

LB
2846
C6

UC-NRLF



\$B 67 727

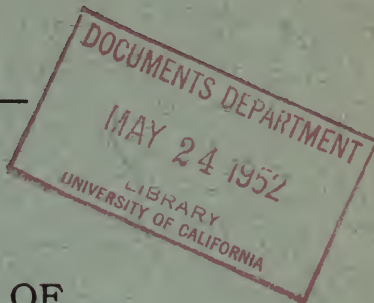
YC 57598



LIBRARY OF F. H. SWIFT

CANADA
DOMINION BUREAU OF STATISTICS
EDUCATION DIVISION.

1450
sep.

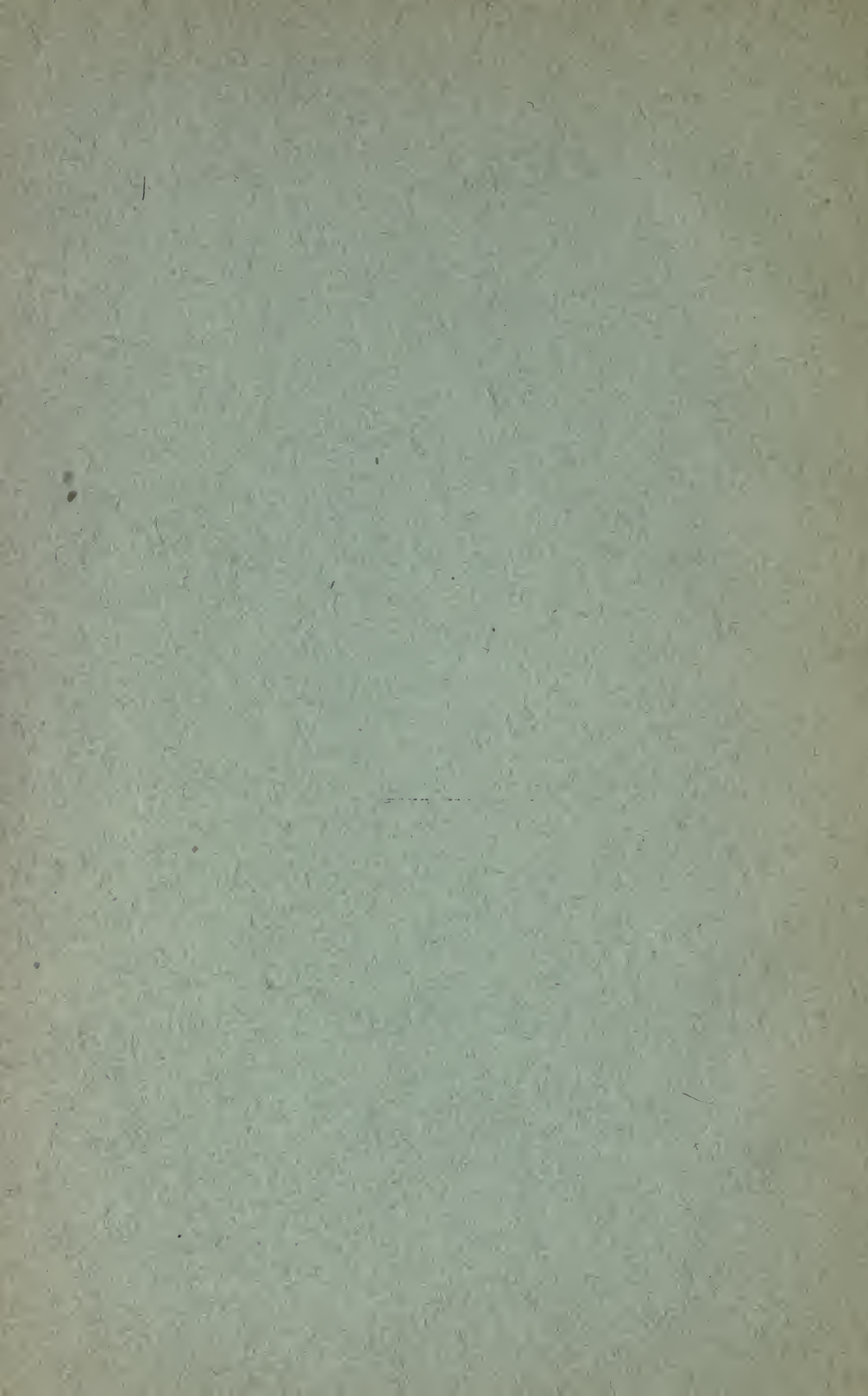


REPORT OF
CONFERENCE ON EDUCATION
STATISTICS, *Ottawa*

BETWEEN REPRESENTATIVES OF THE DOMINION AND PROVINCIAL
GOVERNMENTS, HELD AT THE PARLIAMENT BUILDINGS, OTTAWA,
ON WEDNESDAY AND THURSDAY, OCTOBER 27 AND 28, 1920.



OTTAWA
THOMAS MULVEY
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1921



CANADA
DOMINION BUREAU OF STATISTICS
EDUCATION DIVISION.

REPORT OF
CONFERENCE ON EDUCATION
STATISTICS

BETWEEN REPRESENTATIVES OF THE DOMINION AND PROVINCIAL
GOVERNMENTS, HELD AT THE PARLIAMENT BUILDINGS, OTTAWA,
ON WEDNESDAY AND THURSDAY, OCTOBER 27 AND 28, 1920.



OTTAWA
THOMAS MULVEY
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1921

SUMMARY OF CONTENTS

	PAGE
List of those present at the Conference..	3
Memorandum on the co-ordination of Canadian Education Statistics..	5

PROCEEDINGS OF WEDNESDAY, OCTOBER 27, 1920

Address of welcome by Sir George E. Foster..	6
The Statistical Year..	7
Equation of Grading..	9
Provision for the correct reporting of the population of school age..	10
Distribution of pupils by age, sex and grade..	11
Number of classrooms in operation grouped according to the number of days they were opened during the year with the number of pupils in each group..	13
Attendance Table..	13
Grading, experience and salaries of teachers..	13

PROCEEDINGS OF THURSDAY, OCTOBER 28, 1920

Statistics of teachers in training..	15
Distribution of pupils in secondary classrooms by age, sex and grade..	15
Attendance Table for secondary classrooms..	16
Secondary teachers' table..	16
Statistical table of subjects of secondary education..	16
Financial statistics..	16
Statistics of special schools..	17
Adoption of general resolutions.	
Dominion and Provincial co-operation, 17; Topics of Dominion-wide education statistics, 18; Approved schedules to form a basis of a Dominion Survey of Education, 18.	
Vote of thanks..	18

APPENDIX

Table 1—Distribution of pupils by sex, grade and age last birthday..	20
Table 2—Number of days school classrooms were open during school year..	22
Table 3—Attendance of pupils..	22
Table 4—Pupils in secondary classrooms by sex, grade and age last birthday..	23
Table 5—Classification of teachers of secondary subjects..	24
Table 6—Distribution of pupils in secondary grades by subjects of instruction..	25
Table 7—Form of financial statement suggested for use in publicly controlled schools	29

NOTE.—Opportunity is here taken to state that the Dominion Bureau of Statistics has in preparation its first annual report of a comprehensive character on Education in Canada, based on data collected by the Provinces and also on information collected by the Bureau direct from private schools, business colleges, etc. This report will when published be sent to interested persons on application.

