 6s. 5d. as excess of expenditure over nett income, for the aggregate of the last six years; or say, £412 14s. 5d. per annum, being only £121 9s. over the annual deficit estimate by Mr. Barron, (vide Appendix.) But it must be remarked, that in consequence of the extreme negligence of the College Council in the collection of Upper Canada College rents, out of a total of £3,170 2s. 8d. of rent accrued, only the above sum of £574 10s. 10d. was collected; £160 18s. 9d. has been totally lost; and £1,332 7s. must be called doubtful; whilst in the Interest account, of £10,998 18s. 5d. accrued, only £6,511 10s. 8d. have been collected, and £611 12s. 6d. have been lost. Had the College affairs been duly attended to, there can be no doubt that for several years past the institution would have been found to have expended less than its nett income—interest on the debt to King's College being excluded. The present state of the land endowment of the College may be regarded as promising. The total quantity of lands sold has been 22,048 acres; leaving, therefore, unsold 41,946½ acres, of which 10,596 are under rent, and 31,350½ are unproductive. It

thus appears that Upper Canada College has nearly two-thirds of its landed endowment remaining, whilst, as has been shewn in the Report of the Commissioners on the affairs of King's College, the University has only about two-fifths of its lands remaining unsold; and it is very probable that the actual value of the unsold lands of the former institution will be found not much below that of the unsold lands of the latter; for there is every reason to believe that the sold lands of the University include the great bulk of the most valuable lots, whilst the same fact will not hold with respect to those of Upper Canada College. The Schedule of sold and unsold lands of Upper Canada College, given in the Appendix, shews that of the extensive tracts originally held in several excellent Townships a large proportion remains unsold. On the other hand, the similar Schedule appended to the King's College Report exhibits the very contrary.

The present state of that part of the College endowment known as Block D, is far from satisfactory. The remissness evinced in the management of this part of the affairs of Upper Canada College is certainly censurable, for the property under charge was at the very doors of the University office. Out of a total of £9,209 5s. 1d., accrued from 1829 to the end of 1849, on this property, for purchase, interest, and rent, only £5,233 6s. 4d. have been collected; and of the latter sum, £50 appears to be in the hands of the University Solicitor. Of the remaining £3,975 18s. 7d., nearly £700 must be written off by Profit and Loss, of which £657 15s. 4d. accumulated in three accounts, namely, those of James Doyle, Charles Daly, and J. Collins. The entire amount paid in the aggregate of these three accounts was £10 6s. 3d. by C. Daly, in part of a total of £171 5s. due by him for rent.

The Commissioners observe among the parties in arrear for purchase, one of the University Professors, against whom there stands a balance of £256 14s. 6d., the purchase having been £210 in July, 1829. Another party, deceased, Mr. P. McArthur, stands in the accounts for £128 5s. 4d. for rent, though, during the time the debt was accumulating, he was paid over £70 by the Bursar, for work done by him on the District and Central Schools on Block D. The College does not appear to have received any thing for rent from this party; he leased the lot in 1840. The College has received altogether on this lot, (No. 9, South side Richmond Street,) £15 12s. At the time it was leased to P. McArthur, £87 10s. 7d. stood against it for balance of interest unpaid; this sum, with the purchase, £130, (sale July, 1829,) has been lost. Another lot, E. $\frac{1}{2}$ of 4, South side of Richmond Street,) was sold to B. Kennedy, for £50 10s., in September, 1829. The only payment received on this lot was £5 1s., being the first instalment of one-tenth, paid at the time of purchase. Why it has remained in this state cannot be stated by the Commissioners.

In the losses of the College, in the General Summary, there appears an item of £110 13s. 5d. Though this amount stands to the debit of Mr. DelaHaye in the Ledger of the Commission, that gentleman stands fully acquitted by the proceedings of the Council. The footing given by the Commissioners merely shews the difference between the closure of the account by the College Council and by the accountant of the Commissioners, the data having been derived from the face of the College books and records.

The history of this transaction is interesting, as affording an additional proof of the peculiar system of book-keeping adopted by the Council, and the mode of settling accounts with officers falling into default.

It appeared from the statements made by Mr. Barber, in 1839, that Mr. DelaHaye had, in December, 1835, stood indebted to the College in the amount of £535 12s. 5d. for College dues collected by him and not paid over to the Bursar. Mr. DelaHaye had, from March, 1837, been reducing this amount by stated

payments of £10 quarterly on the principal, and various amounts in discharge of accruing interest, and continued to do so until he had paid £200 on the principal and £131 9s. on the interest; leaving £335 12s. 5d. due of principal on 1st January, 1842, and about £5 15s. balance of interest. In 1842 and 1844 he paid £44 18s. on account of interest. (Minute Book, Vol. III., p. 260.) In January, 1846, Mr. DelaHaye made a proposition to the Council to close his account by giving, in part payment, 600 acres of land in Ashfield, at 8s. per acre. At this time he owed about £421 17s. 5d. for balance of principal and interest. His proposition included, however, a condition to which the Council demurred; it was, that the total payments made by him since the commencement should go to his credit in discharge of principal. Taking these payments for rough calculation, from the end of each year, the following will represent the state of the account current of principal thus disposed of:—

1837, Principal due.....	£535	12	5	
Do Paid.....	69	2	0	8 years
<hr/>				
1838, Principal due.....	466	10	5	
Do Paid.....	68	10	0	7 years
<hr/>				
1839, Principal due.....	398	0	5	
Do Paid.....	48	9	0	6 years
<hr/>				
1840, Principal due.....	349	11	5	
Do Paid.....	60	17	0	5 years
<hr/>				
1841, Principal due.....	288	14	5	
Do Paid.....	60	0	0	4 years
<hr/>				
1842, Principal due.....	228	14	5	
Do Paid.....	15	0	0	3 years
<hr/>				
1844, Principal due.....	213	14	5	
Do Paid.....	29	18	0	1 year.
<hr/>				
	£182	16	5	
<hr/>				

Mr. DelaHaye would have thus reduced the principal from £535 12s. 5d. down to £182 16s. 5d.; and allowing him interest on his several payments from dates thereof to Jan. 1st, 1846, and charging interest on the total principal, a balance of interest would appear to his debit of £170 6s. 4d., which being added to the above £182 16s. 5d., gives his nett total debt, treated according to his own proposition, as £353 2s. 9d. The 600 acres of land offered by him at 8s. per acre would have covered £240 of this amount, leaving unpaid £113 2s. 9d. This proposition, as has been observed, the Council declined on 31st January, 1846; but in amendment they closed the transaction on 29th April following, by accepting 400 acres of the same land as payment in full, thus making to Mr. DelaHaye, apparently unsolicited by him, a present of £193 2s. 9d.; and according to the mode of disposing of payments in the College office, amounting to £261 17s. 5d. (N.B.—The land received from Mr. DelaHaye remains unsold and unproductive.)—(Minute Book, Vol. III., p. 305.) In the assets in General Summary there stands a sum of £372 6s. 10d. to debit of Colonel Talbot, for various sums of money collected by him for the College, and apparently not paid over by him.

