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- DOMINION-PROVINCIAL CONFERENCE ON -

EDUCATION STATISTICS

December 14-16, 1942.

Salon "D", Chateau Laurier

Representatives of Provinces

Prince Edward Island:	P. S. Bradley, Secretary of Education.
Nova Scotia:	H. P. Moffatt, Assistant Superintendent of Education.
New Brunswick:	A. S. McFarlane, Chief Superintendent of Education.
Quebec:	B. O. Filteau, Deputy Minister of Education S. Gascon, Director of Quebec Bureau of Statistics.
Ontario:	A. M. Campbell, Statistics Service, Department of Education.
Manitoba:	C. K. Rogers, Acting Superintendent of Education.
Saskatchewan:	Hon. H. Staines, Minister of Education.
Alberta:	H. C. Newland, Supervisor of Schools.
British Columbia:	H. B. King, Chief Inspector of Schools.

Representatives of Dominion.

Hon. J. A. MacKinnon, Minister of Trade and Commerce.
S. A. Cudmore, Dominion Statistician.
J. H. Lowther, Finance Branch, Dominion Bureau of Statistics.
J. E. Robbins, Education Branch, Dominion Bureau of Statistics.
Miss S. A. Feeley, Education Branch, Dominion Bureau of Statistics.

Advisers.

R. W. B. Jackson,	Department of Educational Research, Ontario College of Education.
H. W. Jamieson,	Superintendent of Training, Department of Pensions and National Health.
G. P. Hillmer,	Stamford Collegiate Institute, Niagara Falls.
J. E. Howes,	Bank of Canada, Ottawa.

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DECEMBER 14, 1942.

MORNING SESSION

Those present -

Messrs.	P. S. Bradley	R.W.B. Jackson
	A. M. Campbell	H. W. Jamieson
	S. A. Cudmore	H. B. King
	B. O. Filteau	A. S. McFarlane
	S. Gascon	H. P. Moffatt
	G. P. Hillmer	J. E. Robbins

The Hon J. A. Mackinnon and the
Hon H. Staines,

and Miss S. A. Feeley

The Conference was formally opened by the Hon. J. A. MacKinnon,
the Minister of Trade and Commerce.

Mr. MacKinnon: As the Minister of the Department which is responsible for the statistics of the Dominion, I am very pleased indeed to have the privilege of welcoming to this Dominion capital the representatives of the Provincial Departments of Education. I recognize the supreme importance of these Departments and of the teaching profession generally in the training of the youth of the country to play its part in the Canada of the future. Your activities form the fundamental basis of free and democratic Canadian citizenship.

The interest of the nation as a whole in education and in the statistics by which educational activities may be measured, has long been recognized, for example, in the Statistics Act of 1918, which provides that the Dominion Bureau of Statistics shall collect, abstract and tabulate annually the statistics of education. Shortly after the Bureau was established as the central statistical agency for the country, an Education Statistics Branch was established in the Bureau as the means of bringing together the education statistics of the Dominion as a whole on a comparable basis as among the provinces. On the basis of its work, a Dominion-Provincial Conference on Education Statistics was held in Ottawa twenty-two years ago, at which the plans of the Bureau for the compilation of nation-wide statistics of education were for the most part accepted. As the result of that Conference, the Bureau has published annually or biennially since that time a Survey of Education in Canada which is held in high regard by the teaching profession as the only publication on the subject which speaks for Canada as a whole and records the progress of the nation in the field of education.

In the twenty-two years that have elapsed since the last Conference, new problems have arisen. The educational facilities of the country have become much more specialized in their character, so that the accurate presentation of their statistics has been made increasingly difficult. Accordingly, new forms for the collection of the statistics of education have been devised and submitted to the provinces for study. It is hoped that these forms, with any necessary modifications, may be accepted by this Conference as the basis of the education statistics of the future.

Mr. Mackinnon
(cont'd)

Again, the growing interest in school finance as a part of general public finance has been reflected in the elaborate studies that have recently been made in this field. The greatest difficulty is in the planning of forms which will analyze adequately the expenditures of the largest educational authorities in the country, such as the Toronto School Board, and at the same time be sufficiently simple to be accurately filled in by the Secretary-Treasurer of a rural school section. The proposed forms have already been placed in your hands and will be duly considered at this Conference.

On behalf of the Bureau I should like to add a word of thanks to the Canadian Council for Educational Research and to the Department of Educational Research of the Ontario College of Education, for the large part which they have taken in preparing the groundwork for this Conference.

I know that you are anxious to begin your work on the many and complicated subjects that will come up for your consideration at this conference. Therefore I will conclude by simply expressing my best wishes for the success of your Conference, which is of major significance for the future of education in Canada."

-oOo-

Due to urgent Departmental matters, the Minister begged to be excused from the discussions which were to follow.

An election of a Chairman then took place and Mr. S. A. Cudmore, the Dominion Statistician was chosen. Before assuming his duties as Chairman, Mr. Cudmore, in his capacity as Dominion Statistician, delivered an address bearing on the past, present and future significance of statistics on education.

Mr. Cudmore:

I am happy to have the pleasure of meeting the delegates to this second Dominion-Provincial Conference on Education Statistics. I vividly recall the first such conference, which was held here toward the end of October, 1920, twenty-two years ago. Since I appear to be the only person present who took an active part in that conference, perhaps you will permit me to reminisce for a few minutes, inasmuch as reminiscence is the traditional privilege of elderly persons.

I should like to tell you briefly about the events which led up to that conference, and then about the conference itself. Thirty years ago the Departmental Commission on the Official Statistics of Canada reported that it was highly desirable that for purposes of comparative study and general information statistics of education should be compiled for the whole Dominion. This request was to some extent met by the addition of a chapter on Education Statistics in the Canada Year Book of 1914, though this chapter was simply a compilation of statistics already appearing in the reports of the Provincial Departments of Education. The Canada Year Book has carried a chapter on Education ever since that time.

Soon after his assumption of office my predecessor as Dominion Statistician, Dr. R. H. Coats, prepared a memorandum entitled "Statistics of Education - Their Co-ordination and Enlargement", copies of which were sent to the various Provincial Departments. In this memorandum he pointed to various incomparabilities in provincial procedures, such as the lack of a uniform school year, the differences of nomenclature and the difficulties in getting together comparable figures of expenditures on education. A second and more detailed memorandum on the co-ordination of the education statistics of Canada was prepared by me in the summer of 1918 in the Dominion Bureau of Statistics, which was then just entering upon its career of service to the Governments and to the people of Canada. In the same autumn the Dominion Educational Association endorsed the policy of the then Minister of Trade and Commerce, the Right Honourable Sir George E. Foster, in establishing an Education Statistics Branch in the Dominion Bureau of Statistics. In the following year that Branch was duly set up.

Mr. Cadmore
(cont'd)

I was its Chief, and the late Mr. M.C. MacLean, whom some of us will remember with regret, its Assistant Chief. There followed a period of active correspondence between ourselves and the Provincial Departments in preparing the necessary memoranda and the programme for the Conference of October, 1920. At that conference all the provinces were represented. I particularly recall the opening speech of the Right Honourable Sir George E. Foster, who was himself a great educationist before he entered the political arena, and the part taken in the conference by the then Ministers of Education for Alberta and for Manitoba, respectively, the Honourable George P. Smith of Edmonton and the Honourable Dr. R. S. Thornton of Winnipeg, who considered the conference as so important that they could not leave it to their officials alone to attend. I recall also that most delightful personality, Dr. A. H. Mackay, Superintendent of Education for Nova Scotia. The Honourable George P. Smith was our Chairman and Dr. A. H. Mackay was Vice-Chairman, while I discharged the onerous duties of Secretary. The proceedings were taken down verbatim by a Bureau stenographer, and in due course a short report was typed and sent to the provinces, and presumably may still be found in the files of the various Departments.

Following the conference the Branch set to work to prepare its first important statistical report, which was issued about August 1921, under the title "Historical Statistical Survey of Education in Canada." In the following years annual, and later biennial reports on the statistics of education have been issued, some of which may still be available to members of this conference. Before long, owing to the allocation to me of other duties, Mr. Maclean became the Chief of Education Statistics in which capacity he rendered remarkable service to the cause of education. In his latter years, however, he too, on account of his mathematical attainments, was given the position of Chief of Census Analysis, and was responsible for the general editing of the various monographs published on the results of the Census of 1931. His position as Chief of Education Statistics was at that time transferred to my colleague, Dr. J. E. Robbins, by coincidence, while the latter was in Western Canada meeting representatives of the Departments of Education in connection with the biennial meeting of the Canadian Educational Association in October, 1936.

I have already acknowledged with gratitude the interest of the Canadian Educational Association, under its earlier name of Dominion Educational Association, in Dominion-wide education statistics from the beginning of our activities. Again, in 1938-39, when the Association promoted the establishment of the Canadian Council for Educational Research, this interest was passed on to the Council.

Representatives of the Canadian Educational Association and of the Dominion Bureau of Statistics proposed as one of the first undertakings worthy of the Council's support a continuation of the study of provincial statistical records with a view to increasing their comparability and usefulness. The Council was quick to respond and made two grants totalling \$1,000 for the project. The main burden of work upon education statistics other than financial fell upon Dr. R. W. B. Jackson of the Department of Educational Research, Ontario College of Education, whom we are fortunate in having with us to-day. But Dr. Jackson, I am sure, would wish me to pay tribute to the whole-hearted support that he received in his work from his late chief, Dr. Peter Sandiford, whose untimely passing just a little over a year ago will long be remembered with regret among all serious students of educational problems.

Dr. Jackson has prepared the longer memorandum on present statistical practices and recommended procedures which was distributed to the Departments of Education by Dr. Sandiford a year and a half ago. Messrs. Jamieson and Hillmer, whom we are glad also to have with us at this meeting, prepared a shorter memorandum on financial statistics which was circulated in the same way. Comments made by the Departments of Education on both memoranda were assembled by Dr. Jackson and have been before you for some weeks. Our business here will be, using this rather detailed

documentation as guide, to reach agreement wherever possible concerning the most desirable statistical practice on each of the various points that will come up for consideration.

Finally, I would thank you for the patient hearing which you have given to this voice from out of the past, and will proceed to the next item of our business, which I understand is the introduction of the Jackson report, with its supplementary memorandum. This afternoon at 2.30 p.m. the consideration of the report on Financial Statistics will begin.

-oOo-

The Chairman, Mr. S. A. Cudmore, asked Dr. Jackson to introduce the subject of school statistics other than financial.

Mr. Jackson We might as well start on the consideration of the forms, following the second memorandum recently distributed, which summarized comments on the original. I assume that we are all in agreement with the general principles of my original memorandum. The main difficulties would be to reach agreement on definition. As a consumer of statistics, I am particularly interested in that phase of it. When I get a set of figures from the provinces, I like to know exactly what the figures refer to. Another important point is to make these forms as simple as possible. I have not always succeeded in doing that. Then, again, we must make certain that all fundamental facts will be collected -- that the forms are practical and that they can be used in the school. Please do not hesitate to criticise or offer suggestions. Practical suggestions will be particularly welcome.

The comments from Alberta - they raised an important point concerning the use of statistics but I am afraid we cannot consider them here. It is rather outside our terms of reference. For instance, the question is not so much as to what our schools are doing but rather what they should be doing and how they could help in the field of statistics. I use statistics to find out what the position is in the present year and in other years and by comparison of the results you can reach certain conclusions of importance to education in general.

Manitoba agrees.

Nova Scotia pointed out, properly, I think, that I paid more attention to the record use of statistics than to the administrative. I am not certain that we can do both, that is, obtain the figures for the record and all the figures of use to administration. I hope you will correct me if I am wrong. The provinces differ so much in administration that it is rather difficult to prepare a common set of forms that will contain all the items of several provinces.

Mr. Moffatt The solution would be to have all the required items on one form so as to avoid having the teacher fill out two forms -- one to give to you and one to give to us. I do not think that the teachers should be obliged to fill out two forms, thus adding to their work.

Mr. Jackson That is what I had hoped would be the case. I tried to include everything but that involves certain difficulties.

Mr. Bradley You could have identical columns on both forms. But there again incorrect information will be supplied and as a result the form which goes to Ottawa would differ from the one we receive and then the question arises as to which form is right. I suggest that the teacher send one form to the inspector and the inspector have the return checked against ours so that you will be receiving the same information as we are.

Mr. Jackson Yes, it is important to have the data checked. For instance in some provinces you cannot get the information as to whether pupils are girls or boys.

Mr. Moffatt The teachers can certainly make a "hash" of the reports. This particular weakness on the teachers' part seems to be common in all provinces.

Mr. Jackson We will discuss later where the reports should be compiled, as there are certainly many errors in teachers' reports.

Now, the next section - UNIVERSITY AND PRIVATE SCHOOL STATISTICS - I have suggested that the university reports be studied later and then perhaps expanded. A difficulty arises with the private schools. At the present time, I think it is correct to say that we do not know exactly how many teachers there are in Canada because we cannot get complete private school reports, I think Dr. Robbins will tell you.

Mr. Robbins We have asked the inspectors to check on the lists of private schools. However, there are some inspectors who do not quite know what private schools there are within their territory.

Mr. Jackson. Is there any method by which we can get a complete list of private schools for Dr. Robbins?

Mr. Moffatt I think that this should be taken care of by the provinces. But again, there are separate or parochial schools which spring up from time to time about which we do not know. We have no way of keeping track of them and may not be aware of such schools for some time.

Mr. King Our private schools have been obliged to get licences to operate.

Mr. McFarlane We compile statistics of schools that do not come under the Department of Education. We send out forms to them which are filled out and sent back to us.

Mr. Robbins You get the bigger schools. But are there not smaller ones, information on which may not reach you for some years?

Mr. McFarlane I would say there are very few of those.

Mr. Bradley It is not so difficult in the eastern (Maritime) provinces.

Mr. King It would be hard to know how many private schools there are in a city, for example, like Vancouver.

Mr. Moffatt You could check your returns against the School Census, if the Census showed what school each child is attending.

Mr. King I don't know whether they make a list of the schools. The attendance officers look up the names of those reported to him. The teacher knows that the attendance of the private schools is not reported.

Mr. Jackson Who do you think should collect these private school statistics. I have suggested that Dr. Robbins, through the Education Branch, collect the university and private school statistics and report them to each of the provinces. It would be better to have it in one central Bureau.

Mr. Filteau In Quebec, our inspectors do that. All of the schools have to fill in a declaration from the moment they open a school. I would say that we have practically complete statistics about them.

Mr. Robbins In Quebec you have a string on the private schools that the other provinces have not; you pay grants to these schools.

Mr. Filteau Yes, we pay the grants and they have to report their school if they want to receive the grant. The school inspectors send in the reports. According to law, all private schools send in a declaration to our department -- in that way we know of their existence.

- Mr. Moffatt I suggest that the Dominion Bureau of Statistics send us a form each year asking us to give them a complete list of all our private schools and that we should exert ourselves to see that that is done.
- Mr. Campbell We haven't a complete list, except for the larger schools.
- Mr. Jamieson Would you insert a classification for the kindergarten schools?
- Mr. King Some may want the number of pre-school educational institutions.
- Mr. Jackson We want the number of children receiving pre-school education. We are interested in knowing how many are being educated in Canada.
- Mr. Staines How are you going to check on the schools away out in the bush or other remote places of which you will probably not hear in ten years?
- Mr. Jackson If we can get them as nearly complete as possible it would be of some significance. Of course, I cannot hope for absolute perfection, that would be too much to expect.
- Mr. Staines There may be individuals who are conducting a school right in their own homes.
- Mr. Moffatt Sometimes the parent is a better teacher than the teacher employed in the schools.
- Mr. King We can never tell about the way in which our children are being educated. This would be significant for psychological purposes. In British Columbia there is a provision "where there is no school but where a competent person is available in a house or other favourable place to give instruction" to pay a certain amount to that person. I can easily imagine many persons are being educated in such a way as that.
- Mr. Filteau Then you have those who are receiving instruction by correspondence.
- Mr. King We know those.
- Mr. Jackson Do you want the private school to report as completely as the State schools?
- Mr. Filteau Our private schools do.
- Mr. Jackson If complete information is not given, you cannot compile figures for all of Canada. I suppose the only way to find out is to give the system a trial to see what kind of reports the private schools will submit.
- Mr. Robbins It is difficult to get any great amount of detail from the private schools when there are no grants as incentive.
- Mr. McFarlane We never have any trouble in getting our reports, but we use simpler forms.
- Mr. King What about those attending language schools, or foreign schools like the Hebrew, Japanese, Chinese, etc.
- Mr. Robbins I have always been inclined to neglect those that are only evening or part-time schools, i.e., when the children are attending other schools during the regular school day.
- Mr. Jackson Perhaps we should restrict our attention to the schools which parallel the public school. Actually, that is the more important part. It might be left to Dr. Robbins to write to the Department of Education of each province for a list of the other schools.
- Mr. Robbins The Alberta department for some twenty years now has collected, compiled and published its private school records. Saskatchewan has collected them and sent them to us for compilation but has not published them in the Provincial Report. In the other provinces, apart from Quebec, we have

- Dr. Robbins
(cont'd)
- Mr. Jackson undertaken for about twenty years to send forms direct. These were a short and simple form compared with the records that come from publicly controlled schools.
- Mr. Jackson What information do you think we should ask them to give at a minimum? We should know the ages and grades.
- Mr. Robbins We do ask them for ages and grades.
- Mr. Staines We should also know how many were girls and how many boys.
- Mr. Jackson What about fees charged?
- Mr. Robbins Yes, we put that in as a result of a suggestion made by Mr. Campbell a few years ago.
- Mr. King The question comes up as to whether the Department of National Revenue could supply us with a figure on private school finances. You can't get an idea of the cost of education, except by guessing, unless you know the finances of the private schools. You might have a statement of what is spent on private education.
- Mr. Moffatt We might be able to ascertain something from an abbreviated form of the financial statement.
- Mr. Robbins If you ask them to report their finances, your report does not come back.
- Mr. Jackson I had that experience with missionary schools.
- Mr. Robbins Quebec is the only province that gets financial statements from its private schools.
- Mr. Filteau They have to send in reports as we base our grants on them. The grant, of course, depends on the kind of school, elementary or high school.
- Mr. Jackson Do you think we should classify the private schools as grant-aided and not aided?
- Mr. Filteau Some of our smaller schools are not grant-aided.
- Mr. Jackson. It is agreed then, that we should compile separate records for the two groups. One more question, "Do the Departments of Education wish to publish private school statistics in their own reports every year?"
- Mr. Moffatt I think they would like to have the compilation. I know we would.
- Mr. Jackson. Dr. Robbins could easily report to each of the departments what he collects.
- Mr. Moffatt He could probably get it to us in time for publication.
- Mr. Cudmore. Dr. Robbins, I wonder, does the private school report we get out now give any information about the province of residence of the students attending?
- Mr. Robbins We put that question in about three or four years ago. "Province of Residence" or "Country - if from outside of Canada". It proved to have a special interest when the evacuees began to come out from Britain. We have had the figures actually for three or four years now.
- Mr. Jackson. That is interesting. NOW ABOUT TRANSFERS, CHILDREN TRANSFERRED FROM ONE SCHOOL TO ANOTHER. I checked the figures in the 1931 Census and found in one province there were more children in school than there were of that age. This is what I want to eradicate if I can.

Transfer cards, I know, are used in Alberta - I filled them myself as a teacher there -- and in Manitoba. But the trouble appears regarding what to do about attendance and enrolment. It seems to me you would have to transfer the attendance as well as enrolment. Ontario transfers

- Mr. Jackson (cont'd) the enrolment but not the attendance. There is the difficulty as to the attendance in the individual schools. If we could follow a uniform record card throughout the Dominion it would be excellent. Is it possible, Mr. Campbell, to get the figures you want from the part of the transfer card that is returned to the school without destroying comparability of the figures in any other way?
- Mr. Campbell I suppose it might be.
- Mr. Jackson One part is sent back so the figures will be there. I suppose when we come to the attendance report we might have to put another line for attendance transferred. Would that meet your situation as long as these data are available?
- Mr. Campbell Yes.
- Mr. Jackson How many of the other provinces use transfer cards. Does British Columbia?
- Mr. King Yes, we have a report card and there is a provision on it for transfer. But it is the enrolment that is transferred. In the annual report the number of pupils is less those given to another province. The attendance is the attendance in whatever school it is.
- Mr. Jackson. Would that not wreck your average attendance?
- Mr. King No it does not. If the pupil leaves before the end of the month, the custom is to carry him for the whole month in either one school or the other.
- Mr. Staines It would be a good thing if you transferred the complete register record.
- Mr. Jackson If we added a line or so showing the attendance transferred, would that meet that difficulty?
- Mr. Campbell Then you are still going to carry the attendance forward to the new school.
- Mr. Jackson Yes -- the enrolment and attendance go together. Do you think the teachers will be able to fill in these transfer cards?
- Mr. Moffatt The cards themselves will be filled in but the annual record will be messed up.
- Mr. Jackson. I wonder if in any of these report cards the attendance is given.
- Mr. King That is one of the big things. The pupil takes the card. If you count on the teacher of the new school to write to the teacher of the previous school, a change of teachers may have taken place in the meantime and you might have a married woman who has come back after twenty years and does not know anything about the new regulations. Besides, they may be uncertain of the Post Office address of the teacher or then again it may be just plain laziness. If the pupil carries it home in a sealed envelope, the parents become curious and take it out to examine it and in the course of time it may be lost or destroyed.
- Mr. Jackson We are at a disadvantage in that the Manitoba and Alberta delegates have not yet arrived. Their experience would be useful in the discussion.
- Mr. King I have come to the conclusion that the transfers ought to be distributed through the inspector's office. The pupil does not always know where he is going.
- Mr. Jackson When the child registers in any school, what procedure would be followed?
- Mr. King The teacher would write to her own inspector saying she received a pupil from such and such a school. The inspector then knows where such and such a school is.

- Mr. Jackson I rather like that idea. What do the others think? What about transfers between provinces?
- Mr. Staines There certainly are a great many transfers taking place between provinces right now.
- Mr. Moffatt There is a tremendous number of Quebec and Ontario people in our province.
- Mr. Robbins I've noticed an amazing number from Saskatchewan in Ottawa and from the Prairies generally. They have been coming out for several years now.
- Mr. King When British Columbia was growing, we used to get people from all over and it would have been helpful to receive the same forms and report cards concerning a child from another Canadian province as if that child came from your own. On his report card you would have his school, grade, achievement and his record in whatever terms the province of origin uses and you would get a pretty good idea of what kind of pupil he is.
- Mr. Jackson Would you suggest we add a space for achievement and a space for record?
- Mr. King I think this report ought to be on a different card from the transfer card and the attendance card.
- Mr. Bradley A transfer card used between provinces would eliminate duplication, especially to-day when families are moving across the country from coast to coast.
- Mr. Jackson I don't know how accurate the Dominion totals for enrolment are to-day. What do you think Dr. Robbins?
- Mr. Robbins There are other things making for inaccuracy besides the duplicate reporting of enrolment.
- Mr. King If we did record cards that were transferred through the inspectors, even we would be getting more accuracy within the province. Then it would be another step further to having the transfers made effective between the provinces.
- Mr. Jackson Shall we try it between provinces or leave that until a later date?
- Mr. Moffatt There is no harm trying. I think it would be a net gain.
- Mr. Robbins Of course, the scheme would never be perfect in the first year, no matter when you tried it, now, or fifty years from now.
- Mr. Jackson. Then you might as well make the plunge now. THE NEXT TOPIC IS THE SCHOOL CENSUS, WHICH IS EVEN HARDER. We want two figures -- the number of children in school and the number of children that should be in school. The only way we could get the number that should be in school is through a Census. But can we take it?
- Mr. Moffatt I don't know that it should be taken each year. I suppose you want to compare the actual figures with the probable number. In Nova Scotia the Census is taken every three years.
- Mr. Jackson I would not object to having it taken every three years if we could obtain fairly accurate results. Who do you think should be made responsible for the collection of these census figures, the school secretary or should we have a special census enumerator? In the rural school, I suppose the teacher can do it. How do they go about it in Quebec?
- Mr. Filteau The secretary is responsible for it.
- Mr. Bradley When would your school census be taken, one month before the end of the school year?

- Mr. Jackson I should like to have it as close as possible to the date when the school reports.
- Mr. Bradley Our teachers make up their registers at the beginning of the year. The only changes after that would be where a death occurs or when a pupil leaves the school.
- Mr. Moffatt She could make one record at the beginning of the year and another at the end and use it as a check.
- Mr. King Discussion of the school census brings up the relationship between age and grade. Some time ago I had a communication from a senior inspector of Vancouver who intimated that the teachers in Vancouver would much prefer it if the age census were taken in September. It would be more valuable for them to know what the situation is in the current year than what it was in the previous year.
- Mr. Jackson Would you prefer to have the age-grade record as in September? You could always refer to the record of the previous June.
- Mr. King The teachers would not like making up two records.
- Mr. Campbell The Commissioner in Ontario collects the Census data during the year and eventually hands it over to the inspector. We feel that our attendance officer has very little use for it.
- Mr. Moffatt In any city of over 30,000 it would be a big job to take a Census of the schools. In Nova Scotia every child has a census number and his number is changed as he moves from school to school. But in a large city I doubt whether this is kept up to date.
- Mr. Jackson How do you check on the attendance?
- Mr. Moffatt It is practically impossible. You may find children wandering around the streets who have no census number, or who have never been heard of.
- Mr. Jackson Do you think Census results will make them worth collecting?
- Mr. King Personally, I don't think so.
- Mr. Jackson I presume that Ontario doesn't think so either -- and yet the results would give us one basic figure. We particularly want this for the cities.
- Mr. Moffatt If they were collected annually, would the results be of any use to the Bureau?
- Mr. Jackson I don't think so. If the Census were taken carefully every three years, it would be better than taking it haphazardly every year.
- Mr. King I think if you took a Census every three years you could depend on getting pretty reliable results and the teachers would be interested in the scheme. But if it were done every year it would be just another job. A census every three years would have some significance.
- Mr. Moffatt I suggest that it be taken every three years right across Canada.
- Mr. Jackson What time of year?
- Mr. Moffatt I think that your suggestion of May or June is the best time.
- Mr. King I find that October is the month of highest attendance.
- Mr. Moffatt The teacher could take the enrolment of the first day of attendance.
- Mr. Jackson That would be about the first of June.
- Mr. King In some of the Eastern cities, and this I think is true of Montreal, it is a historical practice to move on May 1st.

- Mr. Moffatt Then June would still be a good month from that point. The moving will have been completed by then and the families would be settled in their new locations.
- Mr. King June would be a bad month for the high-schools.
- Mr. Moffatt June 15th would give you time to get in a lot of the delinquents.
- Mr. Robbins June 1st is the date of the Decennial and Quinquennial Census of the Dominion. One or two weeks would not raise any serious difficulties concerning the comparability of data but I should like to recommend that it be not any more distant than that from June 1st.
- Mr. Jackson Then let us try May 15th and have the Census taken every three years right across Canada.
- Mr. Robbins What year would we first take this Census?
- Mr. Jackson Mr. Moffatt, when is your Census taken.
- Mr. Moffatt Our Census would normally be taken again June 1st, 1943.
- Mr. Jackson You would like to have a complete list of students and the date of birth rather than age.
- Mr. King Date of birth would be better than age.
- Mr. Moffatt I think it would be much more accurate.
- Mr. Robbins The date of birth can be put on the punch cards for compilation purposes as readily as age.
- Mr. King I think the best record of age would be obtained on June 30th and from that you would be able to tell the age of a child in his next school year. I suppose that May 31st could be interpreted in the same way.
- Mr. Jackson I had intended to have a copy of the Census form completed for the register -- whether that can be done I don't know. That is another question regarding the register. If the date of birth is not there they could work it out, but some mistakes would occur. I suppose we want the day, month and year. It would be just a straight list of names like the form I have here, giving sex, date of birth, month and year. I suppose you would also want the name of the parent or guardian and the address. How about the distance from school? For administrative purposes you will probably want to include a column stating whether or not they are attending school. This would give you two lists, one, the number of children that should be in school and the other the number of children that is actually attending school. It would be better, of course, to have it all on the one list.
- Mr. Bradley What was the decision on the date of the Census?
- Mr. Jackson We left it at May 15th. I should like very much if we could keep it as close to the date of the Dominion Census as we can.
- Mr. Cudmore All the information is collected as of June 1st.
- Mr. Jackson But the collecting is extended over a few days?
- Mr. Robbins Nothing is done until the date to which the information applies.
- Mr. Cudmore. For instance, if a child were born on June 2nd, he would not be recorded in the Census, which is taken as of June 1st.
- Mr. Jackson Then should we begin on May 15th? Do you think that would be too late to start? It won't be in the rural districts but I am not so certain of the cities.

