

**FILE 778**

**FINANCIAL ASPECTS  
OF MCGILL GENERALLY**

**1931 - 1933**

**DOCKET STARTS:**



Ottawa, Ontario,  
May 15, 1933.

My dear Sir Arthur,

I have your letter of May 10th with respect to the application of the 5% tax on interest and dividends to the investments of Canadian universities.

The ruling given by the Commissioner of Income Tax to the effect that interest and dividends received by Canadian universities were subject to the 5% tax, when the interest coupons or dividend cheques were cashed at a premium over par of Canadian funds, is correct.

As universities are non-profit institutions it is natural that they should be free from the general income tax. The 5% tax, however, comes in a different category. It is a tax deducted at the source and is designed to secure part of the exchange premium which Canadian debtors are required to pay because of present abnormal circumstances. At least in the vast majority of cases this exchange premium represents an adventitious income to the Canadian security holder. When the security was originally purchased, the Canadian investor expected to receive payment in Canadian funds and, with few exceptions, he is content to contribute to the Government this modest proportion of the substantial exchange premium which has come to him as additional income.

May I point out also that as the tax is deductible at the source, the granting of exemptions would complicate unduly and make more expensive the administration of the tax.

I feel confident that you will appreciate the importance of these considerations.

Yours faithfully,

Sir Arthur W. Currie, G.C.M.G., K.C.B.  
Principal and Vice-Chancellor,  
McGill University,  
Montreal,  
Quebec.

*W. L. Murray*

*Bentley:*  
*To Mr. Currie*  
*Please note*  
*and return*  
*W. L. Murray*

May 16, 1933.

Honourable E. N. Rhodes,  
Minister of Finance,  
Department of Finance,  
O t t a w a , Ontario.

My dear Mr. Rhodes,

Let me acknowledge your letter of May 15th re the 5% tax deducted from certain dividends due Canadian investors.

I am quite willing to admit that this exchange premium represents an adventitious income to the Canadian security holder, and, furthermore, that when the security was originally purchased the Canadian investor expected to receive payment in Canadian funds. But from an academic and philosophical point of view, I am unwilling to admit that either of these factors gives the Government an ethical right to depart from its usual - and, I believe, just - treatment of universities and hospitals in the matter of taxation.

When I wrote to you I referred to the Dominion Coal Company bonds. If that Company were to say to the University, "When you bought these bonds you did not expect to receive your dividends in other than Canadian funds, and we think you should be satisfied with Canadian funds now," I would be sympathetic to that suggestion. But I still cannot see that though the Company is penalized by its promise to pay in American funds that gives the Government of this country any right whatever to levy a tax on that premium.

If the Government wished to take to itself credit for the fact that the Canadian Dollar is only worth 88 cents in New York, then it might reasonably suggest that it was entitled to some share of the advantage this exchange situation gives to the bondholders in question. I do not think the Government wishes to take any credit for the present

value of Canadian funds, and therefore I think your argument falls to the ground.

I cannot admit that the fundamental principle which should underlie all taxation applies in this case. The only thing that does apply is that the Government needs the money, and proposes to take it. But to apply it to universities and hospitals is the thin edge of the wedge in taxing the income of institutions which serve the community and to which the Federal Government in no way contributes; these institutions at present are passing through a most difficult period and should not have their income taxed in any way.

What I honestly and sincerely believe is that the Government should refund this tax, and I personally think you would be well advised to do this.

Yours faithfully,

Principal.

May  
Tenth  
1933.

Honourable E. W. Rhodes, K.C., LL.B., B.C.L.,  
Minister of Finance,  
Ottawa, Ont.

My dear Mr. Rhodes:

It has been brought to my attention that the University is paying 5% income tax on revenues derived from Canadian investments which are payable in American funds, a case in point being the interest payments received from Dominion Coal Company bonds. I understand that the Royal Trust Company has raised the question with Mr. Elliott, Commissioner of Income Tax, as to whether those institutions, such as universities, which are exempt from all income tax should be assessed in the case under review. I am informed that Mr. Elliott's statement was to the effect that this particular tax applied to all corporations of whatever nature.

This University, of course, has never contemplated paying any income tax to the Federal Government under any circumstance, and I cannot help but think that it was not the intention of the Government that universities should be assessed in such a manner. Universities are not engaged in any form of profitable industry. Like hospitals, they are public service institutions and the principles that govern the taxation of corporations have never applied to them. It seems to me most unreasonable that universities should be asked to pay this tax.

I should be very grateful if, at your convenience, you would let me know whether the Government is prepared to exempt the University from payment of this tax.

Ever yours faithfully,

Principal



Ottawa, Ontario,  
May 29, 1933.

My dear Sir Arthur,

I do not know that further correspondence in regard to the five per cent tax will serve a useful purpose. Apparently you are convinced that the tax should not apply with respect to securities held by the universities. From our point of view the law is now upon the statute books, and I know of no way in which an exemption could be granted without an amendment to the Act.

It is, of course, true that this tax has been imposed because of the urgent need of revenue. However, I cannot agree with you that the adventitious income accruing to certain Canadian investors as a result of an abnormal exchange situation does not constitute a suitable source from which the Government may derive increased income. It seems to me and, I am confident, to the country generally, that adventitious income of this type provides the best basis possible for new taxation.

I can see certain justification for not taxing universities as such, but I indicated in my previous letter the administrative difficulties which would be involved if exemptions were granted for this or that reason and, of course, I cannot accept the statement which you make that "the Federal Government in no way contributes" to the universities.

Yours faithfully,

Sir Arthur W. Currie, G.C.M.G., K.C.B.,  
Principal and Vice-Chancellor,  
McGill University,  
Montreal,  
Quebec.

**DOCKET ENDS:**

UNIVERSITY OF KANSAS

Since 1914 graduate enrollment has increased 235 percent, so they must have a considerable expenditure for research work.

Their expenditure is almost identical with ours:-

Their salary budget is	\$938,000	Ours is	<del>\$1,050,000</del> 900,000
" other exp. "	" \$475,000	Ours is	\$ 416,000

They have 4568 students NOT INCLUDING summer session of \$200 more. or a total of 5896 students.

In 1931-32 they reduced their general budget by \$120,000. Their salary budget they did NOT reduce.

For 1932-33 they are reducing their salary budget by ten per cent. But the 25% still holds on all other expenses for maintenance etc.

They Principal states that he has declared "a moratorium on all promotions in salary and rank."

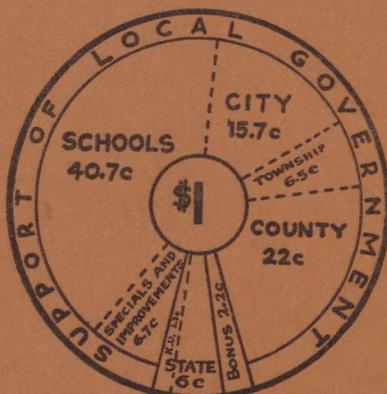
D.McM. Feb. 1933.

# BULLETIN OF THE UNIVERSITY OF KANSAS

Published Semi-Monthly from January to June, and Monthly from July to December

## UNIVERSITY FACTS *Revised*

### The Distribution of the Tax Dollar



#### THE TAXPAYER'S DOLLAR

Less than  $1\frac{1}{2}c$  of the average property tax dollar paid in Kansas in 1932 went for the support of the University of Kansas.

VOL. 34

JANUARY 1, 1933

NO. 1

Entered as second-class matter December 29, 1910, at the post office at Lawrence, Kansas, under act of July 16, 1894.

**CENTS OF THE 1931 PROPERTY TAX DOLLAR LEVIED FOR SPECIFIED  
PURPOSES IN CERTAIN CITIES SELECTED AT RANDOM**

Name of City	Total	CENTS OF TAX DOLLAR					K.U.
		City	Schools	County	State		
Kansas City	100	34.6	43.2	17.0	5.2	.8	
Wichita	100	31.0	45.4	16.2	5.9	.9	
Topeka	100	39.1	44.2	11.5	5.2	.8	
Parsons	100	34.5	43.4	17.6	4.5	.7	
Arkansas City	100	42.9	39.1	12.5	5.5	.9	
Manhattan	100	32.8	45.0	16.4	5.8	.9	
Dodge City	100	43.3	39.1	13.1	4.8	.8	
Garden City	100	39.4	32.4	23.6	4.6	.7	
Liberal	100	40.4	40.4	14.4	4.8	.7	
Goodland	100	43.9	31.1	21.6	3.4	.5	
Hiawatha	100	43.7	38.3	11.8	6.1	1.0	
Kinsley	100	42.9	31.6	17.7	4.5	.7	
Russell	100	48.3	32.5	12.8	4.9	.8	
Kiowa	100	42.7	32.0	18.2	5.3	.8	
Mulvane	100	36.4	38.9	18.3	6.4	1.0	
Highland	100	57.1	22.2	14.9	3.9	.6	
Enterprise	100	33.5	44.8	11.9	6.0	1.0	
Solomon	100	51.7	30.7	11.3	5.7	.9	
Hugoton	100	43.2	48.6	3.9	3.3	.5	
Cimarron	100	37.2	45.7	11.6	5.5	.9	
Wellsville	100	56.3	24.1	13.5	4.6	.7	
Toronto	100	57.3	28.4	6.5	3.8	.6	
Neosho Falls	100	19.4	61.8	7.3	4.3	.7	
Seward	100	40.6	27.1	22.7	9.0	1.4	
Emporia	100	34.1	42.2	17.5	6.2	1.0	
Clay Center	100	49.6	30.6	13.2	6.6	.9	
Anthony	100	41.2	41.4	10.7	6.7	.9	
Kingman	100	35.1	42.8	16.5	5.6	.9	
Frontenac	100	46.5	42.1	9.2	2.2	.3	
Seneca	100	57.2	27.9	10.3	4.6	.7	
Harper	100	25.0	53.2	13.4	8.4	1.3	
Wakeeney	100	57.6	26.7	10.6	4.0	.6	
Meade	100	41.6	39.5	14.4	3.7	.6	
Baldwin	100	28.0	54.4	11.2	5.0	.8	
Altamont	100	22.6	47.0	21.5	5.7	.9	
Hamilton	100	58.7	25.8	9.6	5.9	.9	
Norcatuar	100	34.6	51.5	9.1	3.8	.6	
Tribune	100	49.7	31.2	14.6	3.6	.6	

Note 1. The distribution is based upon the tax rates reported in the 1931 Tax Rate Book of the League of Kansas Municipalities. The total levy and the sum of the separate levies do not always agree, as reported. Hence the sum of the city, school, county, and state levies is not always quite equal to the full 100 cents tax dollar.

Note 2. It is assumed that the K.U. appropriations are derived from the property tax in the same proportion as the state general fund is supplied from property taxation.