The first item of this amount is £7 0s. 7d., entered in the College books to credit of James McLellan, Oct. 2nd, 1830, shewn by receipt produced to have been paid to Colonel Talbot, but not found in his returns. (Vide Letter Book A, p. 202; and B, pp. 144, 250, 261.) The next item is £62 10s. paid to Colonel Talbot by Andrew Wilson, and certainly not paid over to the College by Colonel Talbot. (Vide Letter Book A, pp. 232, 257, 376, 427, 428, 441; and G, p. 214.) Another amount of £1 17s. 6d., February 19th, 1830, was received from Andrew Wilson by Colonel Talbot, and remains unaccounted for. Various other sums at different times were received by Colonel Talbot, and in like manner remain unaccounted for. The total, with interest to 1st January, 1850, being as above, £372 6s. 6d. (Vide Letter Book A, pp. 357, 376, 427, 428, 429, 441, 480.—G, 214.—B, 25, 127, 128, 144, 230.—A, 213, 221, 376, 502, 530, 555.—B, 92, 92, 116, 121, 122, 144, 275, 344, *et passim*.)

Another item in the assets requiring notice is the sum of £231 3s. 3d., under the account of the Receiver General, being for various instalments of purchase paid to that officer on lands granted to the College after sale by the Crown. This money should have been collected from the Government by the College; but it seems to have been overlooked. An amount of £222 10s. 6d., however, stands to the credit of Crown Lands Department in liabilities. Several items appear as overpayments to various officers of the College: say to

F. W. Barron.....	£151 14 3
J. G. Howard.....	27 15 7
Herschfelder.....	123 12 6

The items demand notice, not because of the loss involved in the aggregate, but as being exemplifications of the general system which appears to have long prevailed in the University office, of paying the Professors, masters, and officers, in both the University and the Upper Canada College in advance of their claims. In some instances the parties thus overpaid died indebted to the University, and it became necessary to cover the balance against their accounts by posthumous gratuities. In other instances the indebted parties sold the University wild lands amounting to considerably over the balances against them; but in these cases the Commissioners, not knowing the true value of the property received, can say nothing as to the gain or loss in the operations. The most objectionable circumstance connected with these overpayments was the confused and irregular mode of keeping the personal accounts of the University and College stipendiaries in the books called Private Ledgers. A number of these accounts appear to have been kept on the credit side, in pencil—in some instances for several pages or years in succession; and the payments of Cash seem to have been made at intervals of two, three, or four days, being in small broken sums, giving indication that the Bursar of the University was also the purseholder of the Professors, masters, and officers of the two establishments. The duties of the Bursar were thus rendered twenty-fold more onerous and perilous than they otherwise would have been; and it is doubtful whether the indebted parties were generally aware of the actual state of their accounts.

ROBERT E. BURNS,
JOSEPH WORKMAN.

GENERAL SUMMARY.

ASSETS.			£	s.	d.	£	s.	d.
James E. Small, law account to be accounted for	145	11	7					
Balance of College Dues in his hands								
for collection	£2829	3	5					
Less—barred by Statute, &c	1716	13	8					
	1112	9	9			1258	1	4
Michael Overholl, see for Credit suspense account						119	6	4
Lieutenant Colonel Talbot, for sums received by him and not accounted for						372	6	10
Invested property						1250	0	0
George Duggan, for lot on Adelaide Street						277	7	10
Upper Canada College Buildings.....						17707	6	6
Furniture.....						328	13	10
The Receiver General						231	3	3
F. W. Barron, Principal, Upper Canada College, overdrawn by him.....						151	14	3
J. P. DelaHaye, for collected dues in his hands, 31st Decem- ber, 1849.....	136	9	10					
Law account unpaid by him.....	4	5	1					
						140	14	11
J. G. Howard, overdrawn by him						27	15	7
David Alderdyce, do do						3	0	0
College Grounds						150	13	4
Mr. Herschfelder, due by him						123	12	6
Mr. Barrett do do						1	9	4
Debts receivable, being unpaid College Dues, considered good						1693	16	11
Debts due, on Sales, Lands, viz :—Total amount sold.....	22541	16	6					
Less—paid on account	14497	18	5					
						8043	18	1
Debts due, on Interest accruing on Sales, Lands, viz :—Total amount charged	10988	18	5					
Less—paid on account	£6511	10	8					
Lost	611	12	6					
	7123	3	2			3875	15	3
Debts due, for Rent, viz :—Total amount charged	3170	2	8					
Less—paid on account	£574	10	10					
Lost	160	18	9					
Doubtful	1332	7	0					
	1967	16	7			1102	6	1
DISBURSEMENTS AND LOSSES.								
Lost, College Dues, as above	1716	13	8					
Mosley, overpaid him account Sales, Lots, Block D.....	32	11	0					
B. & J. Roddy, balance of Note and Interest	5	5	7					
Profit and Loss account.....	825	16	3					
Interest account	25242	2	10					
Taxes, paid this amount	1262	11	11					
G. A. Barber, balance of his Account and Interest, lost	860	6	3					
J. P. DelaHaye, Interest lost on his Loan account.....	110	13	5					
Stationery, Books, &c., paid for	7205	14	7					
Contingencies	3895	13	5					
Salaries, this amount.....	58783	13	2					
Insurance, paid this amount.....	1090	11	2					
Boarding House, paid for supplies, &c	12814	17	10					
District School, repairs, paid	435	1	11					
Pension to Rev. Dr. Phillips	1610	19	8					
Land Agency, paid.....	178	13	6					
<i>Carried over</i>	£116071	6	2			36859	2	2

GENERAL SUMMARY.—(Continued.)

