

newsletter

BRITISH COLUMBIA TEACHERS' FEDERATION

VOL. 15 No. 9

BROADWAY PRINTERS LTD.

JANUARY 22, 1976



BCTF president Bill Broadley presented the brief on teachers' salaries and the federal restraint program to Dr. Pat McGeer. Listening to the discussion, from l to r below, is Deputy Minister Walter Hardwick, BCTF General Secretary Bob Buzza, and Jim Bennett, executive assistant to McGeer.

Rollback rejected

Teachers have paid price of restraint

Teachers followed the arbitration route this year.

Sixty of the seventy-eight teacher bargaining units had their salaries for 1976 set by salary arbitration boards — and the results, following the spirit of the federal restraint program, gives teachers nearly 8% less than the economic evidence indicates.

That's why BCTF President Bill Broadley has said 'Teachers have paid the price of restraint. We would reject the concept of arbitrary cuts that would in effect make final and binding awards no longer final or binding.'

Education Minister Pat McGeer has said the government will enact legislation to trim the arbitration awards to 10% to fit the federal government's wage and price guidelines.

A telegram from Jack Fleming, Associate Deputy Minister of Finance and Administration, sent to school boards, (copy to the BCTF) advises finalizing budgets on the basis of arbitrated or negotiated awards.

Implementing a policy of national guidelines, Fleming notes, requires future government action to override existing legislation, something that could happen before a May 1 deadline.

Broadley warned that should the government upset final and binding awards by retroactive legislation, there is a real danger that the current system of collective bargaining would be destroyed. He insists that the spirit and intent of the federal restraint program has already influenced the arbitration awards.

Broadley met with McGeer January 14 to present him with a brief on teachers' salaries and school board budgets. A special edition of the Newsletter containing the brief went out to all teachers.

Broadley sent a letter to local presidents to suggest that teachers meet in their local associations to ensure debate on the issue of teachers' salaries, school board budgets and programs of 'restraint.'

Breakthrough made in teacher training

Why can't teachers have a say in teacher education?

Few issues in education have caused more controversy than the continuing loud debate on this question.

That's why one of the more significant breakthroughs this year may well be the work done by members of the Teacher Education Committee and the Joint Board of Teacher Education.

Teachers now have representation on key policy committees of the faculties of education at the three public universities.

And, this year, a reciprocal arrangement has been established whereby members of the education faculties attend

meetings of the Teacher Education Committee to ensure that the teacher's voice is heard. As the committee says, the meetings ensure that dialogue, and if necessary, confrontation can take place from other than polarized positions and arenas.

One important avenue for teacher input into teacher education programs has come through the Federation's representation on the Joint Board of Teacher Education.

Mavis DeGirolamo, Second Vice-President, and Jim Bowman, Staff, have represented the Federation on the Joint Board.

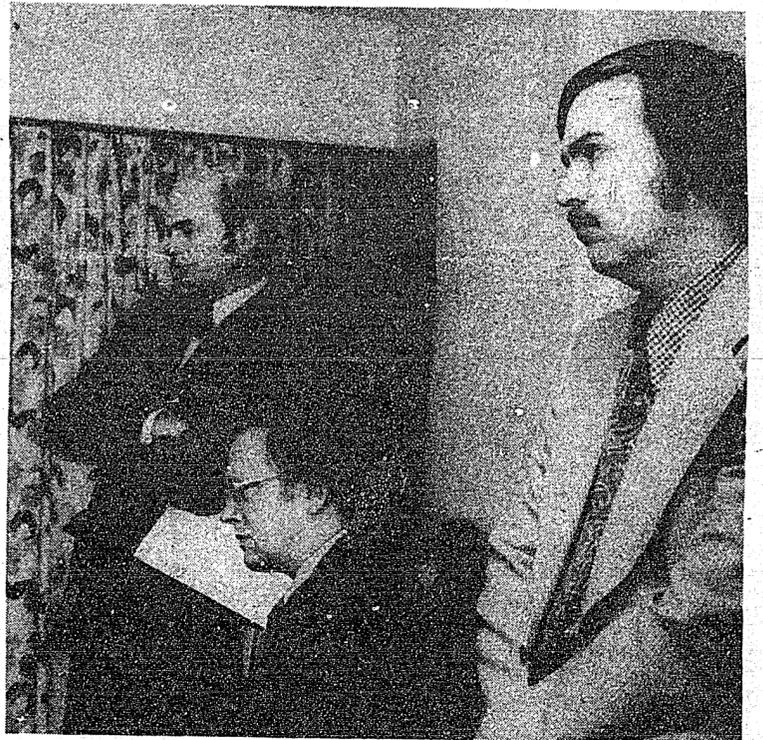
Says DeGirolamo: 'The most important feature of our work to date is the establishment of structures and procedures