## Foreword

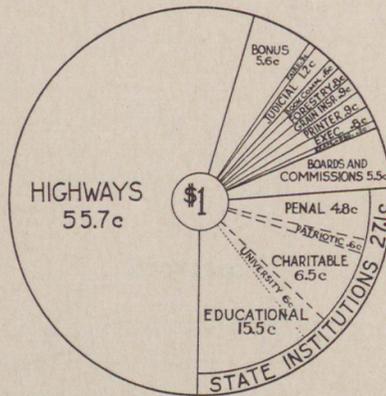
**A**N INSTITUTION as large as the University of Kansas offers many problems of interest to the taxpayers of the state, and the parents of its students. Questions of faculty personnel, student life, and cost of instruction and operation come up constantly.

This booklet is intended to answer from the records the more important of the questions, and to present in condensed form a picture of the University of Kansas.

# How the State Spent Its Dollar

1931-32

(Total revenue from all sources, i.e., property tax, bonus tax, special taxes, fees, Federal Aid, etc.)



Of the total revenues, 6 cents of each dollar went to the University of Kansas for operation and maintenance.

Of the state's dollar, 31.15 cents were raised by property taxation and 68.85 cents came from other sources. If the soldier bonus is excluded the distribution is 26.9 cents from property tax and 73.1 cents from other sources.

## DISTRIBUTION

	Including Bonus	Excluding Bonus
Highways	55.76	59.13
State Institutions	27.09	28.70
Educational	15.56	16.50
(K.U. 6.00 and 6.3)		
Charitable	6.53	6.89
Penal	4.38	4.65
Patriotic	.61	.65
Bonus	5.69	
Executive	.81	.86
Judicial	1.26	1.34
State Printer	.88	.91
Boards and Commissions	8.42	8.96
School Book Commission	.61	.65
Grain Inspection	.98	1.04
Fairs	.29	.31
Forestry, Fish, Game	.80	.85
Exam. Boards	.23	.25
Other Boards and Com.	5.53	5.86

## University Organization

( 1 )

Q. *When was the University of Kansas founded?*

A. July, 1859, marks the establishment of the University. It was in this month that the Wyandotte Constitution, which is the present constitution of the State of Kansas, provided for a state university. In 1861, Congress set aside 72 sections of land for the use and support of the state university. In 1863, Lawrence was selected as the location of the University of Kansas, winning this decision over Emporia by a margin of one vote in the House of Representatives.

( 2 )

Q. *When was the University of Kansas opened for students?*

A. The first meeting of the Board of Regents was March 21, 1865; the first faculty was elected July 19, 1866; the first session of the University opened September 12, 1866, in North College Building. This building was finally razed in 1920.

( 3 )

Q. *In what way do the people of the state direct the affairs of the University?*

A. Through a Board of nine Regents appointed by the Governor for overlapping terms of four years.

( 4 )

Q. *Do the Regents draw any salary?*

A. No salary; only such expenses as are incurred in University business.

( 5 )

Q. *Who is the chief executive of the University?*

A. The Chancellor, who is directly responsible to the Board of Regents.

( 6 )

Q. *How does the Chancellor direct the affairs of the University?*

A. Through the deans and directors of the various colleges, schools, and important branches of work, faculty committees, the registrar, the bursar, and superintendent of buildings and grounds.

( 7 )

Q. *Who looks after the financial side of University matters?*

A. The bursar of the University, who is responsible to the Chancellor and the State Business Manager, who in turn is responsible to the Board of Regents.

( 8 )

Q. *Who keeps the student records of the University?*

A. The registrar, who is responsible to the Chancellor.

( 9 )

Q. *Who looks after the general building operations and maintenance of the University?*

A. New construction is under the immediate direction of the State Architect and the State Business Manager. Repairs, improvements and maintenance are under the control of the superintendent of buildings and grounds, who in turn is responsible directly to the Chancellor.

## Student Enrollment

( 10 )

Q. *How many degrees has the University granted in its history?*

A. The University has granted 17,559 degrees.

( 11 )

Q. *What is the total enrollment of the University of Kansas?*

A. The grand total *unrepeated* names on the rolls of the University for the year 1931-32 was 6,892. This includes regular full-time students, students in the training school of the School of Education and extension students as follows:

### *In Residence*

Regular college students, in winter session .....	4434
Regular college students, in summer session .....	1902
Net total regular students, actually in residence .....	5658
Students in Oread Training School .....	115

### *Non-Residence*

Students in extension courses .....	1560*
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The difference between the total of the above figures (8,011) and the number of unrepeated names given above (6,892) represents students included in two or more divisions listed.

\*New enrollments only; unfinished enrollments from previous year not included.

( 12 )

Q. *What are the various colleges and schools of the University and how many students were registered in each the past year?*

A. The College of Liberal Arts and Sciences .....	2,637
The School of Business .....	198
The School of Engineering and Architecture .....	663
The School of Fine Arts .....	386
The Graduate School .....	948
The School of Law .....	150
The School of Medicine (including Nurses) .....	419
The School of Pharmacy .....	63
The School of Education .....	316
The Division of Extension .....	1,560*
Oread Training School .....	115
Miscellaneous (Special summer session students) .....	187

\*See note under 11.

These figures are net registrations for the year. Students attending

both regular terms and summer session are counted only once. The net resident total for the year (5,658) does not include the students in Extension courses or Oread Training School, or 284 students who were registered in two schools.

As a rule, a student registers in only one school. He may, and often does enroll for courses in schools other than the one in which he is registered. Thus, only 198 students were registered in the School of Business, but several hundred students from other schools were enrolled in courses there.

(13)

Q. How does the enrollment of the University of Kansas compare with that of other institutions?

A. Figures compiled by Pres. Raymond Walters of Cincinnati University in 1932 showed that in number of regular full-time students the University ranked thirty-fifth among the more than 600 colleges and universities of the country.

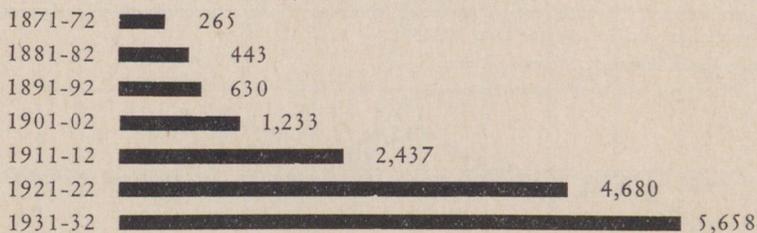
(14)

Q. How does the present enrollment of the University of Kansas compare with that of past decades?

A. Comparison of Resident Student Enrollment in the University of Kansas by Decades from 1872 to 1932:

**RESIDENT STUDENT ENROLLMENT BY DECADES  
IN THE UNIVERSITY OF KANSAS**

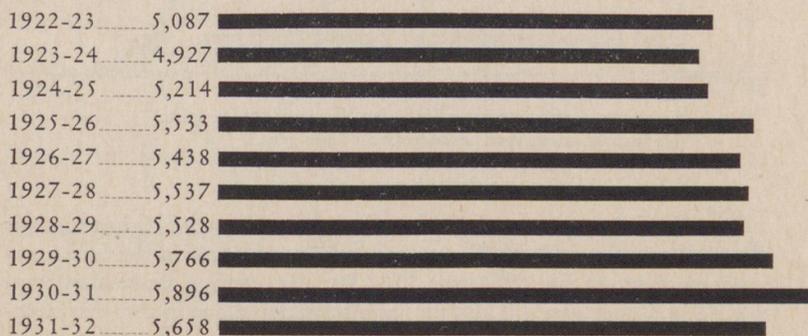
NUMBER OF STUDENTS



(15)

Q. What is the resident enrollment for the past decade?

A. Resident enrollment for the past decade:



Q. How does the 1932-33 enrollment compare with that of last year?

A. The enrollment trend for a number of state colleges and universities is shown in the following table:

**NET TOTAL RESIDENT ENROLLMENT, NOVEMBER 1, 1932**

	Nov. 1, 1932	Percent Change
Arkansas .....	1,543	- 1.2
Colorado .....	3,096*	- 3.5
Illinois .....	10,579	-12.1
Indiana .....	4,033	- 5.5
Iowa .....	5,050	- 7.7
Iowa State .....	3427*	-13.9
Kansas .....	3,701	- 9.3
Kansas State .....	2,468	-14.7
Michigan .....	8,523	- 7.0
Minnesota .....	11,708	- 6.6
Missouri .....	3,825*‡	-17.6
Nebraska .....	5,414	- 8.9
Ohio State .....	10,177	- 5.3
Oklahoma .....	5,239*	+ 0.3
Oklahoma A. & M. ....	3,377*	+ 7.2
Purdue .....	4,068*	-10.4
Texas .....	7,313	+15.4
Wisconsin .....	7,833	-10.6

(Figures starred (\*) were received by letter from the schools concerned; all other figures are from *School and Society* for Dec. 10, 1932.)

‡ Includes School of Mines at Rolla.

Q. In what department of University instruction is the greatest growth?

A. The trend in recent years has been to the upperclass level—

SINCE 1915 (during the nine months term)—

Freshman-sophomore attendance has increased 28 per cent.

Upperclass attendance has increased 154 per cent.

Graduate attendance has increased 235 per cent.

Total University attendance has increased 79 per cent.

SINCE 1927 (during the nine months term)—

Freshman-sophomore attendance has *decreased* 24 per cent.

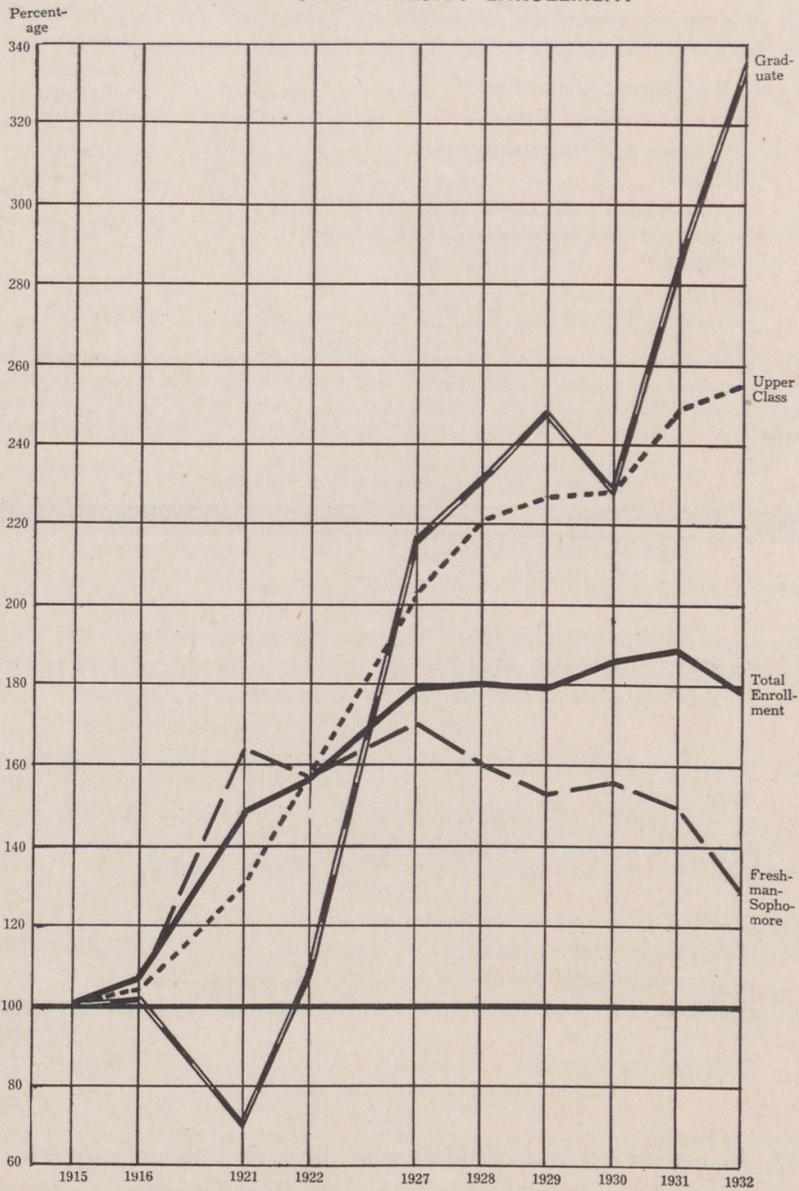
Upperclass attendance has increased 24 per cent.