A reference to the organization of the Education Division of the Dominion Bureau of Statistics will be found herein on page 6.

Dominion Bureau of Statistics,
OTTAWA, February 21, 1921.

Handwritten:
SAC
ELL
9

LB2846
C6

REPORT

OF

CONFERENCE ON EDUCATION STATISTICS

BETWEEN REPRESENTATIVES OF THE DOMINION AND PROVINCIAL GOVERNMENTS, HELD AT THE PARLIAMENT BUILDINGS, OTTAWA, ON WEDNESDAY AND THURSDAY, OCTOBER 27 and 28, 1920.

The Conference on Education Statistics, which was held at the Parliament Buildings, Ottawa, on October 27 and 28, 1920, and which took place immediately after the National Conference on Technical Education, was the outcome of correspondence between the Dominion Bureau of Statistics, and the Superintendents and Deputy Ministers responsible for the administration of the Education Acts of the nine Provincial Governments. The history of the events leading up to this conference is given below, in a short memorandum which introduces the report of the proceedings of the conference.

Those present at the conference were as follows:—

Representing the Dominion Government.

- The Right Honourable Sir George E. Foster, G.C.M.G., M.P., Minister of Trade and Commerce.
- Professor S. A. Cudmore, B.A., F.S.S., Chief of Education Statistics, Dominion Bureau of Statistics.
- Professor L. W. Gill, Director of Technical Education, Department of Labour.
- M. C. Maclean, A.M., Assistant Chief of Education Statistics, Dominion Bureau of Statistics.

Representing the Provincial Governments.

- Prince Edward Island.—R. H. Rogers, M.A., B.C.L., Chief Superintendent of Education, Charlottetown, P.E.I.
- Nova Scotia.—A. H. MacKay, B.A., B.Sc., LL.D., F.R.S.C., Superintendent of Education, Halifax, N.S.; F. H. Sexton, D.Sc., Director of Technical Education, Halifax, N.S.
- New Brunswick.—R. B. Wallace, Chief Clerk, Department of Education, Fredericton, N.B.; F. Peacock, Director of Vocational Education, Fredericton, N.B.; Rev. F. Tessier, Ph.D., LL.D., Member of the Board of Vocational Education, St. Joseph, N.B.
- Quebec.—J. N. Miller, Secretary, Catholic Committee of Public Instruction, Quebec, P.Q.; G. W. Parmalee, D.C.L., LL.D., Secretary, Protestant Committee of Public Instruction, Quebec, P.Q.

Ontario.—F. W. Merchant, D. Paed., Director of Industrial and Technical Education, Toronto, Ont.

Manitoba.—Hon. R. S. Thornton, M.D., Minister of Education, Winnipeg, Man.; R. Fletcher, B.A., Deputy Minister of Education, Winnipeg, Man.; R. B. Vaughan, Director of Technical Education, Winnipeg, Man.

Saskatchewan.—R. F. Blacklock, Registrar, Department of Education, Regina, Sask.

Alberta.—Hon. Geo. P. Smith, Minister of Education, Edmonton, Alta.; John Ross, B.A., Deputy Minister of Education, Edmonton, Alta.; D. A. Campbell, Director of Technical Education, Edmonton, Alta.

British Columbia.—John Kyle, Organizer of Technical Education, Victoria, B.C.

MEMORANDUM ON THE CO-ORDINATION OF CANADIAN EDUCATION STATISTICS

As long ago as 1912, the Departmental Commission on the Official Statistics of Canada, reported that "It is highly desirable that for purposes of comparative study and general information, statistics of education should be compiled for the whole Dominion," and laid down in the following sentences the fundamental requirements of any scheme of Dominion-wide educational statistics:—

"Such statistics should comprise the nature and variety of educational institutions, public and private; including their organization, grading and equipment, whether for primary, secondary or higher education. They should also give the number of pupils and students in the various grades, their attendance, age on entering and leaving school, the nature of the education given, whether theoretical, practical or special, and any supplementary educational facilities, including libraries, night schools, art or trade schools, etc. Particulars should be included as to the teaching staffs, their qualifications, sex, age, frequency of changes in the staffs; also the expenditure on education in the various grades, distinguished as permanent and annual expenditure."

At an Interprovincial Convention in 1914 of teachers and educational officials of the three Maritime Provinces, the creation of a Canadian Educational Bureau for the collection and publication of education statistics was unanimously approved, and the suggestion was made that the Dominion Bureau of Statistics (then the Census and Statistics Office) might undertake this statistical work. In response to this and other appeals a section on Education Statistics was added to the Canada Year Book of 1914, and has appeared in revised form in each subsequent edition.

The subject of Dominion-wide educational statistics was later investigated by the present Dominion Statistician. In a memorandum entitled "Statistics of Education—Their Co-ordination and Enlargement," copies of which were sent to the various provincial departments, he described the education statistics collected by the census and by Provincial Departments of Education, and pointed out the general differences in statistical schedules which made it impossible to secure from provincial departments comparable information on many most important points. This memorandum enumerates the following points on which the Provincial Departments of Education might be approached: (1) the adoption of a uniform school year for statistical purposes; (2) uniformity of nomenclature; (3) differentiation between elementary and secondary education; (4) uniform statistics for Normal and Model Schools; (5) expenditure on education, differentiating between provincial grants and local assessments, and between expenditure for elementary and secondary education. A second and more detailed memorandum on the "Co-ordination of the Education Statistics of Canada;" was prepared by the present Chief of Education Statistics in the summer of 1918 at the Dominion Bureau of Statistics.

In the autumn of 1918 the Dominion Educational Association at its meeting in Ottawa, passed the following resolution:—

"That the Canada Education Association record its appreciation of the action of the Right Hon. Sir George E. Foster, Minister of Trade and Commerce, in collating and publishing statistics and other useful information regarding the condition and progress of education in the several provinces of Canada. This association also approves of the appointment of an educationist to the staff of the Dominion Bureau of Statistics in order that special and expert attention may be given to this important work."

The Alberta Educational Association had passed a similar resolution in the spring of 1918, and the Saskatchewan Educational Association in the same summer.

As foreshadowed in the resolution just quoted, an Education Division of the Dominion Bureau of Statistics was established in 1919, and two educationists—one with teaching experience in elementary, secondary and university work in Ontario, the other with teaching experience in elementary and secondary work in Nova Scotia and in the three Prairie Provinces—were appointed to its staff. Their conclusion, after an exhaustive study of the annual reports published by the Provincial Departments of Education, was that comparable statistics on the all-important questions of age at entering and leaving school, grading, retardation, etc., could not, generally speaking, be secured from those reports as they stood, and that a new set of schedules, on which these points could be collected on a uniform basis, must be prepared, and submitted to the provincial authorities for their criticisms and suggestions. These schedules, as improved by the long experience of the provincial authorities, would then, it was hoped, be accepted by each of the provinces as constituting a minimum of statistics to be collected for general purposes, while each province collected for itself such additional statistics as its educational authorities desired.

These schedules and the accompanying explanatory memoranda have been duly submitted to the Departments of Education in the nine provinces, and from some of these departments very valuable suggestions have been received and incorporated in the revised schedules as now presented, copies of which are submitted for consideration.

From a study of the schedules, it will be evident that the compilers of the schedules have sought to collect information on the more universal sides of public education—sex, age and grading of pupils, school opportunities offered, school attendance, age at entering and leaving school, salaries of different grades of teachers in elementary and secondary education, subjects taught in secondary schools, etc., while statistics relating to the more special and peculiar features of the school system of each province are left to the province to collect and use as it sees fit.

