

**Financial Support.**—The income required to support the public elementary and secondary schools is derived almost wholly from local taxation and provincial grants. Fees for elementary schooling may be charged in Quebec. In some of the other provinces fees are charged for secondary grades but, except where in lieu of taxation, they are quite nominal.

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. Assessment on which taxes for school purposes are levied is the valuation of land and buildings (or improvements in some cases) and usually some other factor such as personal property, or any form of business income.

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

Table 5 presents a comparable statement of the finances of the Boards operating provincial schools so far as this can be done with existing records.

**5.—Financial Support of Provincially Controlled Schools, by Provinces, for Provincial Fiscal Years Ended 1939, 1947 and 1948**

NOTE.—The receipts shown in this table do not include any amounts raised by loans or the sale of bonds or debentures, as all revenue of this nature must be repaid ultimately with money raised by local taxation. With the exception of the Maritime Provinces, for which the information is not available, the total net debenture indebtedness of the schools of each province is given annually, thus showing the net increase or decrease per annum. Figures for 1914-25 will be found at pp. 985-987 of the 1936 Year Book and those for 1926-46 in the corresponding tables of subsequent editions. For dates on which the fiscal years of the provinces end, see p. xiv.

Province and Year	Provincial Government Grants	Local Taxation	Other Sources	Total Current Revenue Recorded	Debenture Indebtedness <sup>1</sup>	Administrative Units Operating Schools
	\$	\$	\$	\$	\$	\$
<b>Prince Edward Island—</b>						
1939.....	274,323 <sup>2</sup>	175,244	..	449,567	..	474
1947.....	362,422 <sup>2</sup>	324,665	..	687,087	..	458
1948.....	514,287 <sup>2</sup>	401,381	..	915,668	..	479
<b>Nova Scotia—</b>						
1939.....	718,546 <sup>2</sup>	3,341,689 <sup>3</sup>	..	4,060,235	..	1,775
1947.....	3,173,663 <sup>2</sup>	4,523,745 <sup>3</sup>	..	7,697,408	..	1,738
1948.....	5,202,003 <sup>2</sup>	4,951,410 <sup>3</sup>	..	10,153,413	..	1,784
<b>New Brunswick—</b>						
1939.....	534,315 <sup>2</sup>	2,637,820 <sup>3</sup>	..	3,172,135	4,659,650	1,553
1947.....	1,285,057 <sup>2</sup>	3,375,089 <sup>3</sup>	..	4,660,146	..	..
1948.....	2,599,653 <sup>2</sup>	4,963,195 <sup>3</sup>	..	7,562,848	..	..
<b>Quebec—</b>						
1939.....	2,386,965	19,716,324	1,572,832	23,676,121	68,043,977	1,905
1944 <sup>4</sup> .....	6,768,395	23,554,568	2,015,294	32,338,257	72,618,071	1,966
<b>Ontario—</b>						
1939.....	7,015,225	41,638,332 <sup>3</sup>	..	48,653,557	59,499,543	6,600
1947.....	30,204,433	45,949,343 <sup>3</sup>	1,885,863	78,021,255	56,093,379	4,284
1948.....	32,689,209	54,898,508 <sup>3</sup>	2,938,683	90,526,400	68,407,290	4,301

For footnotes see end of table, page 298.