DISBURSEMENTS AND LOSSES.—(Continued.)			£	s.	d.	£	s.	d.
<i>Brought over</i>			116071	6	2	36859	2	5
James Duffy, College Dues, not accounted for.....			130	3	1			
Upper Canada College Buildings, paid, repairs.....			2733	2	3			
Law account, paid.....			117	8	3			
Exhibitions.....			814	8	1			
Bridge in Seymour, paid.....			130	18	0			
Rev. Dr. Phillips, College Dues unpaid by him, and Interest			454	3	1			
Doubtful debts, due account of Rent.....			1332	7	0			
Commission, paid for collection of College Dues, including £20, &c., for sales, Block D.....			889	10	6			
						122663	6	5
						£ 159522	8	7
CR. LIABILITIES.								
Crown Lands Department, due for Rent collected.....						222	10	6
Suspense account, see Mr. Overholl, per contra.....						75	0	0
College Solicitor.....						8	11	6
Over payments account, Interest, under payments, included in Returns of Amounts Due.....						18	2	0
RECEIPTS AND GAINS.								
Real Estate, Nett Amount, Sales, Lands.....			22541	16	6			
Rent do do do charged.....			3170	2	8			
College Dues, amount collected.....			38073	8	4			
Crown Grant, this amount.....			19666	12	1			
King's College, Loan Fund and Interest.....			75506	5	0			
Upper Canada College Rent—for Rent paid by King's Col- lege, account of Dr. McCaul, Vice-President.....			240	0	0			
						159198	4	7
						£ 159522	8	7

THE ENDOWMENT.

	Acres.	Acres.
Grant, dated 16th December, 1832	20000	Nett Amount of Lands granted to Upper Canada College.....
Do do 4th July, 1834	1080	
Do do 16th May, 1835	42188	
	63268	Less—Sold in 1829.....
Add—Grant in Euphrasia, 20th March, 1845, in exchange for Lands in Seymour.....	466	1830.....
Do do same date, &c., in Wawanash.....	400	1831.....
Add—Increase, by resurvey, of Point B, Ameliasburgh, or "Huff's Island".....	210	1832.....
	64344	1833.....
Deduct—277 acres in Seymour, granted to Captain Cam- eron by the Crown, for which the College re- ceived 866 acres as above 277		1834.....
Short Measurement, Lot 8, 6, Concession, Blandford.. 15		1835.....
		1836.....
		1837.....
		1838.....
		1839.....
		1840.....
		1841.....
		1842.....
		1843.....
		1844.....
		1845.....
		1846.....
		1847.....
<i>Carried forward</i> 292	64344	Total Sold.—See Note.*.....
		22084

THE ENDOWMENT.—(Continued.)

	Acres.		Acres.
<i>Brought forward</i>	292	64344	Under Lease and Rent
Deduct. Lot No. 12, 4, Con- cession, Blandford, sold by Govt., to R. R. Hun- ter, though deeded to the College	16		Unproductive
Short Measurement, Lot 1, 7 Range, Ekfrid	32½		Total Unsold
Deduct off Lot 21, 1 Con- cession, Woodhouse, al- lowed to the purchaser on reason being assigned in the Minutes	9		Total Sold
		349½	41910½
		63994½	22084
			63994½

Also unproductive :—

Lot H, North Side Newgate Street, Toronto, Block D.
Do 11, East do Church, South March, do.
Do 12, do do do do do.
Do A, South Side March, do do do. Marked in Diagram
"School."
Do 3, do do do do do do.
Do 11 and 12, West of Newgate Street, South March, occupied by the
District School.

Buildings erected by the District :—

Under Lease—W. ½, Lot 9, Block D, Newgate Street.
Lots 1 and 2, West Side Newgate Street, occupied by the
Central School.
West ½, Lot 5, North of March Street.
Lot 9, South March Street.

Upper Canada College was also endowed by grant with Block A, called Russell Square, in Toronto, containing nine acres, which block is the site of the College.

* Note.—Endowment as above	63,994½
Increase, 6, 2, Mossa	2
	63,996½
Sold, total	22,084
Less, 1835	36
	22,048
	41,948½
Deduct, 7½ short, 8, 5, Beverly	7½
Present apparent Unsold Lands	41,941 acres.

STATE of the ENDOWMENT on the 1st January, 1850, shewing the Number of Acres originally in each Township, and the quantities Sold and remaining Unsold.

Township.	Total Grant.	Sold.	Remaining.
Ameliasburgh	1100 acres.		1100 acres.
Bastard	1600 do	400 acres.	1200 do
Blandford	5309 do	5109 do	200 do
Beverly	192½ do	192½ do	
Blenheim	700 do	100 do	600 acres.
Cornwall	200 do	200 do	
Cambridge	400 do		400 acres.
Cramahe	100 do		100 do
Carradoc	2840 do	540 acres.	2300 do
Dorchester	200 do		200 do
Edwardsburgh	400 do		400 do
Ekfrid	12483½ do	4319½ acres.	8164 do
Euphrasia	466 do	466 do	
South Gower	200 do		200 acres.
Gwillimbury, East	200 do		200 do
Hawksbury, East	600 do	400 acres.	200 do
Hamilton	400 do		400 do
Haldimand	400 do		400 do
Leeds	200 do		200 do
Mountain	700 do		700 do
Montague	300 do	200 acres.	100 do
Murray	200 do	100 do	100 do
Markham	200 do	150 do	50 do
Mossa	3076 do	2411 do	665 do
Nelson	400 do	200 do	200 do
Oxford	300 do	15 do	285 do
Oxford, North	60 do	60 do	
Reach	200 do		200 acres.
Seymour	21534 do	3800 acres.	17734 do
Scarborough	384 do	264 do	120 do
Toronto	200 do	200 do	
Townsend	200 do		200 acres.
Tilbury, East	200 do	200 acres.	
Thurlow	776 do		776 acres.
Wolford	965 do	150 acres.	815 do
Wolfe Island	100 do		100 do
Walsingham	2000 do		2000 do
Windham	600 do		600 do
Wawanash	400 do		400 do
Woodhouse	530 do	530 acres.	
York	1638 do	1538 do	100 acres.
Yonge	200 do		200 do
Zorra	868 do	503 acres.	365 do
	64032 acres.	22048 acres.	41984 acres.
Less—Lot 10, 2, Range, Mossa, sold by G. Williams, not in the patent			28
Do do 17, 4, do Ekfrid, do and accounted for			15
			43 do
Present apparent unsold lands			41941 acres.

APPENDIX TO UPPER CANADA COLLEGE REPORT.

ARREARS OF TUITION FEES OF UPPER CANADA COLLEGE.

(Minute Book, Vol. II., p. 191, No. 9, June 20, 1840.)

Dr. McCaul gave notice that he would, at the next meeting of Council, submit the state of arrears of dues to Upper Canada College, and request the advice of the Council as to the adoption of measures for the speedy recovery of the large amount remaining unpaid.

Pursuant to notice given at the last meeting, the Principal of Upper Canada College reported to the Council that various sums, in the whole amounting to £3,467 16s. of arrears for College dues incurred previously to 21st March, 1839, remained unpaid; he therefore prayed the directions of the Council as to the measures to be taken for collection of these arrears.—(Minute Book, Vol. II., p. 193, No. 4, 27th June, 1842.)

