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BULLETIN No. 5.

Financial Statistics
of the
Provincial School Systems in Canada, 1914 - 1934

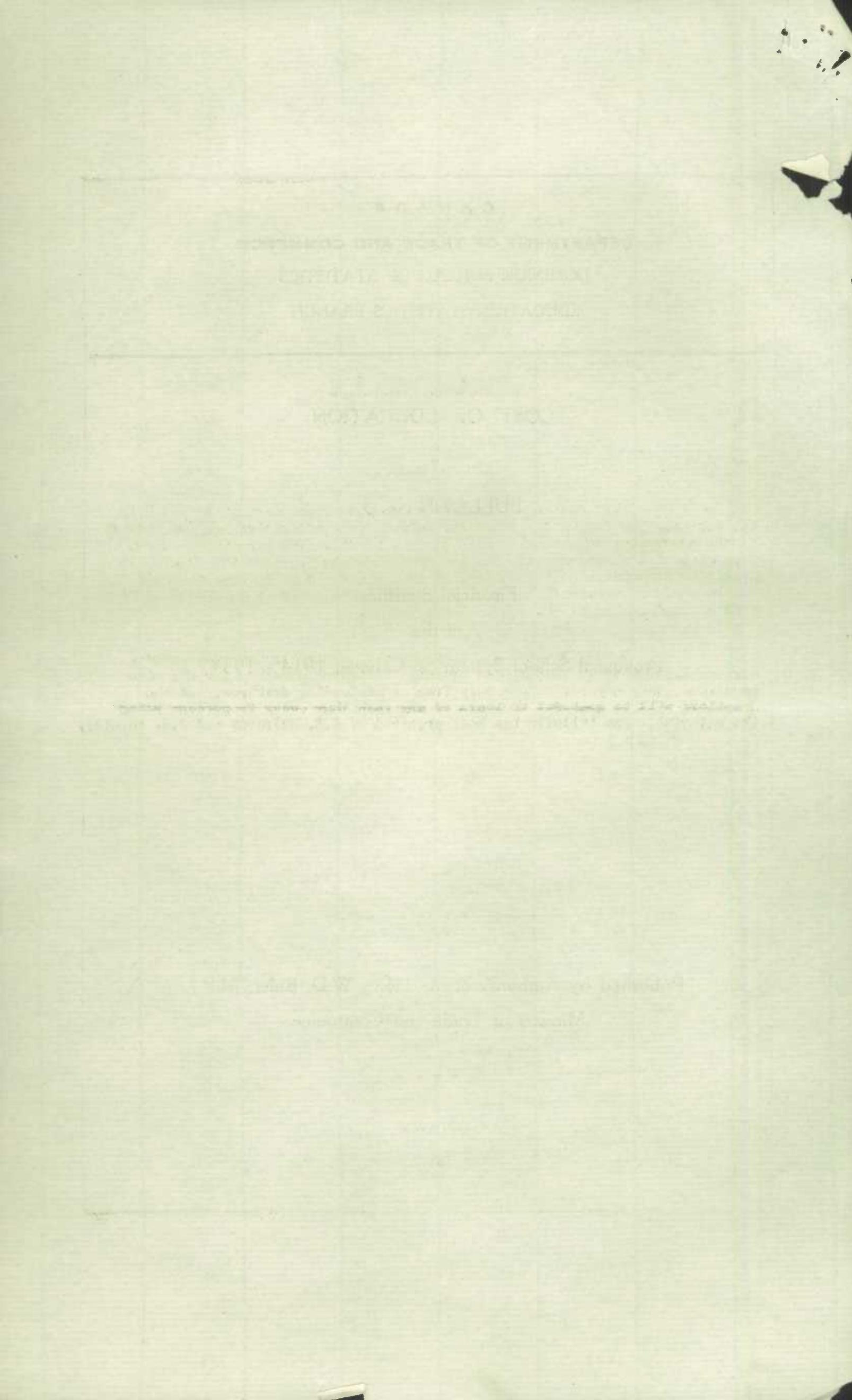
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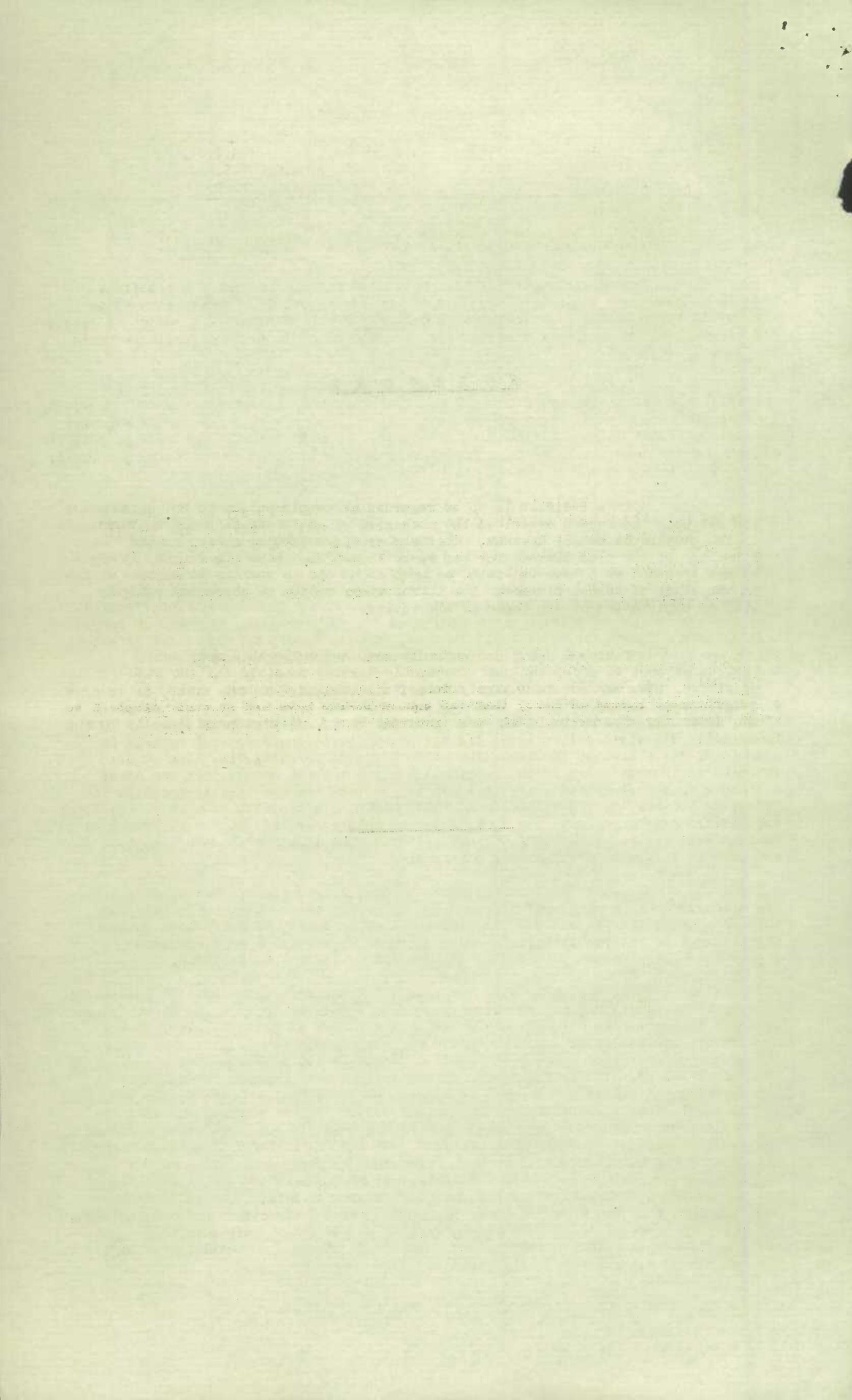
1935