Some of the more general features of Canadian educational systems which affect statistical records were not dealt with in the memorandum submitted to the provincial departments or in these schedules. The chief of these are the questions of the uniform statistical school year, the standardization of grades and the annual estimate of school population. These subjects were considered in the memorandum prepared at the Bureau of Statistics in 1918, and a revised edition of the sections of that memorandum dealing with these subjects is submitted to you at this conference. The subject of the uniform statistical school year has been suggested for discussion at this conference by Dr. Merchant, representing the province of Ontario. The question of equation of grading must be taken into account if we are to have any Dominion-wide statistics of education at all. A knowledge of the number of the school population is also essential to any consideration of the effectiveness of our school systems in reaching our juvenile and adolescent population. Fortunately in the case of this last problem the results of the census of 1921 will before very long be available for comparison with the statistics of young persons in attendance at educational institutions.

PROCEEDINGS OF WEDNESDAY, OCTOBER 27, 1920

The Right Hon. Sir George E. Foster, Minister of Trade and Commerce, opened the proceedings on the morning of Wednesday, October 27, with an address of welcome to the members of the conference. In this address he mentioned that two years before, at a meeting of the Dominion Educational Association at Ottawa, he had discussed with the society "the necessity for a better system of statistics with regard to the educational standing and situation in Canada, and as to how that could be brought about by a reasonable and proper co-operation between the Dominion and the provinces." As he had been an educationist himself for a good many years, he

had always felt in his earlier career in public life that he "was up against a stone wall to size up the position and to get at the real situation educationally in the Dominion of Canada. In the first place, one would have to go to nine different sources for information, and it was always a hindrance and regret that there was no co-ordinated and common source of information from which we ourselves could get a fairly good idea as to what we were doing and how we stood in the great educational field. People who live outside of our country find that difficulty as well; they have no place to go for authoritative, general and comprehensive information with regard to educational work and standing in Canada. The Education Association, at the meeting already mentioned, was good enough to express its appreciation of some steps the Bureau of Statistics had taken towards remedying the situation, and the present conference was the outcome of the ideas interchanged at that time." After dwelling upon the contributions of the school towards the character, intelligence and industry of the people, Sir George Foster pointed out that the knowledge gained by each province of what the other provinces are doing educationally and "the opportunity of comparing one province with another so as to see whether some systems are better than others or have some points of advantage, or to see if one province is really forging ahead rather than another—all that stimulates to renewed and intelligent effort along the line of education." "As a Dominion statistical body," said Sir George, "we want to co-operate towards the end of putting before our public and the public of the world just about what we are doing, the plans upon which we are acting and the results we are getting from these plans. We know that the provincial authorities have jurisdiction in educational matters in their provinces, that they have systems and are calling for data. We do not want to duplicate any piece of work that is being effectively done, but it is necessary, if you are going to have a comparative view, that this information should be gathered on a uniform basis of questions. It is a small thing to do to widen the questionnaires which each province is sending out for its own purposes, and get the information which is good as an average for all the provinces. That is the main thing—to get a basis upon which to seek our information; the next thing is the distribution of it. A statistical department only does its best work when with the material gathered it illuminates and places before the public the lessons taught by such statistics and makes deductions therefrom for the public guidance. We think that the Dominion Bureau of Statistics can help in this respect, and we believe that working in harmony and good will with one another we may be able to supply what has been a great lack in Canada."

After acknowledging a vote of thanks tendered to him by the members of the conference, Sir George Foster withdrew. The conference, with Hon. Geo. Smith as chairman, Dr. A. H. MacKay as vice-chairman, and Professor S. A. Cudmore as secretary, then proceeded to consider the first item on the agenda paper, having reference to a uniform education statistical year throughout Canada.*

Agenda, Item No. 1—The Statistical Year

Resolution No. 1.—Resolved, that this conference considers it desirable that the educational statistics of the several provinces, or at least those relating to personnel rather than finances, should be collected for school years ending June 30, and requests the provinces not now collecting their educational statistics on this basis to give serious consideration to the desirability of making this change in their statistical year.

Mr. Ross, of Alberta, stated that the school year in his province corresponded with the calendar year, and mentioned certain difficulties in the way of making a change, particularly the fact that their provincial financial year ended on December 31, and that in estimating the cost per pupil it would be desirable to have the financial and statistical years end at the same time. In spite of these difficulties, he was of

* For convenience of reference the resolutions relating to particular items of the agenda are generally placed at the commencement of the discussions.

the opinion that it would be quite possible to discuss a uniform statistical school year, from July 1 to June 30, even if this did not correspond with the financial year, especially as change of classes and regrading took place at midsummer.

Mr. Fletcher expressed the opinion that the difficulties in the way of calculating school finances at midsummer were not insuperable. In Manitoba the annual meetings had been changed some years before from midwinter to the third Monday in July, and the financial year (except in Winnipeg, where the financial statements of the previous year are used) to July 10. The change merely involved a change in the date of closing the books, while the statement covered a whole year as before. The annual meeting was held at eight o'clock, and the difficulties in the way of holding the meeting at this date and hour, never very great, are decreasing.

Dr. MacKay said that when he became Superintendent of Education, Nova Scotia had, instead of a school year, two six months' terms, ending the last of April and the last of October, while the financial year ended on December 31. When the two-term system was got rid of and an annual system adopted, making the 31st of July the end of the school year, the Provincial Government changed the financial year from December 31 to September 30. The annual meetings in Nova Scotia are held some on the last Monday in June, others on the first Monday in March. He was disposed to fall in with a uniform school year ending June 30, if that were agreed upon, although he could see advantages in having it end on July 31.

Mr. Blacklock, of Saskatchewan, emphasized the disadvantages felt in Saskatchewan in having the school year end on December 31. The great influx of children into the schools came at the beginning of the natural school year in September, and those reported on the registers in January, the beginning of the legal school year, misrepresented the actual enrolment for that year, inasmuch as they showed the influx into the schools over two different years. He appreciated the difficulty in the way of changing the school year to June 30, if this involved amendments to their school and municipal laws, but he was not sure that this was involved; it was merely a matter of closing their books and having their annual meetings at a different time. As a matter of fact the holding of the annual meetings in January was proving to be a drawback in Saskatchewan as it involved the loss of the representation of their most prominent ratepayers who were then in California, and this drawback would be remedied by changing the annual meetings to July 1.

Professor Cudmore stated that so far as the personnel of teachers and scholars went, the school year of the majority of the provinces, namely, Prince Edward Island, New Brunswick, Quebec, Manitoba, and British Columbia, already ended on June 30; the general financial years of the different provinces, however, varied so widely that he had framed Resolution No. 1 to emphasize personnel rather than finances.

Dr. Merchant expressed himself as fully appreciating the desirability of having a uniform school year. In Ontario the school year for the secondary and technical schools ended on June 30, while that for the public and separate schools was the calendar year. This prevented the province from being up to date with its statistics. The difficulties in the way of making the change in Ontario, however, were almost insuperable; the whole financial system was so closely interwoven with the municipal law that to upset the financial year, which was the calendar year, was almost impossible. Also since the money voted for education was divided between the public and separate schools on an attendance basis, the school year was thus interwoven with the financial year. At the same time he had no doubt that in view of the disadvantages attached to a calendar school year, especially that of counting the same pupil twice, the change could be brought about somehow.