Ordered, That the Principal be directed to address the following circular letter to the persons appearing indebted to Upper Canada College for arrears incurred previous to 20th March, 1839:—

(Circular.)

SIR,

By direction of the Honorable Council of King's College, I have to remind you that the balance appearing below remains charged against you in the accounts of Upper Canada College. And I am further instructed to request immediate payment, it being in contemplation of the College Council, immediately after the 1st August next, to cause legal steps to be taken for the recovery of all outstanding claims.

I have the honor to be, &c., &c.

(General Letter Book, Vol. II., p. 473, Jan. 13th, 1846.)

KING'S COLLEGE OFFICE,
January 13th, 1846.

SIR,

I am directed to request that you will cause the collector of Upper Canada College to furnish me with a list of all the parties who stood indebted to the College for the education of their children at the time of the adoption of the new system of collecting, and whose accounts still remain open for sums then due, expressing the amount yet due from each.

(Signed.) H. BOYS.

To F. W. BARRON,
Principal of U. C. C.

(Minute Book, Vol. III., p. 305, No. 5, April 29, 1846.)

The Principal of Upper Canada College, in compliance with Minute No. 9 of the proceedings of the 4th ultimo, presented a list accompanied with several accounts of thirty persons indebted to that institution for the education of their children.

No. 5. The Council directed that the following letter should be printed and sent by the Boarding House Master of Upper Canada College to the parents of those boarders whose quarterly dues are unpaid:—

“I have the honor to enclose a copy of the Regulations relative to the College dues, and beg to acquaint you that conformably thereto I am directed to send home your son forthwith if the Regulations are not immediately complied with.”

No. 6. Dr. McCaul reported the following recommendation from the Committee of Upper Canada College arrears:—

Whereas, it appears that many accounts due to Upper Canada College, which were contracted before the year 1842, remain unpaid, although repeated applications have been made by the collector of the College for payment thereof, that those accounts shall be forthwith placed in the hands of the Solicitor for collection, and that he be instructed to proceed for their recovery.

Which recommendation was received and adopted.

ARREARS ON BLOCK D.

(Minute Book, Vol. II., p. 136, No. 16, Nov. 8, 1839.)

The Bursar submitted the following particulars respecting the occupancy of Block D, in the City of Toronto:—

This block was a school reservation, and was deeded to the College on the 28th November, 1834, for the uses of Upper Canada College. It was divided into building lots, which lots were sold by auction, the purchasers to pay down one instalment, and not to be called upon for the remainder as long as they paid the interest thereon annually. Six of the purchasers have never paid even their first instalment; six of them have paid up their purchase money, and have got their deeds; the rest of them, for the most part, are greatly in arrears, and together are indebted to the College..... £5,996 1 4

Being, for purchase money,	£4133 14 0	
Do. Interest.....	1862 7 4	
		<u>£5,996 1 4</u>

Whereupon the Council resolved, That the Bursar do immediately employ a competent person to examine into and report the state of every lot in Block D, and that he shall proceed with as little delay as possible to bring the parties to a settlement of their accounts.

(Minute Book, Vol. II., p. 142, No. 4, Dec. 28th, 1839.)

The Bursar reported that the purchasers of the Town lots in Block D, in Toronto, are desirous of having some better title granted to them by the College

than that which they now hold, which is merely the auctioneer's receipt for the payment of their first instalment.

Whereupon the Council agreed that a Bond for a deed should be given to them.

(Minute Book, Vol. II., p. 175, No. 4, May 27th, 1840.)

The Bursar reported the situation of certain building lots in Block D, in Toronto, belonging to Upper Canada College.

Whereupon it was ordered, That the following lots, having been abandoned or formally relinquished by the purchasers, be resumed by the College, and that the selling or letting of them be deferred for future consideration, viz :—

Nos. 11 & 12, Church Street, Mr. John Spragge.

Lot A, Newgate Street, do

Lot W. $\frac{1}{2}$, 9, do James Marshall.

Lot 3, S. side March Street, John Collins.

Lot A, do do do

Lot W. $\frac{1}{2}$, 5, W. side, do Edward Duffy.

Lot 9, S. side of Richmond Street, John Collins.

And it was ordered, That the Bursar do transfer to the Solicitor of the Corporation the particulars of the arrears due on the following lots, with instructions to proceed against the several purchasers without delay by ejectment, they not having attended to the applications made to them for the large amount of arrears due from them to the College, viz :—

Lot.	Purchaser's Name.	Amount of Arrears due to the College.		
		£	s.	d.
E. $\frac{1}{2}$, No. 4, Newgate Street	Henry Weir	74	6	1
W. $\frac{1}{2}$, No. 4, do do	B. Kennedy	75	0	4 $\frac{1}{2}$
W. $\frac{1}{2}$, No. 6, South side March Street	Patrick Healy	68	10	0
No. 5, do do	Andrew Shore	155	6	0
E. $\frac{1}{2}$, No. 6, North side do	William Shaw Kingsmill	159	18	1 $\frac{1}{2}$
W. $\frac{1}{2}$, No. 6, do do	William Shaw Kingsmill			
No. 7, Richmond Street	Sheriff Jarvis	283	1	0
No. 8, do do	Sheriff Jarvis			
No. 3, do do	Barney Cotton	165	17	3
No. 1, Church, South of March Street	— Blevins	275	5	10
		£ 1257	4	8

(Minute Book, Vol. III., p. 186, No. 4.)

MEETING OF THE COUNCIL,

April 19th, 1845.

Moved by the President, That the dues for tuition in Upper Canada College shall be remitted in favor of the sons of the Professors of the University. Which motion, being seconded by the Principal of Upper Canada College, was put and carried.

10th May, 1845.

Moved by Mr. Barron, That the sons of Dr. Boys be admitted to tuition in Upper Canada College on the same terms as the sons of Professors. Which motion, being seconded by Dr. Beaven, was put and carried.

SECURITIES.

(Minute Book, Vol. II., p. 46, No. 4.)

MEETING OF THE COUNCIL,

14th June, 1839.

That the Collector of Upper Canada College be required to execute a Bond in £300, with two securities in £150 each, to be approved of by three members of the Council, for the due discharge of the duties of his office.

QUESTIONS ADDRESSED BY THE COMMISSIONERS TO F. W. BARRON,
PRINCIPAL OF UPPER CANADA COLLEGE.

Q. 1st. Will you be pleased to furnish the Commissioners with a return of the number of children of the Professors of King's College, at present receiving gratuitous education at Upper Canada College, in accordance with the order of College Council to that effect, (vide Minute of King's College, Vol. III., p. 186,) shewing the departments in which they are studying, and the rates of tuition charged by the College to other parties for the same branches? Will you be pleased to furnish a similar return for the children of the Bursar of King's College?