whereby the voice of teachers can be heard at the most appropriate and important levels of faculties of education.

'It is obviously far too early to make judgments as to the effectiveness of this new atmosphere of co-operation and involvement but the initial signs are heartening indeed.'

She says these activities 'should bring us closer to a realization of Federation policy — that teacher education should be a partnership, characterized by co-operation, trust and mutual respect.'

Other members of the committee are Teg Evans, Burnaby; Tarry Grieve, North Vancouver; Tom Hatch, Vancouver Elementary; Peter Andres, Quesnel and Ann Ederer, Kimberley.



Strong protest brews over women's program

The BCTF has requested a meeting with Departmental officials prior to any decision on the future of the Provincial Advisory Committee on Sex Discrimination in Public Education.

Continuance of the program, and of the position of advisor, are currently under review. Burnaby teacher Julia Goulden, who for the past six months has held the job of advisor, was told by telephone that the position had been terminated even though the program was under review.

A telegram from Gale Neuberger, chairperson of the Status of Women Task Force, was sent to all contacts and local committees urging protest to the provincial government. 'Our protest must be heard to ensure that the progress that is being made in education will not be impeded by the government's lack of concern for this very serious

social issue,' says the telegram.

BCTF President Bill Broadley has sent a letter to Deputy Minister of Education Walter Hardwick asking that this program be maintained.

Said Broadley: 'We understand that the continuance of the program, and of the position are both under review. We wish to meet with you prior to any decision being made. An essential program, with a broad base of support in the educational community, should not be terminated merely because it is inconvenient or not a priority of officials of the department.'

The problem of sex discrimination in education has been a priority of the BCTF for several years. Prompted by findings of the Royal Commission on the Status of Women in Canada (1970) and at the request of concerned teachers, a task force was formed within

the BCTF to investigate the B.C. public school system with respect to sex discrimination.

Acting on task force findings, the BCTF initiated an extensive program, its major objective being to eliminate sex discrimination from public education. As part of the program a full time staff member, Linda Shuto, was appointed for two years. She was succeeded by Nora Grove, who is in the first year of a two-year appointment.

The Federation recognized the objectives could not be reached without full support of the Minister of Education and the Department. A Provincial Advisory Committee on Sex Discrimination in Public Education to include a full time staff person, was sought.

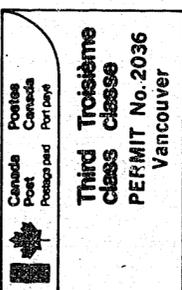
In the two years the committee has functioned, progress has been made through a number of projects. 'Much remains to be done,' says

Broadley. 'It is clear that our educational system is not, as yet, one that is free of discrimination. The basic human right of equality of opportunity for all students, regardless of sex, is still being violated.'

Broadley says it is imperative the fine work that has begun be continued.

According to Ms. Grove, the work of the committee is at a crucial stage of development. Much of the initial thrust is just beginning to permeate the education system.

'The Equal Employment Program, implementation of the Women's Studies Course, the community projects, revision of counselling, guidance, in-service programs for educators, surveillance of textbooks, the development of new materials and liaison with local curriculum development committees are all essential on-going commitments,' she states.



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Members voice

Jan. 8 issue best yet!

The January 8th issue of Newsletter was one of the best issues since publication of this paper commenced. I say this for several reasons which follow:

1. We were not subjected to a one-sided or long winded dissertation by a politically biased member of the BCTF executive.
2. Several articles of real interest to the practising teacher were well presented.
3. Important warnings to individual teachers were contained in the articles by

Dorothy Glass and Mike Downing.