F O R E W O R D

This Bulletin is to be regarded as complementary to No. 4 in the series. The fourth described the mechanism of administration and support in the provincial school systems. This one provides tabular matter on the financing of the nine systems for the years 1914-1934. Like the fourth, it is not intended as a news bulletin, so much as an aid to serious students in the study of school finance. The introductory matter is concerned entirely with an explanation of the logic of the tables.

Tables 2 and 3 are entirely new, and while they represent a serious attempt to offer the most comparable figures possible for the nine provinces, they may not be entirely free of misleading features, and the compilers will be grateful to learn of any such that occur to persons using the material. The bulletin has been prepared by J.E. Mulronoy and J.E. Robbins.



DOMINION BUREAU OF STATISTICS

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FINANCIAL STATISTICS OF PROVINCIAL SCHOOL SYSTEMS, 1914-1934.

Financial records of the provincial schools in Canada are neither equally complete nor entirely comparable in any two provinces. Hence it is quite impossible to construct a uniform set of tables for all provinces. A record of assets and liabilities is available only for four provinces, a record of expenditures only in five.

The closest approach to a comparable statement is in the case of receipts, and the accompanying Table 2 has been compiled, covering the years 1914-1934, in response to continued requests for data that will permit of a reasonably accurate comparison of school costs as between provinces. Table 1, showing the average daily attendance for each year, has been included in order that approximate costs per pupil, or per "pupil-year of attendance", may be calculated.

The columns of Table 2 show the following: (1) Provincial government grants to the school boards, also their contributions to teachers' salaries where these are paid directly to the teachers, and do not pass through the hands of the boards; (2) School taxes raised within the school administrative units, which are variously called districts, sections, or municipalities; (3) School board revenue from counties, affecting three provinces only; (4) Tuition fees, which in the school administrative units of most provinces are collected only from non-resident pupils. Though there should be entries under this head in all provinces, they are on record only in four. There are other small amounts, such as receipts from rental of school property, that are not shown in the table for any of the provinces.

The aim of these four columns, when totalled in the fifth, is to show the approximate amount of money that the school boards have had at their disposal to spend, from current sources, each year (plus teachers' salaries paid directly by the Province). The sixth column shows the debenture indebtedness against schools in each year, for the seven provinces for which a record is available. The annual increase in the sum shown in this column indicates the net amount that was spent each year by school boards over and above the current revenue that is shown in the preceding column. By the inclusion of this column, a conception of each year's total expenditure may be gained. The whole does not make as satisfactory a statement as would a full record of receipts and expenditures, but in the absence of complete accounts it is the best substitute obtainable.

The sums shown in the first column, as government grants, do not in all cases correspond with what appear under this term in provincial reports, but this is because the aim has been to give the term as nearly as possible a uniform significance in all provinces. In order to avoid an erroneous or inadequate impression of the amount provided by the Provinces, Table 3 is included.

Table 3 aims to show the total contributions of provincial governments in support of education, as this term is generally understood. In the first column it shows the grants to the ordinary schools, shown also in Table 2, although the sums in the two tables do not necessarily correspond, due to the different dates in the ending of school board years (used in Table 2), and of provincial fiscal years (used in Table 3). It shows also the grants to teachers' pension funds and to universities and colleges, the cost of operating normal schools for teacher training, agricultural schools, special schools for defective children whether conducted by the Department of Education or another Department, and the administrative costs of Education Departments including inspection. A column is included to show also the extent to which the Provinces have been reimbursed by fees, such as those for examinations or admission to normal schools, and by the Dominion Government under the Agricultural Instruction Act and Technical Education Acts. (Not all of the sums received from the Dominion under the Agricultural Instruction Act are included, but only that part of the grants that pertained to the expenditure headings of the table). The final column shows the net expenditure of the provincial governments for schools of all kinds, and universities.

TABLE 1.- AVERAGE DAILY ATTENDANCE IN PUBLICLY-CONTROLLED DAY SCHOOLS IN CANADA, BY PROVINCES, 1914-1934.

Year	Prince Edward Island	Nova Scotia	New Brunswick	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
1914	11,170	66,599	44,534	357,519	58,778	65,009	54,582	49,090
1915	11,694	70,361	47,889	367,959	68,250	72,113	61,112	52,494
1916	11,347	69,227	48,069	366,891	66,561	71,522	60,271	50,880
1917	11,319	70,118	46,860	371,129	69,209	88,758	65,374	52,577
1918	11,334	67,923	46,515	382,506	69,968	91,010	68,489	54,748
1919	10,908	65,906	45,797	391,539	72,072	98,791	74,776	56,692
1920	10,991	66,442	46,950	398,264	88,563	101,355	82,417	59,791
1921-	11,446	78,238	49,714	450,656	86,137	113,412	89,401	68,597
1922	12,338	79,410	51,668	475,591	95,433	119,041	100,515	75,528
1923	11,763	83,472	53,745	482,068	98,787	130,499	103,612	77,752
1924	11,783	79,509	58,366	496,673	103,775	139,782	104,003	79,262
1925	12,259	80,318	58,397	508,044	104,312	144,650	105,978	82,721
1926	11,823	80,446	58,731	512,175	106,809	152,430	108,881	85,293
1927	11,777	81,426	61,070	528,485	106,793	157,392	112,401	88,306
1928	12,123	82,591	62,205	535,691	114,270	157,207	116,245	91,760
1929	12,144	84,275	63,312	583,334	116,766	161,658	120,229	94,410
1930	12,201	85,080	65,726	592,265	117,037	169,893	129,371	96,196
1931-	12,721	87,418	70,856	597,164	120,703	176,716	134,112	99,375
1932	13,119	89,513	71,423	606,867	122,843	176,916	136,711	103,510
1933	13,810	93,866	72,204	-	121,190	175,002	137,558	104,978
1934	13,399	93,294	72,109	-	120,314	175,457	139,155	103,408