ANSWER to No. 1.

Boys' Names.	Son of	In Form.	Quarter.		
			£	s.	d.
Beaven, Edward	Professor Beaven.....	IV.	2	5	0
Beaven, Robert	Professor Beaven.....	III.	2	5	0
King, Livius	Professor King	III.	2	5	0
King, John	Professor King	II.	2	5	0
Boys, Thomas	Dr. Boys, Bursar	VI.	2	5	0
Boys, William	Dr. Boys, Bursar	IV.	2	5	0
Maynard, Henry	College Master	I.	2	5	0
Boulton, Henry	Widow of College Master	III.	2	5	0
Assiguack, Francis.....	Indian Chief	VI.	2	5	0
Ussher, John	Widow Ussher.....	IV.	2	5	0
Kerr, Joseph	Indian Chief	III.	2	5	0

EXHIBITIONERS.

			£	s.	d.
Huggard, John	1. In addition to remainder of Fees received per Quarter, £5	VII.	2	5	0
McKenzie, Val.	1. do do do	V.	2	5	0
Palmer, William	2. do do £2 10s.	VI.	2	5	0
Rykert, Alfred	2. do do 2 10s.		2	5	0
Freeland, William	3.	VI.	2	5	0
O'Brien, Richard	3.	V.	2	5	0
O'Brien, William	4.	VII.	2	5	0
Cosens, William	4.	V.	2	5	0

Q. 2nd. Will you be pleased to furnish the Commissioners with a return, shewing the number of pupils at present receiving gratuitous instruction in Upper Canada College, and the number receiving instruction in each year at the same period, since the opening of the institution?

A. The number of Scholars at Upper Canada College in each of the quarters ending at the dates annexed :—

	1830	1831	1832	1833	1834	1835	1836	1837	1838	1839	1840	1841	1842	1843	1844	1845	1846	1847	1848
Quarter ending March 20th	89	124	101	114	114	124	105	110	125	152	166	131	153	189	180	164	163	196	209
do do June 3rd	106	124	106	117	113	139	98	102	135	156	165	135	156	187	182	165	164	206	206
Summer Vacation	105	126	99	121	116	129	94	111	130	156	146	137	153	175	170	159	165	199	203
Xmas. Vacation	119	109	107	116	115	114	100	139	142	167	129	129	168	174	178	163	192	218	212
Average No. each Quarter	104 $\frac{3}{4}$	120 $\frac{3}{4}$	103 $\frac{1}{4}$	117	114 $\frac{1}{2}$	126 $\frac{1}{2}$	99 $\frac{1}{4}$	115 $\frac{1}{2}$	133	157 $\frac{3}{4}$	151 $\frac{1}{2}$	133	157 $\frac{1}{2}$	181 $\frac{1}{4}$	177 $\frac{1}{2}$	162 $\frac{3}{4}$	171	204 $\frac{3}{4}$	207 $\frac{1}{2}$

The best of the lands having been sold, the above property is not at present in demand; and if the debt to the University be not cancelled, but in addition to the debt the interest be charged, the above property would be entirely absorbed to liquidate the University claim.

As to what may be the value of each portion of the Upper Canada College property I am not competent to form an opinion.

I conceive that as the sales of Upper Canada College lands take place the proceeds should be invested for the purpose of raising a fund for the ultimate support of the College; whereas, should the sales of Upper Canada College lands amount in any year to a sum far beyond what might be required for the current expenses of the College, the University would (if I mistake not) expend the balance under the impression that by so doing they were only being repaid a portion of the loan to the College.

If, however, by the Act of Incorporation such a course was contemplated, the whole endowment of the College must inevitably be absorbed, and the result to the one institution would be most burdensome, or to the other disastrous in the extreme.

If, on the other hand, the Act of the Incorporation were to be considered as setting aside the notion of the indebtedness of the College to the University, and efforts were instantly made to sell a certain amount of the property of the College for the sole purpose of investment, the College would be enabled, with the annual grant from Government, not only to maintain its efficiency but to extend, to the great benefit of the country, its sphere of usefulness without any increase in the rate of fees.

The Commissioners will see by return, (No. 6,) that the result would be most ruinous and wholly destructive to the College if the annual Government grant were discontinued; a grant of which I feel confident they will never recommend the discontinuance as long as the College is equally and impartially open to all, belongs to no exclusive religious body, or as long as similar grants are made to other institutions avowedly exclusive in their system.

Under all the circumstances I am fully convinced that it would be better that the College should have a Board of Management of its own, responsible to no one but the Government.

As to the College Council being a competent Board of Management there can be no doubt that it is; but I do not think it the most appropriate, because it is manifest that University business accumulates more rapidly than the Council can dispose of it, and therefore, when the affairs of Upper Canada College are taken up, it is possible the Council may feel it as so much time taken from their own pressing business; nor can they feel that interest in the institution which I do, or which a Board would whose sole object of meeting was the affairs of Upper Canada College.

Q. 5th. Can you suggest any practicable measures of retrenchment in the expenditure of Upper Canada College, by the adoption of which the institution might be conducted at less expense than at present without any serious injury to the general interests of education in the Province?

A. I am at a loss how to suggest any further practicable measures of retrenchment in the expenditure of Upper Canada College. Compared with similar institutions, the College does not, I believe, possess a great number of masters.

Marlborough College possesses one Head Master, fifteen Assistant Masters, (all graduates,) one French master, one Drawing and German master, and three writing masters. If the number of masters in Upper Canada College be reduced, I am satisfied the efficiency of the institution would be most seriously impaired.

As to effecting retrenchment by reducing the salaries of the masters, I cannot but think from an experience of fifteen years that it would be unwise and unjust. The three senior masters were educated at a heavy expense in the University at home; they have married on their salaries with the belief that no reduction would take place; and I would leave it to the Commissioners themselves whether the salaries of these masters are more than barely adequate to support, with any pretensions to respectability, an establishment in Town; and less than respectability of condition is what I humbly conceive no one would desire to see the masterships in the College reduced to. I am aware it has been the custom for a comparison to be instituted between the salaries of the Classical masters in Upper Canada College and those in the public schools of England, on the ground that the salaries of the former are nominally higher than those of the latter, while the other sources of remuneration to the similar masterships in England are carefully concealed. The masters of the public schools in England often retire after a few years with comparatively princely fortunes. This fact is of itself a sufficient answer to the incorrectness of the comparison endeavored to be instituted.

Another objection to effect a retrenchment, by reducing salaries, is, that there is no prospect, after how many years soever of faithful services, of a retiring pension.

