

7.—Provincially-Controlled Schools in Canada: Number of Teachers in Training in Normal Schools and Colleges, by Provinces, 1911-34—concluded.

Year.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total.
1922.....	341	356	358	1,389	2,684	790	1,462	536	685	8,601
1923.....	347	353	451	1,555	3,131	637	1,571	1,004	672	9,721
1924.....	338	682	442	1,623	3,392	695	1,621	669	639	10,101
1925.....	297	760	430	1,771	2,611	695	1,702	613	563	9,442
1926.....	299	692	376	1,854	2,786	636	1,655	774	453	9,525
1927.....	243	680	344	1,884	2,441	626	1,514	721	335	8,788
1928.....	215	600	321	1,950	2,679	614	1,458	692	375	8,904
1929.....	195	538	345	1,921	1,734	536	2,677	789	339	9,074
1930.....	219	615	311	2,075	1,838	549	1,317	811	432	8,167
1931.....	245	734	315	2,173	2,119	570	1,303	981	526	8,966
1932.....	192	588	386	2,881	2,813	550	861	663	476	9,410
1933.....	231	462	381	3,131	3,706	481	788	704	447	10,331
1934.....	144	411	312	2,942	3,716	366	704	525	374	9,494

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

The closest approach to a comparable statement is in the case of receipts, and the accompanying Table 8 has been compiled, covering the years 1914-34, in response to continued requests for data that will permit of a reasonably accurate comparison of school costs as between provinces. Table 2, showing the enrolment and average daily attendance for each year, may be used to calculate the approximate costs per pupil, or per "pupil-year of attendance".

The columns of Table 8 show the following: (1) Provincial Government grants to the school boards, also their contributions to teachers' salaries where these are paid directly to the teachers, and do not pass through the hands of the board; (2) school taxes raised within the school administrative units, which are variously called districts, sections, or municipalities; (3) school board revenue from counties, affecting three provinces only; (4) total current revenue recorded, including tuition fees, which in the school administrative units of most provinces are collected only from non-resident pupils. Though there should be entries under this head in all provinces, they are on record only in four. There are other small amounts, such as receipts from rental of school property, that are not shown in the table for any of the provinces. The aim of this total column is to indicate the approximate amount of money that the school boards have had at their disposal to spend, from current sources, each year (plus teachers' salaries paid directly by the province). The fifth column shows the debenture indebtedness against schools in each year, for the provinces for which a record is available. The annual increase in the sum shown in this column indicates the net amount that was spent each year by school boards over and above the current revenue that is shown in the preceding column. By the inclusion of this column, a conception of each year's total expenditure may be gained. The whole is not as satisfactory a statement as a full record of receipts and expenditures would be, but in the absence of complete accounts it is the best substitute obtainable. Table 9 provides as complete a statement of expenditures as is possible for the school boards of the five provinces in which a record is available.