4. Frances Worledge very clearly pointed out the misuse of editorial privilege that can take place in a paper such as the Newsletter.

There is a real danger in the centralization of power which is gradually taking place in the BCTF. More teachers should be prepared to speak out and point out that our paid staff is just that — a paid staff that is working for us.

Yours truly,
W. N. McInnis

That which is, is not

Dear Sir:

I have become much concerned about two trends in the BCTF. One is that it preaches decentralization and local involvement; yet practices centralization and Executive control. The second is that, in violation of all the tenets of democracy, it stifles freedom of speech and opinion. Both trends are apparent in articles contained in the Newsletter, October, 1975.

The extent to which some members of the Executive and of the Representative Assembly are prepared to go to force uniformity of opinion and action is demonstrated in an article dealing with P.E. classes. An RA member is quoted as saying "... they (the P.E. teachers) must implement policy." Must implement policy? Local conditions, local aspirations apparently have validity only if they conform precisely to BCTF policy. I was pleased that you and others spoke against such a rigid and inflexible attitude.

Inhibitions

The inhibitions on freedom of speech are indicated by the turmoil over a submission made by the B.C. Principals' and Vice Principals' Association to the Department of Education. Before making the submission, the PSA presented the brief to the BCTF Executive, and at Executive request, made amendments to it. There followed, apparently, some confusion over further consideration of the amended brief and the PSA forwarded it to the Department. As a result, a

Yours very truly,
B. G. Holt

A reply to Dorothy Glass

By DON WALMSLEY
First Vice-President, BCTF



I must reply to some of the statements made by Dorothy Glass in the January 8, 1976 Newsletter.

First, in regard to the Professional Development Advisory Committee:

PDAC

• The PDAC does not act as 'an umbrella over most other committees which may have something to do with professional development.' It does not, for example, have any control over the Teacher Education Committee, the Learning Conditions Committee, the Task Force on Racism, or the Task Force on Authority and Responsibility. It does form a liaison between the Executive Committee and those BCTF members nominated to serve on some Department of Education Advisory Committees. In the same way, the BCTF members on the Provincial Advisory Committee on Sex Discrimination and the representatives on the Joint Board of Teacher Education report to the Task Force on the Status of Women and the Teacher Education Committee before going to the Executive Committee.

Evaluation

As Ms. Glass points out, at this time there is some confusion with regard to the manner in which the BCTF members on the Joint Committee on Evaluation are to report to the Executive. When I suggested to Ms. Glass that as a BCTF

member on the Joint Committee on Evaluation she report to the Executive Committee and allow it an opportunity to resolve this confusion before taking the matter to the membership in the Newsletter, she declined. So far as BCTF relations with the Department of Education are concerned, the terms of reference of the PDAC are the same as those of the Professional Development and Curriculum Committee (which it replaced last May). Ms. Glass was a member of the Executive Committee when these terms of reference were set.

• One of the BCTF members of the Joint Committee on Evaluation is also a member of the PDAC. A member of the BCTF staff also works with both groups. Liaison and consultation are facilitated through this overlap.

• All BCTF committees and task forces (with the exception of the Ombudservice, the Nominations Committee and Triennial Review Committee — all of the Representative Assembly) are appointed by the BCTF Executive Committee.

• When appointments to the PDAC were made all members of the Executive Committee were present.

Second, with regard to the Language B.C. Survey grade/year 4:

• Decisions reached on Language B.C. were the result of input from a number of people within the BCTF, in-

cluding the president and 1st vice-president, who had direct involvement in the modification and field testing of the grade/year 4 instrument.

• The Executive Committee fully appreciates that the Language B.C. grade/year 4 instrument has been greatly improved. It has recognized that BCTF members will administer it. It has agreed to work with the Department of Education to interpret the results. It has also agreed to work with the Department of Education on any subsequent survey tests. A letter explaining the above was delivered to the Department of Education in early November.

• Quite frankly, I find some difficulty in understanding how Ms. Glass, a former member of the Executive Committee, could suggest that failure to 'obey' every policy statement in the Members Guide is to invite a charge under the BCTF Code of Ethics. Surely the Code of Ethics has far more significance and stature than that.