Graduate attendance has increased 52 per cent.

Total University attendance has not changed.

The chief significance of this marked growth in the higher levels is the higher cost involved. The average cost per student in the freshman-sophomore group for 1930 was \$187.50; the average above that level was \$336.60 per year. The cost for instruction alone in the freshman-sophomore group was \$99 per student.

## GROWTH OF UNIVERSITY ENROLLMENT



## Finance

(18)

Q. How much money did the legislature appropriate for the University for the year ending June 30, 1933, and how was this to be expended?

A. (a) State General Fund	Original Appropriation	Reduced by Regents
All educational purposes .....	\$1,287,000	\$ 965,000
Repairs and Improvements .....	72,500	54,625
Total .....	\$1,359,500	1,019,625
(b) Cash Funds (estimated on basis 1931-'32)		
Student Fees and departmental receipts .....		\$ 752,000*
Interest .....		10,000
Total .....		762,000
GRAND TOTAL .....		\$1,781,625

\*Includes approximately \$422,000 revolving fund and auxiliary enterprise collections, as follows: Laboratory supplies \$35,000., General repairs \$12,000., Extension bureaus \$15,000., Bell Memorial Hospital \$250,000., Cafeteria, \$35,000., Corbin Hall \$25,000., Journalism Press \$12,000., Stenographic Bureau \$3,000., Water Laboratory \$15,000., Student Hospital \$20,000.

### SOURCE OF THE UNIVERSITY'S FINANCES \*

Legislative Appropriations	Fees and Receipts
57.3 per cent	42.7 per cent

(19)

Q. How much of this money comes from state appropriation?

A. \$1,019,625, of which \$662,756 was raised by general property tax and \$356,869 from other revenue sources of the state.

(20)

Q. What percentage of the University's expenditures are for purely instructional purposes?

A. Of the University's expenditures for 1931-'32, 78.8 per cent was spent directly or indirectly for instruction.

(21)

Q. Where did the rest of the money go?

Maintenance of the plant .....	7.7 per cent
Repairs and improvements .....	5.3 per cent
Research, publications, museums and the like .....	2.3 per cent
New construction .....	0.0 per cent
State Service Agencies .....	5.9 per cent
(Food and Drug Laboratory, Geological Survey, etc.)	

(22)

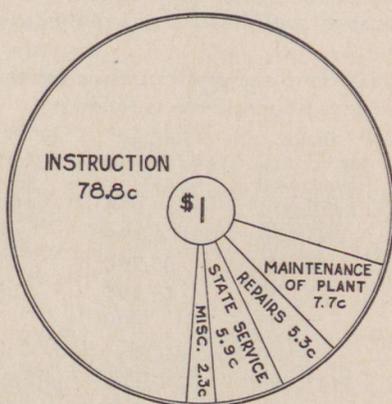
Q. Are current economic conditions reflected in the University budget?

A. Yes, as the three main budget items at Lawrence indicate:

	1930-'31	1931-'32	1932-'33
Salaries and wages .....	\$1,196,153.	\$1,189,938.	\$993,462.
Maintenance .....	232,455.	196,594.	173,360.
Repairs and improv. ....	67,500.	60,750.	50,625.

## HOW THE UNIVERSITY SPENDS ITS DOLLAR

(Based on 1931-32 Expenditures.)



(23)

Q. *How are reductions effected this year?*

A. The main items for the University at Lawrence are as follows:

A 10 per cent reduction in personnel.

A 10 per cent horizontal salary reduction.

Use of all available balances and reserve supplies.

Suspension of purchases of much needed equipment for offices, laboratories and graduate student research.

Postponement of all but emergency repairs and improvements.

Reduction of fuel allowance, made possible only by use of balance on hand due to mild winter of 1931-'32.

Heavy reduction of museum program.

A 32 per cent reduction in the general book fund.

Virtual suspension of research bureaus.

Reduction of allowance for travel on University business.

Reduction of state service activities—geological survey, biological surveys, sanitary engineering service, extension service, food analyses, etc.

Reduction of campus cultural program—all-university convocations and lectures, fine arts vespers, Sunday evening community services, drama and debate, etc.

Reduction or elimination of valuable features of student advisory service.

(24)

Q. *Is the quality of service effected by the reductions?*

A. The reductions have been made at points least likely to disturb the normal level of essential work. But for balances and reserve supplies carried over from last year it would have been difficult to maintain reasonable quality of service on the reduced budget. Without balances available for next year a reduction beyond 15 per cent of the appropriations of last biennium would seriously impair the service.

Q. *What are the minimum regular needs of the University for the next biennium as compared with legislative appropriations for the present biennium?*

A. Exclusive of special items, the appropriations for the current biennium and needs for the next biennium are as follows:

	Annual Appropriation for 1931-'33	Reduced by Regents for 1931-'32	Reduced by Regents for 1932-'33	Annual Needs 1933-35
Salaries .....	\$819,000	\$819,000	\$738,000	\$730,000
Maintenance .....	255,000	176,156*	67,500*	208,000
Repairs .....	67,500	60,750	50,625	50,000
Geol. Survey .....	25,000	23,606	18,750	18,750
Cont. Fund .....	500	400	375	375

*At Kansas City*

Salaries .....	\$115,000	\$115,000	\$108,800	\$104,000
Maintenance .....	62,000	41,743	23,700	50,000
Repairs .....	5,000	2,900	4,000	4,000

\*Actual reduced maintenance budgets were \$196,574 for 1931-32 and \$173,360 for 1932-33, balances to the amount of \$19,058 being used in 1931-32 and to the amount of \$105,860 in 1932-33, in addition to reduced legislative appropriations, in order to maintain quality of service. The actual budget for 1932-33 is considerably in excess of \$173,360 due to the use of remaining stocks of office and laboratory supplies. Depletion of balances and reserve supplies this year will necessitate sole reliance of maintenance need for next biennium upon the legislative appropriation, if the quality of service is to be maintained.

Q. *How important is it that the amounts requested be appropriated?*

A. Vital, if the quality of service is not to be greatly lowered. The requests actually represent less than the desired minimum needs for the maintenance of fundamental instructional services.

If young men and women now of college age are to have an equal chance in competition with students trained during other times or in other institutions, the quality of the service in Kansas must be maintained. The stronger men now on the faculty must be retained, laboratory supplies must be kept up, worn-out and out-of-date apparatus must be replaced, new books must be purchased and the files of periodicals must be maintained. Particularly is this important as the enrollment trend continues from the less expensive freshman-sophomore level to the more advanced and necessarily more expensive levels.

Items of relatively less vital importance have already been removed from the budget, and further reduction in the activities of the University can come only from a reduction in the quality of instruction or from a discontinuance of instruction in fields which the students have a right to expect the University to cover.

Enrollment at the University for the past year and the present year has not fallen to correspond with the depth of the financial depression. The reason seems clear. The faith of the people of Kansas in higher education persists. They have found no better way to prepare their sons and daughters for life. They recognize that education is "The eternal

debt we owe the new generation." They are determined that a brief period of financial hardship shall not condemn their children now of college age to the loss of golden opportunities enjoyed by those who have gone before or who are to enter college with the return of better times.

(27)

- Q. *What branches of work, outside of resident college instruction, does the University support in whole or in part?*
- A. Bell Memorial Hospital of the School of Medicine (at Kansas City, Kansas), in training physicians for Kansas, provided hospital care for 4,436 persons, and dispensary service totalling 56,048 visits, in 1931-'32. The hospital also served for the Nurses Training School, with a graduating class of 22 in 1932. *Only about 25 per cent of the total cost of main-*

### APPROPRIATIONS, CURRENT AND REQUESTED

	Current Appropriations			Biennial Requests		
	For 1931-'32	For 1932-'33	Total	For 1933-'34	For 1934-'35	Total
<i>Legislative Appropriation</i>						
At Lawrence .....	\$1,197,200	\$1,177,500	\$2,374,700	\$1,024,125	\$1,007,125	\$2,031,250
At Kansas City .....	213,300	182,000	395,300	158,000	158,000	316,000
Total .....	\$1,410,500	\$1,359,500	\$2,770,000	\$1,182,125	\$1,165,125	\$2,347,250
<i>Emergency Reductions</i>						
At Lawrence .....	95,842	294,375	390,217			
At Kansas City .....	26,857	45,500	72,357			
Total reductions .....	\$122,699	\$339,875	\$462,574			
(turned back to state)						

See reverse side for details of requests for 1933-'35

Food and Drug Laboratory.  
 Water and Sewage Laboratory.  
 Sanitary Engineering Service.  
 Sociological Field Service.

Activities of most of the services mentioned above have been either suspended or heavily reduced as an economy measure during the economic emergency.

During the past two years extensive research and advisory work has been done by the staff of the School of Business for the Public Service Commission, the Tax Code Commission, the Labor Commission, the Governor's Committee for Employment, the Kansas Chamber of Commerce, the Kansas Bankers Association.