The resolution was then put to the conference and carried unanimously.

Agenda, Item No. 2—Equation of Grading

Resolution No. 2.—Resolved, that this conference approves of the principle now accepted in the majority of the provinces of grading the pupils taking elementary and secondary work in twelve grades corresponding to the years of a normal school life, eight grades to be considered as elementary and four as secondary, the twelfth grade to include only work above pass matriculation standard, it being, however, understood that this grading for comparative purposes involves no changes in present terminology.

Professor Cudmore stated the actual practice in the different provinces with regard to the grading of pupils. Nova Scotia, New Brunswick, Manitoba, Saskatchewan, and Alberta follow the twelve-grade system, Grades I-VIII being elementary grades and IX-XII secondary or high school grades. In Ontario, the elementary school work is divided into four forms or "books," while the secondary work is divided into three "schools," Lower school, Middle school, and Upper school, there being also a fifth form or "book" in institutions which are not secondary, corresponding to the "Lower school." In British Columbia the elementary work is divided into three grades, Junior, Intermediate, and Senior, these being subdivided into "readers," the Junior Grade including two Primers, First reader, and Second reader; the Intermediate, Third reader; and the Senior, Fourth reader. The secondary system is also divided into three grades—Junior, Intermediate, and Senior; the Junior grade being subdivided into "Preliminary" and "Advanced" grades. In Quebec, the Roman Catholic schools divide the work into eight "years." These "years," however, do not indicate the actual time spent on each step of the work. The first four "years" are called the Elementary Course; the fifth and sixth, the Model Course; and the seventh and eighth, the Academy Course. In the Protestant schools the work is divided into eleven "years," the first seven being the Elementary Course; the eighth, ninth, and tenth, the Model Course; and the eleventh, the Academy Course. The academy year is roughly equivalent to pass matriculation to McGill University, and would thus correspond to Grade XI in other provinces. In the rural country schools of Prince Edward Island the work is divided into four "forms," the senior grade of the fourth form being secondary work. In the city schools the work is divided into ten grades, corresponding fairly closely to the grades in the other provinces; the rest of the secondary work is done mainly in Prince of Wales College and consists of the three "years" of that institution.

Dr. MacKay said that in Nova Scotia the Ontario elementary classification (of four forms) is being used in the rural schools to avoid the multiplication of classes for one teacher. These forms, however, are subdivided into grades for statistical purposes only. For example, in Form IV, those who at the end of the year are not ready to be promoted are called Grade VII, and those ready to be promoted, Grade VIII, and in like manner in the case of the other grades.

Mr. Miller mentioned some changes, then under consideration, in the Quebec Roman Catholic programme which would make the course in primary schools one of nine years. In his opinion it would be impossible to come to a uniformity of school statistics without coming to a uniformity of school programme, and he thought education should be in the hands of the provincial authorities, and he knew there would be a great objection in the province of Quebec to changing matters that had been accepted by the school authorities.

Mr. Ross commented on the flexibility of the grading system in Nova Scotia in enabling bright pupils to advance at a pace commensurate with their ability instead of being held down to a grade a year, and asked Dr. MacKay if one or two promotions a year were admissible in the city schools as well as in the rural. Dr. MacKay replied that in the city schools half-yearly promotions had been tried, but as that proved somewhat troublesome, the tendency was to make them annual. Commenting on the

advantages of the flexibility in promotion in the rural schools, Dr. MacKay stated that, as a result, the candidates from the rural schools who came up for high school examinations were from one to two years younger than those from the city schools.

Mr. Wallace said that in the rural schools of New Brunswick the eight elementary grades were covered in five standards.

Dr. Merchant said that he took exception to the resolution, but would personally vote for its adoption as it stood and try to adapt the methods in Ontario to it.

The resolution was put to the conference and carried, Mr. Miller dissenting.

Agenda, Item No. 3—Provision for the correct reporting of the population of school age

Resolution No 3.—Resolved, that this conference recommends that Provincial Departments of Education, in their statistics of school population, make use of the figures of the Dominion Census of 1921, as soon as these become available.

Professor Cudmore in presenting this resolution stated that at the Census of 1911 the population was ascertained by ages, which, of course, included the school ages of the different provinces. Bulletins XVIII and XIX of this Census were published too late to be effectively used by the Departments of Education. One province in reporting the figures for its school population made use of the statistics obtained by the municipal assessors and in so doing gave the school population between the ages of 5 and 20 as 599,000. When the Census Bulletins were published the population between these ages in the same year was found to be 765,000. There was reason to believe that the same discrepancies existed in the other provinces. The reasons for the discrepancy in the province cited, as given by the Deputy Minister of Education of that province, was that municipal assessors, whose main business is a financial one, are not very much interested in families which are unassessed or have a very low assessment, and may not visit them. Also, he thought the province failed to get its Indian population. In the case of another province, it was pointed out by its own statistician that often in obtaining the school census, the compilers simply put down names as given on the school register. He proposed that when the figures of school population were available after the Census of 1921, these should be considered by the provincial departments as authoritative figures for provinces, electoral divisions, cities and other sub-divisions of the country. He would also suggest that the estimates of population during intercensal years, as agreed upon by the Dominion Bureau of Statistics and the provincial authorities, be accepted by the Departments of Education in estimating the school population.

Dr. MacKay said with reference to Nova Scotia that while the school statistics of actual enrolment were accurate, he was afraid that the statistics of children of school age were open to the criticism that in some cases they were mere guesses of the trustees, while in the case of schools not open during the year the province received no statistics. He was anxious to see accurate statistics collected.

Professor Cudmore, in reply to a question by Mr. Wallace, drew attention to the fact that some injustice was done to New Brunswick in the last census in the matter of reporting illiteracy at the ages of 5 and over. In New Brunswick the school age does not begin till 6, and in any case the number of illiterates between 5 and 9 does not mean much, while the number of illiterates at 10 and upwards means a great deal.

Mr. Fletcher said that he believed they were in agreement that the estimated figures between 5 and 21 given from year to year by the Census Bureau might be accepted, but in the case of the education officials of Manitoba they would like to get for themselves the figures for the ages of 7 to 14, as was already their custom. In the rural centres they required the name, age and address of each child in and out of school. They did this in the large centres as well. He could not see why these would not serve their purpose.

In reply to a question by Mr. Rogers, Professor Cudmore stated that statistics of literacy were published by the Census for Federal constituencies. All the Census information was transcribed on cards which were made out for every person in the Dominion. The Bureau of Statistics would be thus able to give information required by a province even if this information was not published. In the last census every person between 5 and 24 was asked whether he could read and write, and how many months he had spent at school in the previous year. The answers, imperfect as they were, were tabulated in Bulletin XIX of the Census of 1911, but the number of people of any age and of those not at school could be given for any community.

The resolution was referred back to Professor Cudmore to be redrafted.

Redraft of Resolution No. 3—Resolved, that this conference recommends that the Provincial Departments of Education take cognizance of the statistics of school population collected by the Dominion Bureau of Statistics at the decennial census, at the quinquennial census of the Prairie Provinces, and also of such intercensal estimates of population as may from time to time be made.

The idea of this resolution was, that the census of population conducted by the Dominion Bureau of Statistics in the census years and the estimates made on a basis agreed to between the bureau and provincial authorities for the intercensal years, should be considered as a means of checking the correctness of the school census.