Other Questions

With respect to the other questions Ms. Glass asked:

• I have gone through the directory of members serving on BCTF Committees and task forces. No BCTF member serves on '6 or more'. In fact, apart from the president and one other member, no one serves on three or more. Thirteen members — including the table officers — serve on two; 190 members serve on one.

• The Executive Meeting which had an attendance of six or seven members was a special meeting with less than two weeks notice. It was held the evening of October 31 (Hallowe'en) and November 1. Some members had unavoidable prior commitments. However, a search of the Executive Minutes will show that every Executive Member has an attendance record beyond reproach.

• BCTF members who represent the BCTF on outside bodies such as the Department of Education are being asked to meet prior to and following such meetings. The purpose is to provide members the opportunity to review their terms of reference, review relevant BCTF policy (if any) and prepare such reports as they deem desirable.

• The question of release time for BCTF members who serve on Committees and Task Forces continues to be a source of considerable concern to the BCTF. I remember at least five submissions to the Department of Education on this matter. To date, the Public Schools Act Regulation remains unchanged.

Thank you,
Bob Chown

'Quote . . . Unquote'

"To buy decisions one must understand them. Merely raising a hand at a table is not the collegial process. We must cast aside hierarchical roles of office to make way for the status of knowledge and expertise without saying everyone is equal." Dr. Elmer Froese, Superintendent, Burnaby.

Lack of mobility stifles teacher creativity, growth

Dear Sir:

I grow increasingly concerned about the lack of mobility of teachers in BC who happen to be on the upper end of the salary scale.

When I became a teacher, one of the attractions of the profession was the opportunity to move from district to district within the Province of British Columbia. Indeed, the very nature of teaching requires flexibility, new ideas, and broad experience often stimulated by the movement of teachers within the province.

Since the introduction of the finance formula this mobility, I believe, has been drastically curtailed. I believe that this lack of mobility has become an unfortunate trend not only for teachers but also for students, boards, the federation, and the communities.

It is not my intention to go into detail here but if you, as a member of the BCTF share my concern that we are increasingly becoming teachers who will be permanently teaching

within a single school district, rather than working as a teacher in the Province of British Columbia; and if you share my feeling that we should have greater choice, then please let me know by writing to me at the address below.

If there is little response then I can only assume that the problem as I see it is not of major importance. I am attempting to have this question brought before the 1976 AGM but would appreciate some indication of support prior to that meeting.

BCTF Retirement Plans

Premiums Deductible Under RRSP

The rules governing the tax deductible contributions which teachers may make to a registered retirement savings plan (RRSP) are now changed in two respects:

- (1) The \$2,500 limit applies to any taxpayer who, as a result of his employment in the year, is entitled to pension benefits derived from employer contributions, whenever or however made. Before the change, the \$2,500 limit only applied where the taxpayer's employer had made contributions to a pension plan in the same taxation year as the employee's contributions to a RRSP.
- (2) The \$2,500 limit is reduced by any employee's pension contributions during the year, whether these contributions were for past or current services. Before the change, employee contributions for past services did not reduce the \$2,500 limit.

Canada Pension Plan Contributions for 1976

The maximum pensionable earnings under the Canada Pension Plan will be \$8,300 in 1976, up from \$7,400 in 1975 and the basic exemption will be increased to \$800 from \$700. On the basis of the new limits, the maximum employee contribution at 1.8% will be \$135 and the maximum self-employed contribution at 3.6% will be \$270. Taxpayers who earn more than \$8,300 in 1976 are not required or permitted to make additional contributions.

Canada Pension Plan Benefits for 1976

The maximum retirement pension payable under the Canada Pension Plan in 1976 will be \$154.86 a month. The maximum monthly disability pension commencing January 1976 will be \$157.59, while monthly benefits for disabled contributors' children and orphans or deceased contributors will be \$41.44. The maximum surviving spouses' pensions for persons under age 65 will be in the amount of \$99.51 a month while the same pension for persons aged 65 and over will be in the amount of \$92.92 a month.