Q. *What are the minimum regular needs of the University for the next biennium as compared with legislative appropriations for the present biennium?*

A. Exclusive of special items, the appropriations for the current biennium and needs for the next biennium are as follows:

	Annual Appropriation for 1931-'33	Reduced by Regents for 1931-'32	Reduced by Regents for 1932-'33	Annual Needs 1933-'35
Salaries .....	\$819,000	\$819,000	\$738,000	\$730,000
Maintenance .....	255,000	176,156*	67,500*	208,000
Repairs .....	67,500	60,750	50,625	50,000
Geol. Survey .....	25,000	23,606	18,750	18,750
Cont. Fund .....	500	400	375	375

#### MINIMUM BIENNIAL NEEDS, 1933-'35

	1933-'34	1934-'35	Total
Salaries and wages .....	\$ 730,000	\$ 730,000	\$1,460,000
Maintenance .....	208,000	208,000	416,000
Repairs and Improvements .....	50,000	50,000	100,000
Geological Survey .....	18,750	18,750	37,500
Contingent Fund .....	375	375	750
Revolving Fund .....	10,000	—	10,000
Fowler Shop fire loss .....	7,000	—	7,000
Total .....	\$1,024,125	\$1,007,125	\$2,031,250

#### At Kansas City

Salaries and wages .....	\$ 104,000	\$ 104,000	\$ 208,000
Maintenance .....	50,000	50,000	100,000
Repairs and improvements .....	4,000	4,000	8,000
Total .....	\$ 158,000	\$ 158,000	\$ 316,000
Grand Total .....	\$1,182,125	\$1,165,125	\$2,347,250

the more advanced and necessarily more expensive levels.

Items of relatively less vital importance have already been removed from the budget, and further reduction in the activities of the University can come only from a reduction in the quality of instruction or from a discontinuance of instruction in fields which the students have a right to expect the University to cover.

Enrollment at the University for the past year and the present year has not fallen to correspond with the depth of the financial depression. The reason seems clear. The faith of the people of Kansas in higher education persists. They have found no better way to prepare their sons and daughters for life. They recognize that education is "The eternal

debt we owe the new generation." They are determined that a brief period of financial hardship shall not condemn their children now of college age to the loss of golden opportunities enjoyed by those who have gone before or who are to enter college with the return of better times.

(27)

Q. *What branches of work, outside of resident college instruction, does the University support in whole or in part?*

A. Bell Memorial Hospital of the School of Medicine (at Kansas City, Kansas), in training physicians for Kansas, provided hospital care for 4,436 persons, and dispensary service totalling 56,048 visits, in 1931-'32. The hospital also served for the Nurses Training School, with a graduating class of 22 in 1932. *Only about 25 per cent of the total cost of maintenance of Bell Memorial Hospital is derived from state appropriations.*

The Bureau of Business Research has issued 14 bulletins on problems of the business men of Kansas.

Head of the Department of Entomology is ex officio State Entomologist for the southern half of the state.

The State Geological Survey, following appropriations by the 1929 Legislature, has been actively engaged in continuing the survey of Kansas and publishing its results.

The Bureau of School Service and Research is at the service of boards of education and educational administrators for the study of problems in education.

The Extension Division:

Bureau of Correspondence Study.

Bureau of Extension Classes.

Bureau of General Information.

Bureau of Visual Instruction.

Bureau of Lectures and Lecture Courses.

Merchants' Institutes

Graduate Courses for Physicians.

Municipal Reference Bureau.

Kansas High School Debating League.

School for Firemen.

Industrial Surveys of Kansas. (Work of the late Dean Walker.)

Food and Drug Laboratory.

Water and Sewage Laboratory.

Sanitary Engineering Service.

Sociological Field Service.

Activities of most of the services mentioned above have been either suspended or heavily reduced as an economy measure during the economic emergency.

During the past two years extensive research and advisory work has been done by the staff of the School of Business for the Public Service Commission, the Tax Code Commission, the Labor Commission, the Governor's Committee for Employment, the Kansas Chamber of Commerce, the Kansas Bankers Association.

(28)

Q. *Are these outside activities useful?*

A. Yes, most of them have been created by act of the Legislature because of the actual demand from the people of the state.

(29)

Q. *How are University purchases made?*

A. Each University purchase is requested on a requisition drawn by the department desiring the article. This must be approved by the Chancellor. The Business Office certifies that funds are available and the State Business Manager makes the purchase unless it is a minor or emergency purchase in which case the Bursar or the Department Head places the order directly, subject to later approval of the Business Manager.

(30)

Q. *How may one know that the financial accounts of the University are correct?*

A. They are carefully audited each year by the State Accountant. The records of the Business Office are open for inspection by the public at any time.

## The Faculty

(31)

Q. *How are the educational affairs of the University conducted?*

A. At the head of each college is a dean, who is directly responsible to the Chancellor for the work of his college. At the head of each department within a college is a chairman, who is responsible to his dean for the work of the department.

(32)

Q. *What are the different grades in professorial work in the University, how many are employed in each grade, and what are the salaries paid in each grade?*

A.	Rank	Total	Median Salary
	Deans and Directors .....	7	\$4,140
	Professors who also serve as deans .....	10	5,400
	Professors .....	83	3,600
	Associate Professors .....	59	2,700
	Assistant Professors .....	52	2,250
	Instructors .....	35	1,620

(33)

Q. *What is the average salary of faculty members of the University?*

A. The average salary of the full-time members of the instructional staff for the present fiscal year is \$2,850.

## (34)

Q. How do salaries at the University of Kansas compare with those at other state colleges and universities?

A. Median (most common) salaries for the instructional staff of various state colleges and universities for 1932-33\* are shown in the following table, with changes from the 1931-32 schedule indicated in per cent:

Institutions	Professors		Assoc. Prof.		Asst. Prof.		Instructors	
	Median	Cut	Median	Cut	Median	Cut	Median	Cut
Arkansas	\$3680	8	\$3036	8	\$2392	8	\$1840	8
California	4500	0	3600	0	3000	0	2400	0
Colorado	4000	0	2900	0	2400	0	1700	0
Illinois	5000	0	4000	0	3000	0	2400	0
Iowa		5		5		5		5
Iowa State	5000	5	3500	5	3000	5	2000	5
KANSAS	3600	10	2700	10	2250	10	1620	10
Kansas State	3300	10	2600	10	2300	10	1700	10
Michigan	5520	8	3680	8	2760	8	1380	8
Minnesota	5000	0	3500	0	3000	0	1800	0
Nebraska	4150	8	2980	8	2800	7	1720	14
Ohio State	5072	6	4054	6	3335	5	2225	5
Oklahoma	4230	0	2850	0	2280	0	1800	0
Oklahoma A. & M.	3492	13	2619	13	2095	13	1890	13
Texas	4250	0	3000	0	2400	0	1800	0
Wisconsin	4450	11	3458	9	2760	8	1920	4
AVERAGE	4349	5.2	3232	5.1	2651	4.9	1879	5.1

\*As reported in bulletin of U. S. Office of Education, Dec. 15, 1932.

## (35)

Q. Is it true that the University has lost a number of leading professors during the past few years because of its inability to pay the salaries offered elsewhere?

A. During the past five years the following important faculty members left the University of Kansas, practically all of them going to competing state universities, at an average salary increase of 30 per cent:

- 5 departmental heads.
- 6 professors.
- 2 associate professors.
- 9 assistant professors.
- 1 librarian.
- 1 track coach.

## (36)

Q. Could not the money have been found somewhere to hold outstanding men?

A. There is only so much money available. More money for these men would have meant a smaller number of teachers elsewhere and consequently larger classes and less attention to the individual student or else still lower salaries for members of the faculty already drawing lower salaries.

## (37)

Q. How does one attain a full professorship in a university?

A. Full professorship are usually attained on the basis of educational preparedness, experience, teaching ability, research work, leadership in a

chosen field, and publications. A man holding a full professorship generally must have a doctor of philosophy degree, the attainment of which entails seven or eight years of university attendance beyond high school. He must also have several years of teaching experience and be recognized as a leader or at least a rising man in the profession. A full professorship is seldom attained before a man or woman is forty years of age.

(38)

Q. *Are any faculty members on part-time basis?*

A. Many eminent physicians and surgeons of Kansas City are lecturers for the School of Medicine there. On Jan. 1, 1933, the part-time roster at Kansas City was:

Without salary: 2 professors, 2 assistant professors, 4 instructors, 28 assistants, 1 lecturer.

\$100 a year: 6 professors, 3 associate professors, 11 assistant professors, 21 instructors, 13 assistants, 5 associates.

\$300 a year: 5 professors, 5 associate professors, 3 assistant professors, 1 associate.

Miscellaneous: 1 instructor at 3-4 time; 1 associate, 2 assistants at 1-2 time; 1 professor, 2 instructors at 1-3 time; 1 assistant professor at 1-4 time.

Total: 118.

At Lawrence the part-time instructional roster is:

Three-fourths time: 6 instructors, 1 assistant instructor, 1 assistant.

One-half time: 32 assistant instructors.

One-third time: 1 associate professor, 1 instructor, 2 assistants.

One-fourth time: 1 assistant professor, 12 assistants.

Less than one-fourth time: 1 assistant professor, 2 assistants.

Total: 68 (equivalent to 32 full-time persons.)

(39)

Q. *What effect has the increased enrollment in the University had on the faculty?*

A. The number of faculty members has not kept pace with the growth of student enrollment, consequently the classes are larger. Many of them are too large for the best kind of instruction. In 1915 the average number of students per instructor was 14; in 1932 it was 18. In general, classes this year are still larger. The University's enrollment since 1915 has increased 89 per cent; the number on the faculty has increased 49 per cent.

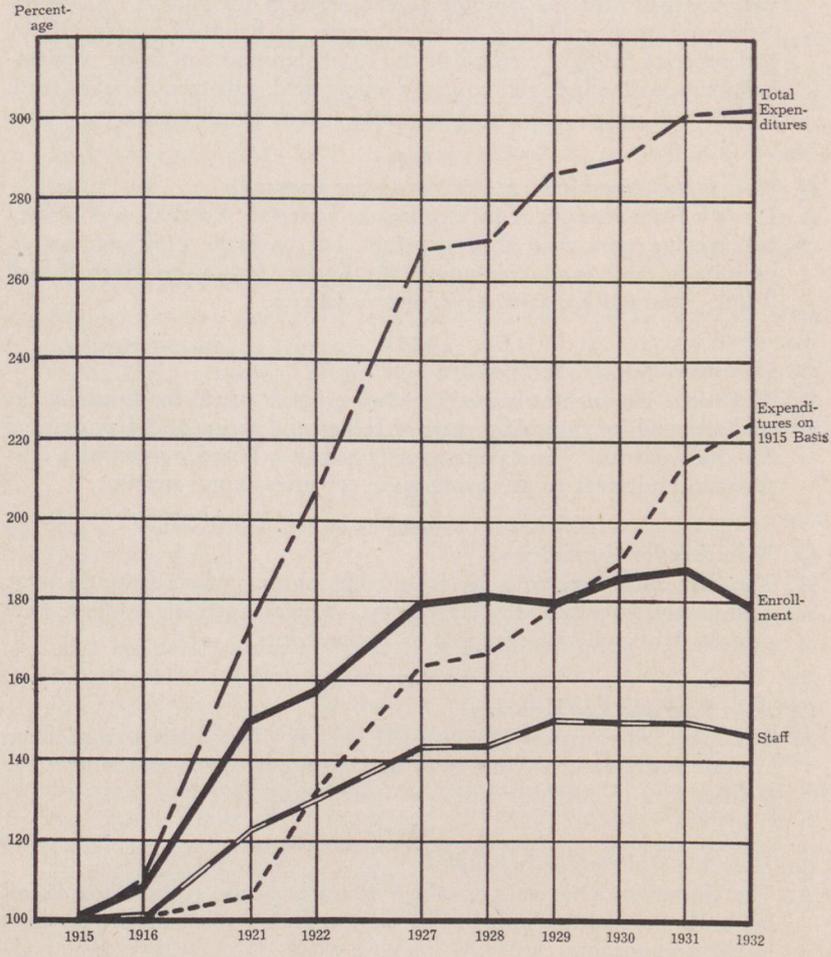
## Athletics

(40)

Q. *What is the purpose of athletics at the University of Kansas?*

A. To provide for intercollegiate competition for selected sports; and more especially to provide intramural activities for all the students of the University.

