

**The Federal Government's
Funding of Indian Residential Schools in Canada
For the Years 1877 to 1965**

Prepared for

The Aboriginal Healing Foundation

by

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Introduction

If the funding allocated is converted into 2004 dollars, between the years 1877 and 1965, the federal government of Canada spent upwards of \$1 billion dollars on approximately 130 Indian residential schools.¹

As high as federal expenditures were, according to historian John S. Milloy, the system was inadequately funded. "As a consequence, the condition of many of the buildings in which children were forced to live and work, and the food and clothing provided, remained below the standards that had been set by Indian Affairs itself."²

This is a study of the federal government of Canada's expenditures on Indian residential schools. The report was prepared by reviewing the systems of funding residential schools and the financial data available for the periods 1877 to 1906, 1907 to 1957 and 1958 to 1965. This study does not include post-1965 data due to the fact that, in 1966, the federal Department of Indian Affairs was merged with the Department of Northern Affairs and National Resources, forming the Department of Indian Affairs and Northern Development. An extrapolation³ of the data was carried out to determine what expenditures were made for the intervening years.

The figures provided herein should not be mistaken for a professional forensic accounting of the federal government's funding of residential schools. There are anomalies in the financial reporting done during the 100-plus years that can alter, perhaps even skew, the government's expenditures on Indian education. For instance, one-time bonuses were sometimes made (\$100,000 according to an undated Indian Affairs document)⁴ and, while expenditures on day schools were sometimes separated from those of industrial and boarding schools (1961), they were lumped together more frequently as a single dollar figure (1907 to 1909; 1962 to 1965). As a result, some annual amounts spent on industrial and boarding/residential schools have been separated; however, this was often not possible. In 1907 to 1909, day schools in Manitoba and Yukon were included in the totals. (A partial and informal review of expenditures for subsequent years reveals that the day schools in Manitoba account for approximately 15 per cent to 25 per cent of the total expended on all Indian schools in a given year.)

In the years 1962 to 1965, day schools were included in the totals due to a change in the reporting style of Indian Affairs from the previous year. In these cases, the line items listed in previous years (including "Salaries and Wages," "Allowances and Special Services" and "Vocational Training," but excluding "Tuition of Indians attending non-Indian Schools" – a number that exceeded \$7 million in 1995) record an amount for expenditures on industrial boarding/residential schools.

The Funding Question: 1877 to 1908

Almost a century ago, a committee of church leaders met in hopes of determining the federal government's total expenditures on residential schooling. In 1906, leaders from three denominations — Methodist, Anglican and Presbyterian — formed the "Advisory Board of Indian Education." In 1907, this 12-person advisory board's work elicited written responses from

Indian Affairs. These documents are very illuminating in terms of the financial information they contain, as well as the historical perspective they provide. One document from Indian Affairs details the number of schools in operation at that time (55 boarding; 22 industrial; 226 day), as well as the total cost of operating the schools between 1 July 1877 and 30 June 1906 (\$5,226,125.13).⁵ An additional document divides the schools according to religious denominations and details the cost from inception to 30 June 1904, stating that \$4,423,711.58 was spent on industrial and boarding schools for the years up to and including 1904.⁶

The former is a significant piece of correspondence because it not only details the financial workings of the school system, but addresses — point-by-point — the recommendations made by the advisory board toward improving Indian education. It did so by outlining the successes and failures experienced in each province, listing the number of students in attendance and discussing the general history of education as it related to the Indian population in Canada.

The document states:

The first efforts to educate the Indians were undertaken by the early missionaries to this country. Probably the first regular school established was at the Grand River, after the Six Nations had been settled there by Governor Haldimand. The imperial authorities under whose direction Indian Affairs were administered up to the year 1800 did not make any special grant for education. The first funds set apart for these purposes arose from the commutation made by certain tribes of their annual distribution of ammunition. This formed the nucleus of what was called the Indian school fund, an account which was held as part of the Indian Trust Fund. This contribution began in 1848 and ended on the 30th of June 1862. The Indian School Fund maintained Industrial schools at Mount Elgin and Alderville which were conducted by the Methodist Church upon a per capita grant... The Indian School Fund remained the sole financial aid to Indian education until 1875-[7]6 when a grant to assist it was made by the Parliament of Canada.⁷

During the period 1878 to 1879, appropriations were \$16,000; by 1888 to 1889, this number had climbed to \$172,980.93.⁸

Despite a consistent rise in government spending, there was a persistent concern that funding on a per capita basis from government was woefully inadequate. "The growing inability of the religious denominations to finance the claims made by the Institutions which they have been largely been [sic] responsible in establishing has led to the demands for increased grants and for a reconsideration of the educational methods referred to in your memorandum."⁹ These familiar refrains were repeated often over the next century.