Note.- When using these figures of attendance in conjunction with the costs figures in Table 2, to strike costs per pupil, it should be remembered that this attendance includes only day pupils. There have been evening students too, especially in the latter half of the 20-year period, against whom part of the costs should be set.

In Quebec it is not possible to show the average daily attendance of publicly-controlled schools separate from private or independent schools.

TABLE 2.- SUPPORT OF THE PUBLICLY-CONTROLLED SCHOOLS IN THE PROVINCES OF CANADA 1914-1934.

Note-- The receipts shown in the following table do not include any amounts raised by loans, or the sale of bonds or debentures, as all revenue of this nature must be repaid ultimately with money raised by local taxation. With the exception of the Maritime Provinces, for which the information is not available, the total debenture indebtedness of the schools of each province is given annually, thus showing the net increase or decrease per year.

Fiscal Year Ending	1/Government Grants	Taxation within School Administrative Units	School Board Revenue from Counties	Fees	Total Current Revenue Recorded	Debenture Indebtedness	Administrative Units Operating Schools
<u>PRINCE EDWARD ISLAND \$</u>							
1914	130,959	64,761	-		195,720		472
5	143,186	91,258	-		234,444		475
6	146,825	70,610	-		217,435		474
7	151,130	72,623	-		223,753		470
8	145,865	84,273	-		230,138		465
9	153,459	98,472	-		251,931		463
1920	179,284	131,012	-		310,296		451
1	206,529	152,431	-		358,960		459
2	236,012	157,766	-		393,778		471
3	257,723	202,714	-		460,437		468
4	241,921	169,940	-		411,870		469
5	244,645	167,597	-		412,242		469
6	242,336	171,650	-		413,986		469
7	243,745	174,165	-		417,910		468
8	245,479	179,004	-		424,483		467
9	245,610	187,769	-		433,379		469
1930	249,247	189,669	-		438,916		464
1	258,905	189,444	-		448,349		469
2	263,034	218,477	-		481,511		474
3	264,210	182,812	-		447,022		474
4	262,351	165,704	-		428,055		475
<u>NOVA SCOTIA</u>							
1914	259,332	1,002,967	151,220		1,413,519		1,705
5	269,059	1,066,892	150,934		1,486,885		1,728
6	278,439	1,037,302	151,633		1,467,374		1,736
7	281,714	1,157,907	147,122		1,586,743		1,736
8	277,920	1,280,965	146,930		1,705,824		1,721
9	269,566	1,460,577	192,910		1,923,053		1,673

1/ Includes contributions to teachers' salaries in the Maritime Provinces; and in New Brunswick, grants made to schools by the Vocational Education Board, 1921 - 1933.

TABLE 2-- SUPPORT OF THE PUBLICLY-CONTROLLED SCHOOLS IN THE PROVINCES OF CANADA 1914-1934. - Cont'd.

Fiscal Year Ending	1/ Government Grants	Taxation within School Adminis- trative Units	School Board Revenue from Counties	Fees	Total Current Revenue Recorded	Debenture Indebtedness	Administrative Units Operating Schools
<u>NOVA SCOTIA</u> - Cont'd. \$							
1920	270,612	1,978,243	207,420		2,456,275		1,656
1	316,383	2,370,712	469,776		3,156,871		1,665
2	329,452	2,527,377	474,934		3,331,763		1,711
3	346,305	2,313,460	496,934		3,156,699		1,706
4	348,109	2,428,832	495,212		3,272,153		1,680
5	356,859	2,522,255	493,863		3,372,977		1,697
6	365,219	2,393,155	497,229		3,255,603		1,704
7	368,579	2,393,125	497,876		3,259,580		1,707
8	410,920	2,504,390	497,197		3,421,507		1,706
9	436,757	2,549,461	495,227		3,481,445		1,706
1930	444,926	2,529,293	494,901	Record Not Available	3,460,120	Record Not Available	1,704
1	509,462	2,657,780	493,533		3,660,775		1,714
2	545,393	2,697,691	490,949		3,734,033		1,728
3	572,570	2,631,324	487,130		3,691,024		1,729
4	612,690	2,643,568	478,790		3,735,048		1,724
<u>NEW BRUNSWICK</u>							
1914	206,932	704,476	96,496		1,007,904		1,351
5	212,835	761,753	97,423		1,072,011		1,393
6	218,879	844,256	96,141		1,159,276		1,418
7	218,747	843,357	97,284		1,159,388		1,397
8	216,613	930,567	97,230		1,244,410		1,397
9	209,206	1,153,163	99,097		1,461,466		1,307
1920	207,287	1,364,915	96,026	Record Not Available	1,668,228	Record Not Available	1,313
1	278,605	1,779,926	146,023		2,204,554		1,291
2	298,439	2,080,023	195,948		2,574,410		1,339
3	319,367	2,083,391	204,103		2,606,861		1,368
4	336,012	2,102,938	213,836		2,652,786		1,393
5	417,200	2,736,430	211,885		3,365,515		1,434
6	511,350	2,263,082	213,066		2,987,498		1,459
7	516,221	2,413,951	212,350		3,142,522		1,458
8	432,865	2,337,740	212,616		2,983,221		1,463
9	440,020	2,361,978	214,845		3,016,843		1,535
1930	449,702	2,405,890	212,172		3,067,764		1,481
1	459,029	2,467,510	210,500		3,137,039		1,483
2	430,449	2,389,050	214,008		3,033,507		1,481
3	412,880	2,249,760	219,909		2,882,557	4,577,420	1,421
	426,434	1,922,036	220,063		2,560,533		1,476