Mr. Blacklock suggested that these figures when ready might be furnished to each province as well as incorporated into a general report.

The resolution as redrafted was put to a vote and carried unanimously.

Agenda, Item No. 4—Table of Distribution of Pupils by Age, Sex and Grade

*(See Table 1, pages 20-21.)

Professor Cudmore presented table (I) of the distribution by age, sex and grade of pupils enrolled in schools, for the approval of the conference. This table he considered the crux of the whole subject. In reply to a discussion as to the exact date at which the ages should be given, he suggested that it would be acceptable if the classifications were given as at the end of the school year of any province. He also suggested, that the provinces should get the figures from each class-room, should see so far as possible that they were correct and then send them to Ottawa for compilation by the machinery of the Bureau of Statistics. A similar arrangement for gathering vital statistics was in operation between the bureau, and the authorities of most of the provinces. The bureau prints the vital statistics forms and sends them out to the Provincial Registrars-General, and the reports when filled in are sent back to the bureau for compilation. The bureau would be willing to combine these statistics in any units each province would desire, by inspectorates if required.

Dr. Merchant considered the statistics required by the table very desirable as the only way in which a rough measurement of educational statistics could be obtained. The question, however, was whether it was practicable. From his experience in getting teachers to fill in forms he was afraid that a very simple table would have to be used in the beginning. He was also afraid that any scheme of compilation dependent upon individual sheets coming to Ottawa would also prove a failure. He thought it would be possible to supply forms which could be agreed upon as common to all provinces and have these forms compiled by inspectors and sent to the bureau for general distribution.

Dr. MacKay showed a table which he had compiled for Nova Scotia. This table was identical in form with table I, except that the figures for sex were omitted and that the grades were carried only as far as Grade VIII and the ages as "over 16."

* For a reproduction of this table as approved by the conference see pages 20-21.

Every class-room, he said, had to fill out a table like that. The inspector then compiled for his district the tables of the teachers, and the province, those of the inspectors.

Mr. Fletcher thought that Manitoba would have no trouble in getting the information required for the table from the teachers. He made a practice of visiting the normal classes twice a year and clearing up points of this kind with the student teachers. His difficulty would be in connection with requiring an extra staff to do the compilation. This would be obviated if the compilation was done at Ottawa.

Mr. Kyle said that a form similar to the table had come into use in British Columbia and that it had met with the approval of all the advanced men of the teaching profession. One issue of these forms had already been filled in, and he was glad to hear that if they were sent to Ottawa they would be compiled for the province.

Mr. Blacklock said that they had been working up the scheme gradually in Saskatchewan and that this year they were proposing to secure exactly the same statistics as were required by the table. He, also, made it a practice to visit the normal schools and instruct the coming teachers in the compilation of returns.

Professor Gill expressed belief in the practicability of the table in its main blocking. In a year or two, as the teachers became accustomed to it, desirable additions could be made. He suggested that the compilations should be grouped by rural schools, villages and towns of 3,000 and over, cities and towns of 5,000 and over and cities of 25,000 or over.

Professor Cudmore, in referring to the details required for the table, said that in the case of the only province which reported the distribution of school grades by sex it was found that the percentage of girls in the upper grades was greatly in excess of that of the boys. This significant fact, he believed, was a sufficient reason for requiring school statistics by sex as well as by age and grade, as it would thus be possible to estimate by sexes the economic consequences of early school leaving. He had included columns for the number who in one year enter the educational mill. He had done the same in the case of Grade VIII, since in the statistical records of most provinces there seemed to be larger numbers in Grade VIII than in Grade VII and he thought the reason for this was that since it was a public examination grade, some pupils were held back by their teachers from writing the examination until their chances for passing were beyond doubt. Upon Mr. Ross explaining that the larger proportion in Grade VIII than in Grade VII was due to the fact that in many cases pupils passed from Grade VI to VIII, Professor Cudmore offered to withdraw from the table the question referring to repeaters in Grade VIII. A discussion then followed on the question referring to Grade I.

Mr. Blacklock suggested that some confusion would result from recording the repeaters in Grade I, since children, who began school in September, remained at home the following winter, and then went in the following April, would still be in Grade I and classed as repeaters, although they had spent but a part of one actual year in school.

Mr. Campbell suggested that the average of Grades II, III and IV, covering three actual years, would give the annual crop of pupils.

Dr. McKay stated that the annual crop of pupils in Nova Scotia is about 10,000 (estimated from the vital statistics on the basis of the number born and living 5 years after). In May the first crop comes in and attends two months that year. In the autumn, the beginning of the next school year, these same pupils in rural schools, if under 7 years of age, attend only about two months and then drop out till the following May, so that by the end of the second year they have attended only about six months and are enrolled together with the crops that come in in September and May of the second year in Grade I. In this way there are three crops in Grade I, amounting in all to about 30,000. In Grade II there are 12,000 or 2,000 more than the annual crop, and in Grade III likewise a little more than the annual crop.

Mr. Ross suggested that the idea of ascertaining the repeaters in Grade I was worth trying out.

A motion that Table I (as it appears on pages 20-21) be adopted, was then put to a vote and carried, Mr. Miller dissenting, and Dr. Merchant doubtful on the ground that the table was too complex. He was in favour of starting out with a simple table requiring the grades by ages and, separately, the sex by ages.

Agenda, Item No. 5—Table of the number of classrooms in operation, grouped according to the number of days they were open during the year, with the number of pupils in each group. (See Table 2, page 22)

Professor Cudmore in introducing this table explained that the reason for grouping the class-rooms by 20-day gradations was that 20 days roughly represents a school month and 200 days a school year. The main object of the table was to ascertain how far defective attendance is due to the pupil's fault and how far to want of the opportunity of attending throughout the year. The table was not difficult to compile; one had already been compiled by the Bureau for two provinces.

A resolution that this table be adopted was carried unanimously.

Agenda, Item No. 6—Attendance Table. (See Table 3, page 22)

The adoption of Table 3, "number of pupils in attendance during the year," grouped in the same manner as the class-rooms open table, was almost without discussion put to a vote and carried unanimously.

Agenda, Item No. 7—Grading, Experience and Salaries of Teachers

Professor Cudmore stated that the desideratum on this point was to classify the teachers, including inspectors, by qualifications, sex and salaries in a comparative way for the different provinces. In a table he had framed for this purpose the classification suggested was based on academic grades, but there would be a difficulty in including in such a table manual training and other special teachers who, as some members of the conference pointed out, are an essential part of the elementary schools. He suggested that if the conference appointed a committee to consider what classes should be included in a table for teachers, the Bureau of Statistics would be glad to accept the verdict of that committee.

The practice prevailing in the different provinces in reporting the classification of the rank and file of the teaching profession is as follows:—

Prince Edward Island.—First Class, Second Class, Third Class, Permit.

Nova Scotia.—Academic, Superior First Class (Class "A"), First Class (Class "B"), Second Class (Class "C"), Third Class (Class "D"), Temporary and Permissive.

New Brunswick.—Grammar School License, Superior School License, First Class, Second Class, Third Class, Classroom Assistants.

Quebec.—(Lay teachers), Academy Diplomas, Model Diplomas, Elementary Diplomas and "Without Diplomas". The Diplomas are also classified according as they are granted by Normal Schools or by Boards of Examiners.