**COMPARISON OF INCREASED ENROLLMENT, TEACHING STAFF, TOTAL EXPENDITURES, AND THESE EXPENDITURES COMPUTED ON 1915 BASIS OF VALUES**



(41)

Q. *To what extent is this purpose met?*

A. University athletic teams compete with other institutions in seven sports. On the campus students who are required under University rules to have two years of physical training, engage in inter-group contests in at least three sports. This includes half the University students.

(42)

Q. *How is the athletic situation governed at the University?*

A. By an athletic board consisting of faculty, student, and alumni members.

(43)

Q. *What University equipment is devoted to athletics?*

A. One gymnasium for indoor sports of both men and women; stadium with football field and running tracks, seatings for 38,000. Fields for intramural play, including 24 tennis courts, 14 handball courts, 4 football practice fields, 2 baseball fields, 10 playground ball fields, 3 speedball fields, a nine-hole golf course, a soccer field, a women's hockey field, 5 volleyball courts, 8 horse shoe courts, 5 deck tennis courts.

(44)

Q. *How is the University's athletic program financed?*

A. Largely from receipts at intercollegiate contests. Football and basketball receive more than their expenses, but baseball, wrestling, tennis, swimming, and track, including the Kansas Invitation High School Track Meet and Kansas Relays, return deficits.

(45)

Q. *Do intercollegiate sports return a net profit?*

A. They do. The surplus is used in retiring bonds issued for finishing the stadium, and for providing costs of intramural sports and play utilities for the students. Four years ago the athletic board purchased a ten-acre tract adjacent to the gymnasium for intra-mural sports.

(46)

Q. *Who paid for the stadium?*

A. The first units were paid for from contributions of students, faculty, alumni, and friends of the University. Additions to the stadium were paid for by bond issues, secured by gate receipts.

(47)

Q. *Who pays salaries of coaches?*

A. The major share comes from athletic funds. The salaries come from athletic funds and the University budget in proportion to the time the coaches give to coaching and class instruction.

(48)

Q. *How are athletic funds handled?*

A. The University's bursar is ex officio treasurer of the athletic board, and his books are audited both by the state auditor's office and by certified public accountants.

## Student Life

(49)

Q. *How are students housed?*

A. The state has provided one dormitory for 122 women students. Facilities for 37 women students are provided in Watkins hall, a home for self-supporting women given to the University in 1926. Many other students have organized fraternities and sororities and built houses in which they live. Still others live in rooming houses and in private homes. Several hundred live with their own families.

(50)

Q. *Is it difficult for a student to become a member of a fraternity or sorority?*

A. At the University of Kansas there are perhaps fifty Greek letter organizations maintaining houses, and perhaps fifty other departmental clubs organized as fraternities but not maintaining houses. The competition for members in these organizations is so keen that almost any student who desires fraternity membership may secure it. Whatever faults the system may have it certainly can not be accused of being exclusive.

(51)

Q. *What percentage of students in the University of Kansas fail to make good, and have to be sent home?*

A. Approximately 7 per cent of our student body withdraw annually with an unsatisfactory scholarship record. Some of these could have protected their records by proper withdrawals but did not do so. Somewhat less than 5 per cent are actually excluded from the University for a semester because of unsatisfactory scholarship. In general, these are eligible to return the second semester following their withdrawal.

(52)

Q. *Has a student who is dropped for poor scholarship any appeal from the University ruling?*

A. Yes, he may appeal to his dean or to the re-instatement committee for re-admission to the University. About half of these requests are granted upon the presentation of evidence of extenuating circumstances or assurance that the following semester will be better. If they are not satisfied with the action of the dean or re-instatement committee they may appeal to the Chancellor, the Board of Regents, the Governor, and the courts of the State. By far the greater number of them, however, readily admit that they do not deserve re-instatement and plan to spend the intervening semester earning money or developing self-reliance and independence so that the succeeding semester may be more profitable when they do return to the University.

(53)

Q. *What form of financial aid exist for students?*

A. Deserving and needy students above the freshman year may receive emergency help from the Student Loan Fund, composed of donations from classes and private individuals and now totalling \$30,000. Several memorial and club loan funds are also available.

Numerous gift and loan scholarships donated by friends of the University are administered by a faculty committee.

The Summerfield Scholarships, established by Solon Summerfield of New York, an alumnus of the University, and yielding an annual income of \$20,000 are designed to provide a four-year university course without financial anxiety for young men of promise, graduates of Kansas high schools.

(54)

Q. *How is the general welfare of students safeguarded?*

- A. The Dean of Women has charge of the welfare of women students. The Men's Student Adviser has charge of the general welfare of men students. The University religious life is in charge of the University Y.M.C.A. and Y.W.C.A. and student pastors. The University maintains two full-time physicians and a staff of nurses at the Student Hospital where students may go at any time for consultation and treatment. The recent gift by Mrs. Elizabeth Watkins of a fully-equipped modern student hospital and dispensary enables the University to provide medical care to students on the level of the best in the country.

(55)

Q. *Are many students self-supporting?*

- A. Information obtained from registration cards for the fall semester show 59 per cent of the men and 28 per cent of the women students to be wholly or partially self-supporting, either through summer work or part-time employment in Lawrence during the school year.

Opportunities for part-time employment, always short of the demand even in normal times, are at a premium this year. Had the student employment bureaus been able to locate part-time work for all applicants who needed such aid to enroll, the attendance at the University this year would have surpassed all previous records.

(56)

Q. *Has the cost of a college education shown any decline?*

- A. Definitely so, in keeping with the times. A survey made at the University last spring among more than 400 students of varying spending ability shows conclusively that K.U. is not a rich man's school. Monthly expenses, exclusive of fees and books, averaged \$60 for men and \$55 for women. A survey made this fall indicates that the average for the current year will be still lower. Rooms are available for as low as \$5 or \$6 a month, with the average about \$10. Good board may be secured at student boarding clubs for \$3 to \$4.50 a week; co-operative groups who take turn at preparing the meals, board for half that amount. Individual expenses range from a few dollars to \$10 a month, depending on the individual. Expenses of self-supporting students run from 25 to 30 per cent less.

General fees also are not high. For residents of Kansas they are only \$25 a semester, except in law, pharmacy and medicine where they are \$30, and in fine arts where they vary with the courses.

A student may spend as much as he has available, but an allowance of much more than \$55 or \$60 a month or the use of a car often tends to interfere with the real aims of college life. Hundreds of students, many of them outstanding in scholarship and campus leadership, spend much less without sacrificing any essentials.

## Buildings

(57)

Q. *What new buildings are badly needed by the University and why?*

A. (a) A medical science building at Lawrence to provide proper housing for anatomy, physiology and biochemistry, and to enable the medical school to increase its freshman class. Since the closing of Dyche Museum by the Board of Regents in December, anatomy is inadequately housed in the old Commons building, a temporary one-story frame structure formerly occupied by the cafeteria. Physiology is well housed in the basement of west Administration building, but the fumes from its laboratories rise through the other three floors of that building to disturb hundreds of students and scores of teachers, particularly in the social sciences. Biochemistry is inadequately housed in quarters borrowed from and needed by the School of Pharmacy. Chiefly because of the crowded quarters of anatomy, the University annually refuses enrollment to residents of Kansas who wish to study medicine. Twenty-four Kansans were turned away in September, 1932, for this reason. The School of Medicine actually is graduating fewer doctors than die annually in the state of Kansas. The erection of a medical science building would remedy the situation materially.

(b) A service building and connecting corridor at the School of Medicine at Rosedale. This would round out the present buildings and make a complete hospital and educational unit and permit the concentration of instruction for the entire Medical School on the new campus. Relief would be provided for class rooms, laboratories, dining room, laundry, dormitory, and many other situations badly cramped under the present teaching and hospital load.

(c) An additional unit of the library stack is an urgent need. The library at Lawrence owns 238,000 bound volumes. The present stack room accommodates only 121,000 volumes, and departmental libraries and reading and browsing rooms are overflowing.

(d) On December 1 the Board of Regents, on recommendation of the State Fire Marshal and State Architect, closed the Dyche Museum of Natural History to the public and the University departments until the entire inner structure can be rebuilt. The closure caused the anatomy department to be moved hastily and at considerable expense from the museum basement to the old Commons building. A serious loss will be felt by the thousands of persons who visit the museum annually, and by the students who made extensive use of the many collections in their laboratory work. In addition, the work of mounting specimens, already far behind and delayed again this year as an economy measure, is further retarded.

(e) Other buildings are needed for Fine Arts, Education, Chemistry, Journalism, and Engineering, but none of them is as pressing as the medical buildings and library stack.

## Additional Questions

(58)

Q. *How does the University of Kansas stand among American universities with reference to distinguished graduates?*

A. In the directory, "American Men of Science," about 1,000 names are marked with a star as being outstanding in some field of exact science. A recent study of the 601 names added to the starred list since 1910 as to schools from which they obtained their bachelor's degree showed the University of Kansas ninth. Kansas supplied more than twice as many of these distinguished scientists as did any other school in the Missouri Valley, and only three schools west of Pittsburgh exceeded Kansas—California, Chicago, and Indiana. On the basis of percentage of graduates listed, Kansas ranked first among all state universities or colleges and was surpassed in the entire country only by Johns Hopkins.

A recent study of graduates of engineering schools in the United States and Canada, reported at a meeting of the Society for Promotion of Engineering Education, showed that the University of Kansas has a higher percentage of its engineering alumni represented in "Who's Who in Engineering" than several of the most famous schools of engineering, and leads all schools in the Middle West.