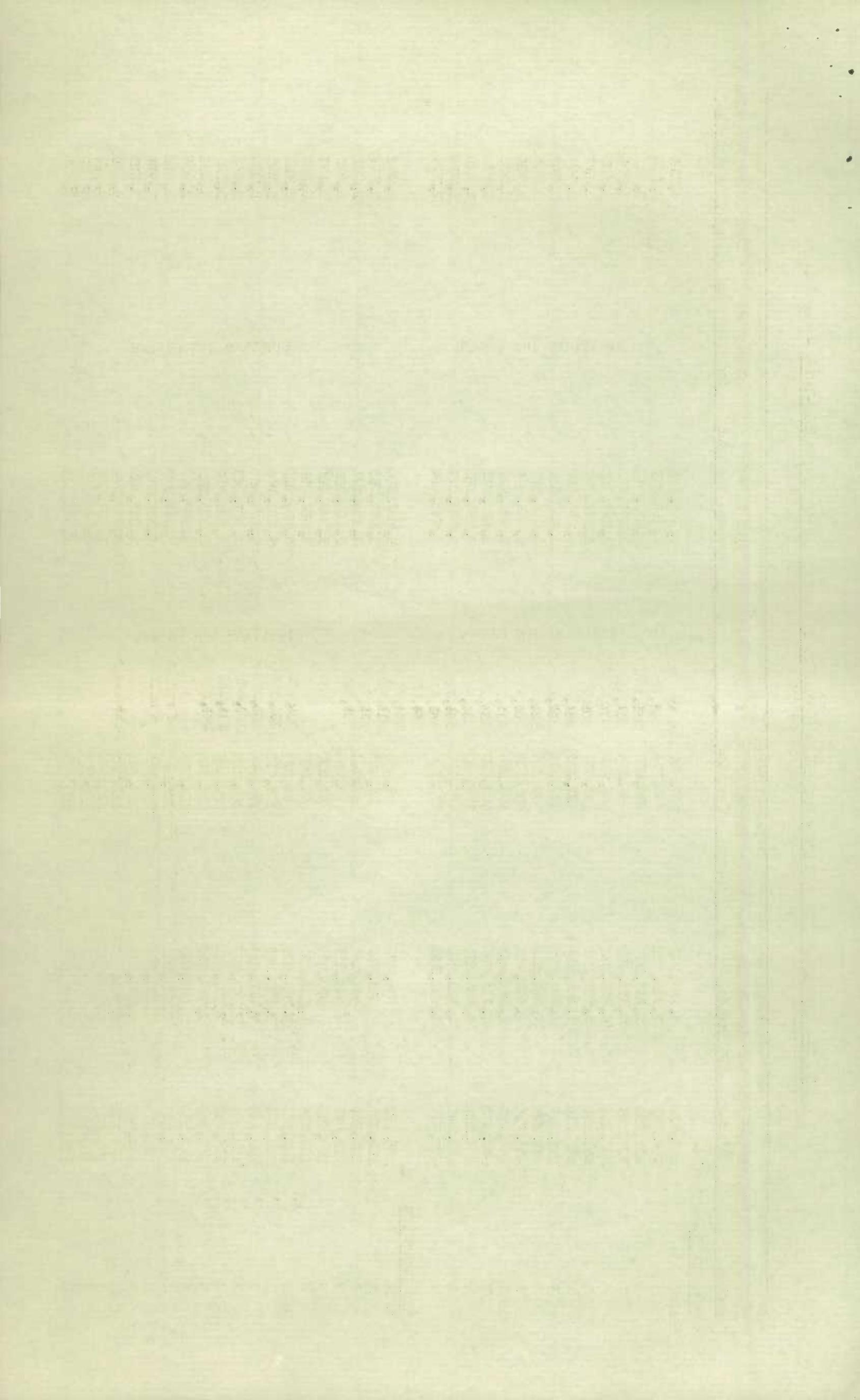


TABLE 2.- SUPPORT OF THE PUBLICLY-CONTROLLED SCHOOLS IN THE PROVINCES OF CANADA 1914-1934. - Cont'd.

Fiscal Year Ending	Government Grants	2/Taxation within School Adminis- trative Units	School Board Revenue from Counties	3/ Fees	Total Current Revenue Recorded	Debenture Indebtedness	Administrative Units Operating Schools
<u>QUEBEC</u>	\$	\$	\$	\$	\$	\$	
1914							
5	577,635	5,545,914	-	347,923	6,471,472	17,732,581	1,633
6	587,264	6,016,965	-	365,281	6,969,510	20,570,354	1,657
7	612,007	6,547,360	-	416,113	7,575,480	24,152,955	1,698
8	568,947	6,832,846	-	376,097	7,777,890	28,894,071	1,673
9	547,760	8,671,627	-	405,070	9,624,457	28,768,596	1,676
1920	617,238	9,807,527	-	449,050	10,873,815	34,173,888	1,718
1-	635,078	11,511,825	-	497,682	12,644,585	36,237,523	1,718
2	624,564	12,666,555	-	520,498	13,811,617	39,179,020	1,746
3	781,971	13,334,402	-	600,717	14,717,090	46,841,101	1,764
4	943,650	14,849,315	-	612,311	16,405,276	46,596,560	1,781
5	987,805	15,529,353	-	636,261	17,153,419	50,060,971	1,792
6	993,509	15,647,512	-	630,762	17,271,783	50,413,950	1,800
7	1,077,073	16,237,999	-	549,725	17,864,797	53,203,161	1,808
8	1,126,324	16,565,637	-	563,616	18,255,577	57,122,017	1,834
9	1,189,919	17,629,630	-	566,006	19,385,555	58,962,578	1,840
1930	1,467,502	17,613,082	-	566,735	19,647,319	61,604,525	1,828
1-	1,429,033	18,697,183	-	616,735	20,742,951	65,826,105	1,827
2	1,269,210	18,214,000	-	632,792	20,117,001	71,669,326	1,830
3	1,487,116	19,027,968	-	595,235	21,110,339	71,446,847	1,843
ONTARIO							
1914	1,092,160	15,601,950	428,336	188,202	17,310,648	25,760,262	
5	1,105,031	13,635,456	427,542	198,293	15,366,322	27,994,791	
6	1,082,562	12,998,793	452,268	189,380	14,723,003	29,618,968	
7	1,158,447	13,941,525	436,593	181,005	15,717,570	30,324,383	
8	1,316,289	15,171,982	501,460	215,922	17,205,662	30,696,924	
9	1,698,570	16,508,007	496,023	263,894	18,969,384	33,362,213	

2/ The Ontario figures include the Township Grant towards the salaries of rural public school teachers. In the rural municipalities of Manitoba about three fifths of the school support is equalized by a uniform rate levied over the whole municipality.