To effect a retrenchment by reducing the salaries of the junior masters, would, indeed, be a humiliating process for any one to recommend. A daily mechanic is nearly paid as well, and considering the relative positions and grades of occupation, I think a great deal better.

Since the time of my enforcing the strict carrying out of the regulations with respect to the dues, a very large amount of bad debts has been avoided; but yet the total receipts, I am sorry to say, do not cover the expenses. The reason, however, is obvious. The College was not commenced with the intention of its becoming a money-making institution; the rate of fees could not, in a young and poor country, be placed at a remunerating standard. The avowed object at its commencement was to give, at the lowest possible rate of fees, as good and solid an education as was practicable.

Were it to be determined that there should be one large Government public school in the Province, there is the opportunity of conferring the greatest boon on the country by establishing masterships in Upper Canada College, (as in similar institutions in England,) in all the different branches, so as to afford to every youth the opportunity of developing his talent in that path to which he would be by nature attracted.

I beg to subjoin a list of the different items on which a saving has been effected since I became Principal, attended, however, with greatly increased labor to myself:—

	per annum.
Reduction in Principal's Salary.....	£111 2 2
One Classical master less.....	333 6 8
Pew rent saved.....	25 0 0
Boarding House master, providing the matron.....	75 0 0
Average of 50 Boys in Boarding House, paying for tuition £9 instead of £6, as formerly.....	150 0 0
Collector's per centage saved on Boarding House dues, by being collected by Boarding House master.....	50 0 0
Difference between Mr. Cosens salary and Mr. Stennett's	25 0 0

Carried forward..... £769 8 10

	<i>Brought forward</i>	£769	8	10
Recommended increase to Mr. Dela Haye's salary, for long service.....		£50	0	0
Do do the Porter's.....		10	0	0
		<hr/>		
		60	0	0
		<hr/>		
		£709	8	10
		<hr/>		

Q. 6th. Will you be pleased to state what proportion of the present total expenditure of Upper Canada College, (including estimated rental of buildings, incidental outlay for repairs, insurance, management of property, and all other disbursements,) is made up from tuition fees or other dues collected from the parents and guardians of the pupils?

ANSWER TO QUESTION 6TH.

An Estimate of the Establishment of Upper Canada College :—

Names.	Appointments.	Salaries, &c.
F. W. Barron, M.A.,	Principal.....	£555 11 1
Rev. H. Scadding, M.A.,.....	1st Classical Master	333 6 8
Rev. W. H. Ripley, B.A.,.....	2nd do do	333 6 8
Rev. W. Stennett, M.A.,.....	3rd do do	166 13 4
Rev. G. Maynard, M.A.,	Mathematical	333 6 8
Mr. J. P. DelaHaye,.....	French.....	277 15 6
Mr. M. Barrett,.....	1st. English.....	194 8 8
Mr. J. Gouinlock,.....	2nd. (Writing).....	138 17 8
Mr. J. G. Howard,.....	Geometry, Drawing.....	111 2 2
Samuel Alderdice,.....	Porter.....	50 0 0
		<hr/>
		£2,494 8 5

Sundries Estimated.

Exhibitions.....	102	0	0
Prizes.....	90	0	0
Stationery.....	50	0	0
Repairs	150	0	0
Insurances.....	66	0	0
Fuel, light, and contingencies.....	200	0	0
Land tax.....	230	0	0
Proportion of labor on grounds.....	19	17	0
	<hr/>		
	£3,402	5	5
Estimated receipts from dues.....	£1500	0	0
Government allowance	1111	0	0
	<hr/>		
	2,611	0	0
	<hr/>		
	£791	5	5
Estimated sum annually collected from rents, interest, &c., on landed property.....	500	0	0
	<hr/>		
Estimated annual deficiency	£291	5	5
	<hr/>		

Q. 7th. Has the number of pupils attending Upper Canada College increased or decreased since the enforcement of the system of tuition fees?

A. The enforcement of the system of tuition fees was commenced on the first of January, 1844: for one quarter only the diminution in the number of pupils is observable. By answer, (No. 2,) it will be seen, that with the exception of that one quarter, the number attending College in each quarter since the regulations respecting the dues were enforced, have been greater than at any other period since the opening of the institution. Mr. Barron became Principal in the last quarter of 1843, and the relative average attendance per quarter since that time is as follows:—

71	Boys more per quarter than in time of	Dr. Harris.
35	do do do do	Dr. McCaul.

(Signed,) F. W. BARRON,
Principal, U.C.C.

“Prefatory Observations,” by George Anthony Barber, Esq., late collector in Upper Canada College:—

“Not having kept a set of books during any part of the time I held the office of College collector, I cannot, of course, positively say that the accompanying detail of the balances returned as due is in every particular correct. The College Register, in which the names of the pupils in the gradation of charges have been duly entered at the end of each quarter, has been my guide for the dues, &c., &c. The Book accounts which have been in Mr. Rowsell’s hands since March 20th, 1837, have, from his quarterly bill in detail, been readily ascertained. The book accounts antecedent to March 20th, 1837, have been made out from detached accounts kept on loose sheets of paper, which took much time and labor to bring into any order. The payments I have received on the College account have some times been made as loose memorandums in my Check-book; sometimes the items composing a payment made to my credit in the Bank are written on the paper accompanying the money, &c.; but from the outset I kept no Cash-book. I have, therefore, made out the detailed and other accounts as well as I was able from the imperfect materials I had at command. I am not aware of any error in them, as I have patiently and diligently sought for correct information through my numerous loose papers; but it must be evident that mistakes may have occurred without my having the means of rectifying them, and I mention this circumstance in particular in order to prevent injurious surmises.

I am strongly impressed with the belief that there are balances unpaid, in the shape of intervening quarters left unsettled, which I can never point out, as when a quarter’s account was paid me I had no sure authority that the preceding one had been liquidated.

I have no books or papers that can be of any use to my successor; what facts I have been able to realize are mixed with irrelevant and often times private matters, otherwise I should certainly have handed every thing of that description to Mr. Duffy.

All which is respectfully submitted.

(Signed,) GEO. ANT. BARBER.

Toronto, Dec. 4th, 1839.

EXTRACTS of the Minutes of the College Council, having reference to the settlement of Mr. DelaHaye's debt.

(Minute Book, Vol. III., p. 260, Jan. 31st, 1846.)

No. 5. The Principal of Upper Canada College submitted a letter from Mr. DelaHaye to the Council, requesting that he might be allowed to settle his debt to the College by transferring land in Ashfield, at 8s. per acre, from a block of 600 acres, adjoining the College lot in that Township; and that the Council would consider all the money he hitherto has paid on account as principal.