Unemployment Insurance for 1976

Effective January 4, 1976, the minimum and maximum weekly insurable earnings will be raised to \$200 from \$185 a week and minimum insurable earnings will go up to \$40 from \$37 a week. Based on 66 2/3% of weekly earnings insured under the Unemployment Insurance Act, maximum weekly benefits will consequently increase to \$133 from \$123 and minimum weekly benefits will rise to \$27 from \$23.

Deadline For Fergusson Memorial Award Nominations February 20, 1976

(see Members Guide, page 8)

BCTF finances by program

The following statement is not part of the official audited financial statements, but is provided as supplementary information for the benefit of the membership.

Program	COMPARATIVE PROGRAM EXPENDITURE SUMMARY for the years ended June 30		
	1974-75 Actual	1975-76 Actual	Difference
A. Government of the Federation			
6 Employment Information Services	\$ 27,100	\$ 31,574	\$ 4,474
8 Membership Services — Personal	13,227	96,249	83,022
23 Summer Conference	24,899	29,345	4,446
29 AGM	95,448	117,175	21,727
32 BCTF Newsletter	44,395	77,687	33,292
46 President & Vice-President: Duties not included in other programs	15,226	12,228	(2,998)
47 Executive Committee	105,197	128,022	22,825
48 Representative Assembly	96,064	110,567	14,503
49 Services to Local Associations and District Councils not provided for in other programs	32,724	51,129	18,405
58 Canadian Teachers' Federation	118,009	126,092	8,083
TOTALS	\$572,289	\$780,068	\$207,779
B. Management			
3 Staffing	\$167,812	\$209,779	\$41,967
20 Planning and Control	26,554	37,491	10,937
55 Treasury	6,965	27,791	20,826
TOTALS	\$201,331	\$275,061	\$73,730
C. Administrative and Building Services			
10 Membership: Information and Fees	\$ 72,839	\$ 98,352	\$ 25,513
14 Support Services	296,849	370,904	74,055
52 Computer Information Systems	72,081	95,921	23,840
54 Accounting Systems	73,602	106,613	33,011
56 BCTF Building Management	200,401	249,878	49,477
TOTALS	\$715,772	\$921,668	\$205,896
D. Promotion of Education Process			
24 Learning Conditions	\$183,103	\$291,246	\$108,143
25 A Provincial Specialist Assoc.) B PSA Council	72,137	89,774	17,637
36 Professional Development Advisory Committee	78,066	108,560	30,494
37 Task Force on Alternatives to Corporal Punishment		5,360	
39 Lesson Aids	7,243		(7,243)
40 Continuing Education	174,877	177,651	2,774
42 The B.C. Teacher	37,563	45,544	7,981
43 Resources Center	68,388	73,813	5,425
44 School Buildings and Grounds	5,379	6,246	867
65 Task Force on Teacher Competence	238		(238)
66 Education Research Institute of B.C. (ERIBC)	420	520	100
TOTALS	\$627,414	\$812,677	\$185,263
E. Salaries, Income Protection & Working Conditions			
60 Negotiation Teacher Qualification	\$152,489	\$224,335	\$71,846
	35,265	46,284	11,019
61 Income Protection	88,096	53,564	(34,532)
62 Education Finance	12,981	12,146	(835)
63 Labor Liaison	5,214	6,365	1,151
TOTALS	\$294,045	\$342,694	\$48,649
F. Influencing the Public and Governmental Education Policy			
1 Public Relations	\$ 39,131	\$ 60,621	\$ 21,490
2 Influencing Governmental Education Policy	56,826	64,904	8,078
TOTALS	\$ 95,957	\$125,525	\$29,568
G. Other Programs			
19 Services to Members not provided for in other programs	\$ 76,658	\$ 45,233	\$(31,425)
31 International Assistance	59,892	55,805	(4,087)
64 Status of Women	59,505	69,145	9,640
68 Pre-School Teachers' Assoc.	377	1,833	1,456
TOTALS	\$196,432	\$172,016	\$(24,416)
GRAND TOTALS	\$2,703,240	\$3,429,709	\$726,469

Collegiality reviewed

Powell River teachers get evaluation



'We are growing into what we are by our relationships with people.' Joan Jakes, Nanaimo told Powell River teachers in an address on Family Life Education.

The teachers of Powell River invited three speakers to talk about collegiality recently and got a critical evaluation.