Ontario.—First Class, Second Class, Third Class, and the different Specialist certificates.

Manitoba.—Collegiate, First Class, Second Class, Third Class, Specialists and Interim.

Saskatchewan.—First Class, Second Class, Third Class, Provisional, Special.

Alberta.—First Class, Second Class, Third Class, Permit, Special.

British Columbia.—Academic, First Class, Second Class, Third Class, Temporary, Special.

The difficulty of presenting the equivalence of these classes was then discussed. The unfairness of any uniform representation of classes or salaries in the case of Quebec was pointed out by Mr. Miller and Father Tessier. Here a large number of the teachers are in religious orders. These, while not necessarily holding a diploma from the province, are selected for special teaching abilities from the members of their order and receive no salary for their work. A great deal of the teaching in Quebec, is, therefore, done without remuneration, and when the cost of education is represented statistically on a comparative basis between provinces this fact shows Quebec in an unfavourable light as expending less on education than some other provinces. (In other words, the actual cost of education in Quebec would be enormously increased if the religious teachers were receiving salaries). He thought that a note to this effect should be appended to any table showing the classifications and salaries of teachers on any comparative basis.

Dr. Merchant said that the teachers in religious orders in Ontario, while holding provincial certificates, devoted their life to the work, with salaries as a secondary consideration, and this had the effect of keeping down the salaries of lay Roman Catholic teachers in the province.

Father Tessier and Mr. Ross said that the religious teachers in New Brunswick and Alberta were placed on the same salary scale as the others.

It was pointed out by Dr. Parmelee that teachers' accommodation really formed an item of the salary.

Mr. Wallace pointed out that two methods were followed in classifying teachers, one according to the class of license held, the other according to the class of school in which they taught. In New Brunswick, for example, the average salaries paid to grammar school teachers weighted by the number holding grammar school licenses would not be accurate, as a great many held grammar school licenses who did not receive grammar school salaries.

Professor Cudmore suggested that the classification should be represented on a personal qualification basis rather than on a salary basis.

Hon. Dr. Thornton then framed and moved and Mr. Blacklock seconded the following resolution:—

Resolution No. 4.—Resolved, that the Department of Education of each province be requested to supply to the Dominion Statistician and to each other province a concise statement showing: (1) The classification of the teachers' certificates, and (2) The classification of the several types of schools, together with the scope of the work done by each.

The resolution was unanimously carried.

Dr. MacKay then suggested that all the provinces should endeavour to supply and have in their reports all the information from which a comparative table of statistics could be compiled, this information to specify the class and the nature of the work of the teachers.

Professor Cudmore suggested that a table drafted on the basis of definitions received by the Bureau of Statistics could be referred back to the provincial departments.

The ideas contained in these suggestions were approved by all the members of the conference without a formal motion.

The conference, at the suggestion of Hon. Dr. Thornton, employed the remainder of the afternoon in discussing the supply of teachers. Although this subject is apart from the main purpose of the conference, a number of the suggestions made are so important that they are included in this report. Among these were:—

(1) Results of investigations on supply of teachers in two of the middle western States (by Mr. Ross) made it doubtful whether lowering the standard of entrance to normal schools would serve to increase the supply of teachers.

(2) A recent raising of the standard of normal school entrance in the case of one province caused a dropping off in normal school attendance; in the case of another province, a similar raising of standard in 1916 was followed by the same immediate results, but now the attendance is back to or above normal.

(3) A suggestion was made (by Dr. Merchant) that the dropping-off in normal school attendance was due to the high cost of living in preventing prospective teachers from paying their way. Alberta had solved this problem by advancing the expenses of such student teachers.

(4) It was questioned whether higher rates of salary did not have a tendency towards making the profession a stepping stone to other professions by enabling more to leave teaching for the university. Whether these were a permanent loss to the teaching profession or whether they would come back after their university training remained to be seen.

(5) There was a distinct tendency for female teachers as soon as they obtained permanent certificates to drift into towns, leaving rural districts and small villages to depend upon teachers with temporary certificates.

(6) There was a strong tendency, on the part of the female teachers in provinces paying low rates of salary, to leave the profession for business and other vocations whenever opportunity arose. This observation led to a suggestion that teachers' salaries must be commensurable with the high cost of living and with salaries obtainable in other vocations.

(7) British Columbia attempts the solution of the problem of providing a supply of teachers by encouraging vocational guidance in the high schools; boys and girls in the second and third year high school who are judged fit and desirable are encouraged to look forward to the profession.

PROCEEDINGS OF THURSDAY, OCTOBER 28, 1920

(Chairman, Dr. A. H. MacKay)

Agenda, Item No. 8—Statistics of Teachers in Training

It was unanimously agreed that the same procedure should be adopted in the case of this item as was adopted in the case of item 7.

Agenda, Item No. 9—Distribution of Pupils in Secondary Classrooms by Age, Sex and Grade. (See Table 4, page 23)

Professor Cudmore, in introducing Table 4, suggested a discussion on what should be considered a secondary class-room. As a tentative definition he would suggest a class-room in which only work above Grade VIII was taught with a teacher teaching only work above that grade.

Dr. Merchant said that this definition would not apply to Ontario, where the continuation schools, which were regarded as secondary schools, had teachers doing some work of an elementary character.

Mr. Rogers suggested that it was not a question of teachers as much as of pupils.

Dr. Parmelee thought that the distinction between elementary and secondary class-rooms was a necessary one. To make a comparison between provinces it would be well to ascertain the number of classes doing the work of Grade IX-XI and this could be given by the number of class-rooms.

Professor Cudmore said that the table was one of convenience rather than necessity; the smaller table would be more convenient for secondary work, the larger table could be sent to all the other classrooms, including those doing secondary school work

together with elementary work. In summing up results all the totals for secondary grades (IX-XII) would be derived from the two sets of tables. He concurred in Mr. Rogers' suggestion that the question was one rather of pupils than of teachers.

Mr. Fletcher thought that the one table would be sufficient to send to all the schools; the whole high school work in Manitoba was so linked with elementary work that it would be difficult to separate them. He thought, however, that he could give figures for class-rooms devoting themselves entirely to secondary work.

Dr. Merchant suggested accepting the table on the understanding that each province supply definitions of its work.

The adoption of the table was put to a vote and carried unanimously.

Agenda, Item No. 10—Attendance Table for Secondary Classrooms

(Identical with Table 3)

Professor Cudmore pointed out that this table was identical with the table already passed by the conference for elementary class-rooms. He moved its adoption. Carried unanimously.

Agenda, Item No. 11—Secondary Teachers' Table. (See Table 5, page 24)

Table 5 on the classification of teachers in secondary class-rooms was adopted unanimously with very little discussion.

Agenda, Item No. 12—Statistical Table of Subjects of Secondary Education

(See Table 6, pages 25-28)

Professor Cudmore in pointing out the vital interest of ascertaining the number taking the subjects included in secondary education by grade and sex, mentioned that this table was already collected by the United States Bureau of Education. A number of the members of the conference emphasized the importance of giving full statistics of agricultural and technical subjects, and Professor Cudmore said that any subject taught in the secondary schools of any province would be included.

Dr. Parmelee suggested the inclusion of "oral French" in addition to the general term French, mentioning the time spent on "oral French" in Quebec schools.

Mr. Fletcher mentioned the growing tendency in Manitoba to emphasize oral French.

Dr. Sexton suggested the inclusion of oral Spanish.