- Mr. King Would the 1st of June be too late?
- Mr. Jackson As for the completing of the form, I think that the teacher should be able to fill in the name of the child, his date of birth, etc. The point is whether teacher or the local Board should be made responsible for collecting the information. Of course, the local board will always be there while it is possible that the teacher may not. The information which we would require is the school district, the number, name of the inspector, date, and signed by the chairman and the secretary. Do you think that you will need anything more, Dr. Robbins?
- Mr. McFarlane Why the inspector's name?
- Mr. Jackson Merely as a check.
- Mr. Moffatt In Nova Scotia the Board does not always do it itself. It usually appoints a teacher or the secretary does it himself. Your idea is that the Board should handle the taking of the Census?
- Mr. King Very often when you approach the School Board for assistance it is difficult to get any answer from them.
- Mr. Jackson Could you make the inspector responsible then?
- Mr. Moffatt We find that about two-thirds will co-operate while the other third will have to be hounded.
- Mr. Jackson I think that the Board should be able to undertake the responsibility. Would there be any other information that you would require Dr. Robbins?
- Mr. Cudmore How will this affect the present Ontario procedure?
- Mr. Campbell I don't think there will be any objection from us.
- Mr. Cudmore It is the municipality that is responsible for the enumeration now.
- Mr. Robbins What compilation would be wanted from this summary?
- Mr. Jackson I was thinking of a parallel compilation for Educational Statistics and Census Statistics. More information in the school census might be valuable in this connection.
- Mr. Cudmore The Board will have to meet the expenditure in connection with the school census.
- Mr. Jackson Yes, that is the case now.
- Mr. Filteau Our School Board does.
- Mr. Moffatt They usually do in Nova Scotia.
- Mr. Jackson I think we should have information on the census sheet with regard to location, type of school, name of city, town, village, township, municipality or county.
- Mr. King There should be a column showing what school the child is attending so that the school board may think it is getting something for its money. In this way they will know those who are attending private schools and those who are attending public schools. That would be of minor use but at least it would be eliminating those going to private schools. The School Board would know what its responsibility is and what accommodation would be needed if everybody of school age was attending school.
- Mr. Jackson That would help us in the other problem of finding how many are attending the private schools. That is a good suggestion, and could be included in the last column in place of "reason for not attending school."

- Mr. King I think that the heading "School Attending Now" might be used.
- Mr. Jackson That is one thing I will have to watch. The questions and headings will have to be worded very carefully.
- Mr. Robbins Are we settled as to whether we aim at 1943 or 1944? The spring of 1943 is a little too close.
- Mr. King When the war is over there is going to be a great recessional under way. If 1944 should be the year the war ends the people will be leaving their temporary homes.
- Mr. Jackson Do you think we should make it 1945, or is that rather late?
- Mr. Robbins If we take the first one in 1945, then the second one would come at the same time as the Decennial Census.
- Mr. King When conditions are abnormal, figures taken would not be significant for subsequent comparison.
- Mr. Jackson Should these forms be sent directly to Dr. Robbins by each local Board?
- Mr. King No. You would not get more than forty per cent that way.
- Mr. Jackson Then we shall let the Departments do the collecting.
- Mr. King The forms should be sent in with the annual report which I think is required from every school at the end of June.
- Mr. Jackson When is the Quebec school report sent in?
- Mr. Filteau The first of July.
- Mr. Jackson Well, I think that finishes the Census.
- Mr. Filteau What year will it be taken?
- Mr. Jackson In 1945. We will send a report of all this to the delegates.
- The next item is SCHOOL STATISTICS, METHOD OF COLLECTION AND COM-
PILATION. I have suggested that each teacher report on her class room,
(page 14 of the Summary report). That is what most of them do now, but
in some provinces the reports that the Department receives are compiled
by the principal.
- Mr. Moffatt Yes, but the teacher's report is still the basic report. The prin-
cipal's report is a compilation of the teachers' reports.
- Mr. Jackson But in some provinces the individual teachers' reports are not avail-
able in the Department. I think that applies to Ontario.
- Mr. Campbell In the Department we have just the report that comes from the inspec-
tor. We have no local one. The inspector makes a summary of the reports of
teachers in his area.
- Mr. Jackson I often seem to want some figure that is recorded on the teachers' re-
ports but is not available from the inspectors' summaries. I would like to
see the original data available in one place for research purposes. It
is a question, particularly in Ontario and Quebec, whether this can be
done. At first I suggested that the teacher make the reports out in tri-
plicate but in spite of the training which they will be receiving in com-
pleting forms during war time, perhaps they will still not be able to do
it properly.
- Mr. Moffatt If you ask them to make out three reports, most likely they will not
agree with each other or with the Register.

- Mr. McFarlane Yes, but usually all this information is in the Register and the Register is filed with the Secretary.
- Mr. Jackson The report could be sent to the principal of the school. He could make his compilation and then send it to the inspector. Or we could just use the principal's report. But I think it would be useful to have the original reports available.
- Mr. McFarlane These reports could be sent to the inspector, checked by him and then sent to us. In New Brunswick we have them on file since the year 1877.
- Mr. Bradley The teacher would have the Register to check the report for any errors.
- Mr. Jackson If the teachers could be taught in the normal school how to complete these forms correctly.
- Mr. McFarlane That would not help a great deal, they would still make mistakes. The teachers are not very fond of clerical work. If they have to fill out forms at the end of the year, with examinations going on, correcting of papers and the rush to get away for the holidays, they will not be able to give sufficient attention to the questionnaire to fill them out properly.
- Mr. Jackson If they reported as of the first of June, would that give them more time. Ontario reports now as of the last day of May.
- Mr. Bradley Usually you cannot have a complete record of attendance until the last day of June.
- Mr. Jackson About half of these reports could be started on the first of June and could be finished up at the end of the month.
- Mr. King In British Columbia we have a monthly report which gives the number of pupils enrolled, total daily attendance, total actual attendance and various other information. This is filled out every month. One copy goes to the Department of Education and one to the local School Board. That report justifies the payment of the government grant, which is done monthly, and, of course, will have to be done for the month of June.
- Mr. McFarlane What advantage is there in having it done every month?
- Mr. King The law says there must be such and such a number of pupils in attendance, otherwise the school would be closed.
- Mr. Moffatt But the basic problem is the teachers' reports that should be returned at the end of the year -- on the full year's operations.
- Mr. McFarlane We pay the government grants twice a year. At the end of each term we receive a report from the teachers.
- Mr. Jackson These teachers' reports will have to be available in all provinces and will have to be sent to both the principal and the inspector so that each can make up his compilations. How can they be checked? The principal could check them in the graded school, but for the rural school how about the inspector. Could he check the reports against the register?
- Mr. King If the inspector has great distances to go you could hardly expect him to have all the Registers checked.
- Mr. Jackson How would it be if we accept the teachers' figures and have the inspector check for any obvious errors which may be made. Another point, where should these figures be compiled, in the Department of Education of each Province or in one central office for all provinces?
- Mr. McFarlane We would have to compile them in our Department since we require this information for financial purposes.

- Mr. Jackson You would have to send this data to Dr. Robbins then for Dominion purposes.
- Mr. Robbins Mr. McFarlane does send the age-grade sheets now and information on the teachers.
- Mr. Bradley We require a copy of the teachers' reports as voucher for payment of salary.
- Mr. McFarlane We don't pay them until we do get the report. We insist upon a report before we pay the grant.
- Mr. Jackson What happens in Ontario?
- Mr. Campbell The local inspector summarizes the data and forwards it to us. Before we can make up a provincial table, Dr. Robbins will have to wait a while for the information.
- Mr. Robbins It is next to impossible to fit a half dozen or more independent compilations into one table over a period of time. We might try it and find the first year they fitted fairly well, but after a few years certain alterations in the parts would creep in. The parts would meet the local requirements but the result would be that you would not have provincial figures that you could put together into a common frame without producing a table that has footnotes longer than the table itself. I suppose separate compilations for one or two provinces might be kept, but I think that it is pretty nearly impossible to get full and comparable Dominion tables, tables for all provinces over a period of years, unless it is all done in one place.
- However, I do not see that we can undertake more work than we are already doing without increasing the present staff on Education Statistics.
- Mr. Cudmore It is pretty difficult to increase staffs at the present time.
- Mr. Robbins At present, we are making certain compilations for all the seven smaller provinces with regard to age and grade of pupils, teachers' salaries and experience, etc. Of course, it is less work to do the seven smaller provinces than to do the other two, Ontario and Quebec, which have between them something like 60 p.c. of the Dominion's school population.
- Mr. Campbell The checking of the regular statistics does not amount to as much work as in the case of the financial returns. The auditing of the school accounts delays many of the larger centres from sending in their reports for months. Toronto, for instance, cannot send their statement in until about the middle of summer.
- Mr. Filteau How long would it take the Bureau to make the compilations?
- Mr. Robbins It would depend on the amount of staff we had to handle the work.
- Mr. Jackson With the present staff, how long does it take you to compile the seven provinces.
- Mr. Robbins As a rule we have the seven provinces compiled and ready for publication sometime before figures for Ontario and Quebec, the two largest provinces, reach us, and our Survey usually has to wait several months for their figures before it can go to press. Their printed reports from which we take their data for our Dominion tables are normally the better part of a year behind the reports of some of the smaller provinces. The reports for 1942, for instance, will soon begin to come out and Prince Edward Island's and Manitoba's are usually the first to reach us, about February or March, and it is pretty well on toward the end of the year or perhaps the beginning of the next year before they are all in. The Ontario report, I think, would be expected to appear about the time of the opening of the Legislature in 1944.

- Mr. Filteau Do you think they could be compiled within the year?
- Mr. Robbins That would depend on the assistance which we can get. We should have each year's work done in the year and not let it fall behind.
- Mr. Jackson Mr. Gascon, you have a Bureau of Statistics in Quebec. How many have you there?
- Mr. Gascon We have a staff of about thirty.
- Mr. Jackson Do you compile the results from the teachers' reports or from the inspectors' reports?
- Mr. Gascon From the inspectors' reports.
- Mr. Jackson Are the teachers' reports available?
- Mr. Filteau The teachers' reports go to the School Board. The Board compiles them and sends its own report in at the end of July and then we check it from the inspector's report. We use the inspector's report for our compilation. Some school board reports come in very late.
- Mr. Jackson I wonder if we should have the understanding that Ontario and Quebec will compile their own data. Perhaps Ontario could send theirs to Dr. Robbins before it is tabled in the house.
- Mr. Robbins Ontario has in some years sent us the proof pages of their report before it is released, and that helps.
- Mr. Gascon I would rather that they be compiled in our Department.
- Mr. Jackson I don't see any objection to that -- it would be a lot of work of course.
- Mr. Robbins If we could be sure that the seven smaller provinces had comparable figures as a result of compilation being done for them in the Bureau, there should be a reasonable hope of maintaining comparability with the remaining two.
- Mr. Campbell We could try to speed up our end of it as much as possible, but our statistics staff is made up of only two persons who have to handle all the work on our report.
- Mr. Jackson Perhaps the Bureau of Statistics could help you.
- Mr. Campbell Possibly they could augment our staff.
- Mr. Jackson I think it will be best to leave the arrangements as to how the compilations will be made to Dr. Robbins and the two provinces concerned. (Quebec and Ontario).
- Now, Page 16, SUGGESTIONS FROM THE 1936 CONFERENCE ON INFORMATION TO BE COLLECTED. (1) The classroom and the school -- a frequency table was suggested showing the number of administrative units operating one, two, and three schools, and so on.
- Mr. Moffatt Would that table serve any purpose to a research worker or to the Dominion Bureau of Statistics?
- Mr. Jackson It would be of use to us. We are interested in the larger units in Canada.
- Mr. King This information can be derived from our annual reports.
- Mr. Gudmore What does school mean in the resolution?
- Mr. Moffatt Classroom.
- Mr. Robbins I think it is only in Nova Scotia that the term is defined as "classroom."

- Mr. King I think the classroom is becoming an obsolete unit. The schools which have shops, libraries, gymnasiums, auditoriums, do not think in terms of standard classrooms.
- Mr. Jackson Would it be better to ask for the number of administrative units employing one teacher, two teachers, three teachers, etc.
- Mr. King That would be more valuable. A distinction would have to be made between full-time and part-time teachers.
- Mr. Jackson Now, for the second part -- 'the number of classrooms open by twenty-day intervals.'
- Mr. Robbins We have attempted a compilation for the second part for provinces which had the information available. We have done it a couple of times since the 1936 Conference.
- Mr. Moffatt This would depend on how regularly the schools operate. Some schools have difficulty in getting school teachers and may not be operating for perhaps fifty days in a year. It might be useful, however, to have a trend over a period of years.
- Mr. Jackson Over a period of twenty years these figures may show a significant picture. The objection has been raised that twenty-day intervals are too fine for Ontario.
- Mr. Robbins Twenty days was recommended on the assumption that it corresponds roughly to one month, and 200 days to ten months, or a school year.
- Mr. King Any province knows the schools which are not opened.
- Mr. Jackson It would be useful to have a record of it so that others would know too.
- Mr. King You could ask the Department. It would not be necessary to put it into statistics.
- Mr. Jackson Would you get the frequency as to how many days the classroom was opened?
- Mr. Moffatt The question is whether it should be tabulated.
- Mr. King The number of days each school is in operation is in our monthly report and is tabulated for a whole year.
- Mr. Jackson Would that information be useable in its present form? We would like to have provincial summaries so that comparisons could be made between provinces and between years. Would it be possible to change the present 50-day intervals in Ontario to 40 days to be at least partially comparable with the other provinces?
- Mr. Campbell I think we could change that.
- Mr. Filteau We just compile the number of days the school is opened.
- Mr. Jackson Mr. Campbell, do you make the compilation?
- Mr. Campbell We don't make a compilation but we collect the information.
- Mr. King I don't see of what use it would be to us.
- Mr. Jackson It would really be of more use to those who are using statistics.
- Mr. King In other words, the Teachers' Federation, for instance would like to have these.
- Mr. Robbins Yes, as a matter of fact the suggestion actually came from their representative at the 1936 Conference.

- Mr. Cudmore Administrative units employing one teacher, two teachers, etc. Would that be what you want in connection with the first part of the resolution we have been discussing?
- Mr. Jackson Yes. It would give us an idea of the size of the unit.
- Mr. Robbins The figures would be compiled separately for rural and urban communities.
- Mr. Jamieson There is no significant difference in Ontario between rural and urban communities in many cases.
- Mr. Robbins That is true in other provinces as well. To get around this difficulty we make separate compilations for the one-room rural schools. Then we have the other rural, town, village and city. The city and one-room rural schools are fairly comparable.
- Mr. Jackson The larger unit is one of the most significant elements. At least we think so.
- Mr. Filteau We would want a table of the number of teachers. We have 22,000 classes, which means that the average would be about 10 school rooms in each unit. They run from a few in one school unit to several hundred in another.
- Mr. Jackson That would make an interesting compilation if we had the figures. I suppose you could have a division of regular teachers and specialists. The specialists are usually asked to report separately.
- Mr. King What do you mean by 'specialists'?
- Mr. Moffatt Teachers of manual training, domestic science, or music, etc.
- Mr. Jackson Teaching English in a collegiate, for instance, would fall in the specialized class.
- Mr. King You are using a local vocabulary?
- Mr. Jackson Yes. What do you call them in British Columbia.
- Mr. King A high-school teacher has an academic certificate. He may have a master's degree but he still has to have an academic certificate.
- Mr. Moffatt He is just a teacher.
- Mr. Cudmore Would it be better if we used the term "full time teacher employed"?
- Mr. Jackson Except that these are teachers who are significant in the development of educational opportunities.
- Mr. King It would be better to say "Number of teachers of music" or "Home Economics" or "Industrial Arts", and so on.
- Mr. Hillmer Would you give the number of specialist teachers in each particular unit?
- Mr. King That would hardly be practical as in many of the smaller units the services of these teachers may be shared by several districts.

The meeting adjourned at 1.00 p.m. at the suggestion of the Chairman.

DECEMBER 14, 1942.

AFTERNOON SESSION

The afternoon session commenced at 2.30. Those present were:-

Messrs.	P. S. Bradley	R.W.B. Jackson
	A. M. Campbell	H. W. Jamieson
	S. A. Cudmore	H. B. King
	B. O. Filteau	J. H. Lowther
	S. Gascon	A. S. McFarlane
	G. P. Hillmer	H. P. Moffatt
	J. E. Howes	J. E. Robbins

The Hon. H. Staines and Miss S. A. Feeley.

Mr. Cudmore We are a little beyond the scheduled time. I think it would be expedient if we would commence business. It was decided, because of the fact that our Finance Statistician is going to the Maritimes later in the week, to proceed with the discussion of this second memorandum this afternoon - the memorandum on financial statistics. Mr. Jamieson, would you open the discussion.

Mr. Jamieson Mr. Chairman, gentlemen: When Mr. Hillmer and I were assigned this task it was probably a case of "fools stepping in where Angels fear to tread", but we have had some little experience - very little - in a restricted area in the Province of Ontario. We have prepared something as a basis for discussion without the assumption that there is any finality to any of the items in any of the tables submitted. It was drawn up on the basis of what we thought would be a minimum of information which could be compiled, having in mind the limitations of certain officials in very small school areas. Obviously, to a large municipal organization with an elaborate accounting system, the proposition would seem quite puerile, but it was assumed that this was a basic form and it is not inferred in any case that the larger organization with accounting facilities would lower its standards to this minimum, but from their experience and training would quite easily supply the information which is required on these forms. Had we had certain information which has been later put before us we feel that we would have made changes in the forms that were prepared in August 1941. Mr. Hillmer and I both feel that had we had Mr. Lowther's contribution before us at that time it would have been most helpful, so, having him here to-day we are hoping that he will bring forth certain suggestions which may be worked into this scheme of reporting. The man who has done the greater portion of this work, who has had accounting training and experience, and is still actively associated with schools, is Mr. Hillmer, and I am going to ask him to carry the ball from here when it comes down to details.

Mr. Hillmer It is a very great pleasure for me to be invited to participate in a conference of this sort, especially since it is in school time. I think we are agreed that two forms in particular are required. Whether we have a form which we call receipts and payments or revenues and expenditures boils down once again to that distinction between the highly trained accountant and the man who knows, through his relatively simple cash records how much money comes in or how much goes out, and I doubt very much if he has the training to interpret his figures beyond that point. Are we in agreement that we should proceed to a discussion of the form of recording the money coming in and going out?

Mr. Cudmore Any objection?

Mr. King Are we dealing with Section 2, "Financial Statistics"?

Mr. Hillmer THE FORM SHOWN ON PAGE 3 OF THE ORIGINAL REPORT. We start with a difficult point in the first line: "Balance on hand at the beginning of the year". Just what is the beginning of the year? Have you any uniform date on that? Is that possible?

Mr. McFarlane July 1st is the beginning of our year.

Mr. Moffatt August 1st is ours.

Mr. King Our school year begins July 1st. The fiscal year of the province is April 1st, the municipality is January 1st, and the School Boards make two financial statements; one for the calendar year, reported to the City Council and to the Municipal Council, and the other ending June 30th, reported to the Department. It would be much simpler if we had one financial year.

Mr. Hillmer The school year would be the one. It would correspond to the rest of the school statistics but would not agree with municipal statistics.

Mr. King The Budget is made from January 1st.

Mr. Lowther Would there be any possibility of getting an agreement on a common fiscal year for financial reporting? You will recall that in our Municipal Conferences the calendar year was adopted as being the financial year. Although there are some provinces wherein there are municipalities which are at variance, the idea is to have them all conform to the calendar year. If possible to obtain the objective of having a uniform school year, we would prefer to have the school financial years conform with the municipal financial year, because there is such a tie-in between the raising of the money and the financial reporting by the local government units. But aside from that fact, a great deal would be obtained in having uniform years for financial reporting, even if they were at variance with the municipal fiscal years. There is such a variation that it is relatively impossible to tie in the figures from any one province with those of the other, or the schools and the municipalities.

Mr. Robbins Basically, there are two practices in school financial statistics: One ending in mid-summer (end of June, or July as in Nova Scotia); and the other with the calendar year. But the majority of the provinces, I believe, follow the former - the school year. One or the other is practised in all provinces.

Mr. Gascon The only objection I have to the plan suggested by Mr. Lowther of the Dominion Bureau of Statistics is on the end of the fiscal year. The end of our fiscal year is June 30th, and I don't see how we could change to the calendar year without having the Board make two accountings. I think June 30th is the proper end of the year because it is according to the natural year. It is kind of a seasonal business. Even in business - trade and industry - the trend is to go outside the calendar year and the companies choose the seasonal year. When we want to compare our financial school statistics with municipal it is sometimes difficult. Municipal statistics should reflect the situation of education. For that reason I think it should be the 30th June. I don't think that in our province we are ready to change.

Mr. Moffatt When we introduced the larger school unit it was assumed that we would go on a calendar year basis, but before we were in operation three months the difficulties of transfer to the calendar year were almost insurmountable. It involved balancing the books in the middle of the year. So we went back to the natural school year.

Mr. Hillmer In that case, the business for the school year would be terminated. Most schools would have paid their debts and have very few outstanding items. If you had simple cash statements from the smaller schools they would compare closely with the true revenue statement.

- Mr. Cudmore I think we might hear from other provinces in this connection.
- Mr. Campbell We have ours on the calendar year to tie up with the municipal.
- Mr. Filteau Are teachers in Ontario engaged for the calendar year?
- Mr. Campbell No. For the school year.
- Mr. Staines We follow school finance by the calendar year, which is the municipal year.
- Mr. Robbins Alberta, I think, is on the calendar year, too. Manitoba uses the school year.
- Mr. Cudmore Could we hear from Mr. Howes? Mr. Howes has experience in municipal accounting.
- Mr. Howes I do not know, Mr. Chairman. I would prefer to see the calendar year. I think you have to be guided to a large extent by the business you are doing. There is something in the view that at the end of the school year your business is more or less completed for that year. In that case, you should decide when your school year begins and when it ends. I think that is the point Mr. Lowther had in mind, i.e., if it were impossible to choose the calendar year, whether you could come to a common understanding as to when your school year begins and ends.
- Mr. McFarlane The school year in New Brunswick begins July 1st. On the second Monday of July all the School Boards have meetings, elect school trustees, have their budget presented and vote the money for the school year, which is July 1st to June 30th. Then, after the annual meeting the secretary gets out his rate bills and begins to collect taxes in September for the needed sum of money to start the new school year.
- Mr. Moffatt We have the first of August but there is no reason why we could not change it to the first of July.
- Mr. Robbins From the standpoint of the schools alone, June 30th would be the most satisfactory school year ending. Where it is otherwise, it is a concession to the municipal people, is it not?
- Mr. Howes I think Manitoba has recently changed their urban to December 31st. I think the rural is June. That is the way they report.
- Mr. King It is more than a concession in British Columbia. The School Boards have to submit their estimates to the Municipal Council by a certain date in the year after the new Municipal Council has been elected. The Council has a certain time to approve or disapprove, after which the estimates might go to arbitration. The Board submits them to the Municipal Council which meets at the beginning of the calendar year. This is in all municipal areas, and all of their finances are based on the calendar year. But they have to submit financial statements to the Department of Education for the school year.
- Mr. Robbins It is more than a concession in the sense that there is no option in the matter. They have to do it.
- Mr. King No matter what you do - if you decide to have the school year June 30th - it will not make much difference to British Columbia because we make two reports anyway. In the rural school districts in British Columbia (those school districts which are outside organized municipalities) there is only one year and that is the school year.
- Mr. Lowther I think probably there is more significance attached to the common fiscal year in the case of those provinces where municipalities levy and collect taxes for school purposes. In other provinces where the schools do their own collecting of taxes there is no difficulty. Where you have the municipalities levying and collecting taxes and paying the money out for school purposes for six months extending beyond their fiscal year or for a six months' period before the end of their fiscal year, it complicates things.

- Mr. Alfatt That is the difficulty we have. I don't know whether it will work in our case. In the year beginning August 1st the municipalities have three or four months' advance collection.
- Mr. Lowther It would be very nice indeed if the two could be the same, whether the municipal might be changed to the school or the school to the municipal, but failing that, it would be much more satisfactory if at least all school years were the same across the Dominion.
- Mr. King I think it is impractical to expect that there is going to be any change in the school's financial reports being as from July 1st to June 30th. It would not be settled by us anyway. We might make a recommendation, but it would have to be settled by the Government.
- Mr. Robbins That is true of most of the things we do here, is it not?
- Mr. Cudmore I wonder if it would meet the case if our Committee on Resolutions took this discussion into account and then prepared a Resolution along whatever lines it saw fit for the approval of this Conference.
- Mr. Robbins I think the first Conference had a resolution favouring June 30th. This was the Conference of twenty-two years ago.
- Mr. Cudmore Yes, that's true.
- Mr. Hillmer Shall we proceed to the next point?
- Mr. Cudmore Yes.
- Mr. Hillmer In the treatment of the next point, "Legislative Grants", there was some discussion subsequently of our handling of this, and I think that was to be expected, but there was also the impression (I was away at the time) that in some of the provinces there was a contribution by the School Board to the superannuation fund, which is the implication in some of the statements. In Ontario, there is a teachers' contribution and the Provincial Government contribution, and the teachers' contribution is deducted by the Provincial Government at the source from the grants; since the net grant is all that comes into the hands of the treasurer to permit the relatively unskilled treasurer to tie it in with his cash records we showed it as the net figure and then the net figure would be the money he actually received. That may not be the way an accountant with a complete set-up and classification of accounts would like to have it but that is the way we thought the majority of the smaller units would be affected by it.
- Mr. Filteau Is there some deduction by the School Board?
- Mr. Jamieson It is offset in the next schedule.
- Mr. Hillmer That is deducted directly from the grant by the Government.
- Mr. Jamieson Pages 3 and 8 are two parts of the same form.
- Mr. Bradley Why deduct the superannuation money from the money that is going to pay the teacher's salary? The teacher may pay insurance the same way and we deduct it from her earnings, charging the superannuation against her. The teacher may take her money and pay life insurance the same way. That has nothing to do with the school records.
- Mr. Staines We have three deductions: Superannuation; Federation Fees; and the Premiums on Treasurers' Bonds. These are all sums paid out to the school districts and we prefer to have them shown as such.
- Mr. Hillmer That is the difficulty with this treatment. It reduces the total of your receipts.
- Mr. Staines We might leave a little space on the forms.

- Mr. Moffatt If we could agree on the general headings and if the various details were made under the same headings it would not confuse people by calling for sources of revenue that they do not have.
- Mr. Staines Is that important? We have school district taxes, general taxes, and special tax arrears and we do not need "Rural Municipality Grants" and "County Grants". We could issue a set of supplementary instructions.
- Mr. Hillmer If you don't want certain headings, leave them off your form entirely.
- Mr. Staines Many difficulties would arise by having one form printed by the Dominion.
- Mr. Robbins I don't think you could print a standard financial form for the Dominion. It would confuse the provinces. Supposing the Dominion did the printing, the sub-headings would have to be made to vary for use in the different provinces.
- Mr. Staines It would be simpler if we could do the printing.
- Mr. Hillmer Is there any argument in favour of giving more detail to legislative grants?
- Mr. Gascon We want to show the real picture of the grants which the Government is giving to education.
- Mr. Staines That is my view.
- Mr. Filteau We have interest in legislative grants less deduction and net grants plus deduction, so that the whole amount paid out by the Government is shown.
- Mr. Hillmer You get a correct total receipts figure.
- Mr. Gascon. This would be correct by itself if we give it on an accrual basis. Now it is assumed that we go on a cash basis. If we have an accrual basis we would have the gross amount. Of course, if we are on a cash basis, to be right we have to take into account only the amount that is paid.
- Mr. Hillmer I think that is one of the major problems.
- Mr. Gascon We should decide whether to go on a cash or accrual basis or both.
- Mr. Campbell We have that deduction item on each set at the bottom of the financial report and the School Board secretary enters his deduction and we enter the Department one, and of course we print the gross figure.
- Mr. Filteau Is it compulsory for the School Board to make the deduction? In Quebec it can be or not. We take this into account when we are calculating the grant going out to the Board. It seems like a kind of bonus, which should be added to their salaries and shown. When the teacher's salary is \$800, the School Board does not make any deductions but we consider that the real salary paid to the teacher is \$824.
- Mr. Campbell That is the way Ontario deals with it. We consider the salary to be \$800 and the deduction is compulsory.
- Mr. Staines If the Board does not make it what happens?
- Mr. King. We do the same as Ontario. The teacher's salary is \$800, plus, and the School Board deducts the percentage which is required as the teacher's contribution and transmits it to the Pensions, and also the Board has to submit its contribution.

Mr. Hillmer

The Board in British Columbia is a third party to the superannuation fund. That is something we did not consider here at all.

Mr. Moffatt

I think it is essential to show the whole legislative grant as a receipt. Under your expenditures column you have contributions on the teacher's behalf and on the Board's behalf.