3/ In Ontario, from 1921 to 1930 nothing is included for Continuation Schools, and in the years 1924 - 27 nothing for High Schools and Collegiates.

TABLE 2.- SUPPORT OF THE PUBLICLY-CONTROLLED SCHOOLS IN THE PROVINCES OF CANADA 1914-1934 - Cont'd.

Fiscal Year Ending	Government Grants	2/Taxation within School Adminis- trative Units	School Board Revenue from Counties	3/Fees	Total Current Revenue Recorded	Debenture Indebtedness	Administrative Units Operating Schools
<u>ONTARIO - Cont'd.</u>							
1920	2,414,761	22,051,200	705,124	277,021	25,418,106	40,686,584	
1	3,472,667	24,636,792	842,726	217,049	29,169,234	48,863,189	
2	4,041,233	27,039,282	1,072,831	134,894	32,288,240	67,413,282	
3	4,380,194	28,671,009	1,326,749	156,187	34,534,139	64,268,132	
4	4,613,020	30,072,768	1,534,804	105,770	36,326,362	69,891,227	
5	4,722,664	30,792,328	1,686,854	114,171	37,316,017	67,920,832	
6	4,775,853	30,903,925	1,774,592	151,149	37,605,519	71,061,955	
7	4,940,903	32,300,935	1,923,813	143,163	39,308,814	72,388,782	
8	5,078,005	34,072,913	2,068,889	392,215	41,612,022	75,088,615	
9	5,398,354	36,179,339	2,341,337	357,786	44,276,816	86,353,869	
1930	5,600,500	39,208,561	2,554,480	314,506	47,678,047	86,551,681	
1	6,276,666	39,544,376	3,100,225	430,447	49,351,714	88,781,934	
2	6,090,276	37,217,288	2,864,146	No record	46,171,710	88,143,815	6,600
3						84,722,797	(approximate)
<u>MANITOBA</u>							
1914	390,582	2,673,449	-	-	3,064,031	6,819,013	
5	468,335	3,047,670	-	-	3,516,005	8,428,400	
6	503,774	3,296,667	-	-	3,800,441	8,688,559	
7	522,293	3,445,239	-	-	3,967,532	8,986,175	
8	616,977	3,736,452	-	-	4,353,429	8,793,018	
9	589,147	4,200,519	-	-	4,789,666	8,255,573	
1920	691,981	4,947,186	-	-	5,639,167	8,480,986	
1	822,186	6,922,864	-	-	7,745,050	10,483,085	
2	1,058,292	7,991,517	-	-	9,049,809	13,325,873	
3	1,011,048	8,173,986	-	-	9,185,034	13,496,839	
4	1,096,010	7,468,737	-	-	8,564,747	13,687,574	
5	1,143,405	7,450,022	-	-	8,593,427	14,554,755	
6	1,091,151	7,302,044	-	-	8,393,195	14,790,474	
7	1,110,575	7,365,798	-	-	8,476,373	14,730,128	
8	1,191,924	7,555,561	-	-	8,747,485	15,104,675	
9	1,208,809	7,611,029	-	-	8,819,838	15,257,885	
1930	1,285,898	7,821,988	-	-	9,107,886	15,097,103	
1	1,310,587	7,675,879	-	-	8,986,466	15,006,997	
2	1,299,625	6,834,536	-	-	8,134,161	15,854,034	
3	1,207,836	6,029,404	-	-	7,237,240	15,611,523	
4	1,124,876	5,492,877	-	-	6,617,753	15,579,826	
				Record Not Available			

TABLE 2.- SUPPORT OF THE PUBLICLY-CONTROLLED SCHOOLS IN THE PROVINCES OF CANADA 1914-1934 - Cont'd.

Fiscal Year Ending	Government Grants	4/Taxation within School Adminis- trative Units	School Board Revenue from Counties	Fees	Total Current Revenue Recorded	5/Debenture Indebtedness	Administrative Units Operating Schools
<u>SASKATCHEWAN</u>	\$	\$	\$	\$	\$	\$	
1914	920,609	4,589,000	-		5,509,609	6,835,710	3,073
5	1,050,645	4,121,000	-		5,171,645	7,555,423	3,385
6	1,046,867	4,839,000	-		5,885,867	8,145,756	3,629
7	1,187,653	5,107,000	-		6,294,653	7,394,230	3,816
8	1,253,283	5,796,971	-		7,050,254	8,334,123	3,963
9	1,339,019	7,385,471	-		8,724,490	8,962,375	4,183
1920	1,337,067	9,149,253	-		10,486,320	9,962,769	4,177
1	1,491,610	9,973,725	-		11,465,335	10,982,244	4,289
2	1,971,139	10,485,864	-		12,457,003	11,800,582	4,331
3	1,834,036	10,510,840	-		12,344,876	12,178,045	4,343
4	2,074,660	10,430,167	-		12,504,827	11,034,870	4,394
5	2,129,745	10,460,784	-		12,590,529	12,043,540	4,438
6	2,265,401	10,696,154	-	150,194	13,111,829	11,933,064	4,525
7	2,340,536	10,896,918	-	197,246	13,434,700	13,090,426	4,567
8	2,402,621	11,367,519	-	208,442	13,978,582	13,321,936	4,643
9	2,026,700	11,542,580	-	228,574	14,597,854	14,113,091	4,704
1930	2,763,903	10,670,745	-	215,294	13,649,942	15,659,373	4,763
1	2,704,242	8,114,719	-	196,525	11,015,486	15,945,934	4,796
2	1,919,153	6,870,606	-	142,381	8,932,140	15,726,862	4,880
3	1,597,239	5,950,000	-	156,891	7,704,130	14,385,153	4,874
<u>ALBERTA</u>							
1914	507,682	3,028,775	-	1,169	3,537,626	11,027,378	2,027
5	540,235	3,733,323	-	7,010	4,280,568	10,887,922	2,138
6	553,141	3,749,008	-	7,646	4,309,795	10,357,892	2,170
7	987,170	3,657,511	-	8,637	4,653,318	10,109,278	2,495
8	625,830	5,132,232	-	14,527	5,772,589	10,039,067	2,766
9	713,083	5,601,713	-	19,148	6,333,944	10,175,446	2,796

4/ Amount of taxes raised by High School and Collegiate Institute boards from 1914 to 1917 is not available. Estimate of amount (3% of total taxes raised) included in Saskatchewan for these years.