Guest speakers David Jensen, Cloverley Elementary School, North Vancouver; Dr. John Ellis, Dean of Education, SFU and Bill Broadley, President of the BCTF, gave their views during the two-day Powell River Teachers' Association Conference November 20-21. The conference attracted 290 people.

John Ellis, in a speech devoted to the pros and cons of collegiality, pointed out some hypothetical danger areas.

'There is the possibility of a particular method of collegiality adversely affecting morale and there is a real possibility for staff committees to have bad effects upon children's learning,' he said.

'The principal who relies on his position as the source of his authority is perhaps the type of principal who would be unhappy with notions of collegiality.'

Jensen was also concerned about the principals' role, but for different reasons.

He said the Public Schools Act specifically gave principals responsibility for curriculum programs and children's behavior and in a collegial situation that responsibility could be threatened.

'The principal is required to place a lot of trust in the group decision making process. If we want to opt for this process, we have to provide ways in which the threat is somehow eliminated, or at least minimized.'

Broadley, who spoke to delegates at the close of the conference Friday, said that change would not bring collegiality to schools; only people could do that.

The 13 workshops held throughout Friday had a wide range of appeal.

Gary Onstad gave an enlightening talk on the need for legal education in a bureaucratically, inhumane society. Joan Jakes told of her experiences in trying to set up a family life program in Nanaimo and Dr. Ron Smith and Harold Carson used simulation exercises to show teachers how it felt to be a child with learning disabilities.

BCTF resource personnel will speak on the following topics: 'de-sexing classroom materials,' 'organizational development as a tool for change,' 'developing Canadian materials,' 'controversial issues in the classroom,' 'diagnosing and changing school climates,' 'beyond the classroom walls,' 'they're my children aren't they?'

Quality of Education conference, May 16 - 18

The BCTF is sponsoring six resource speakers at CTF's Quality of Education Conference to be held in Ottawa, May 16-18.

The conference is being held in response to the concern expressed by Canadian teachers over the quality of education in schools across the Dominion.

Sponsored by CTF and the provincial/territorial member organizations the conference delegates will consider three major issues: How good are our schools? How can they be improved? What can teachers do now?

For further information please contact Wes Knapp, Professional Development division, BCTF, 105-2235 Burrard St., Vancouver, V6J 3H9.

Congratulations Charlie Ovens



Congratulations to Charlie Ovens, one of 60 Canadians named to the Order of Canada recently by Governor-General Jules Léger.

Charlie Ovens was General Secretary of the Federation for 30 years, retiring in 1973 to end a distinguished career that spanned 40 years of teaching and working in the Federation.

He has already received recognition at the provincial, national and international levels — this latest, being named to the Order of Canada, is one more testimony to the influence Ovens has had in education.

BRITISH COLUMBIA TEACHERS' FEDERATION
105 - 2235 Burrard Street, Vancouver, B.C. V6J 3H9

newsLetter

Editor
JOHN HARDY
Assistant
PAT DENHOFF



Letters to the editor must be signed by and bear the address of the writer. The Newsletter may edit letters for brevity, clarity, legality or taste.

BCTF Financial Statement to June 30, 1975

To the Members,
British Columbia Teachers' Federation

We have examined the balance sheet of the British Columbia Teachers' Federation as at June 30, 1975 and the statements of income and surplus and cash flow for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the financial statements present fairly the financial position of the Federation as at June 30, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination did not include the information relating to the 1975-76 budget, and we do not express any opinion concerning the budget.

Vancouver, B.C.
November 21, 1975

JARRETT, GOOLD & ELLIOTT
Chartered Accountants

NOTES TO FINANCIAL STATEMENTS JUNE 30, 1975

1. ACCOUNTING POLICIES

- Planning programming and budgeting system
In accounting for the matching of expenses against revenues earned, the Federation has adopted a system of allocating expenses by purpose of expenditure rather than classifying costs by type of expenditure.
- Depreciation is calculated on the reducing balance method at the following rates:
Federation buildings 2½% per annum
Federation furniture & equipment 20% per annum
Federation parking lot improvements 4% per annum

2. INVESTMENTS — property & equipment

Property & equipment	Cost	Accumulated Depreciation	Net book Value
1601 West Broadway			
Land	\$ 76,528		\$ 76,528
Buildings	25,114	\$25,114	
Sixth Avenue			
Land & buildings	131,549		131,549
Total — Exhibit I	<u>\$233,191</u>	<u>\$25,114</u>	<u>\$208,077</u>

The current market value of these investment properties is estimated to be in excess of \$900,000.