Mr. King

We make certain grants on behalf of School Boards. It is based upon a formula. Then, when it was decided to have the Boards contribute to the teacher's salary, a special school grant was provided which was distributed to the School Boards on an equitable basis, and that goes into their receipts. Then, there are grants made on behalf of technical education, and these go to the receipts. All of these receipts go into the consolidated revenue fund of the School Board, although the term is not used. The account is kept by the City Hall. They take out teachers' deductions, income tax, war tax, their own contribution to superannuation, etc.

Mr. Hillmer

You also have the problem of grants paid directly to the teachers rather than going to the School Board.

Mr. Moffatt

We pay grants for equipment to the teacher's fund.

Mr. Hillmer

To have the correct picture you don't want to show your salaries as merely the net figure that you pay apart from the government grant. To get the true picture of the actual situation, you must have the total grants, including all grants paid direct to the teachers and add on the amounts paid to the teachers through the Boards.

Mr. Lowther

There is quite a difference between the two types of payment. In the first instance - if my information is correct - it is a statutory obligation on the part of the Provincial Government to make a grant to the teacher, and the procedure is that this is paid to the teacher and forms no part of the revenues of the School Board, nor of their records. In the other case the superannuation deduction, which is an accounting procedure adopted by the province - instead of the province paying the School Secretary the full legislative grant, they deduct from this legislative grant the amount the School Secretary should be paying in to the superannuation fund. While there may be a certain comparison between results obtained in financial practice, to me it is a question of whether you are going to have the financial statement that could be considered a proper financial statement or whether it is going to be a statement with a view to obtaining statistical data. ~~It is a question of whether you~~ for the deduction made by the province in any way you wish.

Mr. Gudmore

For comparability, should not the total amount of the teacher's salary, whether paid, or as much of it as is paid directly by the legislature, be included in the legislative grants? Otherwise you won't get comparable results.

Mr. Lowther

That is a problem of the statisticians of the Provincial Departments and the Dominion Bureau of Statistics - to obtain the additional information from the provinces.

Mr. Moffatt

Your official financial picture is what the school board pays, plus what the province itself spends.

Mr. King

Here is what they publish in the British Columbia report. The last two columns show the amount paid by the Government in each school district towards the salaries of the teachers; next, the amount paid by the district in addition to the expenditures by the Government.

Mr. Robbins

We have a record, too, of provincial payments to individual teachers in the Maritimes. It is on the form that New Brunswick sends and Prince Edward Island. For Nova Scotia it is printed in the Journal of Education.

Mr. Moffatt

We would like to have printed the total amount actually contributed by the Province. It would show up better.

- Mr. Hillmer Is it the desire here to suggest a standardized practice for the recording of the superannuation and the grant?
- Mr. King If this were in British Columbia the balance on hand at the beginning of the year and legislative grants is so much - and then such deductions for teachers' superannuation would not go in there at all. The Board takes that off. We have to make it to comply with the situation, but I do not think that statement alone is enough for a research worker. The legislative grants would consist of grants for salaries, grants towards new school buildings, grants for equipment, home economics, commercial equipment, industrial arts, or any other grants. It is certainly desirable from time to time in making a study of school finance of the province to know just what we are doing with our grants.
- Mr. Hillmer From a statistical standpoint, what information would you like to have?
- Mr. Robbins I should think it would be an advantage for the individual provinces to have some breakdown, but I doubt whether you could add the sub-headings together to get anything like a Dominion total.
- Mr. King If we gather the information, some may be what you want and some what we want.
- Mr. Robbins What Messrs. Hillmer and Jamieson had in mind was that all we could expect from Dominion tables would be one heading - "Legislative Grants". The provinces would get as much detail as they wished.
- Mr. Hillmer The breakdown would depend entirely upon the accounts of the particular province.
- Mr. King If the main headings were followed you would be able to take out what sub-headings you wanted.
- Mr. Jamieson May I ask, Dr. King, when you report from the Department to the Board concerned, do you give the Board the detail of how the grants are made up.
- Mr. King No not entirely. There are the salary grants. There is so much for elementary teachers, junior high school teachers, senior high school teachers, etc., doctors, nurses, dentists. They will know that quite well but there are other things which are statutory and they will put in a claim for them. If a new school is being started we would pay half the cost, for instance, on home economics equipment, and we would not know in advance that such and such a school district was going to equip a school that way. There is another legislative vote for technical education, etc., but what comes from technical education, etc., is not reported according to the school administration units which receive them. So there is nothing published to show that a certain city got so much more. The accounts of the Department would show it, but nothing is published.
- Mr. Jamieson The point I had in mind was simply that there would be no advantage in reviewing that to any extent here unless arrangements were made in each province to acquaint the Board with the basis of the various headings under which the grant was given.
- Mr. Robbins What is set up here is essentially the headings you might expect to see on a Dominion table which resulted from the adoption of standard headings. For instance, we would have to show a column for county grants, though it would be blank except in three provinces; in the matter of legislative grants we would probably have only one figure to show - the gross, including contributions to superannuation, etc.
- Mr. Jamieson Let us revert to the problem of deductions for teachers' superannuation.

- Mr. Robbins - What is the matter with adopting Mr. Campbell's handling of this item - a footnote to the statement.
- Mr. Staines There are other items paid in the same way - Teachers' Federation fees and Treasurers' Bonds in Saskatchewan.
- Mr. Robbins In your compilations this year you show the gross total, I notice, where it used to be net.
- Mr. Staines We have for 1942, total government grants, but even that should read "Total Government Grants for Operation". There are additional miscellaneous receipts of three or four different items. I think they should all be put somewhere together as government grants.
- Mr. Cudmore As I understand it, one difficulty is that, supposing this form were made out by the Department of Education for the province as a whole, the figures would differ from the collected figures that could be turned in by all school municipalities in the province, especially because of the amounts paid by the legislature of the Provincial Governments direct to teachers in certain provinces and probably by some other amounts.
- Mr. Moffatt The Boards should show in their return only the amount they get themselves; the province should report separately to the Bureau what it contributes in support of the schools but does not pay to the school districts.
- Mr. Cudmore Would that be one method of bringing provincial totals into harmony?
- Mr. Moffatt I think it would be far preferable to having the school districts report something they have not received and for which they may not be able to get information. I would suggest they make a supplementary return showing what they actually get. That would make the provincial totals comparable.
- Mr. Staines If you want a breakdown of the types of schools, these figures would be of no use to you. You would have to have a breakdown sent to you and someone would have to go over these forms. We should have a form which would indicate the total amount paid out by the province to or on behalf of the districts for any purpose.
- Mr. Hillmer The form would have to be a joint project. The local secretary-treasurers of the School Boards could not do the work themselves.
- Mr. Robbins It would have to be checked by the Department.
- Mr. Staines He knows what he deducts for superannuation and federation fees; he knows all the grants he receives. He should know how to keep his own accounts.
- Mr. Hillmer You will have to figure on the element of confusion which would enter his mind.
- Mr. Gascon Perhaps we could send a statement with the cheque or grant, showing that the grant is so much, less deductions for such and such, and giving the net amount of the cheque.
- Mr. Staines I think we should.
- Mr. King It is a good idea to do that.
- Mr. Campbell I think the majority of inspectors in Ontario follow that procedure.
- Mr. Jackson That would show us finally just how much is spent on education.
- Mr. King I was wondering if that would cover the case of grants that are made on the authority of the various sections of the Act, apart from general salary grants, as for example, night schools, equipment, home economics, etc.

- Mr. Filteau So long as you know the amount deducted for superannuation it doesn't make any difference.
- Mr. Bradley We do not have the School Board deduct anything. We take the amount paid to the teacher. We deduct twice a year from the teacher's salary and send a statement with the deduction. We put it in trust with the Pension Commission. We pay all superannuation amounts directly to the fund.
- Mr. Moffatt That is what we do.
- Mr. McFarlane We do the same thing.
- Mr. Staines If you pay teachers' salaries it is simple. We do not pay grants to teachers at all.
- Mr. Robbins The majority of the provinces do not.
- Mr. Moffatt Provincial aid has been entrenched in Nova Scotia since 1865. Not only that, but the pressure is on the section that raises the grant. More pressure can be brought to raise the salary of the teacher. Salaries are higher than they would be if paid direct to the Board.
- Mr. Howes You think probably the other provinces should amend their Acts?
- Mr. Moffatt It could be done. It is a problem which is faced quite often. The highest salary gets the highest grants. We should have a complete equalization of the whole province.
- Mr. Hillmer Would there be any objection to putting it down under legislative grants as received, then have a breakdown of the different classes by individual provinces. Add to that the superannuation deduction, if the deduction is made at the source of the grant. Thus, you will get the true receipt picture - the total figure. You can have offset on the other side teachers' salaries paid, plus the amount of the superannuation.
- Mr. Lowther The only criticism I would have is that the deduction for superannuation should be an addition to the amount from which it is deducted, if you are going to attach any significance to the purpose for which the grants are paid. It would not be an addition at the bottom. If I am not mistaken, the deduction for superannuation is made from one particular grant.
- Mr. Campbell In Ontario the general grant is just paid once.
- Mr. King We pay a grant every month.
- Mr. Campbell Each general grant goes out to elementary schools about November.
- Mr. Staines Dr. Robbins, in what are you particularly interested in connection with legislative grants?
- Mr. Robbins Primarily in getting the same thing from all provinces. The net or the gross would be quite satisfactory for our purposes I think, but we should like to know how much is being contributed to superannuation at the same time.
- Mr. Hillmer The only objection that I can see is the untrained secretary-treasurer. I think you have a lot of them. The total figure at the bottom of the form is not what he actually gets.
- Mr. Campbell That is why we take it out - so we won't confuse him. We put it down as an extra item on each side. That does not alter his total at all.
- Mr. Hillmer It is really a footnote.
- Mr. Campbell In a sense - yes.

- Mr. Staines We have the item "Total Government Grants", which is carried to this column and he is asked to get his total receipts. It seems to be simple to get that item.
- Mr. Hillmer Can you get a revenue and expenditure statement from an untrained man?
- Mr. Robbins How about the Ontario plan of putting it in as a footnote? You'll get the same result in the long run.
- Mr. Hillmer The person compiling these statistics could have that figure added into receipts.
- Mr. King The Pension Commissioner knows what he has paid out.
- Mr. Robbins It could be written in at the Department, in that case, or at least the amount could be checked there.
- Mr. Lowther Don't you think the officials in the larger school units, etc., are capable of making up revenue and expenditure statements in preference to "receipts and payments"? I don't think your school requirements are any more lacking in that respect than municipal officials. There is some weakness, of course, yet the objective for all municipalities, large or small is to report on a revenue and expenditure basis.
- Mr. Hillmer That is the advantage of having your financial year end with the school year. The men who do not know the distinction would be reporting on a cash basis but it would be a pretty close approximation to the revenue basis.
- Mr. Lowther In your school sections where there are a lot of unpaid taxes, if you accept receipts as revenues you are not correct. The levy must be taken as revenue, and grants earned as revenue, whether or not paid by the province. Also, you must include all expenditures whether or not they are paid. I think there is every reason to expect that in the larger centers and larger rural municipalities - for instance in British Columbia - you will have no trouble in getting a revenue statement from School Boards.
- Mr. King Not from the municipalities. The trouble is in getting a correct return from the trustees of three-men Boards in the unorganized territory.
- Mr. Robbins If you take all these sizeable school districts - towns, cities, etc., you have only a few hundred, and you have 20,000 small ones.
- Mr. King We have one check, even if we do not get the financial statements. The Department knows what it has paid to any District and the provincial collector collects the school taxes in unorganized territory and his rolls, which are in the Parliament Buildings, will indicate how much they have voted.
- Mr. Hillmer You would always get your municipal auditor to audit the books of the School Board, so that you would get the statement you want.
- Mr. Lowther The whole of Nova Scotia and New Brunswick is organized municipally. In Ontario, outside of municipal organization you will have school sections that are independent fiscal units; in British Columbia it is the same thing.
- Mr. Cudmore Can you tell us, Dr. King (you say only about one per cent of the area of British Columbia is in organized municipalities) what the estimated population is of the area outside the organized area.
- Mr. King About one-fifth of the province. In rural districts, that is to say, school districts outside municipalities, there are 25,000 (in 1941) out of a total of 120,000. There is a tremendous variation in the nature of the population. High-grade communities in some places and illiterates in others. It is these districts which give the greatest trouble.

Mr. Robbins

You might use different forms in the cities and in the smaller places. We could probably use the more difficult report form for about half of the school population in the Dominion as a whole.

Mr. King

Regarding page 8 (where you have the proposed statement of expenditures), I believe you may simplify that for these isolated districts but it would be applicable to the cities and district municipalities very much as it stands. On page 3, however, there would have to be changes to conform with the organization of local government in the different provinces and I think that, knowing what you want for Dominion purposes and knowing what is wanted provincially, the statement of receipts could be modified to fulfil the two functions.

Mr. Robbins

How about a general discussion of the balance of pages 3 and 8 as a result of which we might ask Mr. Hillmer and Mr. Jamieson to bring in a revised form tomorrow, the revision to be based on the comments made here to-day.

Mr. Hillmer

We would be willing to do it. But aren't you leaving a certain amount of scope for your provincial differences.

Mr. Robbins

Oh, yes. Under grants, for instance, your revised form might simply call for a total, and a note could be added to say that any more detailed headings desired could be filled in by individual provinces. Deductions for superannuation, Federation fees, etc. you might call for in a footnote.

Mr. Jamieson

Mr. Chairman, the question should be determined whether or not we are going to use the term "receipts" or "revenue". If you use the word "revenue" here it will have its accounting meaning for the larger units and its dictionary meaning for the lesser units and they will probably interpret it as receipts and will approximate the same thing. Before we proceed with the final detail we should have that point settled. There is no use working until we know what you are going to recommend.

Why not ask for both. We have got this since 1934-35 on a revenue and expenditure basis. When you ask for both you leave the clerk to understand that there must be a difference between two sets of accounts. That is why we have to ask for receipts and payments -- so we can check it.

Mr. Hillmer

Did that give you satisfactory information?

Mr. Gascon

It works very well with municipal. In most cases in our province it is the same officer and the same auditor.

Mr. Filteau

School Boards as well as the Municipal Council have to have an auditor the year round.

Mr. Robbins

In Quebec you do not have as great a problem with the rural small units as most of the other provinces. You have under 2,000; Saskatchewan has more than double that number.

Mr. Staines

We have 5,000 School Boards and 15,000 to 20,000 trustees.

Mr. Moffatt

The larger unit areas make certain expenditures and the local Board is left with certain other expenditures. Our municipal School Boards pay salaries and maintenance.

Mr. Hillmer

The alternative seems to be either to make this a revenue statement which the larger units will understand and the smaller ones may confuse with receipts and take it "as is", or else ask for the two different reports and trust that the secretaries in being asked for the two will be forced to make a distinction between them and thereby learn something about it. Whis is the preferable plan?

Mr. Lowther

If you want to get comparable financial statistics for any province and the Dominion, your total receipts section should be extended to the extent necessary to get sufficient information to enable each Provincial Department or the Dominion Bureau of Statistics to compile financial statistics on a revenue and expenditure basis. In my view that should be extended sufficiently to ask for additional information to enable you to compile revenues and expenditures. Otherwise you lose the comparability of your financial information.

Mr. Filteau
Mr. Staines

Could not the auditor help the secretary-treasurer.

I think it would be a better policy to have secretaries report receipts. We could add enough information to tie in with the revenue statement.

Mr. Hillmer

You would have to have such items as accounts payable. There is the possibility, where these smaller units adopt actual receipts and payments for practical summary purposes, that any differences year after year would be pretty well balanced out.

Mr. Lowther

Provided you make due allowance for transactions that do not affect current operations. That is where you run into your problem of receipts and payments. Revenues and expenditures only include the expenditures you have to make for the operation of your schools, plus debt charges and the revenue of taxes levied, plus grants which enable you to make these expenditures.

Mr. Hillmer

You might float a loan for \$25,000. You could get it in December of one year and start paying out in January of the next year.

Mr. Lowther

And with these items in a receipts and payments statement it tends to inflate both the revenues or expenditures as the case may be.

Mr. Howes

Would it be possible to call this a revenue statement and omit those items of a capital nature. And then if you get a cash statement for smaller ones you would not have the confusion. I think you should separate the capital items.

Mr. Hillmer

I think so.

Mr. Cudmore

When these statistics were first published in the Canada Year Book there were numerous duplications arising out of temporary loans from the banks to enable schools to pay their teachers' salaries and these loans were repaid later in the year when taxes came in, but they swelled both the receipts and payments. I noticed that is provided for in the footnote, i.e., "Exclude money borrowed and paid back during the same fiscal year."

Mr. Lowther

A receipts and payments statement, really if it is to be a receipts and payments statement, I think should be divided into three parts: (1) Receipts and payments in respect of current year's operations; (2) Capital receipts and payments; (3) Receipts and payments in respect of previous years' operations and including bank borrowings, etc. They are all of a very different character.

Mr. Campbell

I think that point is well taken.

Mr. Moffatt

The secretaries make no distinction of taxes between one year and another.

Mr. Lowther

The point is, are we going to design a medium of financial return to suit conditions as they exist, or design it so as to fulfil requirements for the future, having in mind that improvements may be expected.

Mr. Hillmer

Again you are asking the secretary-treasurer for a certain amount of analysis and expecting he can do it.

Mr. Moffatt

If he is required to do it he will make an effort.

Mr. Staines

The whole danger is that if you make them too complicated you can't get the returns.

Mr. McFarlane

I might state that we put in the school register this year a very simple financial statement for each secretary-treasurer to fill out, and after these were sent out to the different schools the Union of the Municipalities of New Brunswick had a meeting and passed a resolution condemning it. They said it would take a chartered accountant to fill it out; and we thought it to be a very simple form.

Mr. Lowther

Could you draw a line between different classes of school units, - say, schools in all municipalities over 5,000 cities, towns, etc., township school areas in Ontario, municipal School Boards in Nova Scotia, large school areas in New Brunswick and other provinces, so that they would report on a revenue and expenditure basis, having in mind that, generally speaking, the officials are competent to fill this out. In all other school units, could you not design a simple form of receipts and payments, supplementing certain additional questions not in the form of financial statements, which if answered would enable the Provincial Departments or Dominion Bureau of Statistics to compile a revenue and expenditure statement from that information, and as the tendency to-day seems to be a gradual expansion of the larger school areas (such as in Alberta, which is now down to comparatively few school sections, although they used to have four or five thousand), as the change-over is made we could have them automatically revert to the revenue and expenditure basis.

Mr. King

I think that is the proper thing to do. That would suit my province. The form which, from the point of view of accounting is more comparable, would be used in the municipalities (cities and district municipalities). In the school districts in unorganized territory a simpler form would cover the items listed on page 8. Page 8 would be satisfactory very much as it is here for the larger districts.

Mr. Lowther

May I ask a question Mr. Hillmer or Mr. Jamieson. I was in doubt as to the intent of the statement on page 8. It reads, "statement of expenditure". Is that intended to be "expenditure" or "payment"?

Mr. Hillmer

We were inconsistent. There should be a provision for a balancing at the bottom.

Mr. Lowther

It should be payments?

Mr. Hillmer

That is right. I think we would not have neglected to put that in if we had put the two halves on the same sheet.

Mr. Filteau

I think I have been misled in the discussion of the statement. I took it for "revenues and expenditures". If it is a statement of receipts and disbursements then I will have to withdraw what I said about grants. Perhaps we could keep our own statement of revenue and expenditure.

Mr. Jamieson

With reference to the use of the proposed statement of disbursements or payments and a simplified form to meet the smaller units, could the same form be used and simply indicate by an asterisk the different items to be reported, or would you prefer to simplify it more?

Mr. Hillmer

You could reduce it for the small school to a few items: teachers' salaries, supplies, other expenses. As far as the first two sections are concerned, you could boil it down to three items, because you are thinking in terms of the one-teacher and two-teacher schools.

Mr. Moffatt

The superannuation deductions are taken off and only the net salary is reported. We add payments to the teachers' payments fund. They are a feature of part of the cost of administering education. Should they be so shown?

Mr. Jamieson

It would be the same figure as 3.

Mr. King

You will have to remember as before that there are three charges to superannuation in British Columbia.

- Mr. Oudmore Inspectors' salaries would be given only in a small number of School Boards.
- Mr. Moffatt Do you mean the Department inspector?
- Mr. Jamieson We had them in mind. That would apply in the larger centres in Ontario.
- Mr. Moffatt Government officials should not appear in this at all.
- Mr. King There are differences as between provinces. There are two kinds of inspectors in British Columbia. There is the provincial or departmental inspector whose salary is paid in total by the provincial government. Then, a municipality may have a municipal inspector who is appointed jointly by the superintendent of education and the local board of school trustees. He generally is a departmental inspector whom they asked for. Then he becomes the municipal inspector and half of his salary is paid by the local Board and the other half by the Department of Education. A city may, with the consent of the Department, appoint inspectors of their own. In Vancouver the municipal inspector is called "Superintendent of Schools" but he has two inspectors whose salaries are paid by grants.
- Mr. Hillmer We are trying to avoid the necessity in smaller schools of splitting up expenses. That is why, after discussion, we combined "plant operations" and "maintenance" because you have one caretaker in smaller schools doing both things. At the same time your inspector is paid by the municipality and the local School Board or Board of Education. His functions are partly instructional and partly administrative. It is rather a hard split to make at times.
- Mr. King Actually, his functions are administrative and supervisory, and I think they are more supervisory. I do not believe that the school administration would agree with you here. What about a supervisor of primary work? Larger cities have superintendents in primary work.
- Mr. Hillmer Is not his function to improve the quality of instruction in that line of work?
- Mr. King His function is to promote the growth of teachers. He is in a sense a teacher of teachers. It is called supervision, which should not be confused with classroom instruction.
- Mr. Staines How do the Boards regard it?
- Mr. King They are not counted as teachers as in one of the American reports on which this is based.
- Mr. Moffatt Supervision is really an improvement on instruction and should therefore be included under "Instruction".
- Mr. King Don't you have the two classes? The superintendent is almost entirely taken up with administration but in a large city like Vancouver or Winnipeg he has inspectors who have some duties which could be called instructional.
- Mr. Hillmer Here is the American report. Under "Administration" you have salaries of the Board of Education, administrative and clerical assistants. I think that at the time we felt that the function of the inspectors was beginning to centre more and more around instruction rather than purely administrative work.
- Mr. King Supervisors here would be something like our inspectors, but we do not speak of them as inspectors. We have supervisors. All the men in charge of school sections are supervisors.
- Mr. Moffatt We have no local inspectors. The men in charge are supervisors.

- Mr. Hillmer Once again we get back to this point. You are only going to have these officials in the large school systems where you have a trained accountant and can split it on a logical basis. I think that if we did have a set of instructions to go out with these forms that point would be clarified.
- Mr. King You should say "salaries of inspectors and supervisors", instead of inspectors - because both terms are used in practice.
- Mr. Moffatt There was a point raised by the British Columbia accountant in connection with tuition fees paid to other Boards. When these payments are made to other Boards they are included in your expenditures and thus have a tendency to inflate your cost when dividing by the number of pupils enrolled.
- Mr. Jamieson It is a payment account. You have to show it.
- Mr. Hillmer We were thinking of it from the standpoint of compiling.
- Mr. Lowther It should be a separate item in your payments or expenditure statement made by the School Board.
- Mr. King The School Board should report fees received from other School Boards.
- Mr. Hillmer For local purposes they tend to want to show the lowest possible cost.
- Mr. King They have to face the taxpayers. This sort of thing happens. The school district has no high school. Under our school law the School Board has to pay the fees. So that is raised in the tax levy - local mill rate.
- Mr. Hillmer In using these figures in a local set-up they would also include with them the number of students being instructed by the secondary school in another municipality. In other words, they would have the students to show for it.
- Mr. King Our forms do not show that.
- Mr. Lowther Who pays the tuition fees? The School Board or the municipality?
- Mr. King The School Board - up to \$5.00 per month.
- Mr. Lowther It is a different situation than in most of the Ontario municipalities. If a rural area has no secondary school it may arrange to send its pupils to the nearest urban. In these cases the rural municipality pays the tuition fees to the School Board of the urban municipality.
- Mr. Jamieson There are exceptions to that. There is an arrangement in Ontario which states that municipalities over 8,000 shall become high school districts and set up a Board and there are certain cases in Ontario where the High School Board only functions to receive money from the local council and pay it out. They do not maintain a school at all but make payment to the adjoining school or schools where the students attend.
- Mr. Hillmer In connection with the third part of your superannuation, Dr. King - contribution of the School Board. Where should we show that in this statement?
- Mr. King Under "instruction".
- Mr. Hillmer It is an addition made by the School Board to the teacher's salary, in effect.
- Mr. King From the point of view of economics - yes.
- Mr. Moffatt It means the teacher's levy is correspondingly less.

- Mr. Hillmer It is really the contribution of the School Board to the Superannuation Board.
- Mr. Jackson Will that affect these inspectors and supervisors also?
- Mr. King I am not sure. It is a fine point. You would have to find that out. I have the impression that in Vancouver, the School Board officials are on the Civic Pension scheme. Whether that continues to be the case I don't know. Some of them have been on the civil Pension scheme.
- Mr. Jamieson In Ontario, some of the inspectors -- the young men coming in -- would transfer to the Provincial Superannuation Fund while others would stay with the Teachers' Superannuation Fund. There is no uniformity in Ontario.
- Mr. Campbell I think they were given opportunity for change over but I don't know what proportion did.
- Mr. Jamieson They would not change over if they were teachers for a long time.
- Mr. Lowther We might possibly have a three-way Pension Fund. The school secretary-treasurer might be under the municipal pension scheme and the teacher under the superannuation fund.
- Mr. King I think that somewhere there will have to be an explanation of instructional supplies, such things as paper, etc.
- Mr. Hillmer Do you think that is important?
- Mr. Campbell I believe our new basis of grants is going to be taken up in the spring and we have to know the exact items.
- Mr. Moffatt We have a grant where we have to set out exactly the supplies needed.
- Mr. King You are beginning to make grants on behalf of supplies?
- Mr. Campbell The grant is called equipment and accommodation but supplies have been permitted.
- Mr. Hillmer The suggested treatment in that case would be to permit the province to make the itemization in that group which they would like themselves.
- Mr. King Fuel, light water, telephone. In the Peace River District of British Columbia you have to add ice. Ice is stored in part of the Peace River District to supply drinking water in the summer.
- Mr. Hillmer Fifty per cent of our telephone system is devoted entirely and exclusively to education. We have a system installed for the instruction of our commerce students in the use of the telephone and that should properly be under instruction, but it is such a small item that it is hardly worth bothering with.
- Mr. King No.
- Mr. Hillmer Fire insurance properly belongs to operation and maintenance but liability insurance does not. Should you put liability insurance under auxiliary services? We carry a policy for the protection of the personal belongings of the students and the staff in case of fire. That would extend to a service such as health, etc.
- Mr. King Liability insurance under auxiliary services?
- Mr. Hillmer In future there is going to be more liability insurance.
- Mr. Moffatt Secretary's bond goes under administration. Insurance for transportation should go under transportation of pupils. It certainly is not a part of staff operations.

