

5.—Average¹ Annual Salaries of School Teachers, by Provinces, 1926, 1930, 1935, or Latest Year Reported—concluded.

Province and Class.	1926.	1930.	1935.		
			Average.	Male.	Female.
	\$	\$	\$	\$	\$
Manitoba—					
All schools (median).....	1,008	1,012	685	710	689
One-room schools (median).....	879	877	484	507	477
Saskatchewan—					
Urban elementary.....	1,287	1,316	914	1,147	784
Rural elementary.....	1,055	1,076	465	519	443
High schools and collegiate institutes.....	2,381	1,962	1,745	1,895	1,467
Alberta—					
All teachers.....	1,204	1,242	971	1,130	897
First class teachers.....	1,386	1,439	1,072	1,270	952
Second class teachers.....	1,118	1,138	855	869	849
British Columbia—					
All schools.....	1,430	1,528	1,300		
Elementary schools.....	1,242	1,393	1,140		
High schools.....	2,316	2,328	1,733		

¹ The averages are means, except in Manitoba.

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 6 has been compiled, covering the years 1926-36, 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 6 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 7 provides as complete a statement of expenditures as is possible for the school boards of the five provinces in which a record is available.