3. FEDERATION OFFICE BUILDING & EQUIPMENT

Land	\$ 263,496		\$ 263,496
Buildings	1,033,760	\$249,229	784,531
Furniture & equipment	389,032	254,154	134,878
Parking lot improvements	4,994	1,645	3,349
Totals	<u>\$1,691,282</u>	<u>\$505,028</u>	<u>\$1,186,254</u>

4. BUILDING EXPANSION PROGRAM

At a meeting of the Representative Assembly on January 10, 1975 approval in principle was granted for the addition to the present British Columbia Teachers' Federation building of 56,000 gross square feet of office space plus necessary parking facilities. The cost of this program is estimated at \$3,600,000 of which \$26,754 had been expended at June 30, 1975.

5. The British Columbia Teachers' Federation has been cited as joint defendant in an action registered in the Supreme Court by writ issued October 1, 1975. The plaintiff seeks unspecified special and general damages.

SALARY INDEMNITY FUND for the YEAR ended JUNE 30, 1975

	1975	1974
ALLOCATION FROM FEES	\$132,870	\$ 243,700
EMPLOYEE SHARE of Unemployment Insurance		
Premium reductions	414,846	384,277
	<u>547,716</u>	<u>627,977</u>
CLAIMS	224,965	217,023
REVENUE in excess of claims	322,751	410,954
BALANCE at beginning of year	185,248	(225,706)
BALANCE at end of year — Exhibit I	<u>\$507,999</u>	<u>\$ 185,248</u>

NOTE The 1975 Annual General Meeting approved significant changes in the funding and claim structure of the Salary Indemnity Fund. Effective September 1, 1975 each member is required to pay .2% of salary (to an annual maximum of \$60) plus the employee's share of the reduced employer contribution to Unemployment Insurance. These sums are allocated, pursuant to Bylaw 16, to the Salary Indemnity Fund, from which such benefits are to be paid as decided by the Executive Committee after actuarial recommendation. The amount of \$414,846 represents the savings in unemployment insurance premiums which are refundable by the school boards to the Salary Indemnity Fund.

RESERVE FUND for the YEAR ended JUNE 30, 1975

ALLOCATION FROM FEES		\$132,870
COST OF PENSION FUND RECALCULATION		8,855
BALANCE at end of year		<u>\$124,015</u>

INTERNATIONAL ASSISTANCE FUND for the YEAR ended JUNE 30, 1975

	1975	1974
ALLOCATION OF FEES	\$53,148	\$ 24,370
EXPENDITURES		
Canadian Teachers' Federation — Project Overseas	30,000	18,000
Teachers of Upper Volta		3,000
Overseas Book Centre	4,000	3,000
Teachers of Thailand		5,000
African Project		3,511
ARSF & WCOTP Workshops	4,000	
Sundry	4,719	6,423
	<u>42,719</u>	<u>38,934</u>
REVENUE IN EXCESS OF EXPENDITURES	10,429	(14,564)
BALANCE at beginning of year	(1,307)	13,257
BALANCE at end of year	<u>\$ 9,122</u>	<u>\$ (1,307)</u>

OTHER FUNDS for the YEAR ended JUNE 30, 1975

	1975	1974
CHARLESWORTH MEMORIAL FUND	\$3,725	\$3,408
QUALITY EDUCATION FUND	465	465
TEACHER AWARD FUND	2,775	3,025
VIETNAM & CAMBODIA SCHOOL RECONSTRUCTION FUND	1,855	
BALANCE at end of year	<u>\$8,820</u>	<u>\$6,898</u>