- Mr. King We would have to dig down to find it. It is a form of liability insurance - transportation insurance - unless you mean insurance of buses. Insurance against damage done would be liability insurance.
- Mr. Hillmer Where the buses are being hired from an outside source, any insurance taken out by the schools would be definitely liability insurance for the protection of the pupils.
- Mr. King We find it is much cheaper to buy our own buses.
- Mr. Jamieson That is the difficulty; you cannot specify fire insurance because - you also have boiler insurance which would also belong under the same heading.
- Mr. Moffatt Could you put all the insurance on the plant under a single heading?
- Mr. King In a large system they have their own cost accounting system and subdivide this further. I don't think we need bother about that for reporting to the Dominion or reporting any small systems.
- Mr. Hillmer They are not going to be interested in such a minute sub-division for some time.
- Mr. Cudmore We come to the next heading, "Auxiliary Services". We would find these items useful in a number of connections.
- Mr. Lowther Would it be possible to know how many provinces tabulate separately expenditures of school authorities on medical and health services. That type of expenditure is becoming more and more significant as a social service function of local government authorities from day to day. It is the only detailed item of expenditure that we would be interested in, other than the main functional groups of administration and plant operation and maintenance, because of its relative significance.
- Mr. King There is a great amount of overlapping in medical health service. The school medical officers in British Columbia are appointed sometimes by the municipality, e.g., Vancouver. But then there are school doctors who are paid 50 cents per pupil for giving a yearly inspection and that covers the entire province. The doctor who does this is a regular practicing doctor. They are appointed and paid by the Department of the Provincial Secretary. The Department of Education, however, pays part of the cost of a school nurse. There are some appointments to which the Department contributes as well as the Provincial Secretary's Department. Then there are the large health units - Greater Vancouver and the Metropolitan Health Unit - where the School Boards, the municipalities and the province are all interested. Statistics dealing with public health will be found in a number of places.
- Mr. Lowther That is why I said we would like to get them from the schools. We can get them from the provinces and the municipalities.
- Mr. McFarlane In New Brunswick the school medical inspectors are appointed by the Department of Health and are paid by that Department.
- Mr. Lowther Have you no medical or health services performed directly by the schools?
- Mr. McFarlane Yes, some
- Mr. Lowther We would like separate tabulations for expenses of medical health services.
- Mr. King Showing what the Department of Education contributes?
- Mr. Lowther Just what is paid for by school units themselves. The item that would correspond with this is the first item on auxiliary services. It is a question of tabulation. I think it would be more or less impossible to expect that every province or even the Bureau of Statistics would tabulate

- Mr. Lowther (cont'd) each of the detailed items. Their tabulation would be more or less limited to the basic functional headings. If that were done, medical health services would be included with auxiliary services. But I will make the suggestion that if possible we would like to have a separate tabulation for the "medical and health services" item.
- Mr. Filteau In Quebec this work is carried on by the Department of Health. Part of the cost is paid by the municipality.
- Mr. Howes Mr. Lowther wants additional figures which he has not got now. He wants to total the expenditure on health.
- Mr. Lowther It is impossible to get the total expenditures in the Dominion for health services because of the fact that the school authorities do not make a separate tabulation of their share of the cost.
- Mr. Hillmer You would like to have medical health services as one main heading separate from the others in "Other Auxiliary Services"?
- Mr. Lowther I am content to leave it there but I would like the provinces to show this item in their statistical report. I presume it is the intention that the record of provincial expenditures on education will conform more or less with the recommendations of this Conference for school board reporting. I would like the provinces to make a separate tabulation of this particular item.
- Mr. Hillmer Is there a possibility of duplication there? Dr. King, you said you paid grants to the local schools on the basis of health services.
- Mr. King Yes, we pay grants to the local school districts on behalf of the school nurses that are employed.
- Mr. Hillmer In your provincial figures you would have these grants paid out under health services. In the school board statement you have the complete item put through again.
- Mr. Lowther As it is now, you cannot get the total picture because there is one element lacking. If this one factor were available it would be possible to make the necessary elimination.
- Mr. King We could easily get that information - what we pay for nurses and school doctors. We pay for nurses out of the Department of Education and dentists and doctors out of the Department of Public Health.
- Mr. Lowther In addition to that, in some instances the schools have their own services.
- Mr. King Rural school districts can combine to engage a school nurse.
- Mr. Lowther Her salary would be borne between districts.
- Mr. King They would all receive a grant. Her salary would be paid on behalf of the Department. There are not so many nurses in a province even as large as Ontario.
- Mr. Cudmore Mr. Campbell, are not your school nurses in Toronto paid by the School Board?
- Mr. Campbell Yes.
- Miss Feeley In compiling the Bureau's recent report on Health Services in Canadian Schools, I found there are ten different systems of paying school nurses.
- Mr. Bradley The Red Cross Society pays them sometimes.
- Mr. King It would be useful if the cost of health services were charged to public health instead of education.

- Mr. Cudmore In any case, you need to know how much it is.
- Mr. King In one sense it is education. But they forget about this service when they think of the cost of education.
- Mr. Hillmer Is it the concensus of opinion that the medical and health services item be confined only to the payments made by the School Board for this service?
- Miss Feeley There are First Aid supplies in practically every school of any size, or a First Aid kit that has to be kept up to date. There are small expenditures all along the line.
- Mr. King This would not be included under health service and supplies.
- Mr. Lowther That would be administration. You can't say a First Aid kit of the value of \$50 should be called medical and health services.
- Miss Feeley It is co-ordinated with the school nurse's activities. It is part of her duties. The school nurse of the rural units has to have supplies. It is a necessary part of her equipment.
- Mr. Lowther In these cases where you have one school nurse looking after several school sections her salary or supplies would also be included in the amount apportioned by the school section. It would automatically fall in this category. It would be too fine a breakdown if you were to suggest that in every school section any money spent for medical or first aid supplies should be considered as medical health services. Where there is no school nurse or dentist or regular inspection, it seems to me there would be nothing reported under this item.
- Mr. Moffatt You might have equipment for teaching physical education under instruction.
- Mr. Lowther We might assume that much of your recreational equipment is for health.
- Mr. King We look upon physical education as part of the curriculum and this apparatus for physical education is the same as the apparatus for chemical instruction, etc.
- Mr. Hillmer - It is the same as if you are running a shop; you should have a first-aid kit in that shop for minor injuries. Suppose the school bought \$10 worth of first-aid supplies but outside of that had no other expenses for medical or health services. You would not say that this item should be reported under medical and health services.
- Mr. King In every university the first Economics course is called Economics I. What do goods consist of? Material and services. Well, services is one thing and the material thing is another but they both constitute wealth. Supplies, therefore, are not services, according to the definition in Economics I.
- Mr. Hillmer I think what is worrying you is the simplified statement for the extremely small school where they might have a \$5 or \$10 charge.
- Mr. King This will be for the larger districts and a separate one for the smaller units.
- Mr. Lowther I would assume that you would not have the item "Medical and Health Services" for the smaller school. You would have a heading "School Nurse". That would be the only item in your small statement. That is the only health and medical services they would have.
- Miss Feeley I came from a community of 450. We have a high school and public school and we have regular medical instruction. We have everything else.
- Mr. Lowther If you have a high school, etc. I would not consider you in a small unit. We assume you have a secretary who is capable of filling out a complicated form.

Mr. Hillmer You would find a man capable of doing this job.

Miss Feeley You are going to find medical services all through Ontario.

Mr. Lowther In Northern Ontario, where you have school sections outside of municipal organizations altogether, you would have the item "School Nurse" instead of medical health services.

Mr. King There are remote districts where the doctor is not appointed or paid by the school district at all. He is paid by the Department of Health. You will find in the section of Quesnel in British Columbia that the school districts are combined and have a school nurse. You find school nurses in remote places today.

Mr. Hillmer I think I did not make myself clear. In the small school where you have an extremely small expense toward the amount of first-aid equipment, I do not think it is going to make much difference whether you put it under "administration" or under "plant operation", or if you have a section for medical health services, add the word "supplies" and put it in there. What difference will that make?

Mr. King There is no difference.

Mr. Lowther There is one further point that has not been mentioned yet. It has little significance from the standpoint of educational statistics alone, but from the standpoint of relating them to municipal statistics it presents a rather conflicting problem. Whether in the one instance your municipality levies and collects the taxes and does current financing for the schools or the other instance where the schools levy and collect their own taxes and do their own borrowing and look after their own affairs, for correlation with municipal financial activities it would be desirable if not essential to have information made available as to both of these types of schools. In the one instance, where the municipality levies and collects the taxes, it would be shown as a revenue the amount of the levy by the municipality, not just the amount received from the municipality. In addition to that there would be municipal grants, if any, such as township school grants in Ontario and contribution from the county school fund in New Brunswick, Nova Scotia, etc. It affects mainly the revenue side of the statement and your balance sheet information, with very little effect on the expenditure side. Would it be possible with one form of statement for any Provincial Department or the Bureau to obtain the information that would be required to permit municipal and school financial activities to be correlated. In your form as it is drawn up now, i.e., receipt form, the breakdown of revenue from municipal sources infers that such is all taxes levied by the school authorities themselves, at least it is called taxes. On a revenue basis, this would mean, in the case of towns or cities in Ontario, the amount of the levy made by the municipality; in the case of Quebec, it would mean the tax levied by the School Board itself.

Mr. Filteau You want the amount levied for school taxes, not collected. That would be revenue instead of receipt.

Mr. Hillmer You want to show both of these items.

Mr. Lowther I am wondering if it would be desirable to have one common form and sufficient items in it to enable a school unit, irrespective of the basis of the financial administration, to use it for financial reporting, or whether it would be more advisable to have two distinct forms slightly different from each other, one of which would be used for school units for which the municipality levies and collects the taxes and the other for school units that levy and collect their own taxes, so that the provinces would be able to strike separate totals which would permit the municipal affairs people, as well as ourselves, to make a division of all school activities. It may not be so important in relation to your revenues and expenditures statement or receipts and payments. It is more important in balance sheet statements or assets and liabilities.

- Mr. Howes Would it be possible here to show, by putting in another item, whether they were received through the municipality as a collecting agent?
- Mr. Hillmer It is apt to make quite a difference in your arrears.
- Mr. Lowther Of course the arrears would disappear in the revenue statement. They would only appear in your receipts statement. Could you take school taxes, and break the first item down into two parts - (1) taxes levied by municipalities; (2) taxes levied by school authorities. That is the distinction between the two of them.
- Mr. Hillmer Or would it be sufficient to put a question in the form?
- Mr. Lowther As long as it would be sufficient to indicate to the province or to anyone making any tabulation that that is the situation which exists.
- Mr. Cudmore Are there any provinces where both systems are followed?
- Mr. Lowther In the case of Ontario the municipality levies and collects the taxes in all organized municipalities, but in the school sections in unorganized areas they are levied and collected by the School Boards. It is possible for Separate School Boards to levy and collect their own taxes independently of the municipality, although none of them do it. The same situation exists in New Brunswick where there is a variation in practice as well. The towns may levy and collect the school taxes.
- Mr. McFarlane Cities and incorporated towns do that.
- Mr. Lowther The same situation exists in every province. In making up their financial reports municipalities show only one tax levy. Also they do not segregate their collections. It is not practical to do so. It would mean allocating every receipt you may get on an arbitrary basis in relation to the total amount of school taxes compared with the municipal taxes; thus generally speaking, no attempt is made to separate cash receipts. The reason we are suggesting it at this time is so that when combining the total municipal and school taxes we would not duplicate the tax levies made by municipalities which are already included in our figures. Or that you people would not duplicate any figures, i.e., that you would be getting the correct results.
- Mr. Cudmore Does that seem a pretty good proposition in order to get at the totality of taxes raised for school purposes.
- Mr. Lowther There is only one means - through you people here. You have sole authority to collect and compile educational finance statistics. Our municipal statistical organization does not include school activities. We have made provision to eliminate them from municipal revenues and expenditures so that they would all tie together under educational.
- Mr. Hillmer In that case could you have a form coming in from the local school organization: Taxes levied (a) directly by School Board; (b) by municipality? Does that give you sufficient information?
- Mr. King It does. But it is not fool proof. You understand that is not a problem in British Columbia.
- Mr. Lowther. In the organized municipalities they are all taken care of. You see, we would have to be rather careful because the compilations you would make of the total educational activities, including unorganized areas, would include taxes levied by the municipality, so that we would have to make an elimination there. If your municipalities report on a receipts basis and not on a revenue basis, i.e., your School Boards in municipalities, whereas the municipalities report on a revenue basis, your elimination is not going to be a true one. It is bound to throw it out. Even in your case, it is essential that your schools in all organized municipalities, cities, villages and districts should report on a revenue and expenditure basis.

- Mr. Jackson I suppose that there is no doubt that the local secretary would know in every case who levied the taxes.
- Mr. Lowther No doubt.
- Mr. Jackson Let us put a bracket for general taxes.
- Mr. Cudmore (a) Received from municipalities; (b) levied directly.
- Mr. Hillmer Put it in there and extend it in the form of a footnote.
- Mr. Jackson Do we have these forms revised tonight?
- Mr. King In larger schools there is the expenditure of the cafeteria. We have half a dozen or more cafeterias in the Vancouver Schools; the largest serves up to 800 in the noon hour. This is a co-ordinated service, and is supposed to be self sustaining, except for overhead, light, capital cost, etc. Do you consider this a cost to education? Generally there are half a dozen women working there.
- Mr. Filteau That would be in Health Services.
- Mr. Hillmer Or under Auxiliary Services.
- Mr. King Auxiliary Services or co-ordinated activity.
- Mr. McFarlane Are the cafeterias self supporting?
- Mr. King The revenue goes into the School Board and they pay for the labour etc.
- Mr. Gascon That's Other Income.
- Mr. Bradley You don't have to levy taxes to start that?
- Mr. King No.
- Mr. Howes This is an activity that is likely to be more general.
- Mr. Hillmer You would not end the year with a balance in the cafeteria account. There might be a slight profit or loss.
- Mr. King There would be profit in some and deficit in others. But it would come out fairly evenly in the total.
- Mr. Campbell We mention hot lunches as an auxiliary.
- Mr. Hillmer They have not yet included it in the United States form.
- Mr. King What do they say under co-ordinated activities?
- Mr. Hillmer They do not use that term.
- Mr. Lowther If there is a profit show it as "other income", and if there is a loss show it as "other auxiliary services".
- Mr. King If there should be a profit for the year's operation no doubt that profit would be applied to replacements of kitchen utensils which are the property of the Board.
- Mr. Gascon Then you would need a supporting schedule.
- Mr. Hillmer Some cafeterias operate under a system whereby the school supplies the physical equipment - light, power, heat - and then the actual cafeteria is operated by a private individual on a private basis.
- Mr. King Which is not satisfactory.

- Mr. Hillmer No. I think we are just creating trouble for ourselves if we give them a question about cafeterias.
- Mr. King In a statistical summary it is valuable information to have.
- Mr. Jackson There is more interest in the number of children fed, etc.
- Mr. King If a cafeteria is well run by a properly qualified dietician, the noon-day lunch can be of such a character that it meets the demand of the modern nutritionist, as it relates to general community health. It is more than simply giving them a meal. It also gives standards to those children who come from homes where the food standard is below par.
- Mr. Hillmer In future educational statistics, there may be a great demand for the disclosure of such information.
- Mr. Cudmore Well gentlemen, I think you have done a pretty good day's work.

The Chairman suggested that the meeting adjourn at 6.15.

DECEMBER 15, 1942.

MORNING SESSION

The morning session commenced at 9.30. Those present were:-

Messrs.	P. S. Bradley	H. W. Jamieson
	A. M. Campbell	H. B. King
	S. A. Cudmore	J. H. Lowther
	B. O. Filteau	A. S. McFarlane
	S. Gascon	H. P. Moffatt
	G. P. Hillmer	H. C. Newland
	J. E. Howes	J. E. Robbins
	R.W.B. Jackson	C. K. Rogers

The Hon. H. Staines and Miss S. A. Feeley.

Mr. Cudmore

We have with us this morning Dr. Newland from Alberta and Mr. Rogers from Manitoba, whose train was some twelve hours late yesterday. It has been suggested that the best thing we can do this morning is to run over the remaining parts of the memorandum on financial statistics and then perhaps refer the financial statistics memorandum with any necessary modifications in the light of the discussion, to a committee on which the Messrs. Jamieson and Hillmer would act and such other persons as the conference desires. I trust that will be an acceptable method of continuing the discussion. This committee would report to us probably tomorrow as to the conclusions to which they came and the suggested forms which they would recommend for adoption in the reporting of financial statistics. Now, I leave it to Mr. Jamieson or Mr. Hillmer to continue with the presentation of their scheme.

Mr. Hillmer

Page 8. I believe we completed the discussion of auxiliary services but we had not said anything of capital outlay or debt service. There were certain criticisms of the capital outlay -- one was that there should be a segregation of land and buildings. Another was that a library should not be considered a capital outlay but rather a current operating expense for replacement of books, since the assumption was that books have a very short life. I wonder if there is any comment as to whether you want to split land and buildings?

Mr. Lowther

There should be a division of this item, "capital outlay", between capital outlay provided out of current revenue (out of actual taxes) and provided out of issue and sale of debentures. The latter would not appear in a revenue statement but would appear in a payments statement under a separate head.

Mr. Moffatt

There are two definite types of capital outlay: one out of the actual rates for school purposes and the other made out of proceeds from sales of debentures. The same applies to the corresponding item in the receipts statement.

Mr. Lowther

One of the points I raised yesterday -- If you are operating on a receipts and payments basis, put operating receipts and payments in one and capital receipts and payments in another section.

Mr. Jamieson

That has particular application where the Board of Education issues the debentures.

Mr. Lowther

It doesn't make any difference. Even where the municipality does, the money is paid over to the School Board in a lump sum and the School Board looks after its spending. They would naturally, in their receipts and

- Mr. Lowther (cont'd) payments, have to account for the money they get from the municipalities on one side, and also for the disbursement of the money on the other side.
- Mr. Hillmer I think it was agreed that the statement should be divided in that way.
- Mr. King What about this. In the British Columbia school law, the School Board can levy a mill per year to establish a fund in advance for building. It is in the current levy and it is set aside - making the issue of bonds unnecessary, or making the bonds small in amount.
- Mr. Lowther That would be the equivalent of the practice in Ontario, i.e., Rural School Boards can provide in their current estimates for capital expenditure up to the amount of \$500. The provision of \$500 for capital expenditures would be the equivalent of providing a reserve for capital expenditures which they do in British Columbia. My suggestion would be that the amount provided as a reserve may be considered the equivalent of capital expenditures provided out of revenue. In one instance you let the amount you provide accumulate for three or four years. In the other instance you expend the money each year. They would both fall under the same category - capital expenditures provided out of revenue.
- Mr. Hillmer A case of refunding and prefunding.
- Mr. Moffatt It would be capital expenditure.
- Mr. Jamieson There would be no particular point in listing a library as such, - were it not for the fact that it is specifically listed in grants in practically every province. Dr. King has agreed that the supply of library material to-day is taken for granted as one of the automatic essentials, the same as scientific equipment would be in a laboratory.
- Mr. King Yes.
- Mr. Moffatt It should be under instructional expense.
- Mr. Jamieson The point I want to make, Mr. Moffatt: There are special grants in most provinces to stimulate expenditures on libraries as such.
- Mr. Moffatt That doesn't make them capital. They are a usable item.
- Mr. Jamieson It becomes a question as to whether there is an advantage in showing the expansion that the grants are producing in stimulating library work.
- Mr. Moffatt No more so that in the case of scientific purposes or other things for which we pay grants.
- Mr. Jamieson Other than the fact that they are already more or less consolidated and the idea has been established.
- Mr. King Library includes charges for steel filing cabinets and book cases?
- Mr. Hillmer That would be under furniture and equipment. You necessarily think of the life of the asset and the argument is that books have a very short life in a useful library. The most expensive books (encyclopedias, etc.) have a relatively long life.
- Mr. Lowther What is the practice in public libraries? Do you know of any texts on that subject -- as to what would be a capital expenditure?
- Mr. Hillmer I think probably the city library system would be glad to volunteer that information.
- Mr. Lowther This is rather a difficult point to distinguish between capital expenditures and others in municipal or governmental accounting. It is vastly different from commercial practice. I do not think you can be too technical in drawing a dividing line. You have to limit it to expenditures of a

- Mr. Lowther (cont'd) major character where you acquire an asset that has a reasonable expectancy of life. Ordinary replacements of equipment -- furniture, and repairs, etc., in governmental accounting is not normally considered as capital expenditure.
- Mr. King There is this about it. Sometimes the Board may be anxious that its current expenditure as reported be kept down. So something is charged to capital instead of current supplies.
- Mr. Hillmer If it is desired to show library books separately, why not put it as a separate item under the "Instruction" section, if not where we have it here.
- Mr. Newland As far as we are concerned, we do not like to see the expenditures on libraries segregated too much because we have been working to break down the old idea that library books are something apart from the regular equipment required in the schools. In most of our schools we enforce class-room libraries, but not reference libraries. We assume that these are used in many cases in place of text-books. We would sooner have half a dozen books which all pupils can refer to than one book belonging to the individual. We look upon libraries as the most important tool used in the class-room. We do not want to see that segregated from the other equipment. We think it is the most important equipment used in the school. There is always a tendency in rural areas for the people to think that in a pinch we can get along without these books. We have to work to break down that old idea. A modern school cannot do anything without a good class-room library.
- Mr. Gudmore The idea is that libraries should be considered, not so much as capital outlay, but as an item on the instructional side.
- Mr. Newland I think so.
- Mr. Gudmore Is that generally agreed?
- Mr. King We agree on that
- Mr. Robbins A separate heading could be retained under instruction.
- Mr. Bradley We have perhaps the only provincial library system in Canada catering to schools. We buy \$10,000 worth of books every year out of a provincial appropriation, and the books are available to every school in the province. As part of the same system we have persons in the towns operating branch libraries for the general public including the school children. The Minister of Education pays the salary of the custodian. It is as much a part of our system as the text-book.
- Mr. Hillmer Are payments made by local school units?
- Mr. Bradley All the financing is done by the Provincial Government. It would not appear in the secretary's account.
- Mr. Hillmer The chief point is whether you want to retain the library as a separate item on the statement.
- Mr. Bradley In Prince Edward Island the library is considered wholly instructional.
- Mr. Hillmer In that case, in your statement of assets and liabilities subsequently the value placed on the library would be merely an annual inventory rather than a catalogue figure.
- Mr. King Books deteriorate rapidly.
- Mr. Hillmer Too often they are carried on the records as if they were still in good shape.

- Mr. King Is there any decision on this?
- Mr. Cudmore Does the Conference agree on that?
- Mr. Robbins Retain a separate heading and put it under instruction?
- Mr. Cudmore Is there any objection to that procedure? It is approved.
- Mr. Jamieson It comes out of capital outlay and goes under instruction.
- Mr. Hillmer Is there any comment about transportation equipment. That is rather a significant figure. With the increase in the size of a unit the amount of transportation will increase. You say you prefer to own your own equipment in British Columbia?
- Mr. King It is more profitable.
- Mr. Lowther For purposes of comparability, when the individual owns the equipment and you pay the running expenses should you not include that expenditure down here so that you have a comparable figure?
- Mr. McFarlane We have both -- vans owned by the School Board and vans owned by the driver.
- Mr. Hillmer In the final section "Debt Service", is there any other item that should be included there?
- Mr. Howes Do you mean redemption out of sinking funds as well as out of ordinary revenue. I think there should be some distinction between these two.
- Mr. Lowther I would suggest a breakdown of this into three categories:
- (a) Debenture debt charge with three items mentioned -
 - (1) Interest
 - (2) Principal instalment on serial debentures.
 - (3) Sinking Fund Requirements.
 - (b) Other capital charges such as interest and repayment of principal on mortgages as distinct from debenture repayment.
 - (c) Temporary debt charges which would include interest on bank loans or other temporary borrowings.
- In the receipts and payments schedule you will have an additional item, being redemption of sinking fund debentures -- when they mature, these being retired out of a transfer of funds from sinking fund, which would also be shown as a receipt.
- Mr. Jamieson The sinking fund mode of treatment would only apply in large centres.
- Mr. Lowther Yes. I think there are a few small school sections in the Maritimes that have the odd sinking fund debenture. Sinking fund bonds are used there too. There are no cases in Ontario where small schools have sinking fund bonds. I don't think they have any in Nova Scotia but there are one or two in New Brunswick.
- Mr. Rogers The general practice is for the large units to have sinking funds.
- Mr. Hillmer Is there any point in having the two items for long-term debt?
- Mr. Lowther From the school standpoint, probably not. I think it is of value from a local administration point of view, as well as the provincial point of view, to be able to correlate debt charges with funded debt outstanding. In making that suggestion I would like to make it clear that I still have in mind the correlation of the municipal and school financial data.
- Mr. Hillmer Would there be very many schools reporting on mortgages?

Mr. Lowther Not many, but you will find a few. They borrow locally instead of issuing debentures.

Mr. Hillmer It is pretty much one thing or the other.

Mr. Lowther Probably.

Mr. Hillmer That would not introduce any difficulties.

Mr. Cudmore Is there anything further on this table? I am sure the committee which is to be formed will consider Mr. Lowther's representations.

Mr. Newland What action was taken yesterday with respect to "Superannuation" under "Instruction".

(Explanations were made to Mr. Newland in summary form of yesterday's discussions). (see p. 33)

The difficulty with us is that ninety per cent of these payments are made direct to the Pension Board. They are not deducted from the grants at all. The Boards do not make any contributions. It is entirely a method of collecting the superannuation fund from the teachers themselves. We do not think it should be figured in the grants.

Mr. Lowther Report your legislative grants gross and salaries gross.

Mr. Hillmer Our difficulty was fundamentally the fact that in some cases the statement would be one of actual cash received and paid out. In those provinces where the provincial authority makes the deduction of the superannuation from the grant, the secretary-treasurer would only have in his relatively simple cash book the net amount, and he might be confused. We are not talking about the large system with the trained accountant. The small unit might be in some confusion in preparing a statement of revenue and expenditure and so, after a good deal of discussion on that point, it was pretty well agreed that the larger units could prepare a revenue and expenditure statement and that the small units would possibly still continue on the simpler type of statement -- receipts and payments of cash. At the time of reporting, the close of the school year, there would be very little unfinished business and the two statements would be very similar. In your case it is no problem. It would be preferable in any case to merely put the superannuation deduction as a footnote, rather than put it in as we did here.

Mr. Newland That is fine.

Mr. Cudmore We will now turn to page 13. We are open to discussion on any point under "Current Assets".

Mr. Lowther We are more concerned with the assets and liabilities of schools in relation to municipalities than probably anything else. The main point in that connection is the classifying of assets and liabilities in such a way as to show amounts due to and from the municipality where any such relationship exists and amounts due to and from the province or the Dominion. The last is a highly problematical item but in the event that any such inter-governmental balances should exist, it is necessary that they be reported and tabulated separately for the purpose of any combined study of the financial situation of all government authorities. Taxes due and unpaid present the first problem.

Mr. Robbins Do you want it broken up?

Mr. Lowther In the case of the balance sheet, it is a question whether it would be advisable to have two draft statements:

- (1) pertaining to schools that levy and collect their own taxes and do their own financing, such as borrowing of monies and issuing of debentures; and
- (2) pertaining to schools where the municipality levies and collects taxes, effects temporary borrowings and issues debentures as may be required.

- Mr. Lowther (cont'd) In the latter instance there will be no taxes due and unpaid but there may be an amount due on the part of the municipality in respect of previous years' levies, or an amount due to the municipality, such as in the case of secondary schools particularly, where the levy for the school year was not sufficient and two or three thousand dollars is advanced by the municipality to finance for the balance of the year. They would include that overdraft in the estimates for the ensuing year. Whereas, in the case of the school unit that levies and collects its own taxes they would have an asset represented by taxes outstanding, namely, taxes receivable from the general public as distinct from the taxes levied by the municipality.
- Mr. Robbins Could you retain the same form for both? Instead of "taxes due" say (1) taxes they levy themselves; (2) taxes levied by the municipality.
- Mr. Lowther Yes. It could be worked that way -- the same as mentioned yesterday in connection with the revenue statement. There is no reason why one statement could not do. It is a question of the desirability of having one statement against separate types of statement. I am thinking of the provincial authorities and the Bureau in effecting any tabulations that may be required to bring out this inter-governmental balance. There would have to be a sub-division for accounts receivable, etc. There again you have the question of duplication when you add liabilities of all School Boards together.
- Mr. Robbins That could be another line under a general heading of "Revenue Due".
- Mr. Lowther As long as there would be no confusion as to the interpretation of the word "revenue". Revenue would apply only to the calendar year for which you reported. You might have a lot of taxes reported in previous years.
- Mr. Robbins Is there any other term that could be use?
- Mr. Lowther I think "amounts due" rather than "revenues due" could be used.
- Mr. Moffatt That would be preferable. But should we discuss whether to have two separate forms for the "Assets and Liabilities" statement, for the larger and smaller school sections.
- Mr. Lowther Separate forms mean quite a little job for the provincial authorities, someone would have to decide which type of statement to send out in each case.
- Mr. Rogers A simple form should be used. We have only one type in Manitoba. We have no school districts which collect their own taxes.
- Mr. Lowther Who collects the taxes for school districts in unorganized areas?
- Mr. Rogers The Provincial Department.
- Mr. Lowther For the purpose of making up their report, the province advises them as to what is collected so that they can show the balance of unpaid taxes. We would want to distinguish between amounts due from municipalities and other unpaid balances where the school or somebody else collects the taxes. Through our municipal reports we now have the total of unpaid taxes, including all taxes levied by the municipality, which includes those for schools. Thus, if these are not separated in the statement proposed, and all taxes are included in one total, we would wind up with a duplication.
- Mr. Cudmore So far we have been on current assets.
- Mr. Hillmer There is a comment from British Columbia on page 9 of the comments on the financial statement in connection with supplies on hand.
- Mr. King This refers to the City of Vancouver.

