

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 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 are largest in Quebec where there is marked emphasis on training for home industries, arts and crafts.

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 Elementary and Secondary Schools, by Province, for Provincial Fiscal Years Ended 1939, 1949 and 1950

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 ¹	Administrative Units Operating Schools
	\$	\$	\$	\$	\$	No.
Newfoundland—						
1949.....	3,200,302	—	660,000 ²	3,860,302 ²	..	274
1950.....	3,557,275	—	1,009,725 ²	4,567,000 ²
Prince Edward Island—						
1939.....	274,323 ³	175,244	..	449,567	..	474
1949.....	524,783 ³	438,164	32,374	995,321	..	457
1950.....	570,908 ³	488,714	62,020	1,121,642
Nova Scotia—						
1939.....	718,546 ³	3,341,689 ³	..	4,060,235	..	1,775
1949.....	5,291,871 ³	5,401,966 ³	..	10,693,837	..	1,762
1950.....	6,548,846 ³	5,584,318 ³	..	12,133,164

For footnotes, see end of table.