A motion that the table be adopted was carried unanimously.

Agenda, Item No. 13—Financial Statistics. (See Table 7, page 29)

This table of education finances was introduced as a tentative proposal, to initiate a discussion that might lead to a scheme of uniform financial statistics of education throughout the Dominion. Emphasis was laid on two points, the importance of procuring statistics of current, as distinguished from capital, expenditure, and the fact that short time loans on promissory notes when included in the receipts or expenditures merely duplicated the items. This, however, was not true as regarded the interest of these notes, which was current expenditure. In reply to these suggestions many of the members emphasized the difficulty in obtaining separate financial statistics for elementary and secondary schools. One province would have a difficulty in reporting expenditure on any uniform basis, inasmuch as the trustee boards in rural districts report only the amounts voted for the year and do not report the amount actually expended. Other members pointed out the difficulty in separating the items of current from the items of capital expenditure, interest from principal, and promissory notes from their interest.

Dr. Parmelee said that in Quebec, boards were not allowed to borrow by note more than one-eighth of taxes due or one-twelfth of uncollected taxes, and in no case

more than \$5,000 in the way of a temporary loan. Instead of depending on loans, the boards anticipate shortage by putting on a heavier tax than they actually need. All this is under strict supervision by the Council of Public Instruction.

Professor Cudmore then suggested that, as the point of having a separate table for elementary and secondary education was to obtain the relative cost of these, it might be valuable to obtain sample figures instead of total figures for each province. For example, the cost of running the county academies in Nova Scotia would give a fair estimate of the cost of secondary education as compared with elementary education in that province. However, he would have no objections to having the two tables consolidated into one.

Mr. Peacock approved of the sample method as useful and practicable.

Mr. Fletcher, in reference to a point raised by one member as to the difficulty in getting any financial statistics from rural school boards, said that in Manitoba the question of bookkeeping was discussed with trustees in the various local associations and then with the provincial association. A column cash book which was now in general use in rural schools had been devised. For four or five years, cash books, note books, etc., had been supplied to trustees, with the result that the financial reports of the province are now in good shape. Where the trustees come to make a statement it is simply a matter of totalling up their columns.

Action on the item of financial statistics was postponed on the understanding that such financial items as are already given by the provinces would be used in reports until a practicable scheme of uniform financial statistics could be arranged.

Agenda, Item No. 14—Statistics of Special Schools

The term "special schools" was explained to refer particularly to private institutions, universities, etc. In the past it had been the practice of the Bureau of Statistics to obtain statistical information directly from these institutions without referring to the Departments of Education of the provinces, as they were not under the control of these departments.

Dr. MacKay suggested that the Departments of Education of each province furnish lists of the private institutions of that province and in other ways assist the bureau in obtaining directly statistics of these institutions.

This proposition was agreed to by the conference; also, on the suggestion of Dr. Parmelee, it was agreed that where provinces were prepared to furnish the information for privately as well as publicly controlled institutions it was preferable to accept their figures.

General Resolutions

For the purpose of summing up the work of the conference the following three resolutions were then read, put to a vote and carried unanimously (Mr. Miller of Quebec not voting):—

Resolution No. 5—Dominion and Provincial Co-operation

Resolved, that in the collection and compilation of the statistics to be included in the annual report on education statistics, there should, as a necessity requisite to the success of the scheme, be close and cordial co-operation between the Provincial Departments of Education and the Dominion Bureau of Statistics, and it is expedient that the education statistics for primary and secondary schools under public control should continue to be collected by these departments, while the Dominion Bureau of Statistics, as possessing an expensive battery of tabulating machinery adequate to the work, should undertake the compilation of such statistics when collected, as well as the collection and compilation on a comparable basis of the statistics of primary and secondary private schools and of institutions of higher education, where this is not already done.

Resolution No. 6—General Topics of Dominion-wide Education Statistics

Resolved, that in securing education statistics on a Dominion-wide basis, chief attention should naturally be concentrated on the more general topics of education statistics, such as statistics of age, sex and degree of advancement of pupils, school attendance, teachers' qualifications, experience and salaries, subjects taught, together with the revenue and expenditure, and the assets and liabilities of school systems.

Resolution No. 7—Approved Schedules to form the basis of a Dominion Survey of Education

Resolved, that the schedules submitted by the Education Division of the Bureau of Statistics be recognized as in conformance with the purport of the last resolution, and that, as amended by this conference and subject to the understandings here arrived at, they be accepted as furnishing a satisfactory basis for a Dominion-wide statistical survey of education, and that the adoption of these forms be recommended by this conference to the Provincial Departments of Education.

Mr. Fletcher moved the following vote of thanks to the Department of Labour and the Bureau of Statistics:—

“Resolved, that this conference express its appreciation of the action of the Department of Labour and of the Bureau of Statistics in arranging for representatives of the various provinces to discuss together the many matters of mutual interest which have been brought before us.”

Mr. Blacklock, in seconding the resolution, referred particularly to the time and energy expended by the officials who had prepared the programme for the conference.

Mr. Rogers supported the motion, and on his own behalf and on behalf of the department he represented, thanked the departments concerned for what had been done for the comfort and information of the members of the conference.

Dr. MacKay, in extending the vote of thanks, expressed his appreciation of the admirable manner in which the persons who had arranged the conference had brought a complex subject before them so as to be dealt with in such a short time. He had much pleasure in giving a unanimous and hearty vote of thanks to the bureau and those who had been responsible for this action.

Professor Cudmore expressed his appreciation of the resolution and thought that it augured well for the future of Dominion-wide education statistics.

On motion of Dr. Parmelee, seconded by Dr. Merchant, the conference closed

APPENDIX

Tables as approved (with the exception of Table 7)
by the Conference on Education Statistics

TABLE 2.—NUMBER OF DAYS SCHOOL CLASS-ROOMS WERE OPEN DURING SCHOOL YEAR.

	Number of Class-rooms	Number of Pupils in these Class-rooms
School class-rooms open less than 20 days.....		
School class-rooms open 20 to 39 days.....		
School class-rooms open 40 to 59 days.....		
School class-rooms open 60 to 79 days.....		
School class-rooms open 80 to 99 days.....		
School class-rooms open 100 to 119 days.....		
School class-rooms open 120 to 139 days.....		
School class-rooms open 140 to 159 days.....		
School class-rooms open 160 to 179 days.....		
School class-rooms open 180 to 199 days.....		
School class-rooms open 200 days or over.....		
New class-rooms commencing operations during the year.....		
Total school class-rooms in operation at end of school year.....		

TABLE 3.—ATTENDANCE OF PUPILS.

Days	Number
Number attending less than 20 days.....	
Number attending 20 to 39 days.....	
Number attending 40 to 59 days.....	
Number attending 60 to 79 days.....	
Number attending 80 to 99 days.....	
Number attending 100 to 119 days.....	
Number attending 120 to 139 days.....	
Number attending 140 to 159 days.....	
Number attending 160 to 179 days.....	
Number attending 180 to 199 days.....	
Number attending 200 days or over.....	
Aggregate attendance of all pupils in days.....	
Average daily attendance.....	
Days the school was kept open.....	

TABLE 4.—PUPILS IN SECONDARY CLASS-ROOMS BY SEX, GRADE AND AGE LAST BIRTHDAY.