- Mr. Hillmer In very large school systems, taking an inventory would be a task. I don't think myself that "supplies" is an item that we can afford to neglect on the statement of assets because they amount to a very considerable figure.
- Mr. Robbins We might allow Vancouver to estimate the value of their supplies.
- Mr. Hillmer That is what it is going to be in the final analysis. We are in agreement on current assets.
- Mr. Moffatt I wonder whether insurance premiums paid in advance should be counted as an asset. The premiums are paid every two or three years and when paid they are counted as a current expenditure. Why not leave it at that. It seems unnecessary to count the additional two years as an asset. If it is paid and accounted for in the year in which it is paid, why consider the two remaining years as an asset?
- Mr. Robbins It is amazing how many of the School Boards put in the face value of their policies.
- Mr. Moffatt This could be struck out altogether. Ask them to state what the amount is of the premiums paid, in their expenditure statement, and let it go at that.
- Mr. Jamieson The reason for including it was that it was a recommendation of the previous conference.
- Mr. Robbins But we found that it created more confusion than it was worth.
- Mr. Moffatt Ther' strike it out.
- Mr. Jamieson Yes, I think we should strike it out.
- Mr. Cudmore It is agreed that it should be struck out.
- Mr. Hillmer Many schools that have a large amount of insurance attempt to set it up so that the premium payments will be the same every year.
- Mr. Lowther It could be shown with other assets that are not of a definite character.
- Mr. Cudmore We are ready to proceed to "Fixed Assets".
- Mr. Hillmer Fixed assets give rise to a tremendous problem of appraisal. What are fixed assets worth? How do you arrive at the value?
- Mr. King How does a city assessor arrive at that? There are two principles: (1) What is the replacement cost at present day prices? (2) What is the original cost, minus depreciation?
- Mr. Hillmer Which, in the case of our school, would result in a situation where the oldest part of the building, put up sixty years ago, would be shown in the books at zero, fully depreciated years ago, and yet from the standpoint of a going concern it is worth five times as much as when it was originally constructed. How can you arrive at a figure that will be comparable?
- Mr. Moffatt Is it proposed to issue a handbook for guidance that would reduce to words of one syllable the principles which could be applied in matters of this kind?
- Mr. Cudmore We will take that suggestion under advisement.
- Mr. Moffatt Here is another suggestion. There could be a secretary's record book to correspond to these forms and the instruction might well be in that. Most of them just use a scribbler. There is no uniformity.

Mr. Robbins We had hoped to follow this up with a set of definitions and instructions. A handbook of the kind for municipal corporations has been published this fall, prepared and edited by Mr. Lowther.

Mr. Newland If we knew just what the principles were on which we wanted to work-

Mr. Lowther Having in mind the points we discussed yesterday, we have really two different types of school officials to deal with: (1) officials in larger units; (2) officials in smaller areas. In the case of the small rural school sections the simplest method to be followed would be to show capital assets -- land, buildings, furniture and equipment -- at the original cost, or at an amount equal to the amount for which debentures were issued for the acquisition of the assets. In the larger unit, depreciation will be given effect to, but if given effect to should be limited to the principal retirement of the bonds outstanding. There is no authority, to my knowledge, which recommends that any governmental or local authority provide in its estimates for depreciation of fixed assets other than the amount provided for redemption of debenture principal.

Even in the United States they have definitely gone on record as discouraging and being opposed to the use of depreciation reserve accounts in municipal government accounting. It accomplishes nothing, and it means a lot of additional work. The tendency today is, when debt is reduced, to increase capital surplus or investment in capital assets by the amount of the principal repayment. In this case, whether they wish to carry depreciation on a commercial basis or not, it does not affect the budget position; it is just a series of entries that go through capital account. It is questionable whether the effort involved justifies the results obtained. Capital assets should be shown at cost and no depreciation should be taken into account. But the amount of capital assets in excess of any debenture or any other capital debt should be shown as an investment in capital assets.

Mr. Hillmer You would run into a situation such as you see in the balance sheet of a mining company, where millions of dollars of plant is reduced to a valuation of \$1.00 through depreciation over a number of years. It does not give any indication of the value of the asset. From a taxation standpoint we like to have as much depreciation as possible. I think the suggestion of carrying that item at the original cost would be something everyone could understand, a figure that could be arrived at quite easily and presumably in the event of a fire you would have to spend the same amount of money to replace the plant.

Mr. Lowther Anyone could make this adjustment.

Mr. Hillmer Who is going to show how much the building is worth? If you have a firm of appraisers they might do it. But in the large cities you won't get it generally. If the plant value taken at original cost were clearly indicated in any summaries, it would at least have some meaning, whereas if you had figures variously arrived at in different places the result of the totals would be meaningless.

Mr. Robbins Pretty close to meaningless.

Mr. King If you take a city school building built 30 years ago, costing \$50,000, theoretically you think of it as depreciating all the time, but actually it is holding its own because of the changed prices, so you are nearer to the truth if you leave it at the original cost.

Mr. Robbins You do, of course, get some buildings put up in years of high prices, others in years of low prices. Over the years you get a general average or level of prices represented in your cost.

Mr. Newland To replace the old buildings would now cost you more.

Mr. Howes It would at least show you the amount of money spent as far as construction is concerned.

- Mr. Hillmer It does reflect what the school authorities have done in the way of providing facilities.
- Mr. Cudmore Is that satisfactory?
- Mr. King It is not the same as in a mining company!
- Mr. Hillmer The same thing would be true of furniture and equipment and transportation equipment, or repairs and replacements.
- Mr. Bradley This is not always the case with furniture. You decide to put in more modern furniture, and furniture will deteriorate quickly.
- Mr. Hillmer In your proposed statement of expenditure, you have, under plant operation and maintenance, repairs and replacements to buildings and to furniture and equipment, and that is part of your operating cost. I think it can be safely presumed that if you keep replacing your equipment you keep it up to the point where it is usable.
- Mr. Moffatt An arbitrary distinction will have to be made under instruction. Supplies are anything that have a usable life of one year.
- Mr. Cudmore Should there be another item for "other fixed assets"?
- Mr. Lowther I would suggest "Other Capital Assets". The distinction you are making there is not between current and fixed but between current and capital -- unless it is intended that this be a combined statement which would include everything under the general heading.
- Mr. Jamieson It would be easier for the larger school systems to submit a combined report than for the smaller ones to undertake the others.
- Mr. Lowther If you add "Other Capital Assets" it would take care of it. Another point with respect to assets;-- this applies to larger school units with sinking funds. There should be an item "sinking fund deficit" and an offsetting reserve on the liability side with a provision for sinking fund surplus. If your larger school units build up actuarially determined reserves they would find some ways and means to put them in this statement without showing the balance due, if any, to the sinking fund. Not all authorities keep their sinking funds up to date. We do not want to have included in these sinking funds any amounts due by the School Board. There is the question of inter-municipal relationships which causes duplication.
- Dr. Robbins What is your suggestion?
- Mr. Lowther I would have another item, "Due from Municipality" or "Due from Revenue", representing any balance not paid into the sinking fund, and I would have a third item, "Deficit". On the liability side, "sinking fund reserve and surplus".
- Mr. Hillmer You certainly want to leave that off all the statements going out to smaller schools.
- Mr. Lowther Each province knows those schools who have sinking fund debentures. Each province might prepare a circular for the use of those particular schools, indicating or outlining how they should report their sinking funds in the light of the form that may be used.
- Mr. Hillmer For these schools, could a small analysis form be attached with that information?
- Mr. Lowther That would accomplish the same thing.
- Mr. Hillmer We are in complete agreement on the assets.
- Mr. Cudmore Shall we go on to the liabilities?

Mr. Jamieson This may not be the place to raise this point but it should come some place. I would like to make the suggestion that participation in this Conference could be most helpful to the secretary-treasurer, and I am speaking now as one who had that side-line duty for the past fifteen years in a medium-sized district, so I think I know some of the problems of the secretary-treasurer. The point I wish to raise is this: You may, in the provincial headquarters, design forms which will work out beautifully but if the municipal authorities to whom the secretary-treasurer must submit statements at the end of the year and estimates at the beginning of the next year, does not use forms which are comparable to those, you have just double and treble the work as a secretary-treasurer, because you have got to re-classify your headings again (your instruction supplies in one place and equipment in another). If there can be some uniformity devised in reporting to the County Council or the City Council that will be in line with the forms which are finally adopted here, it will simplify the problem for the secretary-treasurer. He has to keep two sets of books or notes from month to month during the year, with different classifications. I think that is one of the sources of the difficulties which secretary-treasurers are having at the present time.

Mr. Lowther I would certainly assume that once this Conference reaches uniformity in financial statements to be submitted to the Provincial Departments of Education, that these statements should automatically be sufficient for all or any municipal purposes and that any reports required by municipalities should be drawn up by the school authorities on this basis. I personally would have no hesitation in recommending this, since at our municipal conferences we gave no attention whatsoever to financial statements for school authorities because the municipal people had no jurisdiction. They anticipate that this conference will devise uniform financial reports for local school board activities which can be fitted in with those which they are going to get, so that there will be uniformity within the provinces and in the Dominion.

Mr. Jamieson When the Ontario Department of Municipal Affairs wants statements on an entirely different basis you have to take your books all apart to submit the material under the headings they want.

Mr. Lowther I am hopeful that this can be overcome. We get excellent co-operation from the municipal corporations.

Mr. Jamieson I think that will be a most helpful outcome.

Mr. Lowther We will support you one hundred per cent.

Mr. Cudmore Mr. Hillmer, would you go on, please?

Mr. Hillmer We shall proceed to the liabilities side of the statement.

Mr. Lowther In "Short Term Loans", I think there should be some means adopted whereby no confusion enters. For instance, if a municipality borrows the money and loans it to the School Board, it is not a "loan" of the school but of the municipality. You really should have an item, "Amounts Due to the Municipality" as separate and distinct from borrowings effected from private sources, such as banks, school trustees, etc.

Mr. Cudmore Would there be any case where there would be amounts due to the province?

Mr. Moffatt We have established School Board loan funds, i.e., loans made direct to school districts.

Mr. Lowther There will be one case of an amount due to the Dominion. The Dominion advanced money to one of the schools under the M.I.A. Act. But at least, you will need two headings: (1) due to province; (2) due to municipality.

Mr. Hillmer If you had an item in "Other Fixed Liabilities" -- "Debenture Debt not Due".

- Mr. Lowther "Other Long Term Indebtedness", but include M.I.A. Act loans. You could have a breakdown: (1) due to municipality; (2) due to other Boards; (3) due to others. If you want to separate your totals from ordinary accounts payable that distinction could easily be made.
- Mr. Hillmer Some of the provinces in their present form have a certain amount of analysis of classes of "Other Current Liabilities" and there is certainly no objection to any province adding in any sub-classification they desire. From the comments that came through, this side of the statement seemed to meet with general approval.
- Mr. Jackson Ontario has arrears on salaries other than teachers' salaries.
- Mr. Hillmer This would go in with the other current liabilities. If you want to show that as a separate class, specify it under current liabilities.
- Mr. Jackson Unless you want to get the salary liabilities separate.
- Mr. Lowther Would you have any objection to putting an item in for trust funds? Are they common?
- Mr. Robbins A few in Toronto.
- Mr. Lowther We would like to have them treated the same as sinking funds. Merely put an item after sinking funds -- "Trust Funds" -- with a corresponding liability for trust fund reserve.
- Mr. Hillmer Where the school receives an endowment?
- Mr. Lowther Or when money is donated for school purposes.
- Mr. Cudmore Or for scholarships, I suppose.
- Mr. Hillmer There is one other item we did not specify. What are you going to term your balancing figure? Use the excess of assets over liabilities or the net worth?
- Mr. Lowther Is there not some value attached to having "Current Surplus" as distinct from "Other"? I should think there would be in your larger units. In other cases, if all capital assets are shown under your second sub-division and all fixed and other capital liabilities are also grouped together, we could easily determine the capital surplus by deducting one from the other and making a deduction from the total excess of assets over liabilities. The current surplus is an important figure to know, particularly from an administrative point of view -- to know whether they are operating at a surplus or deficit.
- Mr. Hillmer I think it would be preferable to arrive at it in that way, in order to avoid the confusion that might occur in some cases.
- Mr. King We have the balance of district funds on hand at the beginning of the school year.
- Mr. Hillmer That just shows the cash position. You might have cash on hand and at the same time liabilities which would leave you with a deficit rather than a surplus. Is there any choice of a balancing term to be used?
- Mr. Campbell We use the term "Excess of Assets over Liabilities".
- Mr. Hillmer Is that term acceptable? Agreed. That completes our work on the assets and liabilities statements.

Mr. Moffatt What about the supplementary forms?

Mr. Jamieson Page 22, ANALYSIS OF INSURANCE. From some limited studies made in Ontario (only a section of it) it is rather obvious that it is possible that more money is being spent on insurance than the situation warrants, particularly in the very small schools. I do not know whether that situation is common in other provinces, but some are insured beyond all reason, depending a great deal on the number of agents represented in the school section.

Mr. Moffatt Is the form "Expenditures on Insurance" required by the Dominion Bureau of Statistics? Would this serve any useful purpose except for administration in the province?

Mr. Robbins I don't think I would have asked for it had I drawn up the report we are discussing.

Mr. Moffatt I don't imagine the Dominion Bureau of Statistics would want to compile this for the whole Dominion. I move that we dispense with the discussion of this particular form.

(This was seconded)

Mr. Cudmore Those in favour of the motion? Those against? The motion is carried. We dispense with the discussion of the form on page 22.

Mr. Lowther I should like to leave very shortly. If it would meet with the views of the Conference I should like to discuss THE DEBENTURE STATEMENT, which is the only other one we are particularly interested in.

Dr. Robbins Page 25.

Mr. Cudmore Perhaps Mr. Hillmer might tell us about this statement.

Mr. Hillmer In the American form we referred to before, "State School Statistics for Elementary and Secondary Schools", on the last page (page 15) there is a table which they use, i.e., "School Bonds and Other Indebtedness" and we had that form in mind when we worked on this one. Whether or not it is information desired at the present time we do not know. We did not know about any of the supplementary forms -- whether they were of interest to this Conference or whether the chief concern would be to secure unanimity on the two basic statements, which is certainly most desirable. I think possibly the first consideration is whether this also is a form to be discarded at this session or if it is worthy of consideration. Does it give any information that has a valuable function at the present time?

Mr. Robbins Mr. Lowther and Mr. Howes?

Mr. Lowther There is quite a bit of information that eventually we would like to get pertaining to debenture debt. This is not as insurmountable a problem as it may sound. In so far as debentures issued by municipalities is concerned we have made provision to obtain this information. It would merely be a problem of getting the corresponding data from schools which issue their own debentures, which would be in Nova Scotia, New Brunswick, rural areas in Ontario, that is, outside organized municipalities, some in British Columbia and some in the other Western Provinces. The first breakdown we want of the unmatured debenture debt is a distinction between those outstanding, which were issued on the serial or instalment plan and the sinking fund plan. Relatively few schools have sinking fund debentures. The second bit of information we would want is an analysis of the debt outstanding on the basis of domiciliation of payment, i.e., the currency in which the bonds are redeemable, whether in U.S. funds, or funds of other foreign countries. Here again, I do not think that there is any problem. I would doubt very much if any schools outside of organized municipalities would market bonds outside Canada. However, we would like this, in order to get a complete picture of all indebtedness of local authorities. The third is: Analysis of the debenture debt according to interest rates, that is, how much of the debt outstanding bears interest at 2 per cent, 2½ per cent, etc. Possibly

a very simplified statement such as you have in mind could be combined with one which would show the breakdown on the basis of interest rates. Fourth: Extension or a projection of the annual debt charges for a period of 5 years at least, showing how much principal, how much interest, and how much for sinking fund requirements is payable in the next succeeding five years to the one being reported on; and a similar analysis of these payments on the basis of currency of funds in which the amounts have to be met. I mention these points so that consideration could be given to them by the respective provincial authorities and we might consider ways and means of obtaining that data for the relatively small group of school sections that issue their debentures direct. Where the municipalities issue the bonds there is no problem involved at all as provision is already made for obtaining that information through the medium of municipal reports. On the other hand, if the school authorities in any province wanted that information I have every reason to believe that the Department of Municipal Affairs would be able to give it to you so that you would have that information for all your school authorities in the province. There are many very significant analyses that can be made from this information, all of which have a very important relationship to the extension of educational facilities throughout the Dominion.

Mr. King Where do you get this?

Mr. Lowther This is the information, Dr. King, that was agreed upon at our Dominion-Provincial Conferences on Municipal Statistics. The last Conference was in December 1940, following which a "Manual of Instructions" has been written explaining the technical procedure to be followed in preparing the various reports and schedules adopted by the Conference. The Manual has since been distributed to municipal treasurers and auditors. We hope that future financial reports will be coming in from the municipal authorities based on the recommendations of the Manual. Commencing with the year 1943, this information should be coming in. Some provinces have it now. Nova Scotia, for instance, has a complete breakdown of its debenture debt according to interest rates; also principal each year, to maturity, of both serial and sinking fund debentures. The other provinces vary. Some of them have a good deal of the information and others have a lesser amount.

Mr. King This would be useful information from time to time for British Columbia, in respect of school districts in unorganized territory. As it becomes possible to consolidate them into larger districts, you could get this by direct inquiry -- but there would be a delay.

Mr. Newland In Alberta all that information would be available from departmental records. All borrowings of School Boards have to be approved by the Deputy Minister. It would not be a difficult job for us because there are not very many of these.

Mr. Lowther It is just a question of summarizing it from departmental records.

Mr. Rogers In Manitoba, this information is available in the Municipal Utility Boards. They authorize all debentures used there.

Mr. Lowther Do they keep a running summary up-to-date of the amounts issued, paid off, etc?

Mr. Rogers I don't know.

Mr. Lowther Ontario and other provinces have similar boards but there is no continuity of record maintained showing the amounts of bonds authorized and paid off each year and an analysis made according to interest rates. From the provincial point of view it would be a tremendous undertaking to do that for each school section, if you wanted to have absolute knowledge of the existing situation regarding certain areas. For our purpose the total would be sufficient. But from a local point of view (an individual school board or the province) you would want to know that information for each school authority for it to be of any particular value from an administrative point of view.

Mr. Moffatt It would appear that your analysis would be more useful than the form suggested here. It is essentially a provincial administrative matter, rather than a matter of Dominion records. The form of assets and liabilities would give the information for the Dominion. This form would then be a form that the province would prepare for its own administrative use. The point is should we consider this form or should it be left to the provinces to take up individually as they need it?

Mr. Lowther It would only go to a few school sections. I might make a suggestion, if it is the intention of the Conference to delegate certain responsibilities in this connection to a Continuing Committee. A broad recommendation or direction to that committee to consider the type of form which may be required and so recommended to each of the provinces, may be sufficient.

Mr. Hillmer Where you have that analysis made for all the municipal debt it would be extremely foolish to devise anything different in detail. You would want precisely the same information.

Mr. Lowther It would be the recommendation of a form such as that which each province could send out to those who issue their own debentures.

Mr. Hillmer Can't the same form be used?

Mr. King Yes.

Mr. Lowther Each of the Provincial Departments of Municipal Affairs will, in their forms, be making provision for this and it could be a copy of the section of their returns dealing with this particular subject.

There is just one other thing I would like to suggest -- the question of getting information as to the tax levy and tax collections and taxes receivable -- outstanding taxes for those schools that levy and collect their own taxes. It is available in some places but in most it is not. Our picture is still lacking to the extent that school sections levy and collect their own taxes, there is no report which will give this information in all cases. That is separate and apart from where the municipality levies and collects the taxes.

Mr. Moffatt Would that information be shown in the form statement of assets and liabilities?

Mr. Lowther If you can distinguish between the two. One item that would be lacking, however, would be assessed valuation on which the taxes are levied, which at present is not available. I would think that a simple statement showing the following could be filled out with reasonable accuracy and very little difficulty.

- (1) Assessed valuation.
- (2) Amount of taxes levied.
- (3) Amount of above taxes collected.
- (4) Amount of previous years' taxes collected.
- (5) Balance of unpaid taxes for the calendar year.
- (6) Balance of unpaid taxes for previous years.

Mr. Hillmer Would you want this information from the same schools as in our previous discussion? Why not have these two forms put in the one enclosure, both on the same sheet of paper, and used just where necessary.

Mr. Lowther That is a very good idea and could be done. It would be used only for relatively few schools.

Mr. Rogers So far as the Province of Manitoba is concerned, the information could be available in better form -- from the audit statements of the provincial tax collector.

- Mr. Moffatt We get it in our regular annual return. We only have four divisions. It is a matter of a little more refining.
- Mr. Hillmer Where that information can be obtained so readily it is all to the good.
- Mr. Lowther We are very glad to know it can be obtained so readily.
- Mr. Moffatt It has been agreed to use the form used by municipalities.
- Mr. Cudmore There is ANOTHER FORM, IN CONNECTION WITH TRANSPORTATION, page 23.
- Mr. Hillmer Suppose we work in a school where we take students from half a dozen municipalities, many of whom come in on buses, and in view of the fact of larger unit consolidations, the cost of daily transportation is a figure which reflects a definite development in organization. Once again, we do not know whether this supplementary information would be of value. We have in our expenditure statements the amount spent as a lump sum on transportation. Whether or not any of this is of interest or can be utilized was something we were not sure of and we merely tried this out as a feeler to see what your thought was in the matter
- Mr. King I think we should have this information.
- Mr. Moffatt I agree.
- Mr. King There will always be local records of costs but one ought to have comparable data for different districts providing transportation.
- Mr. Moffatt The basic unit of cost worked out in the United States is cost per mile of actual transportation. You have the total mileage per day. In many instances they travel back and forth once a day. The length of a route does not give you a basic cost figure. You have to get the actual total mileage which the vehicle travels. This is your proper basis of cost -- the grand total miles travelled. Instead of "number of miles", I suggest "grand total mileage".
- Mr. Newland Referring to average daily attendance. It has been suggested to us that it may be difficult to get. It would be better to have the actual number of pupils transported. In the sand belt (southern part) of Alberta, e.g., Lethbridge, they have a large number of vans. In fact, in view of the present teacher shortage situation, it has been suggested that they might want to use transportation entirely and close all the rural schools. I think the idea of gathering cost statistics of this kind is very important. I think the transportation in our province is going to increase very materially. The only difficulty that our statistician brought out was that of the average attendance. He thought it might be difficult to get that. It would mean dividing the attendance into two groups -- those travelling by van and those who do not.
- Mr. Hillmer In our own school the various municipal authorities ask for an attendance list showing the name of each student and the number of days travelled during the month. They pro-rate the cost amongst municipalities on this basis. That is a local arrangement but I have no idea if it is a fair one or not.
- Mr. Newland You have to keep a separate record or divide the pages of the register.
- Mr. Cudmore One hesitates to impose an extra burden on the teachers.
- Mr. Rogers Is it of any particular value?
- Mr. Moffatt It would give you per pupil cost. It doesn't mean anything. It depends on two things: (1) density of the population; (2) mileage. Our government set an arbitrary figure -- \$50 per pupil. They won't pay any more but sometimes it costs more than \$50. Per pupil cost is not a very significant figure.

- Mr. King You could either do it on a total number or as suggested here -- average. The ratio as between municipalities would be very little different in either case, so why not do it the simplest way. If you want to be absolutely correct mathematically, you would have to have the number of miles each pupil goes. Some may go only two miles, while others might go as far as seven or eight.
- Mr. Moffatt Per pupil-mile cost.
- Mr. Robbins The type of road will make a difference in cost.
- Mr. Cudmore We seem to be agreed that a table of this kind is important. Perhaps we might concentrate on the precise term to be used.
- Mr. Filteau Would the average daily attendance have any influence on the district to persuade them to go into a transportation situation?
- Mr. Moffatt The percentage of the daily attendance might. That would be more significant. It would mean another column. Could be related to the enrolment.
- Mr. Jackson What figure do we want? Is it cost of transporting the pupil? We would want the number transported rather than the number which has to do with daily attendance.
- Mr. Hillmer If you have a certain number of pupils to transport, even if they are not all transported on the day, still the facility has to be provided for the total. Simply change that to the number of pupils transported and the number of days that transportation was provided.
- Mr. Moffatt Change the first to the total mileage per day.
- Mr. Hillmer Second column: "Number of pupils transported".
- Mr. Cudmore Average daily number of pupils transported?
- Mr. Hillmer You have to provide transportation facilities for the total group.
- Mr. Robbins Would you get the total group if you said "Number of pupils transported daily"?
- Mr. Hillmer I was thinking of the total number for whom transportation is being provided.
- Mr. Cudmore Number of pupils served.
- Mr. Moffatt Number of pupils actually transported.
- Mr. Cudmore Would that be acceptable? "Number of enrolled pupils transported".
- Mr. Hillmer The only trouble is that some people would add up the number who had actually travelled on different days, and there would be a certain amount of confusion.
- Mr. Campbell Number of pupils for whom transportation provided.
- Mr. Hillmer That's better.
- Mr. Jackson That won't give us a total for the year.
- Mr. Filteau That won't give us four pupils on one day -- if the student is transported four different times.
- Mr. King Suppose a bus carries fifty pupils. One leaves and another replaces him. We still have fifty pupils, not fifty-one.
- Mr. Jackson And we don't want fifty times four, i.e, two hundred for the day.

- Mr. Hillmer If anyone did that it would be obvious. But you have that in the next column.
- Mr. King It is a question of getting a clear wording.
- Mr. Hillmer I should think if you had half a dozen transfers during the year they would probably be added on.
- Mr. Moffatt If you use "enrolment" that would be what would happen.
- Mr. Rogers "Average Daily Attendance" is the best figure.
- Mr. Jackson But it is a lot of work.
- Mr. Rogers It is going to be confusing -- (a) buses; (b) horse-drawn. In a great many consolidations we might use buses up to the first of January and then the snow comes along and they have to put teams on.
- Mr. Hillmer Does it matter how they get there?
- Mr. Rogers You have to break down your cost. You want to know the cost of the buggy as contrasted with the motor vehicle.
- Mr. King The second column: "Maximum number transported at any time during the year".
- Mr. Hillmer At any one time during the year.
- Mr. Jackson There still might be a few for whom they would have to provide transportation. Would they all go at least one day a year. Say there are sixty provided for and the most that go is fifty-five. Have you the exact figure you want?
- Mr. King I think that what we want is the actual number getting into the buses on any one day.
- Mr. Jackson The "actual number" might be clearer.
- Mr. King "Maximum number actually transported on any one day".
- Mr. Cudmore There might be a chance, if the bus ran four times, of multiplying by four.
- Mr. Hillmer If you put in "on any one day".
- Mr. Robbins "On any one trip".
- Mr. Moffatt Some go back and forth.
- Mr. King How many were transported -- is that what you want? How many transported on any one day?
- Mr. Newland The teacher will have to do all the work finally. There would be a lot of trouble.
- Miss Feeley "Number of pupils for whom transportation required".
- Mr. Campbell "For whom transportation provided".
- Mr. Hillmer That is the same. Suppose a bus accommodates forty students, yet they have only twenty -- would there be a possibility of saying "forty"?
- Mr. King High probability.
- Mr. Hillmer There would be confusion, particularly if they wanted to juggle their per pupil cost.
- Mr. King "Maximum number of pupils actually transported on any one day".

- Mr. Rogers "Or at the date of this report".
- Mr. Hillmer If there is a book of instructions going along with these forms this point could be clarified.
- Mr. Jackson Does the van driver have to report the number he transports each day?
- Mr. Moffat Our form calls for that. Usually buses are run on contract. Our form calls for "mileage per day and pupils transported each day".
- Mr. King We have private buses. It is a monthly contract.
- Mr. Robbins We are agreed on our intent. This can now be left to the "Manual of Instructions" to make it clearer.
- Mr. Newland There are probably as many buses in operation in Alberta as in most of the provinces. Before we are definitely committed to this, I would like to have the reaction of some of our superintendents as to what the most effective way of getting this information would be without creating too many difficulties.
- Mr. McFarlane You have the statement annually in the school of the number enrolled. You can check the number travelling by van against the number enrolled.
- Mr. Cudmore I think that is a good idea.
- Mr. Hillmer You are apt to get a cumulative figure.
- Mr. Cudmore "Number of actual pupils who travelled by van".
- Mr. Hillmer In the American form they use the same heading we have: "Average Daily Attendance of Pupils Transported".
- Mr. Newland They operate twenty-seven vans in Lethbridge and they have arrangements with local people as well. Some of the vans are owned by the division and there are some local arrangements with private owners. A division like that should have a word to say as to the work they impose on office staff. We should show them there is an advantage for everyone in it. I am not prepared to say we should enforce this on them unless we can show them that there is a lot of advantage in doing this work. I do not think they would take very kindly to it. Would it be possible to have a little communication with them so that they may have some idea of it all?
- Mr. Cudmore If we set up a Continuing Committee they could get into touch with such large providers of transportation as the Lethbridge people. I think we are agreed on the principle of this table and we might leave the precise form to be worked out later on.
- Mr. Rogers The average daily attendance. You might get at a per pupil cost.
- Mr. Moffatt Per pupil cost is meaningless.
- Mr. Hillmer Where the cost is highest the need is greatest.
- Mr. King It is like comparing the average cost of education per pupil in school systems; assuming that the higher it is the better it is, whereas in a school with only seven children that may not be the case.
- Mr. Cudmore Is it agreed that we leave the form of this table to be worked out by a committee?
- Mr. Hillmer Is there anything in the opinion of this group that should be deleted from this form or added to it?
- Mr. Cudmore Perhaps you had better discuss that.
- Mr. Hillmer We would at least know what the opinion of this group is, as to whether information should be added from other sources.

