

In general, school boards submit their budgets to the local municipal councils which levy for and collect the required amounts. School boards in Quebec and some boards in other provinces have the power to levy and collect taxes for school purposes.

Each province has its own method of apportioning grants to local school boards and these schemes have all been more or less radically changed in the last three or four years so that between 1941 and 1947 the provincial share of the expenditures of the school boards has risen from 17 p.c. to 34 p.c. The proportion in each province is as follows:

<u>Province</u>	<u>1947</u>	<u>1941</u>	<u>Province</u>	<u>1947</u>	<u>1941</u>
	p. c.	p. c.		p. c.	p. c.
Prince Edward Island.....	53	60	Manitoba.....	14	15
Nova Scotia.....	41	19	Saskatchewan.....	27	24
New Brunswick.....	18	18	Alberta.....	29	20
Ontario.....	40	10	British Columbia.....	41	30

Total provincial grants to school boards amounted to \$21,000,000 in 1941 and \$53,000,000 in 1947.

Provincial grants are of two types: (1) The basic grant may be calculated on cost, an amount per classroom, a basic minimum cost, salary and qualifications of teacher, average attendance, etc. All provinces adopt some means of increasing equality of opportunity by favouring the poorer areas over the richer ones. (2) Special grants are paid for such features as transportation, music, arts, and crafts, special classes, equipment, building costs, night schools, etc. They loom largest in Quebec where there is marked emphasis on training for home industries, arts and crafts.

While all operating costs have increased since the years before the War the major increases have been in teachers' salaries which amounted to \$52,000,000 for eight provinces in 1936 and reached \$96,000,000 in 1947, and in the amount spent on new buildings and equipment which rose from \$3,250,000 in 1944 to \$8,500,000 in 1946 and \$17,000,000 in 1947 for the provinces reporting—Alberta, Saskatchewan, Manitoba and Ontario. The proportion provided by borrowed money rose from 30 p.c. to 60 p.c. in the same period. This increased expenditure was due to three causes: (1) a back-log of required construction at the end of the War; (2) the need for additional accommodation to meet the needs of increasing enrolment and new concentrations of population; and (3) new construction required following the establishment of larger units of administration and the movement towards larger centralized schools and composite high schools.

**Schools and Curricula.—Primary.**—The primary division of all Canadian schools terminates with grade eight and the secondary begins with grade nine. In British Columbia and Alberta, in the city of Winnipeg and in certain Ontario cities Grades VII and VIII have been combined with Grades IX and X to form intermediate schools or junior high schools.

In all large cities and in the larger towns of Ontario kindergartens are operated as part of the primary school. Most of these are for five-year-olds though a few operate classes for four-year-olds as well.

Most children begin Grade I at age six or early seven and many pupils complete the eight grades in seven years. Attendance is compulsory from the age of eight to the age of 14 with attendance to age 16 being required of urban pupils in some