5/ In Saskatchewan the debenture indebtedness of the secondary schools is not included until 1922.

TABLE 2.- SUPPORT OF THE PUBLICLY-CONTROLLED SCHOOLS IN THE PROVINCES OF CANADA 1914-1934 - Concl'd.

Fiscal Year Ending	Government Grants	Taxation within School Administrative Units	School Board Revenue from Counties	Fees	Total Current Revenue Recorded	Debenture Indebtedness	Administrative Units Operating Schools
<u>ALBERTA - Cont'd.</u>							
1920	885,524	6,894,401	-	24,810	7,804,735	10,476,486	2,826
1	1,146,722	7,432,936	-	39,456	8,619,114	11,006,300	2,861
2	1,241,518	7,475,582	-	48,650	8,765,750	11,430,451	2,995
3	1,117,023	8,282,650	-	71,613	9,471,286	11,444,180	3,034
4	1,054,733	8,327,327	-	94,963	9,477,023	11,064,424	3,033
5	1,084,879	8,197,098	-	105,651	9,387,628	10,894,256	3,041
6	1,137,638	8,241,715	-	111,777	9,491,130	10,704,634	3,124
7	1,218,572	8,901,979	-	113,862	10,234,413	10,574,633	3,202
8	1,321,158	9,279,494	-	126,744	10,727,396	10,950,461	3,242
9	1,355,962	9,419,410	-	142,296	10,917,698	11,833,631	3,314
1930	1,593,995	8,854,951	-	153,932	10,602,878	12,637,146	3,346
1	1,511,776	8,931,830	-	155,548	10,599,204	12,026,157	3,395
2	1,675,229	8,366,781	-	151,586	10,193,596	11,541,291	3,451
3	1,587,799	7,073,762	-	134,489	8,796,050	11,074,602	3,428
<u>BRITISH COLUMBIA</u>							
1914	1,694,845	2,749,223	-		4,444,068	9,089,389	374
5	1,416,600	2,309,795	-		3,726,395	9,117,539	410
6	1,386,162	1,625,028	-		3,011,190	No record	419
7	1,402,560	1,637,539	-		3,040,090	8,918,864	432
8	1,452,858	1,865,218	-		3,318,076	9,144,904	575
9	1,546,328	2,437,566	-		3,983,894	9,092,856	582
1920	1,748,419	3,314,246	-		5,062,665	9,687,245	636
1	2,156,748	4,236,457	-		6,395,205	10,368,144	665
2	2,290,632	4,691,840	-		6,982,472	10,485,349	716
3	2,305,064	4,453,323	-		6,758,387	10,967,450	744
4	2,305,946	5,023,301	-		7,329,247	10,904,262	760
5	2,371,728	5,105,418	-		7,477,146	11,322,590	759
6	2,380,668	5,095,420	-		7,476,088	12,101,417	746
7	2,568,326	5,769,788	-		8,338,114	13,259,740	761
8	2,692,304	5,728,576	-		8,420,960	14,028,743	788
9	2,926,762	7,384,075	-		10,310,837	15,813,616	792
1930	2,719,106	6,864,939	-		8,984,045	15,933,508	803
1	2,856,376	6,226,661	-		9,083,037	15,936,753	811
2	3,009,566	5,704,260	-		8,793,826	15,592,820	830
3	2,302,047	6,091,525	-		8,393,572	15,410,396	821
4	2,053,762	5,601,431	-		7,655,193	15,233,204	827

Record Not Available.

TABLE 3.- EXPENDITURES OF PROVINCIAL GOVERNMENTS ON EDUCATION CLASSIFIED 1914-1934.

Fiscal Year Ending	Expenditure											Receipts	Net Expenditure
	(1) Grants to School Boards	Teachers' Inspection	Pension Fund	Teacher Training Schools	Education of Blind & Deaf	Schools for Delinquents	(3) Agricultural Schools	Universities and Colleges	Administration Dept. of Education and Miscellaneous				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PRINCE EDWARD ISLAND													
1914	130,959	5,373	1,100		2,420	-	-	13,289	20,026	15,193	158,054		
5	143,186	5,067	1,325		2,885	-	-	13,566	23,050	17,940	171,139		
6	146,825	4,059	1,546		3,870	-	-	14,409	17,416	13,591	174,539		
7	151,130	4,006	1,650		2,654	-	-	14,875	22,256	12,284	184,287		
8	145,865	3,904	1,561		1,999	-	-	15,461	18,543	11,432	175,901		
9	153,459	4,080	2,061		1,186	-	-	18,086	29,383	17,018	191,237		
1920	179,284	3,700	1,546		2,096	-	-	18,565	26,366	15,908	215,649		
1	206,529	3,600	1,961		3,214	-	-	23,634	36,782	20,035	255,685		
2	236,012	3,450	1,784		2,842	-	-	20,714	27,270	17,659	274,413		
3	257,723	6,000	1,926		2,547	-	-	23,190	37,711	20,718	308,379		
4	241,921	7,200	2,307		2,982	-	-	20,832	32,931	16,026	292,147		
5	244,645	7,200	2,082		3,275	-	-	22,912	36,367	24,375	292,106		
6	242,336	7,200	2,468		4,369	-	-	22,937	42,180	26,009	295,481		
7	243,745	7,369	2,718		3,969	-	-	22,981	47,555	29,658	298,679		
8	245,479	10,232	3,141		3,667	-	-	25,689	57,271	45,832	299,647		
9	245,610	11,191	3,262		3,118	-	-	28,088	65,214	50,502	305,981		
1930	249,247	12,861	3,353		3,427	-	-	29,764	51,658	52,557	297,753		
1	258,905	13,468	3,294		2,579	-	-	35,043	71,555	52,498	332,346		
2	263,034	13,433	3,891		2,922	-	-	282,944	23,969	(2) 51,884	538,309		
3	264,210	13,301	11,773		2,986	-	-	181,130	25,261	42,891	455,772		
4	262,352	13,480	10,820		2,882	-	-	51,459	28,891	27,017	342,367		
NOVA SCOTIA													
1914	259,332	22,414	10,341	23,400	15,520	2,476	-	116,356	51,272	51,336	449,785		
5	269,059	22,200	11,068	21,914	19,087	4,407	-	177,716	63,103	66,726	521,828		
6	278,439	22,200	11,918	22,752	18,112	4,328	-	124,224	85,190	86,936	480,227		
7	281,711	24,130	13,636	21,602	18,450	7,434	-	97,813	92,789	103,022	454,596		
8	277,920	24,733	13,642	22,992	18,834	7,279	-	102,605	96,957	114,702	450,260		
9	269,566	31,940	14,470	22,944	13,579	7,998	-	116,872	95,594	142,743	430,220		

(1) Includes contributions to teachers' salaries in the Maritime Provinces.

