

The recorded current revenue of 1934 was about \$3 million higher than in 1926, but it should also be noted that in the earlier year the debenture debt had been increased by more than \$4 million, whereas in the later year it was reduced by nearly \$6 million. Thus the expenditure for schools in 1934 must have been considerably less than in 1926, although, as may be seen in the last column of the table, the number of pupils for whom they had to provide daily accommodation increased about 20 p.c., and this increase was to a disproportionate degree in the more advanced and more costly end of the schools. The real drop in financial support per pupil must have been between one-fourth and one-third.

There is no doubt that the item of expenditure which has suffered relatively the greatest reduction has been "new or improved school properties and equipment". In some quarters, however—notably in rural schools, especially in the western provinces—the reductions in teachers' salaries have been heavy. In the extreme case of Saskatchewan rural teachers they have exceeded 50 p.c. Table 6 shows the trend of salaries among teachers in various categories for all provinces.

*The Problem of the Small Financial Unit.*—From what has been said on p. 974, the high proportion of all education costs borne by the local administrative units independently of one another, may be deduced. This amounted to over 60 p.c. of the cost for all formal institutions of learning, and about 80 p.c. of the cost for the general provincially-controlled schools. In other words, on the average each school district (called school section in Nova Scotia and Ontario, school municipality in Quebec) is individually responsible for the payment of more than 60 p.c. of all the institutional education that its children receive, and for the cost of about 80 p.c. of all the schooling they receive in the public elementary and secondary schools. As there are over 23,000 independent local administrative units, or school districts, this means that on the average each community of 450 people (or 100 families) is obliged to rely on its own resources for the greater part of the cost of its children's education. Actually, there are a few larger cities where there is pooling of responsibility among a relatively large population, and a great many small school communities where the pooling is limited to a small fraction of 100 families, making the median size of school districts very much smaller than the mean. Above the mean there are approximately 1,000 school areas (there are 859 centres, each with a population of 500 or more), about half of which have two school boards due to denominational differences. Their population is more than half of the Dominion total, leaving the remaining 5,000,000, or thereabouts, with more than 21,000 school areas, each with a population of fewer than 250 persons on the average.

Among such small communities there is naturally great divergence in ability to pay for schools, and in consequence great variation in the quality of schooling available to children in different localities, although some of the smaller and poorer communities assess themselves very much more heavily for school support than do the larger and more wealthy. This, in brief, is the problem of the small unit of school support, a problem which, in the recent difficult years for school financing, has been actively exercising the attention of educationists from coast to coast. In most of the provinces, government-appointed commissions, or legislative committees, have studied the problem quite recently, and have considered the feasibility of equalizing a greater proportion of school costs over a whole province, or substantial sections of a province, such as counties.