- Mr. Moffatt The capital outlay should be outlined. The more important figure might be the total investment -- "Total Investment in Vehicles", rather than the outlay made in a given year.
- Mr. King There are two things: (1) sheds and garages; (2) buses themselves.
- Mr. Hillmer You would have the sheds included in with lands and buildings.
- Mr. Moffatt This is just a supplementary form in any case and refers only to transportation.
- Mr. Newland Servicing vehicles would be included in expenditures.
- Mr. Hillmer Would there be any advantage in having capital outlay during the current year and also the total investment? You have the total investment on the statement, "Assets and Liabilities".
- Mr. King When you are using this, this is all the information you have before you.
- Mr. Cudmore You won't be interested in capital investment of people who are doing the work on contract.
- Mr. Hillmer No. Would it be advisable to add total investment?
- Mr. Moffatt The figure, from the point of view of administration, is only of academic interest.
- Mr. King Not the total figure. The value from the administrative point is for a school district which has never had transportation. What is it going to cost to carry it on?
- Mr. Moffatt I suppose it would be of value.
- Mr. King We pay 50 per cent of the cost of transportation. So actually we do know what the cost is.
- Mr. Moffatt You would not take into account the cost of repairs?
- Mr. King Yes. We do.
- Mr. Hillmer Should there be, for purposes of record, a question added to this as to the amount of insurance carried for the protection of the students?
- Mr. Campbell We ask it on the Ontario forms.
- Mr. Rogers It is not necessary for our purposes. We have a master policy covering all transported pupils in the province. The premiums are very low. Each group is protected.
- Mr. King If a bus were hit by a railway car or truck, this insurance which you have would pay damages?
- Mr. Rogers It takes care of the liability of the school district to the pupils.
- Mr. King In relation to transportation only?
- Mr. Rogers Yes. We had a van upset last year. Every child was examined and rechecked a week later and compensation was paid by the insurance.
- Mr. Cudmore It is evident that we are not prepared finally to agree upon the terms of this table. I would suggest that we have a Continuing Committee to examine these tables in this financial statistics section in the light of the discussions and probably this Committee might make an interim report some time tomorrow on these tables and then probably continue their work by correspondence with the Departments. Would that course be agreeable? I think it would be agreed that the two gentlemen who have prepared this

memorandum, and probably Mr. Robbins should serve on that Committee, and I would ask for further nominations.

- Mr. Gascon Mr. Lowther and Mr. Howes.
- Mr. Howes I do not think I should be a member but I should be glad to act.
- Mr. Robbins Technical adviser.
- Mr. Cudmore We should have somebody from the provinces.
- Mr. McFarlane Mr. Moffatt from the Maritimes.
- Mr. Moffatt I am too distant. Take someone more centrally located.
- Mr. Bradley I nominate Mr. Gascon.
- Mr. Cudmore Mr. Gascon. Mr. Gascon has a big job of educational statistics for his province.
- Mr. Moffatt Mr. Campbell with Mr. Gascon.
- Mr. Cudmore Our Committee then will be:
- Mr. Hillmer,
Mr. Jamieson,
Mr. Campbell,
Mr. Gascon,
Mr. Howes,
Mr. Lowther,
Mr. Robbins.

The meeting was adjourned for lunch.

DECEMBER 15, 1942

AFTERNOON SESSION

Commenced at 2.00 p.m.

Those present were:-

Messrs.	P. S. Bradley	H. W. Jamieson
	A. M. Campbell	H. B. King
	S. A. Cudmore	A. S. McFarlane
	B. O. Filteau	H. P. Moffatt
	S. Gascon	H. C. Newland
	G. P. Hillmer	J. E. Robbins
	J. E. Howes	C. K. Rogers
	R. W. B. Jackson	

The Hon. H. Staines and Miss S. Feeley.

After a brief summary of what had taken place in the first morning of the Conference, for the benefit of Mr. C. K. Rogers and Mr. H. C. Newland, The Chairman called upon Mr. Jackson to continue with the presentation of his report.

Mr. Jackson We had started to consider the information to be collected, and I suggest that from now on we go directly to the proposed forms.

Page 20, GENERAL CONSIDERATIONS. There are certain points here that I am not happy about. I think we should go through these items one by one. (1) Teachers in charge of separate classrooms are to complete all sections of these forms. The forms are arranged so that the teacher gives the information for her class, that is, the home-room.

The second point -- supervising principals, classroom assistants, and substitute or supply teachers not in charge of a separate classroom or not enrolling a separate class, are to complete sections one and three only. Three is teachers' statistics and in that case they should indicate status. How the status should be indicated I am not quite certain. I suggested writing across the report. There should be some better way, but I could not think of one.

Mr. King Regarding the substitute or supply teacher not in charge of a separate room. Most schools have a certain number of substitute teachers who are on call to replace teachers who are ill. Often in a large school there are teachers who are regular teachers on the staff, but who have not a home-room. There is a pupil-teacher ratio which is authorized and which has to be observed.

Mr. Jackson We might put in "Specialist Teachers" and "Special Teachers without Home-Room".

Mr. King But there is another conception of "specialist". There are a certain number of teachers who are academic teachers but have no home-rooms. Originally every teacher kept a register. The number of registers which they used in the school would be the same as the number of teachers, but that is not the case now. Take in British Columbia, in a Junior High School or combined Junior and Senior High School. The day is a six-hour day. It is five hours and fifteen minutes in another school, but the teacher load is the same. The teacher in the school which operates six hours may not be required to teach more than five hours and fifteen minutes, so there must be additional teachers.

Mr. Moffatt Could it not be properly solved by having one form for teachers with home-rooms and another form to be filled out by teachers who have not a home-room? Have them indicate what type of "other teacher" they are. We can't possibly go into all the ramifications concerning each province just now.

- Mr. Jackson We can make a note to show the "other teachers" without separate classrooms.
- Mr. Moffatt The forms will not have to be separate reports.
- Mr. Jackson I should like to have a separate report if I can get it.
- Mr. Moffatt You could have the main report and then perhaps a separate page attached for the special teacher to fill out.
- Mr. Jackson It would be simpler that way.
- Mr. King There is a tendency now to have these teachers continue as regular teachers on the school staff if they have enrolled classes. I thought that back of these classifications there was a different conception.
- Mr. Newland I think there is something in the point that Dr. King raises. It is our experience that one of the greatest difficulties in implementing a modern high school program is the fact that you can't get the School Boards to see that they require more teachers on the staff than they have classrooms. The old idea that you require only one teacher for each classroom stands in the way. We have been trying to encourage, in the larger schools, the idea of having more teachers than classrooms but all teachers would have the same status. This is rather important from the viewpoint of improved education. I think the difficulty lies in the labelling of teachers who do not have actual classrooms. They are, after all, just as much a part of the teaching staff as is the teacher with a classroom.
- Mr. King An academic teacher who has not a classroom, from the point of school economy, is no different from the music teacher who has a classroom.
- Mr. Moffatt I would suggest that we call them all "teachers without classrooms".
- Mr. King Then there is the case where you may have a girls' counsellor in a school.
- Mr. Newland Or a librarian giving instruction in library work.
- Mr. Staines Why not combine all these? Have in the one instance a teacher's report and classroom. Then have all teachers without any labelling.
- Mr. Jackson We might have to put a note on the pupil's report as to which teacher is a home-room teacher.
- Mr. King That would be desirable to fit in with the schedules that we now do require.
- Mr. Jackson That would make these forms a little simpler. One for pupils and one for teachers with home-rooms, so to speak, with name of the teacher noted.
- I had hoped that this would be put in booklet form, but I guess not.
- In the vocational or technical schools the teachers are to report the enrolment, etc. of full-time students, whether in regular or special classes, on the usual forms, but no part-time or occasional students are to be included in such returns. If you throw part-time students with the others you will not have a true picture for the day schools. The same arrangement would apply for the other schools.
- Number Five is a little awkward. If the school were closed for the whole year, Sections 1 and 2 are to be completed by the Secretary of the School Board.
- Mr. King That fits in all right in places where the inspector is an employee of some other authority than of the School Board. But where you have a superintendent or what is called in British Columbia, a municipal inspector, as in the City of Victoria, all these matters of attendance would come under him and not under the Secretary. In the case of one-room schools this would be the responsibility of the Secretary.

- Dr. Jackson In the graded school it will generally be classrooms that may be closed. I should like to have at least a note of how many classrooms were closed, and also the reason for closing. That was why I suggested that the principal complete a form for each of the classrooms that were closed. That may perhaps be done better in another way.
- Mr. King I think that the only source from which you can get that would be the inspector. Suppose that in the City of Winnipeg you have a two-room school where one of the teachers may be called the principal. This school is subsequently closed and the pupils are transferred elsewhere. You cannot get in touch with the principal in that case. If it is a one-room school somewhere in Algoma and it is closed down, then you cannot get the information either from the teacher or from the School Board, but the inspector knows about it.
- Mr. Moffatt What is the purpose of collecting statistics of closed schools?
- Mr. Jackson I want to know how many were closed.
- Mr. Bradley In other words, you want to keep track of the children?
- Mr. King Every inspector has a list of the schools closed. In our province no school is closed without some provision having been made for the transfer of the children.
- Mr. Jackson It would be significant, if say one hundred schools were closed in five years or so.
- Mr. Moffatt Could you not get that information directly from the Department or inspectors?
- Mr. Jackson If we could get the information from the Department or inspectors that would simplify it.
- Mr. Moffatt What about the number of schools physically in existence but not in actual operation in that year?
- Mr. King That information is significant only for a municipality or municipal school district as a whole. Three or four rooms might be closed in one school and the pupils may be in another school in the same city.
- Mr. Jackson I was interested more in the reason for closing.
- Mr. Staines In our annual report we give the number of schools closed.
- Mr. Jackson But you don't give the number of classrooms?
- Mr. Staines No, except the number of Departments in operation, and we mean by 'department' a classroom, and that would give us the total from year to year.
- Mr. Jackson If the population continues to decrease it is quite likely that there will be more classrooms and schools closed.
- Mr. Staines It changes from area to area, while some are closing there are others that are opening.
- Mr. Bradley I think you would be more likely to get the statement from the Department than from the Secretary-Treasurer.
- Mr. Campbell In Ontario we print each year a book which gives the list of teachers and in which we also list the schools closed.
- Mr. Staines In Saskatchewan we are interested in the number of schools in operation.
- Mr. Jackson Would you not be interested in the number of rooms?

- Mr. Staines We do have the number of rooms. Our school population has fluctuated enormously. It is a matter of fluctuating birth rates.
- Mr. Jackson If the classroom is closed for a whole year you get the information from the inspector or Department concerned, but if it is closed during the year, we should have a record of the teacher before she leaves and we should know what happened to the children.
- Mr. Bradley If you don't get it from the teacher you can't get it later.
- Mr. Moffatt In most cases where grants are concerned, a report of some kind has to be submitted before the school closes.
- Mr. King The simplest way to get that information would be to send an inquiry to the Department and then we would send a letter to each inspector.
- Mr. Newland Would the number of rooms alone be significant? It may be the policy in some places to have the five and six-pupil schools closed and incorporated into the larger schools.
- Mr. Staines Ask the reason why they are closed.
- Mr. Bradley Then you will also have a record of the children.
- Mr. Staines Would you have a transfer card for all that? It might easily become reported twice.
- Mr. Jackson Even if we apply to the inspector or the Department of Education for the other information?
- Mr. King I think you can get any information that you ask for from the Department.
- Mr. Jackson Then we will apply to the Department concerned for that information.
- Another trouble is about the teacher who resigns, is "fired" or dies during the year. Presumably you want some sort of a report about the teacher. What do you do now?
- Mr. Bradley In our province the teacher last in the school furnishes us with the report.
- Mr. Jackson What about the other teacher?
- Mr. Bradley She is considered out of the picture.
- Mr. McFarlane But she has to send in a report?
- Mr. Bradley Yes, but her name would not appear in the annual report.
- Mr. Robbins You count only the one teacher?
- Mr. Moffatt In Nova Scotia we count all the teachers and have full data for each one.
- Mr. McFarlane In our province every teacher receives a grant and is counted as a teacher.
- Mr. Jackson What will we do with these teachers who do not complete the year in a school? Would we have any record of them or do we just forget about them?
- Mr. Moffatt In our case such a teacher would have to complete a supplementary form in order to get the grant.
- Mr. Campbell We collect a report from the inspector from the beginning of the full term.
- Mr. Robbins Will they be counted in your Departmental report as teachers?

- Mr. Campbell They will eventually. We have another table which we published in our more recent issues showing all the teachers who resign, lose position, are superannuated, etc., and the number who come in each year.
- Mr. Robbins Then the figure for number of teachers can hardly be used to calculate a teacher-pupil ratio.
- Mr. Moffatt We have difficulty in computing the average salary of teachers.
- Mr. Cudmore Would it not be possible to use the number of teaching positions?
- Mr. Moffatt That is what we do in calculating averages.
- Mr. Robbins We count the teaching positions rather than the number of teachers in the compilations that we make in the Bureau.
- Mr. Campbell We count only the one teacher.
- Mr. Moffatt Why not have the three classifications --
- (1) Teachers, full-time, with home-room,
 - (2) Teachers without home-room,
 - (3) Teachers who do not complete the year in a position.
- Mr. King You might have a place for the number of days taught.
- Mr. Jackson Number 8. How are we to classify the classroom assistants? They generally have a smaller salary than the regular teachers. I think that New Brunswick is the only province where we have the "classroom assistant". Is that right?
- Mr. McFarlane We still have a few of them.
- Mr. Cudmore There are only 3 p.c. according to this.
- Mr. Jackson That is enough to distort the picture somewhat. I think we should include them but use a separate classification.
- Mr. King Have they been included when you determined the average salary in New Brunswick?
- Mr. Robbins We have tried it both ways in our Dominion report. However, in the last edition or two we have left them out and put a footnote at the bottom to say that New Brunswick figures do not include the classroom assistants.
- Mr. McFarlane The classroom assistant is something that has been handed down from year to year and we have not been able to do away with them completely. There is a provision where the enrolment exceeds 50 pupils in a one-room school, a classroom assistant must be employed. The duties usually consist of marking exercises in spelling, arithmetic, etc. That person is very often one of the older pupils of the school and in many communities has to be appointed by the school inspector who examines the boy or girl to see if he or she is competent to assist the teacher. When the enrolment reaches 80, the pupils have to be graded. Last year a provision was made that when the school enrolment reaches 60 a classroom assistant must be paid half of the minimum salary required to be paid to a full-time teacher.
- Mr. Robbins Would they be working full-time?
- Mr. McFarlane They have to work at least four hours a day.
- Mr. Cudmore If they work only four hours a day and are paid half the regular salary, they are receiving practically the same rate of pay as the teacher.
- Mr. McFarlane The four hours is only the minimum. They are probably required to work longer.
- Mr. King There is some merit in that from the point of teacher training.

- Mr. Robbins Occasionally the classroom assistant is a married woman.
- Mr. McFarlane Yes. Sometimes it is someone with a third class license. The person might be married and living in the community. This person does not do the actual teaching.
- Mr. Moffatt We have a few in our province who teach but who are not really qualified teachers.
- Mr. Jackson Would that not take the place of a second teacher where there should be one?
- Mr. McFarlane There is a tendency to do that
- Mr. Robbins I should think that the best method of handling the classroom assistant, since it concerns only one province, would be to have them as a footnote in the Dominion table.
- Mr. Jackson Can we collect the information concerning them on the same form?
- Mr. Robbins You might ask the classroom teacher to put in a line showing who her assistant is if she has one, what her qualifications, experience and salary are.
- Mr. Jackson Then that will be reported separately in the Dominion table as a footnote.
- Mr. Robbins I think so.
- Mr. Jackson We might now go on to the next form -- LOCATION AND TYPE OF SCHOOL. I thought we might have this re-arranged in accordance with the suggestions from Nova Scotia. (1) Name of school and address of school. This section is to collect information relating mainly to the location of the school and kind of school. Then four becomes (2), name of school district, school section, number of the school district and area. Seven becomes (3). Should we arrange this or leave that for the Sub-Committee to do?
- Mr. Moffatt I think we might leave it to the Sub-Committee.
- Mr. Jackson Number 5 -- Type of School.
- Mr. Moffatt What are you thinking of there?
- Mr. King In the annual report of British Columbia, every School Board comes under its proper classification, city school district, municipal or rural school district, as to kind of district, and then elementary school, junior high, superior or senior high.
- Mr. Jackson It would be the latter classification, junior high, senior high, etc. We can get that from your province now but for a common set of forms we would have to try them all.
- Mr. Staines You might get nothing at all under (a).
- Mr. Robbins If you gave them a lead they would have an idea as to what is expected.
- Mr. Jackson The Quebec classification would be different.
- Mr. Filteau We do not use these terms. Next year we will have the elementary and secondary.
- Mr. Staines Do you have the collegiate?
- Mr. Filteau We don't have that.
- Mr. Robbins Are you thinking of bringing in the term "secondary"?

- Mr. Filteau Yes.
- Mr. Robbins That is interesting.
- Mr. Moffatt Have you in mind to bring this classification to the one room level?
- Mr. Jackson I thought that might come in the next question.
- Mr. Filteau You would have to know the grades.
- Mr. Jackson The grades appear later.
- Mr. King Grades 7, 8 and 9 are junior high in British Columbia, that is a secondary school.
- Mr. Jackson We would have to have a definition of all these terms on a common ground.
- Mr. Robbins All you can do there is to put in something to indicate the sort of thing you want from each province and let the adding up, of one province with another, rest on the grade basis.
- Mr. Jackson Item 7, name of city, town or village.
- Mr. King When you say city, town or village school, are you thinking of legal terms of the corporation?
- Mr. Robbins You have to. Of course, you are not getting quite the same thing in all provinces. I think that in British Columbia you have nothing urban but cities.
- Mr. King There are cities, districts and municipalities and incorporated villages but we have no towns.
- Mr. Cudmore British Columbia is a headache to the Census Department in lining up its population.
- Mr. Newland We have quite a few villages in each division.
- Mr. Robbins You might add "school division" under Number 8.
- Mr. Newland Under (2) -- you would want the address of the divisional secretary because the local secretary does not do much in the way of reporting.
- Mr. Jackson In Alberta you would have to substitute School Division for School Board.
- Mr. Newland "Superintendent" should appear in brackets after the word "Inspector".
- Mr. Jackson We deleted the item regarding the inspector. I was wondering if we might not delete the city, town and address since we already ask for the address in Number 1.
- Mr. Staines Do you want the name of the school or the district?
- Mr. Robbins Under the new arrangement we require the name of school and name of school district following Number 1. I doubt whether you need Number 7 with the rest amended.
- Mr. Jackson No, it seems to be duplicating the items. In some of the Western parts there is no need to put in parish or county. Some others may have to be changed.

OPERATION OF THE CLASSROOM OR SCHOOL IS NEXT, (page 22). In our change we are going to get information from inspectors or departments of education about school that were closed. By the way, I lifted this from the Saskatchewan report.

- Dr. Jackson (continued) Question 2 is to be completed if the school is closed for the whole year.
- Number 3 -- total number of rooms in school. Now what is meant by a room? A classroom where instruction takes place?
- Mr. Moffatt If this form were going out to a school it would have to be more precise.
- Mr. King As far as your instructions go, what about the study rooms that hold a number of classes at a time?
- Mr. Jackson If classes are held there they would be included.
- Mr. King But these would be used for study not for instructions, You may have an auditorium which is used for visual education, moving pictures, or exhibits, etc.
- Dr. Jackson Could you leave it to the sub-committee to specify what is meant by room?
- Mr. Newland Take some of the laboratories, for instance, which may be only about 3 by 5 feet -- these can hardly be specified as rooms?
- Mr. Moffatt State the number of "instructional units".
- Mr. Jackson I had in mind the number of rooms used for the purpose of education.
- Mr. Cudmore That would not include a library for study in spare time.
- Mr. Jackson I am not certain of that. A library is certainly a definite part of the instructional set-up.
- Mr. Staines It would be much more important than a chemistry room.
- Mr. King In our schools every class has a library period during the week.
- Mr. Moffatt If each teacher has to give this information for the whole school, I do not see how we can avoid having a summary form which gives the information for the whole school to check against the information given for each class.
- Mr. Jackson I do not like separate forms if we can escape it.
- Mr. Moffatt In a school of say, fifty teachers, Dr. Robbins would not compile the number of rooms reported by each teacher.
- Mr. King That idea would not be at all popular. Besides, you would not get the same answers. The most competent person for this would be the principal.
- Mr. Jackson That means we have two sets of forms. What about the rural school?
- Mr. King Would you not use the principal's form for that? What we do in British Columbia is have each teacher fill out the form according to what is applicable to him and it is then sent to the Department of Education.
- Mr. Jackson But we want a separate teacher's report.
- Mr. King We have this too. They could be sent in also.
- Mr. Moffatt What is the objection to the principal's form giving the detail for the school?
- Mr. Jackson We could take three and four out of this form and transfer them to the principal's general report. The teachers in a one-room school have to fill in the principal's report.
- Mr. Newland What about the case of a one-room high-school which has a laboratory?

- Mr. Jackson You mean the laboratory is separate from the school?
- Mr. Newland We have many one-room schools with a very small laboratory attached. This question would be confusing.
- Mr. Cudmore We might try to use a general definition as we do in the census of housing. A cellar may be counted as a room, while halls are not counted as rooms. You would have to know what the popular definition is.
- Mr. Newland I have inspected a good many of the small labs, and I should not like to call some of them a room.
- Mr. Robbins Would you recommend putting a minimum on the floor space?
- Mr. Newland Something will have to be done along that line because some of these rooms are laboratories, properly speaking, while others are not. They know that their school is a one-room school and is classified as such for all purposes. The words in brackets (including laboratories) would throw them off the course.
- Mr. Moffatt You might say the number of classrooms, the number of laboratories, etc. This could be given in the principal's report and supply all the detail you would require.
- Mr. King The new schools have far more offices. The principal's office is becoming larger. Formerly the school thought of the principal's office as a 7 by 8 room. Now you have office space also for boys' counselor, girls' counselor, vice-principal and various committee rooms. Some of the rooms are just as big or bigger than the laboratories that Dr. Newland is talking about.
- Mr. Newland I have visited what is known as a four-room school and found there were about seven or eight rooms.
- Mr. Moffatt You might ask for the number of classrooms in operation.
- Mr. McFarlane You also have cafeterias in some schools.
- Mr. Jackson Do you wish to have separate information as to the number of rooms in a school and the number of rooms in operation during the present year?
- Mr. Robbins You could have parallel columns -- operating and not operating.
- Mr. Cudmore The important thing seems to be the number of classrooms, including laboratories, library, etc., while any necessary offices would be more or less by the way.
- Mr. Moffatt But you would want to know what they are. I would suggest that you strike out three and expand four and have the various rooms enumerated.
- Mr. Jackson This will be in the principal's report. You want just those in operation?
- Mr. Moffatt Put it, as Dr. Robbins suggests, in two parallel columns -- operating and not operating.
- Mr. Jackson Then we come to the teacher's report. Number five. If this is a new classroom, state date of opening. By that I meant annually opened, that is, the first year it has been used. The number of legal teaching days for this classroom, the number of days a teacher should have taught.
- Mr. King I don't see what that implies -- "If this is a new classroom, state date of opening".
- Mr. Robbins The basic idea of the question is to get a record of the rooms that have operated only part of the year so that you can check the information on attendance. Five and seven should probably be consecutive to make that clear.

- Mr. King I think you should say "If this is a new classroom opened subsequent to the beginning of the school year, state the date of opening".
- Mr. Jackson What about a new rural school opening?
- Mr. King Say "If this is a new classroom or one-room rural school".
- Mr. Jackson A rural school would open at the beginning.
- Mr. Moffatt You want to know if it is a new school opened?
- Mr. Jackson Yes.
- Mr. Moffatt Regardless of when it was opened?
- Mr. Jackson Yes.
- Mr. Moffatt Could you have the number of classrooms in operation, the number in operation this year and the number in operation last year, the difference being the number opened or closed?
- Dr. Jackson Number in operation, the number closed and the number annually opened.
- Mr. Robbins That will do it.
- Mr. Jackson Next, "The number of legal teaching days in the year for this classroom", that is, the number of days which a teacher should teach. Then the number of days the classroom is actually opened and pupils are receiving instruction. If you allow the teacher to claim the number of days which she is allowed to claim, it is not quite the same.
- Mr. Newland They will enter the days during which they attended conventions when making a report upon which the payment of the grant is based.
- Mr. Jackson We catch those in Number 9. I have labelled Number 9 "Number of teaching days lost" because of the definition used in Number 7.
- Mr. Moffatt The number of days in seven plus the number of days in nine equals the number of days in six?
- Mr. Newland Yes.
- Mr. Robbins Number 8 should be moved up to precede six, so that six, seven and nine could follow consecutively.
- Mr. Jackson That would make it easier for the inspector or the principal to check. Now, the number of days lost on account of illness, conventions, etc. Should we allow them to count the days school was closed when medical officer did not advise to have them closed?
- Mr. Rogers No.
- Mr. Jackson What about the time taken for writing departmental examinations?
- Mr. Newland Some of our rural schools carry on with the lower classes while a Grade IX examination is going on. The teachers count that as a full day.
- Mr. Jackson This would apply to the classroom, if instruction went on in the classroom and the day was not lost. Perhaps we could make a note of that. Next, Teacher's illness, municipal holidays, other reasons. Should we allow them to specify those rather than try to make a list? Number 10, "Number of Visits paid by Inspector"-- this item I got from the various reports.
- Mr. Newland The number of visits paid by the inspector carries with it implications that things are not as they should be. We are trying to discourage this. Of course, beginning teachers require five or six visits, while in other cases we are not worried if the inspector shows up at all. It is a case of change of policy in the method of reporting.

- Mr. Jackson I thought all teachers needed some help, and the inspectors should help them rather than just 'inspect' them.
- Mr. Newland The term 'inspector' would not be the proper term to use in this case.
- Mr. Jackson No. I would rather use 'supervisor', but no one would know what that meant.
- Mr. Staines What about the length of the visit?
- Mr. Jackson That is another question.
- Mr. Filteau State the number of hours of the visit.
- Mr. Staines I don't think that would do as it might be thought to cast a reflection on the conditions in the school or the intelligence of the teacher.
- Mr. Robbins What about the other official visits? They would be of less value.
- Mr. Staines Well, yes.
- Mr. Jackson This (No.11) appeared in some of the reports, which is why I put it in.
- Mr. Robbins I think we should agree on the items which all provinces would like to have and leave out from the discussion Numbers 10 and 11.
- Mr. Jackson They are not of much use to me.
- Mr. Robbins Nor me.
- Mr. Jackson Unless they want them particularly in the Eastern provinces, where I think they were included.
- Mr. Robbins Would Numbers 12 to 15 not fit in better in the principal's return for the whole school?
- Mr. Jackson Twelve to fifteen, and perhaps including sixteen. We have very little information regarding health. This is an attempt to arrive at certain figures. This would give us at least an idea of what is being done. Whether the principal or the teacher reports this, the principal would always know, or should know if the children have been physically examined.
- Mr. Newland I think it would be just as well to let them stand.
- Mr. Staines The individual teacher would have to get it from the principal if the examination were made, say, two or three years ago.
- Mr. Rogers In Manitoba, in checking up on the schools, we found that some of the classes were examined while others were not and the teacher was usually able to give this information. I think that the teacher should report this information.
- Mr. Staines The doctor may examine many students for only one thing.
- Mr. Jackson You might specify whether it is a general examination.
- Mr. Newland Would you not want to ask for any information regarding the administering of toxoids? Some schools have inoculations.
- Mr. Jackson I think that should be available. Miss Feeley may correct me. If that work is done, should it not be reported by the doctor or nurse who attended? I was trying to get the schools where nothing is done.
- Mr. Staines The teacher may keep some sort of a record.
- Mr. Moffatt We know whether a pupil has been vaccinated or inoculated. This is reported by the teacher.