(2) The insurance covering the loss of Prince of Wales College by fire is not included. The Province received the sum of \$265,051 covering losses sustained by both the college and Falconwood Hospital.

(3) The grants for Elementary Agricultural Education are included in the New Brunswick figures.

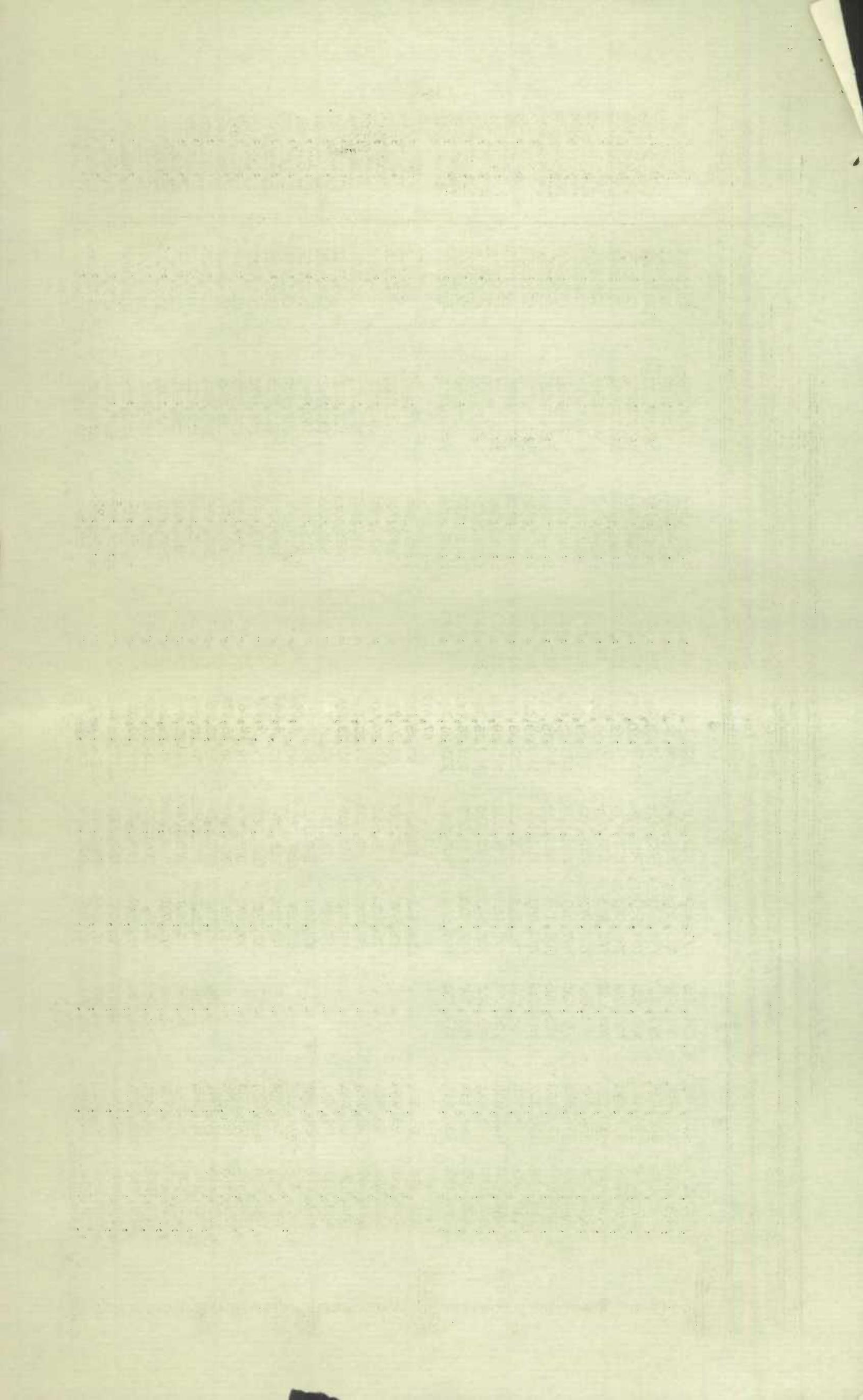
TABLE 3.- EXPENDITURES OF PROVINCIAL GOVERNMENTS ON EDUCATION CLASSIFIED 1914-1934. - Cont'd.

