

Newfoundland schools are financed largely from provincial funds. Tuition fees may be charged for Grades I to VIII only, except in the 'colleges' (St. John's) where fees may be charged for Grades I to XI. Fees may be charged also to provide for fuel and cleaning or these may be provided in kind. There is no local taxation for school purposes. Provincial grants are mainly for teachers' salaries, school plant maintenance and repairs, and the erection of buildings.

Table 5 presents a comparable statement of the finances of school boards operating publicly controlled 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, 1948 and 1949

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. Figures from 1914 are given in the corresponding tables of previous Year Books beginning with the 1936 edition. The fiscal years of all provinces end Mar. 31, except Nova Scotia (Nov. 30) and New Brunswick (Oct. 31).

Province and Year	Provincial Government Grants	Local Taxation	Other Sources	Total Current Revenue Recorded	Debenture Indebtedness <sup>1</sup>	Administrative Units Operating Schools
	\$	\$	\$	\$	\$	No.
<b>Newfoundland—</b>						
1949.....	3,200,302	—	660,000 <sup>2</sup>	3,860,302 <sup>2</sup>	..	274
<b>Prince Edward Island—</b>						
1939.....	274,323 <sup>3</sup>	175,244	..	449,567	..	474
1948.....	514,287 <sup>3</sup>	401,381	..	915,668	..	479
1949.....	524,783 <sup>3</sup>	438,164	32,374	995,321	..	457
<b>Nova Scotia—</b>						
1939.....	718,546 <sup>3</sup>	3,341,689 <sup>3</sup>	..	4,060,235	..	1,775
1948.....	5,202,003 <sup>3</sup>	4,951,410 <sup>3</sup>	..	10,153,413	..	1,784
1949.....	5,291,871 <sup>3</sup>	5,401,966 <sup>3</sup>	..	10,693,837	..	1,762
<b>New Brunswick—</b>						
1939.....	534,315 <sup>3</sup>	2,637,820 <sup>3</sup>	..	3,172,135	4,659,650	1,553
1948.....	2,599,653 <sup>3</sup>	4,963,195 <sup>3</sup>	..	7,562,848	..	1,323
1949.....	4,454,345 <sup>3</sup>	5,918,000 <sup>3</sup>	310,000	10,682,345	..	1,323
<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>5</sup>	..	48,653,557	59,499,543	6,600
1948.....	32,689,209	54,898,508 <sup>5</sup>	2,938,683	90,526,400	68,407,290	4,301
1949.....	37,558,062	61,646,259 <sup>5</sup>	3,516,346	102,720,667	83,877,272	4,315
<b>Manitoba—</b>						
1939.....	1,172,783	6,850,783	139,756	8,163,322	8,045,764	1,880
1948.....	3,623,554	9,657,680	1,122,855	14,404,089	4,018,271	1,732
1949.....	4,206,665	11,442,422	588,611	16,237,698	6,440,174	1,729
<b>Saskatchewan—</b>						
1939.....	2,305,375	7,254,500	451,143	10,011,018	12,936,569	4,933
1948.....	6,052,524	14,556,217	310,644	20,919,385	4,202,678	1,459 <sup>6</sup>
1949.....	5,825,433	15,751,617	340,594	21,917,644	4,382,943	1,164 <sup>6</sup>
<b>Alberta—</b>						
1939.....	1,809,392	8,387,514	253,252	10,450,158	7,653,468	3,592
1948.....	6,480,440	15,548,427	352,963	22,381,830	10,504,362	206 <sup>6</sup>
1949.....	6,445,559	17,781,887	421,073	24,648,519	15,804,214	246 <sup>6</sup>
<b>British Columbia—</b>						
1939.....	2,722,702	7,009,070	..	9,731,772	14,379,553	721
1948.....	8,677,336	11,706,305	367,335	20,750,976	18,024,136	93 <sup>7</sup>
1949.....	13,450,668	14,451,889	1,631,715	29,534,272	..	97

<sup>1</sup> Net figures, after deduction of sinking funds, except for British Columbia 1939, for which the gross figure is given. <sup>2</sup> Estimated. <sup>3</sup> Includes contributions to teachers' salaries and, in New Brunswick, grants made to schools by the Vocational Education Board. <sup>4</sup> Latest available figures. <sup>5</sup> Includes amounts raised by counties and the township grants on salaries of rural public school teachers. <sup>6</sup> In addition, there are local boards within larger units. <sup>7</sup> In 1946 the local school districts were amalgamated into larger administrative units.