- Mr. Jackson Do you want another question, "Are all pupils (a) inoculated, (b) vaccinated?"
- Mr. Moffatt Or "How many pupils are (a) inoculated and (b) vaccinated?"
- Mr. Jackson Perhaps it might be better to leave it to the provinces if they want it.
- Number 16, School Library.
- Mr. Robbins How about putting that in the principal's report?
- Mr. Jackson Unless you want information about the classroom library.
- Mr. Staines The estimated value of a library is a very difficult thing to get.
- Mr. King We dealt with this in the financial statement, so I think we had better not put it in here.
- Mr. Newland Dr. Jackson, you are not going to ask as to whether the room itself has a library?
- Mr. Jackson We could ask that one question, and then get the principal to answer the questions relating to the school library.
- Mr. Moffatt It would be just plain "yes" or "no"?
- Mr. Jackson I wonder if the teachers will know what a classroom library is?
- Mr. Rogers A five-foot shelf of books is usually defined as a library.
- Mr. Campbell Could you add a question "amounts spent on library volumes this year"?
- Mr. Jackson Would you prefer it here or in the financial statement?
- Mr. Staines In the rural schools that would be considered as school supplies. Is it of importance to know whether there is a separate library in a classroom?
- Mr. Jackson It is a change which is occurring in the schools.
- Mr. Staines It seems to me that a general library is as good a system as any, rather than an individual classroom library.
- Mr. Cudmore The books belong to the school as a whole rather than to the individual classroom.
- Mr. Staines The teachers and principals have different views on the matter.
- Mr. Robbins How would it be to change it to this form -- "Is part of the school library kept in the classroom"?
- Mr. King That would cover it.
- Mr. Jackson THE FORM ON PAGE 24 CALLS FOR DATA ON THE INDIVIDUAL TEACHER. I tried to include as many points as I could for the teacher. Perhaps some of these items may be better left out.
- Mr. Moffatt Six and Seven duplicate one another.
- Mr. Jackson We want a check. Which would you prefer, age or date of birth?
- Mr. King The Pensions Commissioner has all this data.
- Mr. Jackson Number 5. I put this in to find out whether they are single, married, divorced, etc. By the way, I think they ask that question in the new Quebec survey. You ask age also?

- Mr. Filteau Yes.
- Mr. King This divorce question?
- Mr. Jackson You think we should leave divorce out? I suppose age last birthday may be sufficient, but they will probably be very inaccurate about reporting that.
- Mr. King In the British Columbia questionnaire we do not ask whether they are lay or religious teachers. As far as denomination is concerned, we would never ask teachers that. That would be against our policy. As a matter of fact, I have people who have been in my school for years with religious denomination unknown.
- Mr. Jackson In some provinces there is a difference in salaries.
- Mr. Staines The minimum salary would still apply.
- Dr. Jackson In Quebec also?
- Mr. Filteau Yes, they are all paid according to the minimum salary scale, depending, of course, on the grades they teach.
- Mr. Cudmore What do you feel about racial origin, Dr. King?
- Mr. Bradley They ask that on the Census.
- Mr. Cudmore Of course, the information is secret and private, Anything which is asked on the Census cannot be divulged.
- Mr. King I don't think that should be in. Supposing a teacher puts down German, with things the way they are just now we might be suspected of discrimination.
- Mr. Moffatt Only things which are relevant to the teacher as a teacher should be considered, -- personal things should be left out.
- Mr. Jackson Regarding age, it might be useful to know how many old teachers there are.
- Mr. Moffatt Age should be known.
- Mr. Jackson Number 11, -- academic qualifications. (No comment)
- Number 12, -- professional qualifications. The items will have to be changed to fit conditions in each province.
- Mr. King You say "permanent or temporary". We have to say "interim" in some provinces.
- Mr. Jackson Where trained, when trained, i.e., the year when trained. Special certificates, if any.
- Mr. King That question is not up to date. As it stands, it suggests that the normal thing is to take the required training for a teacher and you're through.
- Mr. Jackson Most teachers do that.
- Mr. King That system is changing.
- Mr. Newland Give the number of years (duration) of the teacher's training course.
- Mr. Staines You would already have that in the certificates. There are so many additional courses which may be taken. When you have a professional certificate, would you also have to take the routine training course?

- Mr. Newland In our province there are two ways of receiving a high-school certificate. One is a course leading to a Bachelor of Education, the other is a course leading to a high-school certificate.
- Mr. Moffatt Say "length of training course, or courses".
- Mr. Staines "Where trained" is going to be quite a list with some people.
- Mr. Jackson I wonder what we want here under professional qualification. In Number 13 I have asked for special certificates for any special training which they may have had. I am wondering about (c) and (d).
- Mr. Moffatt Is it tabulatable? There will be so many variations.
- Mr. Newland It would be valuable to know the number of years of professional training the teacher has had.
- Miss Feeley Your objective was to distinguish whether trained in a university or in a normal school.
- Mr. Staines There are special short courses even in universities.
- Mr. Jackson If we can't get what we want, we had better leave it out. Do you think the length of the course would be of any value?
- Mr. King You want this at the Dominion Bureau of Statistics?
- Mr. Jackson Yes.
- Mr. King The kind of training a person has seems to be all compressed into (a), (b), (c) and (d) of Number 12 and (b) of Number 13. I think that probably the Departments have a record of the teachers and the certificates which they hold.
- Mr. Staines We have teachers with long lists of courses. Some of the courses which they took later were more valuable than their original professional training.
- Mr. Cudmore We have a question on experience below.
- Mr. Jackson If we leave out (c) and (d) of twelve, we will have the certificate they hold. In Number thirteen we can get other additional certificates which they may have, and that would take in any special training that makes them more valuable as teachers. Number 13.
- Mr. King You have physical training as (a). We have some certificates for physical training beyond that. Why put in physical training as (a)? Why not music?
- Mr. Staines If you have a special certificate of some value and report it on the form as it now stands, it would not seem very important. You will have the teachers reporting the Strathcona certificate which they all hold.
- Mr. Newland In our province we have special certificates for physical training, industrial arts, etc.; if they are to qualify as teachers of such subjects, they must have these certificates as that would be considered as part of their training.
- Mr. King These differ in every province. What is the Dominion Bureau of Statistics going to do with them after it gets them?
- Mr. Staines If a teacher is going to be rated on these courses, then it means that the teachers will try to get as many of these courses as they can.
- Mr. Jackson We would have to specify the basic training. This information is in the files of each Department. If we should want it, can we get it?
- Mr. Campbell We publish it in Ontario.

- Mr. King We have a record of the training which the teachers take in our own summer school. But if they happen to take a course, say, in Chicago, we would not know about it, yet that may be more valuable than the course taken in our own summer school.
- Mr. Newland What does the Bureau really want to get -- an idea of professional training, the length and type of training?
- Mr. Moffatt They want to know the basic training plus any other special training. I suppose it should be enumerated, giving the number of years spent on such training, or probably the time spent on each course.
- Mr. Cudmore If we want things that close me might ask where trained?
- Mr. Staines "Where trained" does not indicate anything either. Our provincial normal school courses have changed greatly in the last number of years.
- Miss Feeley Provincial training courses would be entirely different from the training courses at a university. Entirely different qualifications would be required.
- Mr. Staines What about education degrees?
- Mr. Jackson We have that under academic qualifications.
- Mr. Moffatt If a person has four years at a university previous to taking a high-school specialist's course, would that be considered as additional to the required qualifications?
- Mr. Jackson No, that would be part of the basic training.
- Mr. King I don't see how you can tabulate in a concise way the various qualifications which teachers name. If you ask for degrees, that is all right.
- Mr. Staines You ask for university training, but it is headed "Academic Training".
- Mr. Jackson That sort of education is academic as well as professional. It should be given credit in both places.
- Mr. Staines You have to tell what kind of a degree it is.
- Mr. King That is a technical point. Bachelor of Education and Bachelor of Pedagogy are the professional degrees but the Ph.D. in Education in the university which I attended is an academic and not a professional degree. You keep running into so many complications.
- Mr. Jackson You might be able to get a classification of the university degrees from the various calendars,
- Miss Feeley That is in Canada.
- Mr. Staines But you have persons coming from all kinds of places. The departments have to be constantly evaluating degrees.
- Mr. Moffatt Ask them (a) to give number of full years of professional training and (b) number of special courses which have been taken at a summer school or elsewhere, and tabulate these two things.
- Mr. Jackson Number of full years of professional training, (b) Number of other professional courses taken. That throws out the former (c) and (d) and Number 13.

Item 14 -- these are common forms that you use at present. Years of teaching experience to the nearest half year where now teaching, elsewhere in the province, elsewhere than in province.

- Mr. Jackson (continued) In Number 15, you will have a little more difficulty. Years of teaching experience to the nearest half year in secondary and elementary schools.
- Mr. Moffatt I don't think that a teacher can always give that information. Take, for instance, the teacher in a one-room school.
- Mr. Cudmore It would not be a secondary school in that case. It is a matter of definition.
- Mr. Moffatt You might ask for the total years of teaching grades. Leave Number 14 as is and strike out Number 15.
- Mr. Jackson We may have to do that if we can't interpret it correctly. Will fourteen meet the other provinces? Any interest in Number 15? How about Ontario?
- Mr. Campbell In our Secondary School Staff Book we give the number of years of elementary teaching and another column for secondary.
- Mr. Jackson I suppose we could leave that out for Dominion purposes.
- Number 16 -- What I wanted here is just the total salary received as a teacher. "Other Sources" -- An example would be Quebec where they get certain benefits. I had to split this question to (a) and (b) because in the East they are paid by two authorities. I don't know whether we will be able to get (c).
- Mr. King There you want to know what they get from the school authorities and what from the provincial government, which would be the total salary. In British Columbia the teacher receives a cheque from the School Board. The Government makes a salary grant which goes to the school authorities but the teacher does not know how much of the cheque represents the salary grant.
- Mr. Jackson I don't mean it that way.
- Mr. Cudmore Would it not be satisfactory if we made Number 16 "Total annual salary -- include amounts received from local school authorities and provincial government and from other sources, if any?"
- Mr. Jackson If we could be certain that the teachers were reporting the whole of their salary. Are we agreed then that what we should have is the full salary and leave it to each province to see that we get it?
- Mr. Moffatt If it were necessary, our office can fill in that amount and send it to Dr. Robbins. Would you not want to know the total salary the teacher would earn if she worked for the full year?
- Mr. Jackson I don't think so.
- Mr. Moffatt I think that what should be shown is the rate of the salary rather than the money actually paid, whether the teacher earns only \$50 during the year or the full salary. Otherwise in computing an average of salaries paid, the actual amount paid to the teachers would depress the average of salaries paid in the year.
- Mr. King I think the rate of salaries should be shown. In our report we show what the salary would be if the teacher taught all year.
- Mr. Jackson What would you do about the teacher's residence which is often considered as part of her salary. Do many provinces follow that up?
- Mr. Moffatt We follow that up. We ask for it now for our pension deduction. We have no difficulty in getting this information.
- Mr. Jackson How about Quebec?

- Mr. Filteau It is quite easy to get in Quebec.
- Mr. Jackson What about Saskatchewan?
- Mr. Staines Yes, some Boards provide a teacherage, others go farther and supplement the teacher's small salary by providing supplies.
- Mr. Jackson That would make quite a difference to some salaries.
- Mr. King Perhaps we should show the cash salary.
- Mr. Jackson Then the salary may be shown as being below the minimum when actually it is not.
- Mr. Staines Say "The total annual salary".
- Mr. King We have the total salary. Unless of course, you want to include the teacherage as part of the salary. (You would have to ask for that.)
- Mr. Jackson Perhaps that is the only thing we can do and hope that in time the total salary would be available for all provinces. We can't leave it out and yet we can't insist that it be collected.
- Mr. Moffatt Items 20 and 21 -- Are these not included in the previous report -- Section II?
- Mr. Jackson This is a little different. I had to put twenty-one in in order to meet the situation in the East. Should it be included in other provinces?
- Mr. Staines Number 17.
- Mr. Jackson Should we put "in this school year"?
- Mr. Staines You want to know the annual salary?
- Mr. Jackson I want to know how much money does a teacher get in the school year?
- Mr. Staines If that is what you want, then you should say so. The school year in our province is the calendar year.
- Mr. Moffatt Would it be the contract year?
- Mr. Jackson No. I think we might try school year. It should work.
- Mr. Cudmore Numbers 16 and 17 might be quite divergent.
- Mr. King That again means school year.
- Mr. Cudmore But Sixteen is rate of annual salary rather than what the teacher actually gets.
- Mr. Jackson Let us take 18 -- salary unpaid in this and previous year. Perhaps we better say "present school year".
- We might now pass on to PUPIL STATISTICS -- SECTION IV -- PAGE 26. Just when is a pupil enrolled in school? The figures we want are the number of children who are actually attending school or who have attended school during the school year. That will make a change in Prince Edward Island and maybe in Saskatchewan.
- Mr. Bradley We order all children to be enrolled whether in attendance or not.
- Miss Feeley Is there a difference between registration and enrolment?
- Mr. Jackson Yes.
- Mr. King The pupils have to turn up to be enrolled.

- Mr. Jackson They follow this practice in the United States. They make it clear that the children must be in school. This change could be made in the other provinces so that we can get at the figure of the number actually attending.
- Mr. Staines In practice, this change has already been made in Saskatchewan. We enroll the pupil and register him on the first day that he comes to school.
- Mr. King In No.4 -- transfer to other rooms or schools, that includes transfer out of the province?
- Mr. Jackson Yes.
- Mr. King The transfers to other provinces are still accounted for by us in the annual report.
- Mr. Jackson Enrolment and attendance. That is something we will all want later. I wonder if it would be possible to change the definition and call this register. I want to get figures comparable with other provinces.
- Mr. Bradley Enrolment here is the actual number present at any time during the year?
- Mr. Jackson Could we change this to 'register' and make it common across Canada?
- Mr. Bradley We could change it to 'register'.
- Mr. Moffatt What is Number 7?
- Mr. Jackson That eliminates withdrawals from the school during the year.
- Mr. Moffatt Why should it not be at the last of the year?
- Mr. Jackson Many of them leave at the end of examinations. That is why I said June 1st.
- Mr. Moffatt You might say withdrawals up to May 31st under Number 6.
- Mr. Jackson It would make it clearer. Take out "during year" and insert "up to May 31st".
- Then you have "Enrolment on the 1st of June" -- "Number of pupils enrolled from other districts".
- Number 9 -- "Pupils enrolled who are taking all or part of their training through provincial correspondence courses". You don't need the word "all".
- Mr. Staines We have two systems -- they may take a correspondence course and receive their instructions in printed form with no help from the teacher or they could be attending school and taking part of their course by correspondence and get whatever help they can from the teacher.
- Mr. Moffatt Are these students enrolled?
- Mr. Staines Yes.
- Mr. Jackson Can we not arrive at a common practice? It seems to me that if the pupils are attending school they should be enrolled.
- Mr. Moffatt We could change ours.
- Mr. Jackson Would there be any difficulty in filling this form out, Mr. Jamieson.
- Mr. Jamieson We have never actually made a register of the attendance on the first day that the school was opened. We have a record but do not write up the registers in our area for about two weeks.

Mr. Staines You have a temporary register from which the permanent register is made? I sometimes ran a separate register until Christmas.

Mr. Jamieson Yes.

Mr. Jackson Would you have the figure as to how many children attended the first day?

Mr. Hillmer We found that our figures would be up about 10 per cent three days later.

Mr. Cudmore Even the universities allow more than one day for registration.

Mr. King Sometimes children will go to the wrong school on the first day. They may then turn up at your school the next day. In making up the average attendance for the month I would count those pupils as having been present on the first day. They were actually attending school although it was not your school.

Mr. Staines Don't you do that in practice?

Mr. King Yes. In a large school you may get several hundred new students and you are not through locating them the first day. The second day they may have been joined by some others.

Mr. Moffatt The important figure is the net enrolment.

Mr. Jackson Yes.

Page 27 -- ANALYSIS OF ADMISSIONS, TRANSFERS AND WITHDRAWALS -- Admissions during the year from the district, beginners and others, late registration, not transfers. Admissions by transfer from other schools or rooms in the district; from other districts, which some of you have not now, and from outside of the province, which few of you have now. Transfers -- to other schools or rooms in the district, to another district or municipality in the province and to another province.

Mr. King Under admissions from the district -- (b) reads "Others, (not transfers)". By that you mean the people who turn up and who have not a transfer card. They might be coming in from another country or from a private school.

Mr. Jackson That must check with (2) in the table before.

Mr. Cudmore Beginners -- would be people beginning school.

Mr. Moffatt Persons starting school for the first time.

Mr. Jackson I wonder if we should omit that. That seems to be a little confusing. What is the practice in Ontario, Mr. Campbell?

Mr. Campbell I was just trying to think what we did mean by that. We must have included those who were out of school for some time and were coming back.

Mr. Moffatt You might specify (a) person not enrolled in any school and (b) person who had been enrolled but returned later.

Mr. Jackson The word "beginners" is misleading. We could say all those enrolled in Grade I.

Miss Feeley By admission, you mean admission after school opened?

Mr. Cudmore Admissions after commencement of school year.

Mr. Jackson Yes. Some register late who are going to school for the first time. Others just register late.

Mr. Moffatt All this refers to additions?

Mr. Staines Is this an attempt to make an analysis?

Mr. Jackson Yes.

Mr. King All you have to do is to say "admissions to the school subsequently to the opening of the school".

Mr. Jackson See Section IV, Table A (a) -- The total of the section on admissions here is to agree with Number (2) there. Then we will have an analysis of transfers here which should agree with item (4) there. We want to know where the children go.

Mr. Staines Should it be stated here that the total should agree with these items?

Mr. Jackson I suppose I should specify that here, otherwise there will be difficulties.

Mr. Moffatt Same change will have to be made as to withdrawals up to and including May 31st.

Meeting adjourned 6:30 p.m.

DECEMBER 16, 1942

MORNING SESSION

Commenced at 9:15 a.m.

Those present were:-

Messrs. P.S. Bradley	H. W. Jamieson
A. M. Campbell	H. B. King
S. A. Cudmore	A. S. McFarlane
B. O. Filteau	H. P. Moffatt
S. Gascon	H. C. Newland
G. P. Hillmer	J. E. Robbins
J. E. Howes	C. K. Rogers
R. W. B. Jackson	

The Hon. H. Staines and Miss S. Feeley

The balance of Mr. Jackson's report was under discussion this morning.

Mr. Jackson SECTION IV -- PUPIL STATISTICS, CLASSIFICATION OF ATTENDANCE. (p.20)

Mr. King Regarding withdrawals -- In order to follow this up it would mean correspondence on the part of the teacher. Some School Boards do not provide postage and some teachers are very poorly paid and the matter of postage out of their own pocket is a factor. After paying for it a number of times they get tired of that. It may seem like a small matter, but they get small salaries.

Mr. Bradley They might be allowed franking privileges.

Mr. Cudmore That matter might be raised with Dr. Robbins. There is an arrangement whereby in certain cases the statistics collected by the provinces receive the frank just as the Dominion statistics, and in the case of supplying such reports as we are considering, it would seem that there would be a case for extending that privilege on anything intended to be used for Dominion-wide statistics.

Mr. Jackson We might bring in a resolution on that suggestion.

Mr. Cudmore I think that would be a very good idea.

Mr. Jackson It really is not fair to ask the teacher to pay the postage. Would that be satisfactory, Mr. King?

Mr. King Yes.

Mr. Jackson Now IVB, Classification of Attendance. It was suggested to exclude transfers to other schools, rooms or departments but to include total attendance of pupils transferred from other rooms or schools and that the total number of pupils must agree with the net enrolment for the year, in the preceding table. It is advisable to have most of your tables agreeing in totals otherwise you get two different enrolment figures. That leads to difficulties particularly in other countries where they quote Canadian statistics, as in England.

Next section -- Summary of attendance by months, page 28. There is some difficulty here with the definition. There seems to be very little agreement on the definitions across Canada. This is a useful table showing the change in attendance by months. In Western Canada, in my time, the changes were rather great. The first column -- the number of days school was in operation -- I would suggest a footnote which would agree with the operation of the classroom figure. Column two -- number of teaching days school was closed, which agrees with the other figure in the previous table. Number of pupils enrolled -- there we are using figures of enrolment. You can not get the total for the year just by adding the column which should be the net enrolment for the year. The next column seems to be common across Canada. -- Aggregate attendance, (total actual

Mr. Jackson

(continued) attendance of all pupils enrolled). You would get the total by simply adding it up. Somewhere in here we will have to add another column for administrative purposes -- "The attendance transferred out" and take out "The attendance transferred in" so that some provinces can arrange their grants. However, I think that might be left to the provinces concerned. It will probably be just a statement at the bottom, The total for this column would be rather the "net aggregate" than the total which some provinces use now. Average attendance is the actual aggregate attendance, Column 4, divided by the number of days the school was in operation during the period. It would be "Aggregate Attendance" divided by column (1).

Mr. Campbell We use the legal number of teaching days.

Mr. Jackson That is used in other provinces also. In Manitoba they assume that schools are open every teaching day. For Dominion purposes we need a common definition of what we mean by "average daily attendance". For the purpose of grants perhaps we need another figure corresponding to the total aggregate attendance so that you can calculate your grants. It would be rather difficult to change the basis for the grants.

Mr. Moffatt Column two would be to prevent the unnecessary closing of schools on the days when they should be opened.

Mr. Jackson Yes, we should like to get fairly comparable statistics. Similarly with the last column, -- percentage of attendance. That definition is used in some but not in all provinces and some provinces do not calculate the percentage of attendance. I do not think that British Columbia uses it.

Mr. King We use the days the school should have been opened and the number actually present. The half days are counted as half days. In some provinces they do not count half days.

Mr. Cudmore Is it not true that Grade I is often opened just the half day?

Mr. Moffatt That would be considered as a whole day for that grade. At least that is our policy.

Mr. King Suppose that in a certain school district a school is closed for a day with the consent of the Department of Education, perhaps a Fair is being held there. The school was opened one day less. For the year the school was opened one day less but that would have been the legal number of days for the school. So, the legal number of days will vary.

Mr. Jackson I believe that Ontario counts some of those days and even gives the attendance.

Mr. Rogers We always do that for school fairs, festivals, etc. It is considered attendance.

Mr. Jackson But that does not agree with our "Days school was in operation".

Mr. Moffatt Actually they are attending, but outside the school. They are learning something even if it is not inside the school.

Mr. Campbell Our percentages work out a little differently from that (column 6).

Mr. Jackson In some cases our percentage figure would be the same, but it is unlikely.

Mr. Campbell We have a fair record -- it should be over 90 p.c.

Mr. King Where this procedure differs, there is going to be a lot of trouble in adjustment.

Mr. Jackson Particularly in the last column. Yet days are a good measure of the efficiency of the school and of the percentage of attendance.

- Mr. King It depends on what you do on the days when a particular school is closed.
- Mr. Jackson Perhaps I should add "children actually receiving instruction".
- Mr. Cudmore You have that in the footnote.
- Mr. Jackson Yes. I suppose that would be sufficient. If you use the legal number of days, whether opened or not, it depresses the figure for the province. We must use some common definition across Canada or not try to collect this. We will try to make arrangements to get figures of "attendance counted in" and "attendance counted out" where they want these for grant purposes.
- Page 29 -- AGE-GRADE DISTRIBUTION. There is a question as to whether it should be collected every year. We use them for calculating age-grade conversion tables but we do not need them every year. Of course, the provinces may want them every year.
- Mr. Rogers The provinces would like to know the age-grade distribution.
- Mr. Cudmore It has been a large part of our work.
- Mr. King Do you propose to do it for first of June?
- Mr. Jackson Yes.
- Mr. Newland Another difficulty -- regarding grades. In British Columbia and Ontario you have Grade 13. Our grades just go up to 12, but our Grade 12 reaches the same level as yours does at Grade 13.
- Mr. Robbins You will have to count the individual grades as listed in the province but interpret them.
- Mr. King We generally use these tables with reference to our own province rather than with reference to the Dominion as a whole.
- Mr. Robbins We have not been adding these provincial age-grade tables together for some years. It was done at one time.
- Mr. Jackson Yet it is necessary to have these figures for each province available every so often.
- Mr. Robbins We have been publishing these, province by province.
- Mr. Cudmore Mr. Staines brought up the point that in certain provinces practically all secondary pupils are in urban communities because the schools they attend are in urban communities.
- Mr. Robbins We have a corrective there in the decennial census. That is the only place you can find out how the school attendance of rural children compares with school attendance of urban.
- Mr. King In our annual report of the Vancouver School Board is published an age-grade table "Ages computed as at September, 1939". They prefer, for their own purpose, an age-grade Census in September and if the date were changed they would be obliged to take this census twice.
- Mr. Robbins The other provinces all use the end of the year rather than the beginning.
- Mr. King To what extent do they make use of it? A principal using it in his own school would prefer to know what the situation is in the current year rather than what it was in the last year.
- Mr. Moffatt By interpreting the Census collected on the first of June, he could derive the same information from it.

- Mr. Newland In Alberta we discourage the practice of labelling children by grade or promoting them from one grade to another. In our elementary program we have two divisions, the first includes grades one, two and three and the second, grades four, five and six. We consider the individual levels of the students. Some may have a reading level of about grade three and at the same time be grade five in arithmetic. Many children do not know what grade they are in. For the benefit of the parents we may state on the report card that the child is in his first, second or third year at school but that would not be the grade. Grading children is old-fashioned and has no place in modern education. It does not fit in with new and progressive ideas.
- Mr. McFarlane What about the city schools?
- Mr. Newland The city schools still maintain the old system. For a large majority of our pupils this age-grade table up to grade nine would have very little meaning. Of course we could have the teachers arbitrarily adopt some rule of throwing so many in grade one and so many in grade two, etc., but that would defeat any attempt to apply a statistical analysis.
- Mr. King I think it is very much the same way we feel in British Columbia about grades, but for purposes of school accounting we have to do this. And then parents ask what grade the child is in. They become very concerned about this if the report does not show it.
- Mr. Newland Yes, every month I have to write several letters of explanation to worried parents.
- Mr. Cudmore It is assumed that the work of the elementary school is to be completed in so many years. A child in the second year of school life would normally be in Grade 2.
- Mr. Newland Our figures on the division points, that is, grades three, six and nine, would be fairly accurate but for the others they would not necessarily be so.
- Mr. King There are certain reading levels recognized by psychologists. The first three levels mentioned could be taken roughly as representing perhaps grades. The various levels do not correspond with the months of the year. A pupil should move from one reading level to another as he is ready, irrespective of calendar months. That sort of a thing is becoming incorporated in some provinces so that grade classifications now are purely a bookkeeping matter.
- Mr. Jackson Not all American schools give grade norms for reading.
- Mr. Newland You could have grade norms in reading, arithmetic, etc., or anything else. The child might be an assemblage of all the grade norms -- Grade 3 in one thing, Grade 4 in another and Grade 6 in something else.
- Mr. Cudmore That is undoubtedly the case, especially with super-normal children.
- Mr. King I suppose it will be some time before they will recognize the inadequacy of grade distinction. In the Horace Mann school in New York, they do not speak of children in Grade 1 but of the "six-year olds".
- Mr. Newland We would not refer to a child as being in Grade 1, but rather as being in his first, second or third year at school. But it does not mean very much anyway. You have to have a test of the actual achievement of the pupil.
- Mr. Moffatt Supposing you don't use "grade" but "age"?
- Mr. King It would be much better to have an age-reading norm. Dr. Newland expresses a conception which I share and that idea is in our own program. But when one speaks to principals and teachers and the inspectors about the fallacies of the grade conception, they imply that it is a requirement in statistics.

- Mr. Jackson Would you prefer to follow the English practice and give only age distribution?
- Mr. Moffatt Old-fashioned provinces could collect the grades for themselves.
- Mr. Cudmore What about your transfer card -- from one province to another, for example? The teacher who gives the transfer states something about the achievement of the pupil in question. The teacher who gets the pupil then has certain information about the standing of the pupil in his previous school.
- Mr. King Here is something new that the Dominion Bureau of Statistics might commence. If we had age norms for school achievement, rather than grades, which would be uniform for the Dominion as a whole, then you could give a profile in terms of age achievement. The pupil may go from one province to another but you would have his educational profile in terms of chronological age. If you would say that in arithmetic he corresponds to the pupil of Grade IX, then there would be no reflection upon any province, as these would be Dominion norms and you could place the pupil accurately without having to use grade distinctions.
- Mr. Staines Although we have the students graded, we do not ignore the fact that all children are not of the same level. You may have different grades in one room as sometimes happens when students choose their own subjects.
- Mr. Newland We have certain lists of subjects from which students may choose their own to round out the course. There are at least six academic subjects which are listed indifferently as Grade X or Grade XI. A pupil may have covered one of the other subjects the year before and in his next year he changes his subject. This would have no bearing on his intelligence -- it simply means that he has been in school one year longer than the pupil in Grade X.
- Mr. King Last year we gave a survey test in reading to all the Grade VIII pupils in the province. The tests had norms up to 9A -- which is the second half of Grade 9 in the United States. However, the tests were not very satisfactory because there were too many pupils who made a perfect score, which meant that some were above that level. We found they ranged in reading ability from Grade 4 to Grade 9, probably from Grade 4 to Grade 12. So that actually the pupils in the Dominion attending the eighth grade range in their reading from Grade 8 to the college level.
- Mr. Moffatt The grade alone would mean very little. It would be much better to use the age-grade.
- Mr. Cudmore You usually begin your second English in most schools in Ontario in Grade IX.
- Mr. King What is Grade 9, 10 and 11 in English? If you have French, you organize it as French I, II, and III. In the high schools the French course is a three-year course which may be taken in any three of the four high school years. With us the French II does not correspond with any one grade. If you gave an achievement test in French, covering the high school field, to all the pupils taking French in high school, you would find that some of those taking first year French do better than those in the third year.
- Mr. Newland I should just like about two minutes to put forth a suggestion of what I consider valuable work that could be done by Dominion authorities that would cover data on the achievement of pupils in certain subjects.
- In our province, our high school and university Matriculation Examination Board contributed, five years ago, a number of lists covering all marks that were secured by students in an Economics paper, making a distribution, computing the median and setting a pass mark at such a point that approximately the same number passed year by year. Seventy-five per cent has been found to be a number that creates the least disturbance. That means that in Algebra, French or Latin we do know that the same achievement is effective for passing year by year in our province but we have no information as to whether or not a student achieving a pass mark,

Mr. Newland

continued say in mathematics, in Alberta is as good as a student in the same grade in Ontario. We thought it would be an excellent thing if some standards could be set up in the Dominion. We made a proposition to the Department of Education in Ontario that we should like to have an achievement test. A sample of students from that province and a sample group from Alberta would take the same test and from the results we would be able to see if the Alberta students were achieving as much as those in Ontario. We also approached British Columbia and got a cordial reception for the idea, and co-operation. In Ontario they did not consider it of sufficient importance.