**STATE RECEIPTS, 1931-32**

General Property Tax .....	\$ 5,052,800.53	\$ 5,052,800.53
Indirect Tax:		
Bank Commissioner .....	73,365.99	
Cigarette tax .....	444,303.55	
Corporation tax .....	360,132.33	
Excise tax .....	225,810.15	
Inheritance tax .....	431,469.59	
Insurance tax .....	986,891.60	
Interest on deposits .....	215,087.61	
Miscellaneous items .....	288,726.89	\$ 8,080,588.24

**FEES:**

*Institutions:*

Educational Institutions‡ .....	1,850,870.64
Educational Institutions† .....	66,344.21
Charitable Institutions .....	259,760.71
Penal Institutions .....	401,708.42
Patriotic Institutions .....	3,165.86

*Departments, Boards and Commissions:*

Forestry, Fish and Game .....	184,387.04	
Grain Inspection .....	345,500.55	
School Book Commission .....	176,655.75	
State Fair .....	45,562.77	
State Printer .....	317,270.30	
Examination and Reg. Boards .....	81,764.09	
Dept., Boards and Com. ....	683,620.27	\$ 4,416,610.61

**HIGHWAY RECEIPTS:**

*State:*

Motor license .....	5,239,457.96
Motor fuel tax .....	8,036,820.21
Benefit district .....	576,071.11
Miscellaneous .....	292,837.00

*Federal Aid* ..... 4,545,967.09      \$18,691,153.37

<b>SOLDIERS COMPENSATION TAX</b> .....	1,930,496.20	\$ 1,930,496.20
<b>Grand Total</b> .....		\$33,118,848.42

‡ Under Board of Regents.

† Under Board of Administration.

McGILL UNIVERSITY

Office of the Principal  
and Vice Chancellor.

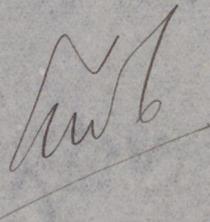
July 20, 1931.

Saw Mr. Burrill today and told him I was authorized by the Finance Committee of the Board of Governors to offer him a pension of \$2500 a year beginning September 1 next, provided that he would continue to look after, in our interests, the McCord properties.

I intimated that the pension would be \$1500 and that we would give him an additional \$1000 for his supervision of the properties mentioned, it being our opinion that he would prefer to have some sort of work. His salary for the last five years has been \$4500 per annum and he has been in the employ of the University for 43 years.

I was rather surprised to have him intimate that he was disappointed in the offer, that he expected \$2500 a year, with no duties attached. I pointed out that in 99 cases out of 100 an institution would simply notify him that his salary terminated on a certain date, there would be a formal note of thanks and that is all there would be to it. I also intimated that he had paid nothing towards a Pension Fund and that here he was being offered between 50 and 60% of his salary; that I thought it was very generous treatment indeed.

AWC:DM



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AWC:DM

March 14, 1933

To Mr. Glasco:

Some months ago I asked Mr. Bentley to let me know when the auditors next visited the University. I have been given to understand that they conduct a running audit. I have heard nothing from Mr. Bentley. Will you kindly let me know if the auditors are still functioning and if I may see them when they come, and why Mr. Bentley did not see fit to comply with my request?

AWC:DM

UNIVERSITY OF MICHIGAN  
ANN ARBOR

GERMAN DEPARTMENT

April 7, 1933.

Dear Sir Arthur

Thank you very much for your letter of April 3 last. I must apologise for having troubled you again but I still hope to return to Canada if I can obtain something suitable. Conditions here are pretty bad. Detroit has been, I think, as hard hit as any city in the country and Michigan state is, of course, badly affected by the Detroit slump. The state legislators here are talking of a fifty per cent cut in the appropriation and although this is not likely to go through, yet I think that there will be a drastic reduction.

Certainly I will be pleased to call on you, as you suggest, the next time that I am in Montreal. With very kind regards to Lady Currie and yourself, and all good wishes

Yours sincerely  
J. L. Landon

P.S. If you do happen to hear of something in my line I would be very grateful if you would let me know.

J.L.L.





M c G I L L U N I V E R S I T Y

COMPTROLLER'S OFFICE

ROOM TIMETABLE

SESSION \_\_\_\_\_

BUILDING \_\_\_\_\_

ROOM NO. \_\_\_\_\_

SEATING CAPACITY \_\_\_\_\_

FLOOR SPACE \_\_\_\_\_

SQ. FT. TERM \_\_\_\_\_

TIME	MONDAY		TUESDAY		WEDNESDAY		THURSDAY		FRIDAY		SATURDAY		REMARKS
	Course	No.	Course	No.	Course	No.	Course	No.	Course	No.	Course	No.	
A.M. 8													
8.30													
9.													
9.30													
10.													
10.30													
11.0													
11.30													
12													
12.30													
P.M. 1.													
1.30													
2													
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3.													
3.30													
4.													
4.30													
5.													
5.30													
6													
6.30													
7.													

CERTIFIED CORRECT \_\_\_\_\_ DEAN

DATE \_\_\_\_\_ 19 \_\_\_\_\_

NOTE:- KINDLY BRACKET HOURS TO SHOW LENGTH OF TIME ROOM IS OCCUPIED BY EACH COURSE

THIS REPORT IS TO BE FORWARDED TO THE COMPTROLLER ON 1ST NOVEMBER AND 1ST MARCH IN EACH YEAR



**DOCKET STARTS:**

APSG:C

October  
Eighth  
1932.

The Fidelity Insurance Company of Canada,  
36 Toronto Street,  
Toronto 2, Ont.

Dear Sirs:

Your letter, dated the 22nd ultimo, addressed to the Principal has been handed to me for reply.

All officers of this institution who have the handling of monies or securities are bonded, but more important than this is our method of handling the securities constituting the endowment of McGill.- they are lodged with the Royal Trust Company for safe-keeping, and delivery of any of these securities is not made by the Trust Company to any person or persons unless payment is made for them at the time. This payment, of course, may be in the form of cash or other securities, or both.

When our books are audited a certificate from the Trust Company is furnished showing that there is on deposit with them all the securities listed in our ledgers.

In view of recent happenings we have been giving the question of safety of our securities a good deal of thought, but it is rather difficult to see how we can further safeguard ourselves. Something, however, along these lines may be done.

Yours very truly,

Secretary



# FIDELITY INSURANCE COMPANY OF CANADA

HOME OFFICE: 36 TORONTO STREET, TORONTO 2

Sept. 22, 1932

Sir Arthur W. Currie, G.C.M.G., K.C.B., LL.D.,  
Principal,  
McGill University,  
Montreal, Que.

*To Mr  
Glasgow  
Please answer  
auto: DM.*

Dear Sir:

You can hardly pick up a paper these days that you do not find one or more instances of defalcation by trusted employees - by men holding important positions in the business world, who enjoyed the respect and confidence of their fellow citizens. The newspaper articles relate how shocked the community is at the exposure of the downfall of a man who had been looked upon as a pillar of honesty and uprightness.

Have you protected the funds of your University by requiring the trustee or treasurer, or whoever may be in charge of your securities and bank account, to furnish you with the bond of a Surety Company in an amount large enough to take care of any catastrophe?

If you were in a position to examine our claim files or those of any other Guarantee Company, you would be amazed at the number and size of the claims which every Surety Company is paying. A recent shocking case in the West, of betrayal of trust, must bring home the absolute necessity of safeguarding your funds.

You need the very best possible advice you can get when considering this subject. There are several propositions which can be submitted to you, the cost varying according to the amount of protection involved and the character of the bond, and we are in a position to give you expert assistance on this subject.

If you will be so kind as to advise us the time it would be convenient for us to discuss this matter with you, or with an officer whom you might designate, we would be very happy indeed to help you.

We would appreciate hearing from you.

Yours faithfully,

VICE-PRESIDENT

SWB:DJ

- Fidelity AND Surety Bonds
- 
- Accident AND Health
- 
- Automobile
- 
- Burglary
- 
- Forgery
- 
- Public Liability
- 
- Property Damage
- 
- Plate Glass Insurance

**DOCKET ENDS:**



PRINCIPAL AND VICE-CHANCELLOR:  
SIR ARTHUR W. CURRIE, G.C.M.G., K.C.B.

FROM  
THE PRINCIPAL AND VICE-CHANCELLOR,  
MCGILL UNIVERSITY,  
MONTREAL.

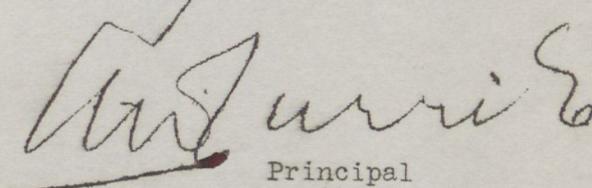
March  
Twenty-third  
1932.

Dear Sir:

In listing your requirements for departmental appropriations for the coming year I would ask you to give most serious thought to finding all possible ways and means of economizing.

In these difficult times for the University it is comforting to me to feel that I can count on the whole-hearted co-operation of my staff in my efforts to effect every possible saving in expenditures.

Ever yours faithfully,

  
Principal

With H.G.'s compliments

220 St. Sacrament Street,  
Montreal.

WEDNESDAY, FEBRUARY 24, 1932.

## Colleges Hit by the Depression

### Following Lead of Yale and Princeton, Many Institutions Announce Retrenchments.

The announcement yesterday that Yale University is cutting its budget 10 per cent because of a \$500,000 shrinkage in income led other colleges and universities to reveal that they also are feeling the pinch of the depression. In this city, Columbia University, New York University and the College of the City of New York are economizing.

Columbia's budget is to be ready in April. Already a campaign has been started to obtain more contributions from alumni, not necessarily large in amount, but many in number. President Butler has called for a \$10 subscription from each alumnus. He is conferring with department heads in an effort to keep the budget down, without cutting salaries.

New York University is balancing its budget every month, according to L. Roy E. Kimball, the comptroller, and thus has not found suddenly that it had a large deficit. With a total budget of \$7,500,000, adjustments have approximated \$200,000. The budget calls for \$6,750,000 in cash fees from students, and Mr. Kimball pointed out that having a small endowment, relatively, was a good thing for the university in times of reduced dividends.

C. C. N. Y. is practicing every possible economy, according to its officials. Its modest fees have resulted in a considerable increase in enrollment, as employment opportunities for high school graduates became fewer. The college is buying only absolutely necessary sup-

plies this year, but is cutting no salaries.

Institutions out of town are cutting expenses, too. Princeton recently announced that there would be no faculty promotions, with increases in salary, this year. Various departments, particularly that of athletics, have had to take budget cuts.

Cornell faces an economy program. Budgets are now being drawn up in departments, but have not yet been placed before the Finance Committee, and the final university budget is not to be completed for some time.

The University of Illinois is saving several hundred thousand dollars, according to President Chase, by cutting down on the purchase of supplies and physical plant expenditures. Student publications have suffered in the reduction there.

The University of Pennsylvania expects a \$300,000 deficit this year, but Vice-President Brakeley said that "through faculty and administrative cooperation in effecting savings" it is hoped to balance the budget.

Harvard University reports happily that it has no deficit, is making only minor retrenchments, and is filling staff vacancies as quickly as suitable appointees can be found.