Grade	Sex	10 yrs.	11 yrs.	12 yrs.	13 yrs.	14 yrs.	15 yrs.	16 yrs.	17 yrs.	18 yrs.	19 yrs.	20 yrs.	21 yrs. or over	Total
Grade IX	Boys													
	Girls													
Grade X	Boys													
	Girls													
Grade XI	Boys													
	Girls													
Grade XII	Boys													
	Girls													
Totals by Sex	Boys													
	Girls													
Grand totals														

Note.—Grade IX to include First-year Commercial. Grade X to include Second-year Commercial and in Manitoba those taking the University Course. Grade XI to include Matriculation Students to a University as well as the teachers' course. Grade XII to include Senior Matriculation Students as well as the teachers' course.

CAUTION.—Pupils who have left school before the end of the school year should have their grade reported as at date of leaving school. Pupils promoted from one class room or grade to a higher class room or grade within the year, should be reported in the higher class room or grade only. Promoted pupils should be credited in the attendance table of the higher grades with their full year's attendance. Pupils who have been promoted to a higher grade by a final examination just before the end of the school year, and who have done no work in that higher grade within the year, should be reported in the grade from which they have been promoted, and not in the new grade; e.g., if a pupil has just completed the work of Grade IX and is ready to enter Grade X at the beginning of next year, he should be reported here as Grade X.

TABLE 5.—CLASSIFICATION OF TEACHERS OF SECONDARY SUBJECTS*

Sex	Graduates		Non-Graduates		Total	
	Number	Average salary	Number	Average salary	Number	Average salary
Male						
Female						
Total..						

*Teachers of secondary subjects are those devoting at least 50 per cent of their time to high school work or work above Grade VIII.

TABLE 6.—DISTRIBUTION OF PUPILS IN SECONDARY GRADES BY SUBJECTS OF INSTRUCTION.—Concluded.

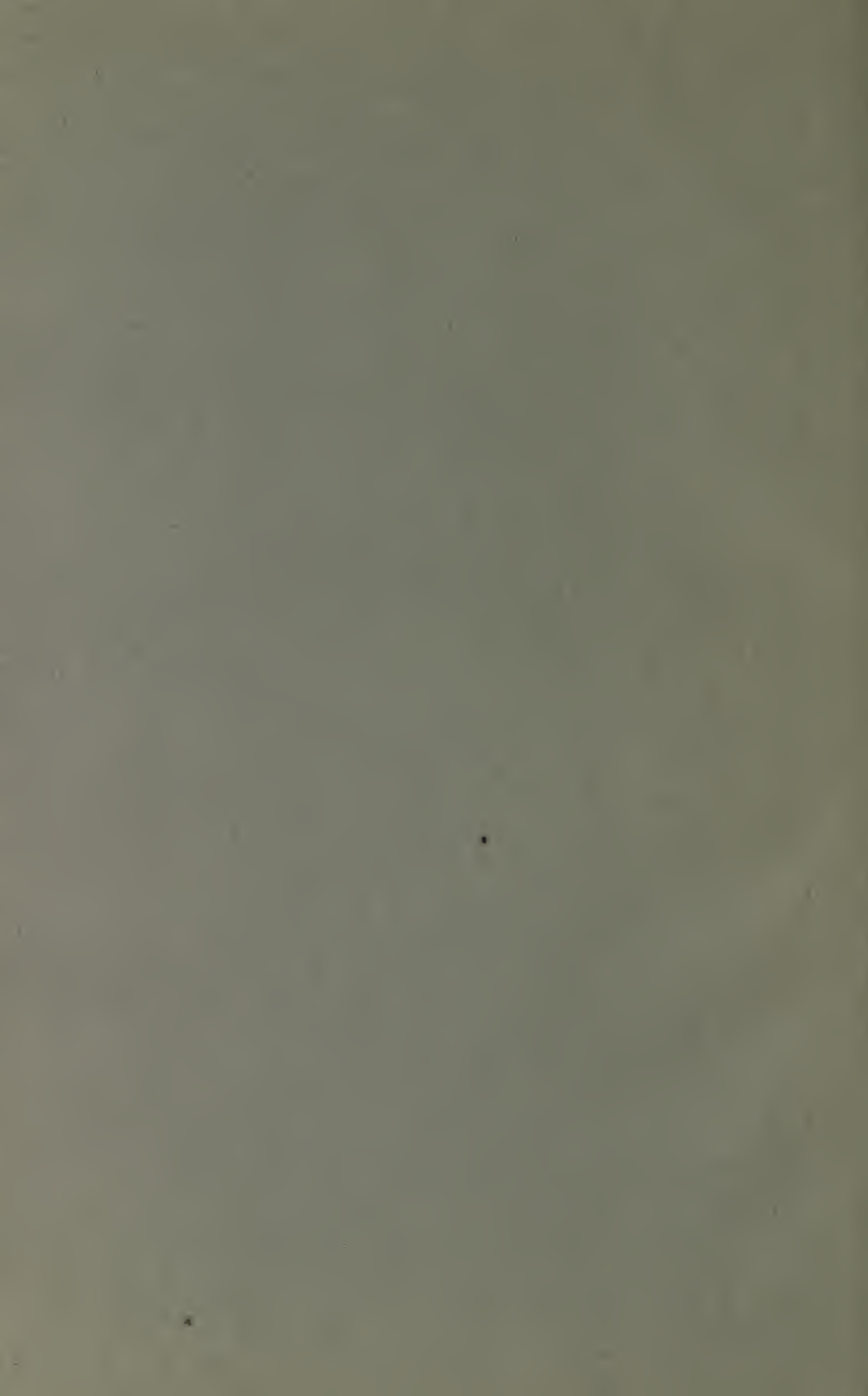
Course	Subject	Grade IX		Grade X		Grade XI		Grade XII		Total		Grand Total
		Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	
Technical and Special	Military Drill											
	Elocution											
	Music											
	Mechanical Drawing											
	Manual Training											

NOTE.—Any subject not included in the above list will be added at the request of any Provincial Department of Education.

TABLE 7—FORM OF FINANCIAL STATEMENT SUGGESTED FOR USE IN PUBLICLY CONTROLLED SCHOOLS.

(This form was not accepted by the conference but is to serve as a basis for future discussion.)

<p>RECEIPTS—</p> <ul style="list-style-type: none"> Balances on hand at beginning of school year. Legislative grants. Municipal or school district taxes. Proceeds of debentures. Proceeds of promissory notes. Non-resident fees. Other receipts. <li style="padding-left: 2em;">Total receipts. 	
<p>EXPENDITURE—</p> <ul style="list-style-type: none"> Teachers' salaries. Officials' salaries. School sites, buildings, furniture. Repairs. Cleaning and care of house and grounds. Fuel. Library, apparatus and equipment. Insurance. Transportation, in the case of consolidated schools. Debentures. (a) principal. <li style="padding-left: 2em;">(b) interest. Other expenditure. <li style="padding-left: 2em;">Total expenditure. 	
<p>ASSETS—</p> <ul style="list-style-type: none"> Cash in hand or in bank. Value of real estate. Value of school furniture, apparatus, library, etc. Arrears of taxes. Other assets. <li style="padding-left: 2em;">Total assets. 	
<p>LIABILITIES—</p> <ul style="list-style-type: none"> Arrears of teachers' salaries. Promissory notes outstanding (a) principal. <li style="padding-left: 2em;">(b) interest. Other liabilities. <li style="padding-left: 2em;">Total liabilities. 	



YC 57598