Mr. Robbins

I have felt for a good number of years that our work in Education Statistics was weighted too heavily by the age-grade and subject of study compilations, both requiring much work, clerical as well as mechanical. In 1936, at the time of our last Conference, we decided that we would try doing it every second year, reducing the volume of work by half. We thought it would be better not to discontinue it altogether but in due course to have the matter of the age-grade compilations come up for consideration again. I recall quite distinctly your point of view, Dr. Newland, and felt a good deal of sympathy at the time.

Mr. Newland

What I did say was that if you were satisfied to take the statistics as you got them from Alberta -- but they would not be accurate for use in your compilations.

Mr. King

A pupil can start French in Grade 7. Some do. Quite a number do. Grade 7 and 8 French together is counted as Junior high school French. I have one pupil who at the end of Grade 9 had covered the whole of matriculation French. The Senior high school did not think it possible.

Mr. Robbins

What the age-grade table means in British Columbia and Alberta, apparently is just what you report to the parents concerning the child, which in turn does not mean anything.

Mr. Newland

But if that satisfies the parents and they are happy about it that's all to the good.

Mr. Jackson

But that is not good for us. That means we should have an age distribution only. NOW LET US LOOK AT THE SUBJECTS OF STUDY TABLE ON PAGE 31.

Mr. Moffatt

You can classify them roughly above Grade 7, according to the subjects they take.

Mr. King

Subjects usually have course numbers.

Mr. Jackson

Do you want the grades or levels -- Junior High, Senior High?

Mr. Cudmore

These terms are not universally used.

Mr. Newland

Grade IX has approximately the same meaning in Canada or the United States. We (Alberta) call Junior High, Intermediate. Another thing, I think that sociology and psychology should be split up.

Mr. Robbins

You offer them as half subjects, don't you?

Mr. Newland

We did, but as two full subjects now.

Mr. Jackson

Some of you will want to change the grade classification.

Mr. King

"Auxiliary Class" is an Ontario term. "Special" has been used to mean the same thing. The chief virtue in the word was that it was meaningless.

Mr. Robbins

What you want there is the children above the elementary level who are not classified by grade.

Mr. King

There are auxiliary classes which are on the elementary school level.

Mr. Jackson

They would not be included here.

- Mr. King In Vancouver they had some older pupils in these special classes who were socially in the wrong place with the younger pupils. These pupils were centered in two of the junior high schools. They were called Grade 7. Those there a year were called Grade 8. That was for psychological reasons, but they were neither Grade 7 or 8, in the ordinary sense. It would be necessary to put in a footnote explaining what is meant by "Special" or "Auxiliary".
- Mr. Jackson Shall we leave it this way -- the provinces to use their own terms but explain to Dr. Robbins what they mean?
- Mr. King How would it be if the Dominion Bureau of Statistics were to establish Dominion norms, not provincial ones, by age?
- Mr. Jackson In some provinces children start at the age of 5 while in others not until seven.
- Mr. King That does not make much difference. When a child is ready to read he will go right along.
- Mr. Jackson Some children are ready to read at the age of five or younger.
- Mr. King Even if he starts later, if a child is ready to read he will be able to catch up.
- Mr. Moffatt Of course it (the rating of achievement) would not be very accurate until around the fourth grade level.
- Mr. Cudmore The home life of children has a very powerful effect on them before the school gets them.
- Mr. Newland Would it not be possible for the Bureau to consider the achievement across Canada in say, reading and arithmetic?
- Mr. Cudmore If this Conference passed such a resolution, we would then let Dr. Robbins handle it.
- Mr. Robbins Anything we might do would, I should hope, be done in close co-operation with Dr. Jackson and Dr. Long and their Department of Educational Research where they have had a good deal of experience in constructing tests.
- Mr. Cudmore I think the Conference had better put itself on record for a definite resolution.
- Mr. Robbins We would rely on the provinces to administer the tests.
- Mr. King Through the Departments.
- Mr. Jackson Shall we make a resolution to that effect?
- (General agreement was expressed by the members.)
- Mr. Jackson PROMOTIONS AND EXAMINATIONS -- PAGE 43
- Mr. Moffatt It is practically impossible to complete such a form, and I doubt the value of it. I recommend that it be struck out. It would be impossible to get comparable results for the whole Dominion. There are tremendous variations within provinces.
- Mr. Robbins If you do not use age-grade classifications, you naturally would not use this.
- Mr. Cudmore A province might do it for itself.
- Mr. Moffatt Yes. It is an internal matter.
- Mr. Jackson RACIAL ORIGIN -- PAGE 45. I want to get an idea of what sections make use of our educational facilities.
- Mr. Robbins You do something about that in British Columbia.

Mr. King

Yes -- we wanted to get this information regarding Orientals particularly.

Mr. Rogers

I think that this should be struck out. We are today all Canadian in spite of our names.

Mr. Cudmore

The racial origin classification as used in the Census is broadly defined. The racial origin is usually traced through the father which makes it sometimes very misleading regarding individuals. But in a new country, the racial origin classification is a good thing for many administrative and social purposes. At the same time, I might point out that the Census also includes nationalities and we, practically all of us, are Canadian nationals. I rather question the expediency of classifying a relatively small number of pupils in an individual school by their racial origin. Just as we decided that it was not any business of ours what the racial origin of a teacher may be, it is not any particular business of ours what the racial origin of a youngster happens to be.

Mr. Staines

I rather think that it would be hard to get this information. In many instances it might be embarrassing to the teacher for many of foreign extraction are more Canadian even than some whose families have lived here for several generations.

Mr. Robbins

Is there anything to be said for substituting "mother tongue" for racial origin, which has more relationship to a child's school work?

Mr. Moffatt

I suggest that it be struck out.

Mr. Jackson

I suppose it would be hard to get.

Mr. King

Say "language spoken at home".

Mr. Cudmore

After all it is the mother who teaches the language. I think "mother tongue" would be more valuable than racial origin and it would not occasion any prejudice. This information would be useful in the Prairie Provinces.

Mr. Newland

You will not get very accurate reports on that.

Mr. King

The teacher should be familiar with the general sociological conditions in the community in which she lives. But is this going to give you any information which you have not already through the Census?

Mr. Robbins

We do get something on that in the Census. I am not urging the point.

Mr. Newland

There are certain parts where, perhaps, special data might be required. For instance, where the Japanese have been brought in from British Columbia and educated in Alberta. We have about 2,000 of them. It is interesting to watch what is going on. In most cases the teachers and majority of the people are sympathetic. If it were necessary to have information of that kind, our Department would be very glad to furnish any statistics which you may require.

Mr. Robbins

For Dominion purposes, the Census would probably give us enough information.

Mr. Jackson

THE NEXT FORM -- OCCUPATION OF HEAD OF FAMILY, PAGE 36. We might consider this IN CONJUNCTION WITH THE FORM ON PAGE 37: POST-SCHOOL RECORD OF PUPILS. They are important within the province and for the Dominion.

Mr. Robbins

The latter is something we raised at the end of our last discussion, in 1936, but we did little about it.

Mr. King

We are paying more attention to the increasing aspects of vocational guidance. In Grade 7 many boys and girls are thinking of future occupations. In shop work you have machines run by electricity. The pupils are attracted to this and they all want to be electrical engineers. Ultimately they have to consider how many people there are in such and such occupation.

- Mr. Moffatt These occupational classifications would have to be accompanied by instructions.
- Mr. Jackson On page 36 I have used the Census classification on page 47 the classification used by the Ontario Department of Education.
- Mr. Robbins That would give rise to difficulty in comparing the occupationally trained with available occupations in the Census as outlined under H.
- Mr. King I think that the list in H would be the better classification.
- Mr. Robbins You know from the Census how many are actually working under each of these headings.
- Mr. Cudmore You know them by ages.
- Mr. Robbins You also know what they are earning at the different age levels.
- Mr. King Take transportation and communication -- we are interested not only in the number engaged in each province but in the whole Dominion. We prepare booklets on vocational guidance and in them we use the Bureau of Statistics classification of occupations.
- Mr. Jackson We might substitute the census classification for the one given in form I.
- Mr. King Take the list in form H and put it in section B of Form I.
- Mr. Jackson I doubt whether the teachers would be able to classify them as they are now given in H.
- Mr. Robbins You can add additional sub-headings just as the other classification now does. It would not involve a great change for the Ontario teachers. It means really more detailed headings rather than different headings.
- Mr. Moffatt It is simply a question of taking H and adding the suggested detail as given in I.
- Mr. King A and C would be taken without change.
- Mr. Jackson Then we will change B of Form I to agree with H and give examples under H.
- Now, SUPPLEMENTARY RETURN FOR SPECIALIST TEACHERS, PAGE 38. This will have to be adjusted to take in all teachers who are not reporting for a home-room class, except principals. Unless you want to know how many pupils each special teacher handles.
- Mr. Newland You are not going to use the term specialists?
- Mr. Jackson No.
- Mr. Moffatt Presumably all pupils are reported by teachers who have a home-room.
- Mr. King I do not see any need for Number 9 at all. That is a purely internal matter.
- Mr. Jackson Then we will take out classification of pupils. Do you want to know the type of work done? What their specialty is? Home economics, music, etc.?
- Mr. Newland There would be no advantage in knowing that.
- Mr. Jackson Yes, I think you would want to know how many of these teachers there are.
- Mr. Moffatt The form might be redrafted.

Mr. King In our high schools the school has to submit to the Department an organization sheet which shows the teachers and the subjects that they teach and the number of periods. But one teacher may teach a number of subjects. We are trying to encourage this and to break down the old idea that a teacher should teach only one subject.

Mr. Moffatt In many schools there is a tendency to employ specialists. I doubt whether the type of work done could be tabulated. I think that each school should have additional teachers other than home-room teachers.

Mr. Newland What is the advantage of the home-room teacher reporting. Why not have the teachers' Census of Canada?

Mr. Jackson They will do that. There is a separate form for teacher statistics. Each teacher completes one.

Mr. Newland Then that form we had yesterday could include this form.

Mr. Jackson Yes, I suppose the changes we made yesterday render this form non-essential. (Section 3)

PAGE 29 -- SPECIAL RETURN OF OCCASIONAL STUDENTS. Number of part-time and occasional students enrolled in school during the year. This is really just a record of the part-time and occasional students. Aggregate attendance, average number of days attended and course followed.

Mr. Newland Why do you not want the Dominion-Provincial Youth Training Program?

Mr. Robbins We can't get it in all provinces through Departments of Education. The Department of Labour collects statistics on this work. It is to avoid duplication that we ask that students of the kind be not counted here. Since Dr. Jackson's memorandum was written, the War Emergency Training Program has been developed, and students under it should be omitted too.

Mr. Cudmore The Labour Gazette publishes, from time to time, a record of such pupils.

Mr. Newland We are hoping, in the post-war reconstruction, to get government grants to assist in a program of this kind. We would like to incorporate it in our school program. The question of the relationship of this type of activity to the schools in the province has to be considered and a definite policy decided upon. In Washington they have all their war training activities closely related to the educational program. It is under the Office of Education.

Mr. King There is the danger of education getting into the hands of the Departments of Labour, e.g., the possibility of the development of nursery schools in connection with war industries.

Mr. Jackson We might proceed to THE NEXT FORM, PAGE 30, EVENING VOCATIONAL OR NIGHT SCHOOLS. This is simpler than earlier forms.

Mr. Robbins Again omitting students in youth training and war emergency training programs.

Mr. Jackson That is right. The first is just the type of and location of the district and school. I have put a summary of the school on the front page. In some cases students take more than one course. Total aggregate enrolment -- by two methods -- student evenings and student hours. Average evening attendance.

PAGE 31, STAFF. Here I start out with course again. The evening schools have their studies arranged more by courses than by classes, which is why I arranged the staff classification according to courses. I have asked for professional qualifications.

Mr. Newland You have to define the term "license".

- Mr. Jackson Yes.
- Mr. King We use "certificate".
- Mr. Jackson Would certificate be better than license?
- Mr. Newland Our teachers have to have a license as well as a certificate.
- Mr. Staines Say "licenses" or "certificates".
- Mr. King That would be better.
- Mr. Jackson "Professional Qualifications" should be revised to fit in each particular province. Subjects -- in case the teacher teaches more than one subject in a course. General course may be broken up into subjects or parts. Is teacher engaged in day school? Some are. Salary for night or hours. Specify which. Total salary as instructor in evening or night classes. I expect we should have the salaries for the year.
- Mr. Newland You should have a word of explanation there.
- Mr. Jackson All right. It might be worked out on a per annum basis. Length of periods, date of opening, date of closing, number of evenings taught per week, total number of evenings taught during the year, number of hours taught per week, total number of hours taught during year.
- Mr. Hillmer Would there be any value in a form like that in having the general occupation of the teacher? In Ontario, I understand, you might have an expert welder from some plant teaching welding in the night school. If he is from the plant he will be conversant with the technique in his own particular occupation. He should be of value in that way. Would it be of interest having that information?
- Mr. Jackson "Specify occupation of the teacher." We will add another column "Specify Occupation".
- Mr. Staines "Specify occupation other than teaching".
- Mr. King I would say specify day-time occupation of the teacher.
- Mr. Hillmer This would have significance as to what extent the instruction is co-ordinated with the needs of the community.
- Mr. Jackson STUDENT STATISTICS, PAGE ⁵³42. Again this is by subjects. Total enrolment during the year.
- Mr. Newland Would subject here mean same as course in the other?
- Mr. Jackson No, the same as subject in the other -- a separate division under course.
- Mr. King Are we using the word course with one definite meaning? The tendency in school administration is for a course to be something like this: Mathematics I is a course; Mathematics II is a course; Latin II is a course. Courses are units or sub-divisions of subjects.
- Mr. Newland Popularly the words "subject" and "course" are confused.
- Mr. Filteau What do you call the group of subjects in commercial colleges?
- Mr. King "Commercial curriculum" would be the equivalent of "cours commercial" in French.
- Mr. Newland You might have a statement of instructions explaining these terms.
- Mr. King There may be one or more courses in a given subject. I think it would be well to have a definition of the word "course" in the instructions that will accompany the forms to encourage general use.
- Mr. Moffatt You might say total enrolment or number of admissions.

- Mr. Jackson Let's leave out total enrolment.
- Mr. Hillmer Take withdrawals as percentage of your admissions.
- Mr. Jackson Aggregate attendance -- student evenings, student hours. Average evening attendance -- here students are counted only once.
- Mr. Hillmer Who is going to fill this form out?
- Mr. Moffatt The evening school technical teacher.
- Mr. Cudmore Everyone who undertakes this work finds the difficulty of different degrees of attainment of people who register for instruction. If a teacher's class is on a high level, the people with elementary schooling who register for it lose interest and leave. It is not necessarily anything against the teacher's record.
- Mr. Hillmer In an evening class in accountancy, for instance, you may have say 50 people register and they will range in education from elementary to university graduates, some of whom may have had a little experience in that line. It is pretty difficult to take such a class and teach the subject in a way that would hold the interest of all.
- Mr. Jackson How about the ages of students? (General agreement on this) "Employment of Students", or would you say "Occupation of Student"? This is to find whether they are employed at all. I thought that "Employment" might be better than "occupation" because they do not always take training to improve in their work. This is to see if they are training for a new job or to improve themselves in the work they are already doing. Racial origin will be taken out.
- Mr. Filteau We make a distinction whether French-speaking and English-speaking in our evening school records.
- Mr. Jackson PAGE 43 -- ANNUAL REPORT OF NORMAL AND OTHER TEACHER-TRAINING INSTITUTIONS.
- Mr. King In Section II, racial origin and religious denominations will be taken out.
- Mr. Newland It seems to me that these reports are all right in normal schools but there will be types of teacher training institutions that will not fit into this.
- Recently we had a survey committee reporting on the University of Alberta. It was decided, more or less, to centralize and co-ordinate the teacher training in the province. We are thinking in terms of setting up a sort of a junior college program, which the normal schools will carry out. We have also prepared a program that will lead to a degree and teacher's certificate. In fact the course will be started this fall. The faculty of education will be training teachers in the same way as the American Teachers' Colleges. It is not simply a matter of getting an Arts degree. People are taking university courses which are a professional training for teaching. We hope that in time this institution will do a greater part of the work. The report here is quite sound for normal schools, but I think we should report on our faculties of education and have a different type of report.
- Another point. There is a proposal to extend the year of work of the university, to put it on a quarterly basis and operate all year round so that the summer school would be the summer quarter of university work. That is under serious consideration. Even in summer school, a university summer school will be carrying out part of the regular teacher training program. So I think that the report of the normal schools for the present will have to be kept distinct from the report of other training institutions.
- Mr. Jackson Would you suggest that we change the title of the report to "Teacher-Training Institutions other than Universities"?
- Mr. Newland Yes.

Mr. King Normal schools which become junior colleges will have to be included under universities.

Mr. Newland Yes. The two years would count.

Mr. King If you make the junior college equivalent to the first two years of university, instead of an upward extension of secondary school, your are not right. If we are developing other institutions they should be looked upon as an extension of secondary schools.

Mr. Newland Of course we expect to make mistakes at some time or other but we intend to go ahead with our plans.

Mr. Hillmer I know that in commercial education, we feel that a teacher who has had vocational experience, that is, a commercial teacher who has been actually working in a business office prior to teaching, makes a more effective teacher. Would that not be true in other lines? I think that other experience would be an important item and should be included in the list under teaching experience.

Mr. Jackson Do you want another column?

Mr. King I would suggest another column -- "vocational experience, other than teaching".

Mr. Jackson Would you want them to specify the number of years?

Mr. King Yes. Nature of vocational experience other than teaching, kind, and number of years. Perhaps you better also say "university degrees". Some may have more than one degree.

Mr. Jackson Yes. In regard to special certificates, you may have to make certain changes in different provinces.

Page 45 -- Students. "Lay and Religious" will, of course, come out. Next page 46, "Racial Origin" comes out for reasons mentioned before. Age and academic qualifications can be left in. Place of residence -- province or country. It is interesting to know where they come from, for the province concerned as well as for the Dominion.

In the next form I have asked them to give a post-school record of the graduates. "lay and religious" comes out.

Now summer schools. These are generally in conjunction with the university. There may be some objection from Alberta as they would not call it "summer school" but rather the summer quarter of university work.

Mr. Newland We are trying to develop the training of teachers on the same footing as other professions, like medicine, law, etc. We are really more interested in the graduate courses that the universities have to offer than we are in the modest performance of our own school. If we wish to determine what kind of people we have in school, these statistics alone on normal schools would not be adequate.

Mr. Cudmore Unless similar statistics are considered from other faculties.

Mr. King Actually in British Columbia, there are more students going away to the United States in the summer time taking graduate courses. There are also many teachers in summer school at the university taking courses toward a B.A.; some of the work may be on education. In many cases we found that the best training which our teachers have is the result of courses which they took in the United States. But we have no record of these teachers.

Mr. Robbins The only way to get that would be on the teacher's form.

Mr. Newland We have at present a new course which has been started in the University. A student who goes to normal school gets credit for a half year's work. A co-ordination has already been effected.

- Mr. King That would be an elaboration of the report on the teacher.
- Mr. Staines It would have to be a kind of annual report on teachers. In this report on the courses taken, we are trying to get a record of the annual amount of training in special courses. If you are going to rate a teacher according to the number of such special courses which they take, it is quite evident that they will try to take as many as possible.
- Mr. Moffatt (Mr. Moffatt introduced the question of interchanging of teachers between provinces, especially relating to the experience of Nova Scotia. He intimated that teachers who went from Nova Scotia to another province were obliged to take a course before they would be allowed to teach in the schools of the other province.

The explanation for this was that it had to do with the reorientation of the teacher. Miss Feeley considered it a necessary and valuable procedure, for with the present variation in provincial school methods a teacher from another province would have to become familiar first with the practices of a particular province in order that she might more confidently give instruction to a class without having to go through a period of readjustment to the detriment of the pupils.

There was general agreement that if a Dominion standard in education were adopted such practices would be eliminated but that they have so far been necessary.)

- Mr. Jackson Would you prefer then that we eliminate the reports of the normal schools and summer schools and consider them as not of Dominion-wide interest for compilation.
- Mr. Newland One of the greatest obstacles to the further progress of modern education is the old idea that the teacher is a person who is barely literate. We cannot make further progress in education until we liquidate that idea. A high school teacher who has had a year or so of professional training is usually not paid much more than a semi-skilled helper. As a result the teachers do not consider it worthwhile to spend too much time in training. I think we should do all we can to show the desirability of higher qualifications for teachers and to encourage a longer period of professional training. While statistics on normal schools may be valuable, I think we might make a recommendation that the problem of statistics on teachers and teacher training institutions might receive further consideration. It might first be put before the Teachers' Federation.
- Mr. Cudmore That would seem desirable. What would you say, Dr. Jackson?
- Mr. Jackson I am quite agreeable. It would mean that we will not have the information on the normal schools but the other is much more important.
- Mr. Newland I am not opposing the normal school statistics.
- Mr. Jackson But if we want to get the other, it might be better to wait.
- Mr. Robbins We could quite easily let that stand over. We will have enough work as it is.
- Mr. Cudmore Would it not be better to try to get this and add the faculties of universities.
- Mr. Jackson Time does not seem ripe to collect this. We would like to know it, of course, but if we can't get complete information I think we should drop it for the present.
- There are also certain other schools, blind, deaf, reformative, etc. All these might be left for further study.
- Mr. Rogers Might we have Section III, pages 45 and 46, and Section IV on page 46 left in? I think it might be of value to all of us with respect to students enrolled in normal school.

Mr. Gudmore Is it agreed that we retain the tables on pages 45 and 46?

(Approved)

Mr. Jackson I think that is the end of the report.

Mr. Gudmore I am sure we are all very much indebted to Dr. Jackson for the tremendous amount of work he has put on this subject and I think that the time is ripe for appointing a committee to act with Dr. Jackson to carry on this work. That was done in connection with the report on financial statistics. What do you think Dr. Robbins?

Mr. Robbins I think it would be highly desirable -- with Dr. Jackson as Chairman. There is the problem of reporting back to this meeting and we have only a short afternoon session left.

It was decided that half of the members would act on Dr. Jackson's Committee and the other half on the Finance Committee. The division of the members for the two committees was as follows:

Dr. Jackson's Committee

Mr. Jackson, Chairman
B. O. Filteau
A. S. McFarlane
H. P. Moffatt
H. C. Newland
J. E. Robbins
C. K. Rogers
Hon. H. Staines

Finance Committee

G. P. Hillmer, Chairman
P. S. Bradley
A. M. Campbell
S. Gascon
H. W. Jamieson
H. B. King
J. E. Howes

The meeting adjourned at 12:30 with the understanding that the Committees would meet at 2:00.

DECEMBER 16, 1942

AFTERNOON SESSION

Commenced at 3:30 p.m.

Those present were:

Messrs. P. S. Bradley	R.W.B. Jackson
A. M. Campbell	E. W. Jamieson
S. A. Cudmore	H. B. King
B. O. Filteau	A. S. McFarlane
S. Gascon	H. C. Newland
G. P. Hillmer	J. E. Robbins
J. E. Howes	C. K. Rogers

The Hon. H. Staines and Miss S. Feeley

The Chairman called first upon Mr. Hillmer to present the report of his Committee, then on Mr. Jackson for the report of his Committee. Their reports as adopted by the Conference are appended.

Mr. Cudmore, the Chairman of the Conference, then thanked the members for their co-operation and interest.

Mr. King and Mr. McFarlane expressed thanks to the Dominion Bureau of Statistics and the Bureau's technical advisers for the opportunity afforded by the Conference.

The meeting adjourned at 4:30 p.m.

RECOMMENDATIONS CONCERNING FINANCIAL STATISTICS

1. The statistical material asked for in this document may be collected and compiled or tabulated by the provinces; alternatively the original material may be collected by Provinces and sent for tabulation to the Dominion Bureau of Statistics.
 2. In an area in which accounting and/or auditing facilities are adequate, a statement of revenue and expenditure should be used. The areas in which this procedure should be emphasized will be determined by the provincial authorities.
 3. A statement of receipts and expenditures of simple form may be asked for school areas other than those referred to in Item 2. Footnotes for items such as superannuation, etc., may be added to make the information comparable with that obtained from the statement of revenue and expenditure.
 4. A statement of assets and liabilities should be secured from all local education authorities. Supplemental analyses of sinking funds should be appended when required.
 5. A statement of the cost of pupil transportation at public expense is considered to be a valuable addition to school board records and should be collected.
 6. An analysis of debenture and other indebtedness should be collected from local education authorities which do their own borrowing.
 7. An analysis of assessment and tax collection should be obtained from local education authorities which levy their own taxes.
 8. A continuing committee composed of:

Messrs. G.P.Hillmer (Chairman)	H. W. Jamieson
A. M. Campbell	J. H. Lowther
S. Gascon	J. E. Robbins
J. E. Howes	
- will modify the forms first presented to this Conference in the light of the suggestions made by the delegates. Co-ordination with municipal statistics should be developed wherever practicable. The modified forms will be sent to the delegates for study before the final proposals are presented to the several provincial authorities.
9. The proposed forms seek certain fundamental information which will be of general national significance. Each province may add to these reports or may refine them further.
 10. A set of definitions of terms used, and handbook of forms and explanations thereof, will be prepared by the Committee for submission to the Departments of Education.
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RECOMMENDATIONS CONCERNING SCHOOL STATISTICS

OTHER THAN FINANCIAL

General Recommendations

1. (a) All statistics relating to universities, colleges and private schools, other than in Quebec, to be collected, compiled and published by the Education Branch of the Dominion Bureau of Statistics. Information on private schools to be reported to each province concerned. Quebec data on private schools to be collected and compiled by the Province, shown separately for grant-aided and non-aided schools, and to be correlated with records from the other provinces in publications of the Dominion Bureau of Statistics.
- (b) Complete lists of private schools (name and address) to be supplied to the Education Branch of the Dominion Bureau of Statistics by the Departments of Education concerned.

The basic data for the Dominion survey on publicly-controlled schools to be compiled by the Dominion Bureau of Statistics for all provinces other than Ontario and Quebec.

The franking privilege should be obtained for transfer cards and all reports containing data for the Dominion survey.

4. A survey should be undertaken by the Dominion Bureau of Statistics in collaboration with the Departments of Education, to establish age norms in reading and arithmetic for the whole of Canada.
5. The standard forms and definitions recommended in Dr. Jackson's memorandum, as amended by the Conference, to be used as soon as convenient in all provinces. (These to be adjusted, to allow for differences in terminology, in the different provinces; definitions of all terms used by provinces to be sent to Bureau of Statistics.)
6. Set of definitions of terms used in the standard forms, and handbook of forms and explanation thereof, to be prepared and sent to the Department of Education.
7. Although the recommended standard forms make no special provision for reporting schools for the blind and deaf, institutions for mentally deficient and delinquent children, correspondence courses and summer schools, the Survey of Education should include tables on the enrolment of these; and further consideration should be given to the problem of devising standard report forms for them in consultation with the authorities concerned.

Specific Recommendations

8. It was agreed to adopt the transfer card as amended for use within and between provinces.
9. School census to be collected on form as amended, every three years, beginning May 15th, 1945. It is to be the responsibility of local boards to see that these data are collected and sent in with the annual report of the school for the years concerned. Dominion Bureau of Statistics to compile census data for all provinces except Quebec.
10. Suggestions of Dr. Jackson's memorandum on procedures to be followed in the collection and compilation of data on the general forms to be adopted with amendments.

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