The Council could not consent to the latter part of the proposal; but on the motion of the Solicitor General, seconded by Dr. McCaul, resolved that Mr. DelaHaye's proposition to convey to the College 600 acres of land in the Township of Ashfield, in lieu of the debt due by him to the College, be accepted, and his mortgage be therefore discharged.

(Minute Book, Vol. III., p. 305, No. 6, April 29th, 1846.)

No. 6. The Principal of Upper Canada College proposed, that in consideration of Minute No. 5, of the proceedings of the 31st January last, it be resolved, that 400 acres in Ashfield be taken from Mr. DelaHaye as payment in full of his debt.

Which resolution, being seconded by Professor Gwynne, was put and carried.

(Minute Book, Vol. III., p. 386, March 6th, 1847.)

No. 5. Mr. DelaHaye transmitted to the Council the Crown patent for 400 acres of land in the Township of Ashfield, in discharge of his debt to Upper Canada College.

Whereupon, the Bursar was directed to carry into effect the Minute on this subject passed on the 29th April, 1846.

KING'S COLLEGE OFFICE,
TORONTO, August 7th, 1849.

SIR,

With reference to those queries of the Commissioners of Inquiry which I had referred to the Principal of Upper Canada College for answers, I beg to enclose to you the following documents:—

- No. 1. A letter from the Principal, dated 12th July, 1849.
2. A letter from Mr. DelaHaye to the Principal, dated 10th July, 1849.
3. Queries Nos. 1, 2, 3, 4, with Mr. DelaHaye's answers to No. 2, 3, 4.
4. Query No. 9, with Mr. DelaHaye's answer.
5. Mr. Small's return of suits placed in his hands, dated the 17th Jany., 1849.

Severe illness has prevented me from transmitting these papers earlier.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed,) H. BOYS, Bursar, K.C.

DR. WILLIAMSON,
Secretary to Commission of Inquiry.

UPPER CANADA COLLEGE, July 12th, 1849.

MY DEAR SIR,

I send you herewith Mr. DeLaHaye's answers as far as they go. I have long ago requested in writing from Mr. DeLaHaye that he would answer at once the Commissioners; but he expected assistance.

Perhaps the Commissioners could send over one of their clerks, as they have done to the Bursar's office. There is a spare room in the College where a clerk could work without interruption.

Yours truly,

(Signed,) WM. BARRON.

You would oblige me by sending this note to the Commissioners, and also Mr. DeLaHaye's note to me.

UPPER CANADA COLLEGE,
10th July, 1849.

MY DEAR SIR,

In answer to the letter of the Bursar of King's College respecting the five queries put to me on the financial affairs of Upper Canada College, I beg to state that I have answered four of them; but the one I have omitted is of such length and difficulty that it would require more time and labor than I can possibly afford, after my College duties are over, to answer it satisfactorily. It applies particularly to old arrears of dues in Mr. Barber's time, which were never since put in a proper form of books by his successor, Mr. Duffy. Add to this the lapse of time, and the irregularity in which the accounts were then handed over to the College, and I am sure you will agree with me that it is more than I could do alone to bring them into a satisfactory form of book-keeping, as they ought to be, before they pass into the hands of the Commissioners. I do not think it fair to request from the present collector such extra labor as it would require to put his predecessor's accounts in a fit state to be given to the Commissioners unless he gets some assistance. When I first received from Dr. Boys the Commissioners' queries, I applied to them for a clerk to assist me; their reply was, that they had no power to allow me such person, but referred me to the College Council as the proper authority to grant my request. I therefore petitioned the Council, with the hope of getting the necessary assistance, for a short time only, and to enable me to get through the work without delay. I intended to give all my evenings to help him, being the only time I could spare; but to this day I have had no answer from that body. Perhaps the Commissioners could spare me one of their clerks, to come over to the College to work under my explanations, and whom I would assist after College hours.

I am, dear Sir,

Yours most truly,

(Signed,) J. P. DE LA HAYE,
Collector, U.C.C.

To WM. BARRON, Esq.,
Principal, U.C.C.

ANSWERS to four Queries transmitted to the Bursar of King's College by the Commissioners, in their letter, dated 23rd November, 1848 :—

Q. No. 1. See, for Question, Appendix to King's College Report.

[No answer furnished.]

Q. No. 2. See, for Question, Appendix to King's College Report.

A. This return was never given to me, therefore I knew nothing about it; but my impression is, that it must have been sent to the Bursar by Mr. Small, in reference to some accounts in his hands for collection. If so, the Bursar is the only person who can give the Commissioners a satisfactory answer to this query.

Q. No. 3. See, for question, Appendix to King's College Report.

A. Mr. Small's return of the suits placed in his hands, as Solicitor to the University, which is here annexed, will answer that question.

Q. No. 4. See, for Question, Appendix to King's College Report.

A. My predecessors kept no books for loss, and I have worked on the same plan. The only book in which the accounts are kept in detail is a Ledger.

Query No. 9, being one of a set of queries transmitted to the Bursar of King's College by the Commissioners, on 23rd November, 1848. (See question No. 9, of twenty-seven Questions, Appendix to King's College Report.

This query relates to the affairs of Upper Canada College, and was sent to the Principal of that institution.

Query 9. What was the amount due by Mr. George A. Barker for tuition fees to Upper Canada College at the time he applied for exemption, (31st March, 1847: Minute Book, Vol. III., p. 394, No. 7,) and what was the actual amount remitted from that account.

A. The whole amount due was.....	£74	1	0
Deduct Book account and Stationery.....	12	18	5
			7
College dues.....	£61	2	7

remitted by the Council.

A RETURN of the Suits placed in the hands of the Solicitor to the University of King's College, for collection of dues to Upper Canada College, for tuition :—

Alex. Rennie, paid upon being notified.....	£36	19	5
Francis T. Billings, sued, since paid.....	50	12	6
Chas. Stotesbury paid upon being notified.....	5	11	0
W. B. Jarvis do do do	59	15	2
John Kirkpatrick, sued, since paid.....	20	4	8
Dr. J. Hamilton do do	16	0	0
George Denison, sued, part received.....	20	0	0
The remainder having been contracted prior to the incorporation of Upper Canada College with the University, the Court decided could not be recovered. The defendant pleaded the Statute of limitation.			
Total sum.....	73	7	1