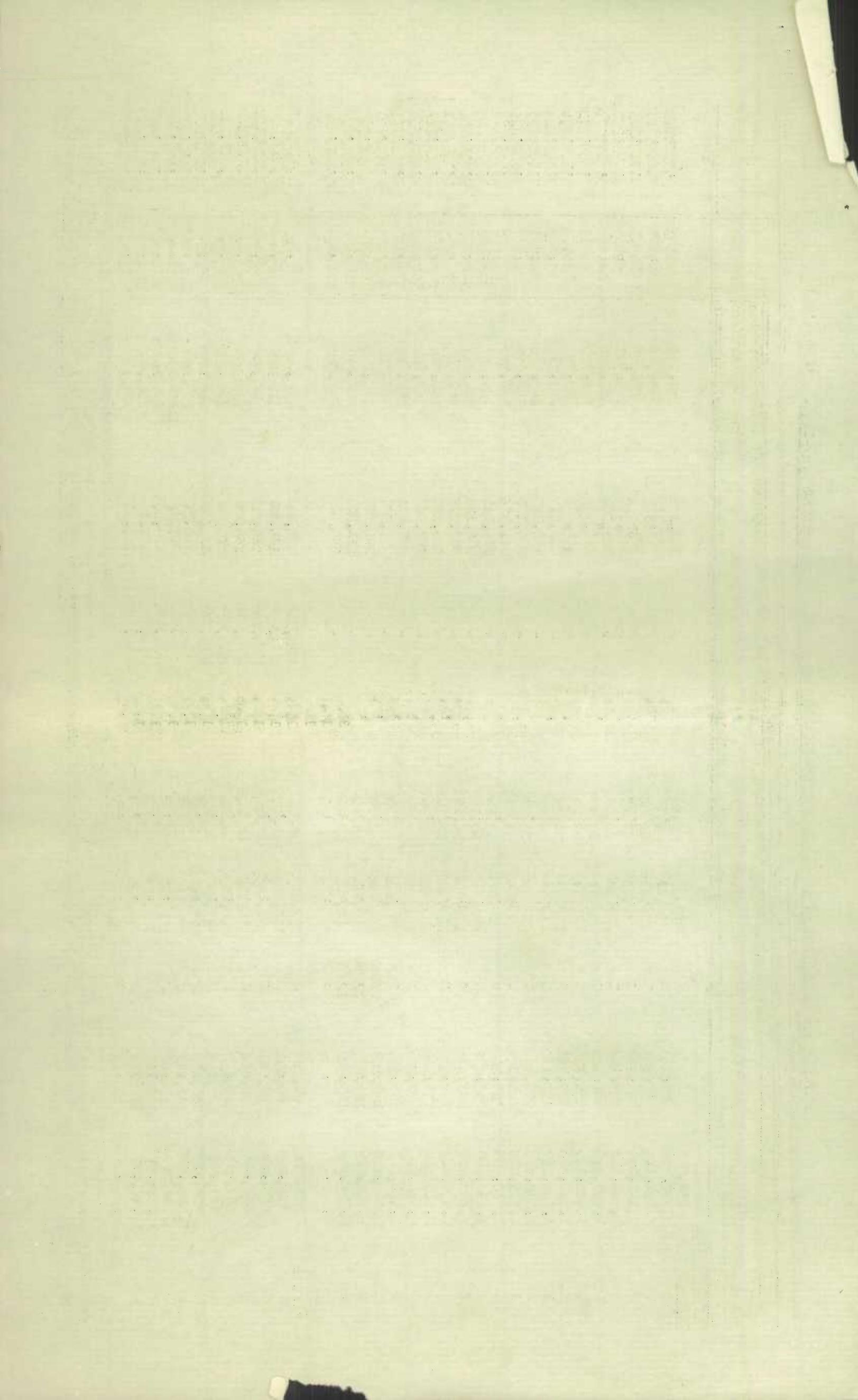
Fiscal Year Ending	Grants to School Boards	(4)	Teachers' Inspection	Teacher Training Fund	Expenditure						Receipts	(5) Net Expenditure
					Education Schools of Blind & Deaf	Schools for Delinquents	Agri-cultural Schools	Universities and Colleges	Administration Dept. of Education and Miscellaneous			
					\$	\$	\$	\$	\$			
<u>QUEBEC</u>												
1914	773,712	75,000	37,000	134,161	23,200	103,805	42,106	297,255	267,389	108,978	1,624,650	
5	759,591	84,000	40,000	141,480	28,200	104,000	49,322	293,958	285,431	147,390	1,638,592	
6	768,807	89,000	37,000	190,925	28,200	145,000	62,511	309,821	287,554	163,262	1,755,556	
7	767,694	89,000	37,000	188,800	38,200	184,936	69,512	250,700	319,152	81,716	1,858,278	
8	753,051	89,000	37,000	190,345	34,800	185,000	85,534	320,148	370,890	157,397	1,908,371	
9	707,214	94,450	37,000	192,799	39,800	243,665	73,481	347,595	372,533	214,296	1,894,241	
1920	719,061	110,000	37,000	192,049	39,800	226,500	102,448	352,200	414,434	268,976	1,924,516	
1	728,885	118,100	37,000	195,781	39,800	258,271	136,732	408,000	498,156	459,912	1,960,813	
2	734,130	123,700	57,000	195,733	39,800	305,000	117,611	400,200	581,677	427,113	2,128,738	
3	999,934	145,200	57,000	195,352	39,800	368,053	127,925	589,000	764,044	454,723	2,831,585	
4	1,070,222	148,000	57,000	273,800	56,200	386,371	112,121	630,332	883,856	687,819	2,930,083	
5	1,125,022	150,000	57,000	266,000	93,200	374,954	125,693	674,682	814,769	545,203	3,136,117	
6	1,198,938	150,000	57,000	276,000	54,600	406,455	116,186	678,110	889,699	566,993	3,259,995	
7	1,300,351	150,000	57,000	276,000	79,991	420,000	165,799	718,057	1,122,891	755,329	3,534,760	
8	1,332,321	161,000	57,000	285,677	103,600	420,000	155,198	636,605	1,066,837	549,178	3,669,060	
9	1,302,797	155,000	57,000	303,000	89,100	512,444	148,033	1,267,565	1,187,046	739,994	4,371,991	
1930	1,837,473	184,862	57,000	316,000	90,100	497,825	192,566	1,378,435	1,126,950	395,664	5,285,547	
1	1,748,243	275,000	57,000	326,876	90,536	517,350	173,926	1,335,755	1,197,219	243,519	5,478,386	
2	1,868,277	265,000	57,000	336,186	90,100	489,972	268,833	1,224,678	1,060,472	276,529	5,383,989	
3	1,730,640	274,990	57,000	357,500	90,100	582,289	372,003	1,114,241	1,216,403	210,931	5,591,335	
4	1,303,939	270,000	51,000	350,993	100,950	513,873	275,210	1,076,143	1,010,722	392,722	4,729,108	
<u>ONTARIO</u>												
1914	1,029,074	134,845	52,045	294,628	306,528	53,373	24,686	1,204,498	286,438	205,912	3,180,203	
5	1,196,464	134,010	52,450	292,949	156,563	62,572	22,134	1,274,433	286,240	300,853	3,176,962	
6	1,101,814	139,090	51,169	341,035	133,891	60,811	44,750	1,230,958	290,591	258,117	3,135,992	
7	1,249,101	140,929	76,401	350,129	166,734	62,427	48,543	1,259,276	310,385	231,106	3,432,819	
8	1,306,084	184,648	74,198	388,919	179,743	68,541	147,499	1,394,361	339,873	326,877	3,756,989	
9	1,745,106	203,200	111,284	518,724	178,893	79,899	159,630	1,497,954	467,499	418,589	4,543,600	

(4) The Ontario figures do not include the inspection grants to city school boards.

(5) Less salary assessment in Ontario, \$26,833 - 1932; \$78,752 - 1933; \$31,531 - 1934.

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