BALANCE SHEET as at JUNE 30, 1975

ASSETS	1975	1974
CURRENT ASSETS		
Cash on deposit	\$ 400,120	\$ 25,330
Accounts receivable — fees	328,185	288,603
— Salary Indemnity Fund	255,113	205,053
— other	69,316	45,983
Inventories at lower of cost or net realizable value	86,565	64,732
Prepaid expenses	33,089	33,049
	<u>1,172,388</u>	<u>662,750</u>
INVESTMENTS at cost		
Bonds (market value \$30,540)	36,000	41,377
Property & equipment — note 2	208,077	208,077
	<u>244,077</u>	<u>249,454</u>
FEDERATION OFFICE BUILDING & EQUIPMENT — notes 3 & 4	<u>1,186,254</u>	<u>1,166,369</u>
	<u>\$2,602,719</u>	<u>\$2,078,573</u>
LIABILITIES, SPECIAL FUNDS & SURPLUS		
CURRENT LIABILITIES		
Bank loan		\$ 100,000
Accounts payable	\$ 105,169	108,447
Prepaid short course & other fees	4,544	15,884
Provincial Specialist Associations	47,327	22,723
	<u>157,040</u>	<u>247,054</u>
FUNDS		
Salary Indemnity — Schedule "1"	507,999	185,248
Reserve — Schedule "2"	124,015	
International Assistance — Schedule "3"	9,122	(1,307)
Other — Schedule "4"	8,820	6,898
	<u>649,956</u>	<u>190,839</u>
SURPLUS at end of year — Exhibit II	<u>1,795,723</u>	<u>1,640,680</u>
APPROVED ON BEHALF OF THE EXECUTIVE	<u>2,445,679</u>	<u>1,831,519</u>
	<u>\$2,602,719</u>	<u>\$2,078,573</u>

STATEMENT OF INCOME & SURPLUS for the YEAR ended JUNE 30, 1975

	1976	Budget 1975	1974 restated
REVENUE			
Membership fees	\$3,979,000	\$3,124,023	\$2,633,232
Less allocations			
Salary Indemnity Fund		(132,870)	(243,700)
Reserve Fund	(270,000)	(132,870)	
	<u>3,709,000</u>	<u>2,858,283</u>	<u>2,389,532</u>
PROGRAM EXPENDITURES			
Government of the Federation	780,068	572,288	504,337
Management	275,061	201,331	191,696
Administrative & building services	921,668	715,772	615,801
Promotion of educational process	812,677	627,414	566,181
Salaries, income protection & working conditions	342,694	294,045	305,911
Influencing public education policy	125,525	95,957	67,053
Other	172,016	196,433	89,579
	<u>3,429,709</u>	<u>2,703,240</u>	<u>2,340,558</u>
REVENUE IN EXCESS OF PROGRAM EXPENDITURES	279,291	155,043	48,974
SURPLUS at beginning of year	1,795,723	1,640,680	1,591,706
SURPLUS at end of year — Exhibit 1	<u>\$2,075,014</u>	<u>\$1,795,723</u>	<u>\$1,640,680</u>

STATEMENT OF CASH FLOW for the year ended JUNE 30, 1975

	1976	Budget 1975	1974
SOURCE OF CASH			
Revenue in excess of program expenditures — Exhibit II	\$ 279,291	\$155,043	\$ 48,974
Non-cash charge — depreciation	65,150	53,289	50,698
	<u>344,441</u>	<u>208,332</u>	<u>99,672</u>
Redemption of bonds	4,000	5,377	1,805
Net increase in funds		459,117	399,410
Increase in current liabilities other than cash		9,986	15,783
Building expansion program financing	144,000		
	<u>492,441</u>	<u>682,812</u>	<u>516,670</u>
APPLICATION OF CASH			
Purchase of furniture & equipment and improvements to buildings	190,000	46,420	22,361
Repayment of bank loan		100,000	200,000
Building expansion program	144,000	26,754	
Segregation of salary indemnity fund cash	252,886		
Investment of reserve fund cash	124,015		
Increase in current assets other than cash	94,957	134,848	250,395
	<u>805,858</u>	<u>308,022</u>	<u>472,756</u>
INCREASE IN CASH	(313,417)	374,790	43,914
CASH at beginning of year	400,120	25,330	(18,584)
CASH at end of year	<u>\$ 86,703</u>	<u>\$400,120</u>	<u>\$ 25,330</u>