Stanius Daniels, upon being sued, paid, and evaded the remainder by the Statute of limitation	6	2	0
Executors of James Givens, upon being sued, paid	33	3	3
Mrs. Cockburn, upon being notified, paid	15	0	0
David Paterson, do do	27	2	9
The Hon. L. D. Sherwood, do do	8	12	5
and produced receipts for balance.			
James A. Keeler, upon being sued, paid	40	4	7
Alfred Digby, do do	29	12	1
Henry J. Boulton, do do	12	17	10
and produced receipts for balance.			
Wm. Weller, upon being sued, paid	27	8	2
A. B. Hawke, upon being sued, paid in Court	5	0	0
and pleaded the Statute of limitation to the residue	39	2	0
Robert Paget gave confession of judgment for £48 14s., and has since paid	25	0	0
Austin Peay, judgment and execution stayed by order	50	16	6
George Walton, do returned <i>nulla bona</i>	51	11	6
Joseph Coates, do do do	40	0	0
John Powell, do do do	50	19	6
Wm. Kirby, do do do	59	15	6
Robert Blevins, do do do	15	10	1
Geo. A. Barber, do stayed by order	12	18	5
Executors of John Connolly, judgment recovered	68	16	9
Jacob Latham, judgment confessed for	20	0	0
James Fisher, judgment and <i>fi fa</i> returned <i>nulla bona</i>	106	4	10
Wm. Andrews, do stayed by order	28	19	0
Wm. M. Jarvis, do to issue	33	16	4
Jas. Boulton, verdict and judgment for	55	13	4
but evaded by Statute of limitation.			
Henry Jessopp, judgment confessed and secured by mortgage	173	13	0
Executors of Mr. Justice Hagerman, verdict and judgment	82	10	4
Mr. Justice McLean, sued, proceedings stayed, and notes for £49 8s. 5d. given at 6 and 12 months, from 23rd July, 1848, given	98	6	10
D'Arcy Boulton, (Executors of,) proved payment of the account handed to me to sue, though a prior account appears unpaid	11	18	2
J. F. Taylor, sued, not served, being in Montreal, out of jurisdiction of Court	36	4	4
John Clarke, sued, just recovered, December, 1848	33	16	0
Mrs. Heward, sued, debt assumed by her son	62	17	2
John Barnhart, sued, pleaded Statute of limitation	33	5	4
James Cummins, denies the debt, barred by Statute	4	6	6
John Arnold, do do do	8	5	1
J. B. Askin, do do do	6	13	10
Alex. Burnside, do do do	7	5	3
Executors of the Hon. Charles Jones, plead the Statute of limitation	12	19	8
W. H. Merritt, no answer to my letter, barred by Statute	5	0	0
— Glasgow, gone to Jamaica	72	10	9
B. Turquand, in Lower Canada when demand placed in my hands for collection, since dead	71	15	4
Executors of G. McMicking, in suit	62	17	7
Paul McDougall, pleaded Statute	15	17	10
Samuel P. Jarvis	160	0	0
John Scarlet, sued, denies demand, barred by Statute	62	3	9

Robert Stanton, sued, pleaded the Statute..... 111 3 10
 Jas. E. Small, paid by check on Bursar..... 37 14 11

(Signed,) JAMES E. SMALL,

Solicitor to the
 University of King's College.

Toronto, Jan. 17th, 1849.

—
 And the following, not acknowledged by Mr. Small, but see Mr. DelaHaye's Memorandum Book, 1846-1847 :—

William Bellingham, 1834. "Dont know where he is."	£3	16	3
Mr. Botsford, 1839. "Gone to the States."	44	11	8
G. A. Barber, 1843. No remark.....	61	11	6
Capt. Pottinger, 1840. "Dont know where he is, no Christian name."	28	17	8
Dr. Cubitt, 1839. do do do	3	11	3
Col. Chisholm, 1839. "Dead, no assets.".....	22	17	11
John Connolly, 1841. "Dead, widow has promised to pay.".....	32	16	9
Mr. Denham, 1836. "Dont know where he is.".....	24	19	0
George Duggan, senr., 1835. "Says he does not owe.".....	1	17	9
Lieut. Dewson, 1839. "Has not answered my letter, want his Christian name.".....	2	13	6
Hon. J. H. Dunn, 1839. "In England."			
Mr. Edwards, do. "Dont know where he is, nor his name.".....	27	13	1
Mr. Fairbanks, 1833. "Says he does not owe so much, but will pay what is due.".....	14	10	0
Mr. Franks, 1834. "Gone to the States.".....	2	7	6
Mr. Gifford, 1831. "Dead, not worth a straw.".....	6	11	8
Capt. Fraser, 1839. "Dont know who or where he is.".....	3	1	0
George Hall, 1832, 1839. "Peterborough, written to, no answer."..	10	14	6
Mrs. Hall, 1831. "Dont know where, nor Christian name.".....	3	14	2
Mr. Groover, 1835 to 1839. "Grafton, what's his Christian name?"..	33	15	11
Mrs. Hall, 1831. "What's her Christian name? dont know where she is.".....	52	11	5
Mr. Gullego. "What's his Christian name? barred by Statute."... ..	2	10	9
Mrs. Higgins. "Dont know her Christian name, nor where she is."....	10	4	4
Mrs. Hutcheson, 1839-1840. "Not worth suing.".....	35	9	11
Capt. Ingell, 1835 to 1839. "Out of the Country.".....	33	12	0
James Ingersall, since 1835. "No answer to letter, barred by Statute." ..	7	10	2
Dr. Kegan, 1833. "Dead.".....	7	14	7
Mrs. Kennedy, 1834 to 1836. "Dont know where or who she is."... ..	19	13	0
Hon. J. Kirby, 1835. "No answer to my letter.".....	3	3	1
Robert Laurie, 1835 and 1839. "Dont know who, nor where he is."..	15	15	5
— Manghan, 1838 and 1839. "What's his Christian name, and where is he?"			
Dr. Meagher. John, Commissariat.....	12	3	8
"Do. do."	6	18	1
F. Moore, 1832. "Dead, his son has not answered my letter, dont believe they will pay.".....	17	15	9
T. Morgan, 1833. "Dont know who or where he is.".....	10	16	0
Robert Hamilton, 1836. "Not worth suing, barred by Statute."....	7	10	0
Mrs. Muttlebury, 1838. "Dont know her Christian name, &c.".....	3	15	0
E. Perry, 1836. "Wrote to him at Cobourg, no answer.".....	16	6	4
Mrs. Major Powell, 1839. "Not worth suing."	27	7	9

Mrs. Shedden, 1839.....	21	19	5
G. C. Ridout, 1835. "Dead, his sons refuse to pay.".....	66	18	5

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Mr. Duffy having collected £1,288 4s. 5d. currency, of old arrears, and Mr. DelaHaye £110 2s. 7d., without detailing from whom, and the compiler having no means of ascertaining the precise facts, presumed that the balance of dues unpaid to March, 1839, is included in the above sums, particularly as a large amount of old arrears was paid to the Bursar by Col. O'Hara.

A. McINTOSH,
Acct. K.C.C.I.

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