McGILL UNIVERSITY

C O P Y

Office of the Principal  
and Vice Chancellor.

November 28, 1932

My dear Dr. Ogburn:

What would I do if I were in charge of a college or university with a teaching schedule too great and a salary schedule too low?

Three years ago the average person would have answered "get more money"! An educational administrator with special technical training, would have replied, "First, provide a more economical and effective plan and management, and if the better use of money did not bring the teaching and salary schedules where they ought to be, then seek more money."

Today and for a considerable number of tomorrows, the emphasis must be taken off any solution which depends upon getting more money through state appropriations, voluntary contributors, or student fees. These three usual sources of additional funds are drying up or already dried up. What university and college managers can now do must be achieved through better management of the funds at their disposal.

But there are some humane limitations which must be recognized in bringing a new efficiency into play. Dismissals for mere economy or efficiency or even for sheer necessity when students are fewer and incomes have shrunk are difficult to justify in these days particularly in our profession. Available work ought to be shared so that no professor's family attached to the institution is without a guarantee or subsistence.

McGILL UNIVERSITY

Office of the Principal  
and Vice Chancellor.

2

It is probable too that the chief effort during this depression should be to reduce the excessive teaching schedule rather than to raise a salary schedule which is too low. Hence in answering your blanket question, I recognize that the present economic situation imposes certain humane and practical considerations upon current college management.

Obviously reducing teaching schedules, to which I chiefly address myself, means economy in using the services of the teaching staff without impairing teaching efficiency. Every economy must be gained through a sound educational policy. I am glad to say that many new sound educational policies cost less energy than the traditional policy now being pursued.

I cannot suggest all the ways and means which may be applicable to a given institution, but I am selecting nine suggestions which touch different phases of the problem and will stimulate administrators to think of others equally fruitful perhaps.

(1) Decrease the number of major lines of concentration or specialization offered. The smaller the student body and the greater the number of major lines the more we shall have to lower our ratio of teachers to students and the lower the ratio the greater is our cost. If you cannot lower your ratio you will have to under-pay or over-work the staff you can employ.

(2) Reduce duplications of major lines by agreement

with other institutions. A rough tabulation of instructional costs by major lines will reveal that offerings which have been added to attract students, to increase tuition incomes, are often a liability rather than an asset. Other colleges in the region are doing the same thing and the competition is costly to all concerned. A regional conference would suggest inter-institutional agreements to concentrate certain lines of work (particularly professional or quasi-professional work) at certain institutions and drop them at others. Such a policy will prevent deficits at many institutions. Such concentration, being advantageous to the institution to which allotted, should be fairly distributed among institutions of the region, due regard always being had for competency of staff and equipment. If the staff is available for fewer major lines, each staff member could be assigned fewer hours of teaching duty.

(3) Make the first two college years basic for all. Concentrations or specializations should be entirely or largely eliminated during the first two college years and reserved for the upper college years. This increasingly becomes the American practice West of the Appalachian Mountains and South of Mason and Dixon's line. Classes required for large groups are usually more nearly saturated than those required of small divisional or departmental groups or those open as electives. Many small classes run up the average teaching hours per teacher.

(4) Use more required comprehensive courses in the first two college years. These inclusive, gateway, orientation or introductory courses, as they have been variously called, have now been developed with success and in great variety in many American colleges, and the experience can be readily utilized.

These courses run to larger enrollments than do departmental subject courses, and even when such course enrollment is broken up into sections to permit intimate discussion, an extraordinary saving of clerk hours of teaching time assigned to the academic staff is achieved. Comprehensive courses will permit some reduction of the average teaching schedule of the staff as a whole.

(5) Broaden the scope of student concentration in the upper division of the college. Make it a field rather than a subject, handled through a divisional (or school) rather than through a departmental organization. Divisions or schools (biological science, physical science, letters, social science, fine arts) now appear everywhere for the better direction of students. It represents the distinction between the new field concentration and the old departmental specialization, the latter being now largely reserved for post-baccalaureate work. The advent of this new system of concentration and distribution, when properly set up, tends to reduce the number of major lines, and consequently the number of different courses offered, and the total and average teaching load of the college.

(6) Courses provided for election can generally be repeated less often than is the case. They certainly should not be offered every semester, term or quarter. Most of them need not be offered more than once a year, and some need not be offered more than once a biennium. A careful study of enrollments over a period of years will reveal whether there are too many elective courses or the right variety offered too frequently. In a large urban university a thorough readjustment of elective courses permitted the average teaching schedule of the staff to be reduced two hours. Of course, no such gains are possible in a university or college with a small enrollment or with a few major lines.

(7) The technique of teaching classes can often be changed with educational effectiveness, lowering the gross number of teaching load hours required to instruct a given group of students. The present marked trend toward making practically all meetings of all classes discussional (or recitational), regardless of the nature of the subject or the maturity of the student, is not entirely rational. There is no reason why one course should be entirely made up of discussions and another entirely of lectures. Each method of teaching or learning has its own advantages and disadvantages and should be employed as pedagogically required. Various methods (lecture, recitation, discussion, laboratory, demonstration, field work, seminar, quiz, examination) may be combined in a given course, as good judgment suggests, and the saving in teaching hours when the lecture displaces unneeded discussion and demonstration. Avoiding unnecessary laboratory study is certain to reduce teaching load. Obviously, more persons can be taught by lecture and demonstration than by some of the other methods used. The gain will not always be great, but many thoughtfully achieved small gains will often amount to a gross institutional gain.

(8) College classes may usually be increased in size. The general policy of enlarging the size of classes, whether as an incident of the application of the educational policies above stated, or as a result directly pursued, will not disturb effective learning, as we all supposed until recent investigations widely repeated among American colleges had clearly indicated that students enrolled in large classes learn just about as well as those in small classes. Of course, there are limits of largeness, and this limit probably varies with the nature of the subject and

the particular earnestness and maturity of the students, but the general policy holds good. We can effectively teach in a single class a larger number of students than we thought. And one way to reduce the average teaching load of a faculty is to increase the size of classes wherever we can.

(9) The ratio of the number of class sessions to the number of course credit-hours can often be reduced. Our general tendency is to give the student as many hours of credit as the teacher works or teaches. This is not always true, particularly in the natural sciences and in the fine arts, when we frequently demand many more class sessions. But in the non-laboratory subjects we hardly regard it as safe for our academic reputations to give the student more hours of credit than there are hours of class session. The one place where we seem to take courage to give credit on the basis of the work required of the student as contrasted with the teacher, is in the graduate school. The present system of college credits is now educationally bankrupt and we need not fear to break with it. Whenever the subject of a course is a well-established one, when the materials are well organized in a published literature, or the student is more generally or specifically mature, he needs less contact with and supervision of the teacher, and consequently fewer class meetings with his instructor. There is no good reason why four or five hours of credits should not be given for good work done for a course which meets only three or even two times a week. The honor students in our best colleges may not have even one regular meeting a week with an instructor or tutor. New type comprehensive examinations are a better measure

of student accomplishment than the number of meetings per week supplemented by piecemeal or final course examinations. The obvious effect on disposition of the teacher's time of this modern method of estimating student achievements is not the main argument for the change, but it is a secondary one, which should make some appeal to the teacher with a scholar's ambition.

In a more favorable time, which we hope will return soon, all these means of increasing learning efficiency and economizing teaching service can be made to apply to the raising of the salary schedule as well as to the lowering of the teaching schedule. But then money will be more available, and we may grow lax and wasteful in using the uncostly means at hand of modernizing our educational practice with benefit both to the teaching scholar and the student.

Our present poverty carries practically no advantages, but if the need of economical management provoke us to desirable educational reform it will afford us with one pleasant retrospect in the years to come.

Yours very sincerely,

(Signed) Henry Suzzallo

Dr. William F. Ogburn,  
University of Chicago,  
Chicago, Illinois.

*Inter-department Correspondence*



PRINCIPAL AND VICE-CHANCELLOR:  
SIR ARTHUR W. CURRIE, G.C.M.G., K.C.B.

FROM

THE PRINCIPAL AND VICE-CHANCELLOR,  
MCGILL UNIVERSITY,  
MONTREAL.

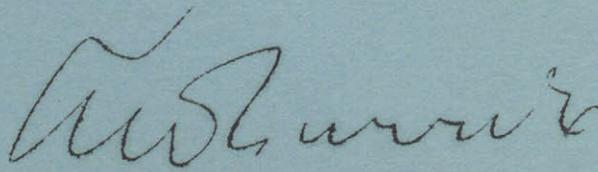
March 28,  
1933.

To all Heads of Departments:-

Beginning on April 3rd, it is my intention to consult personally with the head of each Department with reference to the appropriations for the coming year. May I assure you that I appreciate the co-operation received from you in the past, - a co-operation more than ever necessary in this time of continued depression.

My Secretary will telephone you in a few days to make an appointment for our interview, and in the meantime I would ask you to give most serious thought to finding all possible ways and means of economizing.

Ever yours faithfully,

  
Principal.

*Inter-department Correspondence*



PRINCIPAL AND VICE-CHANCELLOR;  
SIR ARTHUR W. CURRIE, G.C.M.G., K.C.B.

FROM

THE PRINCIPAL AND VICE-CHANCELLOR,  
MCGILL UNIVERSITY,  
MONTREAL.

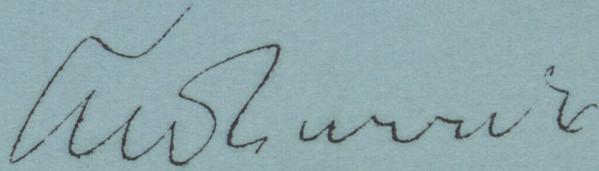
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MONTREAL.

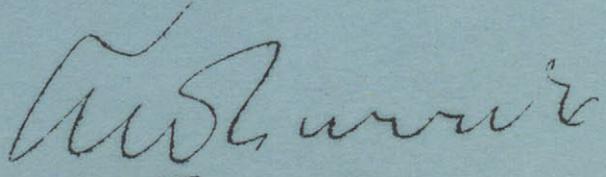
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Ever yours faithfully,

  
Principal.

McTAGGART, HANNAFORD, BIRKS & GORDON  
LIMITED  
INVESTMENT SECURITIES

507 PLACE D'ARMES  
MONTREAL

March 17th, 1933.

Sir Arthur W. Currie, G.C.M.G., K.C.B., L.L.D.,  
McGill University,  
Sherbrooke Street West,  
Montreal, Que.

Dear Sir Arthur:

It was very kind of you to grant me an interview. Since our conversation I have given much thought to the plan of organization which you outlined. For sometime past we have been planning an organization to serve in the place of the individual you spoke about. I would like to have the opportunity of discussing this matter further with you, and in this connection shall communicate with you next week.

The honour you did me in speaking of your plans is very much appreciated and your confidence will be respected.

