

are reimbursed for at least part of the fees charged. In other provinces, elementary and secondary education in the public school system is normally provided without direct charges on the parents.

Usually, school boards requisition the local municipalities for the sums needed to balance their budgets, taking into account provincial grants and other income. The municipal governments levy taxes on land and buildings and, in some cases, on improvements, personal property and business income. Several provinces have taken steps to equalize real property assessment.

Provincial grants accounted for 40 p.c. of the total revenue of school boards in 1958, ranging from 30 p.c. in Quebec to 86 p.c. in Newfoundland.

Only four provinces collect figures for debenture indebtedness although it is the usual practice in all provinces for boards to finance construction of new schools, at least in part, by issuing debentures. Provincial governments help boards to meet capital expenditures by grants of a percentage of the cost of new buildings, by grants of a fixed amount per room built, or by paying grants based on debenture debt charges. Some provinces guarantee debentures issued by the boards and others assist in marketing them.

6.—Income of School Boards of Publicly Controlled Elementary and Secondary Schools, by Province, Years Ended Mar. 31, 1956-58

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 table of previous Year Books beginning with the 1936 edition.

Province and Year	Income from—			Total Current Revenue Recorded	Debenture Indebtedness ¹
	Provincial Government Grants	Local Taxation	Other Sources		
	\$	\$	\$	\$	\$
Newfoundland.....1956	7,715,895	—	2,400,478	10,116,373	..
.....1957	8,935,000	30,000	2,382,000	11,347,000	..
.....1958	11,533,000	163,000	1,682,000	13,378,000	..
Prince Edward Island.....1956	1,077,575	855,740	62,482	1,995,797	..
.....1957	1,174,000	1,000,000	56,000	2,230,000	..
.....1958	1,220,000	1,178,000	101,000	2,499,000	..
Nova Scotia.....1956	10,748,523	11,383,492	181,550	22,313,565	..
.....1957	12,300,000	13,216,000	420,000	25,936,000	..
.....1958	12,567,000	14,329,000	372,000	27,268,000	..
New Brunswick.....1956	7,074,623	11,755,598	194,658	19,024,879	..
.....1957	7,712,000	13,453,000	308,000	21,473,000	..
.....1958	6,829,000	14,797,000	612,000	22,238,000	..
Quebec.....1956	41,048,000	93,878,000	4,680,155	139,606,155	206,399,762
.....1957	48,659,000	106,655,000	5,366,000	160,680,000	236,492,000
.....1958	56,042,000	122,191,000	6,176,000	184,409,000	264,789,000
Ontario.....1956	80,292,926	164,295,105	11,913,872	256,501,903	..
.....1957	98,182,000	188,722,000	9,944,000	296,848,000	..
.....1958	129,652,000	197,656,000	12,412,000	339,620,000	..
Manitoba.....1956	8,928,352	21,424,949	610,132	30,963,433	21,337,183
.....1957	10,093,000	23,472,000	566,000	34,131,000	23,529,467
.....1958	13,190,000	24,400,000	639,000	38,229,000	27,144,910
Saskatchewan.....1956	12,993,200	29,707,169	82,866	42,783,235	19,160,360
.....1957	18,637,000	32,270,000	864,000	51,771,000	23,855,158
.....1958	20,579,000	34,613,000	991,000	56,183,000	27,692,949
Alberta.....1956	26,742,290	30,374,780	1,399,565	58,516,635	66,493,578
.....1957	40,594,000	35,678,000	1,989,900	78,261,000	84,064,487
.....1958	48,810,000	41,092,000	1,887,000	91,789,000	95,579,719
British Columbia.....1956	35,570,755	29,794,611	1,793,462	67,158,828	..
.....1957	39,446,000	36,786,000	1,699,000	77,931,000	..
.....1958	43,217,000	45,128,000	1,935,000	90,280,000	..

¹ Net figures, after deduction of sinking funds.