Yours very respectfully,

*G.A. Birks.*

G.A. Birks : GW



PRINCIPAL AND VICE-CHANCELLOR:  
SIR ARTHUR W. CURRIE, G.C.M.G., K.C.B.

FROM  
THE PRINCIPAL AND VICE-CHANCELLOR,  
MCGILL UNIVERSITY,  
MONTREAL.  
October  
Thirtieth  
1931.

In the interests of safety and economy in maintaining and operating the buildings of the University I would ask you to observe most strictly the following regulations,-

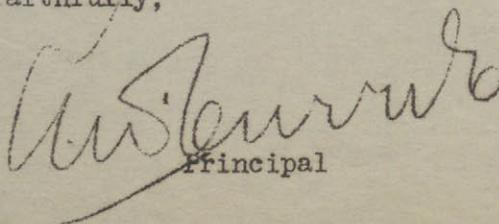
SAFETY

1. Electric wiring not properly protected and insulated whether for permanent or temporary use is not permitted.
2. Any Department or person having occasion to use a fire extinguisher should immediately notify the Power House of this in order that such extinguisher may be recharged.

ECONOMY

1. No lights should be burning in any room not in use. At present this rule is not being strictly adhered to, particularly in the case of lecture rooms and laboratories.
2. Between the hours of 3.30 p.m. and 5.30 p.m. from Monday to Friday inclusive the Heads of the Departments of Pathology, Metallurgy, Chemistry, Mining, Mechanical and Electrical Engineering should, if possible, avoid increasing the power load through the use of heavy machinery.
3. Before ordering electrical apparatus consuming current in excess of 4 amperes the Department concerned should check up with the Superintendent of Buildings as to whether such current can be supplied on the circuit to be used.
4. High candle power lamps should not be used except when absolutely necessary.

Yours faithfully,

  
Principal

August 9, 1932.

W.A. Bog, Esq.,  
General Manager,  
Bank of Montreal,  
M o n t r e a l .

My dear Mr. Bog,

May I on behalf of the Governors of the  
University express our appreciation to the Bank of Montreal  
in reducing the interest on our loan from 6% to 5 $\frac{1}{2}$ %.

Yours faithfully,

Principal.

MEMBERS OF THE GENERAL BUILDING COMMITTEE

Mr. E. W. Beatty

Dr. John W. Ross

Mr. W. M. Birks

Col. Herbert Molson

Mr. A.J. Brown

Sir Arthur Currie

Sir Herbert Holt

Lord Atholstan

Mr. J.W. McConnell

# Royal Victoria Hospital

Montreal

Seventeenth  
M a y  
1 9 3 2

Dear Sir Arthur,

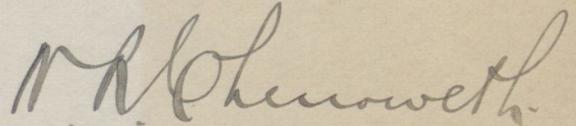
For your information I enclose copy of letter I have to-day received from Sir Herbert regarding steam, which is self-explanatory.

I think I told you that Sir Herbert informed me that they were receiving \$1.25 for heating buildings adjacent to the Montreal Light, Heat & Power steam plant down town.

You will note the New York price is based on the price of coal at \$3.15 a ton. We are paying \$3.50 a ton, but as the demand for coke breeze is increasing I am afraid it is not going to stay at this figure, as this was a special price to introduce coke breeze into the Hospital.

I took the liberty of speaking to a prominent engineer in town the other day to ask his opinion as to the rate we are charging for steam and he expressed the view that the rate of \$1.00 was very reasonable.

Yours very truly,



Superintendent.

Sir Arthur Currie,  
Principal,  
McGill University,  
Montreal, P. Q.

HERBERT S. HOLT  
MONTREAL

16th May 1932

Dear Chenoweth,

I find that the Royal Bank of Canada,  
New York, were paying the New York Steam Company

for the first	50,000	pounds	-	\$1.90	per	1,000	lbs.
"	"	next		1.35	"	1,000	lbs.
"	"	"		1.10	"	1,000	lbs.
"	"	"		.90	"	1,000	lbs.

All these rates being subject to adjustment in connection with the price of coal, which is arbitrarily fixed at \$3.15 per ton, so that if the price of coal went up, the price of steam went up accordingly.

Yours very truly,

(Signed) H. S. Holt.

W. R. Chenoweth, Esq.,  
Superintendent,  
Royal Victoria Hospital,  
Montreal, Que.



Executive Committee  
City Hall

ALDERMEN

MAURICE GABIAS, M.L.A., CHAIRMAN  
A-A. DESROCHES  
ALFRED LEGAULT  
JOSEPH MONETTE  
LIONEL O. BELL

Montreal June, 20th, 1932.

*Return to*  
Sir Arthur W. Currie, G.C.M.G., K.C.B.,  
Principal, McGill University,  
McGill University,  
Montreal.

Sir:

I beg to acknowledge receipt of your letter of the 17th inst. relative to the paving of University Street.

I know that an appropriation has been voted regarding the proposed improvement, and I am informed by the City Engineers that the work was to be proceeded with in the near future. I shall nevertheless make it my duty to apprise my colleagues of your views in this connection, in order that your protest may receive all due consideration.

I beg to remain, dear Sir Arthur,

Yours sincerely,

Chairman of the Executive Committee.

Schedule "E"

ROYAL INSTITUTION FOR THE ADVANCEMENT OF LEARNING

LOSS AND GAIN ACCOUNT FOR THE YEAR ENDING

31st, MAY 1932

DEFICITS

Engineering, Faculty of,	148,558 53	
Arts and Science, Faculty of	165,999 20	
Commerce, School of	3,624 34	
Law, Faculty of	1,954 98	
Medicine, Faculty of	144,233 61	
Dentistry, Faculty of	36,435 14	
Physical Education, School of	10,008 52	
Industrial Chemistry, Dept., of	5,044 45	
East Chinese Library	5,609 13	
Redpath Museum	5,147 96	
Redpath Library	77,784 27	
University Publications	753 89	
Observatory	611 46	
Graduate Nurses, School for	8,919 63	
Extension Lectures	8,558 33	
Photographic Department	1,663 17	
Athletic Board	6,245 11	\$ 631,151 72

SURPLUS

Music, Faculty of	150 84	
Graduate School	8,156 55	
Faculty Club	249 95	
Administration	285,359 86	\$ 293,917 20
		<u>\$ 337,234 52</u>
	<u>Deficit in Revenue for Year</u>	<u>\$ 337,234 52</u>

446 000  
 65.770  
 380 230

446 000  
 475 00  
 398 00

M c G I L L   U N I V E R S I T Y

LOSS AND GAIN ACCOUNT

July 18th, 1932.

Estimated December 1st, 1931	420,908.00	
Actual - May 31st, 1932	<u>337,234.52</u>	—
		\$83,673.48

Accounted for as follows

EXPENDITURE

Salaries & Wages		16,852 04	
Appropriations	65,770 53		
Less Estimated	<u>40,000 00</u>	<u>25,770.53</u>	42,622.57

INCOME

Interest more than estimate		14,508.56	
Fees       "       "       "		15,730.23	
Other Income       "       "		<u>10,812.12</u>	<u>41,050.91</u>
			\$ 83,673.48

337 234  
 96 000  
 433 234  
 146 500  
 246 734

87.500  
 60 000  
 147.500  
 10000  
 146.500     Loan

M c G I L L      U N I V E R S I T Y

UNIVERSITY CHARGES 1930-31

Salaries & Wages	68,819.47
Equipment	469.73
do      Repairs and Renewals	790.29
Books	20.96
Printing, Stationery and Postage	9,790.67
Travelling Expenses	512.34
Entertainment Allowance	10,000.00
Principal's Residence	8,713.11
Publicity	2,210.83
Graduates Lectureship	745.05
Lodgings Committee	252.77
Medical Library Association Convention	200.00
Society for Promoting Engineering Education Convention	454.11
Miscellaneous - Auditing, Royal Trust, etc.	7,271.97
	\$110,251.30

Less

Late Fees, Graduation Fees, etc.	5,136.21
Royal Victoria College	10,000.00
Matriculation Exams	924.38
Miscellaneous Receipts	361.25
	16,421.84
	\$ 93,829.46

1000 - Extension Lectures  
1000 - Music

30 239 40  
 12 149 04  
 17 300 67  
 23 545 07  
 + 1 744 76  
 4 600 66  
 1 799 86  
 450  
 -----  
 91 829 46

	<u>Appns.</u>	<u>Salaries</u>
Bldgs & Grds	25,000 -	
Engineering	5,000 -	3,000 -
Arts & Science	3,600 -	
Medicine	2,000 -	6,000 -
Dentistry	2,300 -	
Music	5,300 -	5,000 -
Physics	4,300 -	
Chemistry	4,500 -	
Library	2,000 -	
Administration	3,000 -	3,000 -
Library School	4,800 -	
Athletic Board	2,000 -	
Univ. Pub.	1,100 -	
	<hr/>	
	64,900 -	17,000 -

\$1,900  
 4051  
        

17  
  81

*Site of New Mining Biological Bldg.*

M c G I L L      U N I V E R S I T Y

NEW ENGINEERING BUILDING

April 28th 1933.

Details of Expenditure to date

F E E S

1922			
July 31	Fred G. Robb . . . . .	4,000.00	
Nov. 18	do. . . . .	9,230.00	
	Kenneth G. Rea . . . . .	2,350.00	
1924			
Mar. 17	McDougall, Pease & Friedman . . . . .	<u>1,298.68</u>	16,878.68

T R A V E L L I N G   E X P E N S E S

1922			
Apr. 20	Can. National Railways . . . . .	17.58	
May 31	Dr. J. B. Porter . . . . .	129.59	
1923			
Jan. 31	do. . . . .	<u>107.68</u>	254.85

W A G E S   &   M A T E R I A L S

1922			
Apr. 29	University Workshops . . . . .	1.18	
30	do. . . . .	580.30	
May 31	do. . . . .	65.49	
	do. . . . .	283.80	
	do. . . . .	174.98	
June 30	do. . . . .	230.68	
	do. . . . .	69.80	
July 31	do. . . . .	5.10	
1923			
May 31	do. . . . .	<u>11.87</u>	<u>1,423.20</u>

\$18,556.73

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M c G I L L U N I V E R S I T Y

BUILDINGS AND GROUNDS - EXPENDITURE

July 15th, 1932.

CAMPUS

1930-31

1931-32

Watchmen	1,258.43	1,313.28
Repairs and Maintenance	12,879.24	11,918.49
Gas Mains		1,450.00
Light	399.66	399.42
Taxes	11,271.45	6,768.49
Roddick Clock	--	1,166.86
	<u>\$25,808.78</u>	<u>\$23,016.54</u>

MACDONALD PARK

Repairs & Maintenance	2,867.41	699.88
Taxes, etc.,	2,781.78	1,756.03
	<u>\$5,649.19</u>	<u>\$2,455.91</u>