The per capita system was not the first funding structure used for residential schooling in Canada. As Brian Titley notes in his book *A Narrow Vision*:

The first industrial schools, Qu'Appelle, Battleford and High River, were originally administered through a system in which the department paid the entire cost. By 1890 the government wanted to change the method, mainly because of escalating expenditure. Between 1888 and 1889, for instance, the cost per pupil had risen at Battleford from \$329 to \$400, and at Qu'Appelle from \$155 to \$202. Deputy Superintendent Vankoughnet described these figures as "most excessive" and proposed that all new schools (several were planned) be operated on a fixed per capita system.¹⁰

The Per Capita System: 1907 to 1957

The 1931 annual report for Indian Affairs reveals:

- in 1891 there were 37 residential schools with 1,352 students;
- in 1901 there were 64 residential schools with 3,455 students;
- in 1911 there were 73 residential schools with 3,842 students;
- in 1921 there were 73 residential schools with 4,783 students;
- in 1931 there were 80 residential schools with 7,831 students.¹¹

Of the 80 schools operating in 1931, 44 were managed by the Roman Catholic Church, 21 by the Church of England (later Anglican), 13 by the United Church, and 2 by the Presbyterian Church.

Initially, it was thought that church archives would yield useful information regarding the overall government funding of residential schools. Because schools were funded on a per capita basis until 1957, identifying the per capita cost for any given school, denomination or year would represent a significant step toward determining annual funding for the entire system. Enrolment at each school (or perhaps for an entire denomination) could be multiplied by the per capita amount to reach an annual amount for the entire system.

This formula proved to have two failings: first, although relatively consistent, per capita amounts fluctuated between schools; and second, the per capita amounts were often difficult to locate, given that church records and bookkeeping was varied from year to year, and almost always changed from era to era.

Regardless, research at two church archives in Toronto (Anglican and United) did reveal considerable data that proved useful. References to the Advisory Board on Indian Education from 1906 to 1908 appear in numerous documents. There are many other files that provide evidence as to how much the various churches received and spent in a given period on operations.

For the years 1907 to 1957, figures for school funding can be found in annual reports of the former Department of Indian Affairs, held by the National Archives of Canada. Generally, the reports contain a spreadsheet outlining the *expenditure for the year from parliamentary appropriations* or simply *expenditures* for a given year. Numbers are broken down according to

day schools, boarding schools and industrial schools, as well as *Assistance to Ex-pupils* and *Miscellaneous*.

As stated, it is important to note that schools were divided into three distinct categories: day, boarding and industrial schools. The latter two types were under the broad heading of "residential" schools (as indicated by the Royal Commission on Aboriginal Peoples (RCAP), as well as early correspondence between the government and churches regarding Indian education), but were differentiated along very distinct lines.

According to Milloy's *A National Crime*, boarding schools were situated on or near reserves, were of moderate size and staffed by teachers who instructed their pupils in the "three R's" — reading, writing and arithmetic. In addition, agriculture and hands-on training in farm labour were included in the curriculum. The federal government experienced no difficulties finding placements on farms for Indian student labour. Industrial schools, on the other hand, tended to be "large, centrally-located, urban-associated trade schools, which also provided a plain English education."¹² RCAP reports that, in 1922, the industrial school model was abandoned in favour of the boarding school, or residential school.¹³

In terms of funding for boarding and industrial schools, figures for each of the years between and including 1907 and 1957 are recorded on a chart (see Appendix 2). An examination of the allotments (grants) authorized by government for industrial and boarding schools during the 50-year period between 1908 and 1958 shows that appropriations, as opposed to expenditures for this period, totalled almost \$88.6 million (\$88,647,147.78).¹⁴

Controlled-Cost: 1958 to 1965

Almost since its inception, the funding of Indian education was the subject of heated debate. According to the multi-denominational advisory board report in the early 1900s, the churches (with the notable exception of the Roman Catholic church) experienced difficulties operating within the funding structure imposed by the federal government. The situation persisted for decades, with various other reports drafted, including one from the Indian Work Investigation Commission of the Anglican Church of Canada in 1946. A shift from the long-standing per capita system to a new, more effective system was required.

The new funding system eventually became a reality. It is articulated best in the 1958 report of the Anglican Church of Canada entitled *Operation of Government-owned Indian Residential Schools on a Controlled-Cost Basis*:

The new system for these schools replaces the former per capita grant system. It is the result of negotiations and discussions with representatives of the various Church denominations which have taken place over the last year and a half. It is considered that this change in the system of financing the schools will contribute to the greater efficiency in their operation in the following ways:

- (a) Facilitate the maintenance of standards of food; clothing and supervision at all schools;

- (b) Provide some measure of uniformity in financing the schools;
- (c) Provide protection for taxpayers from extravagance and waste.

The schools will now operate on a controlled-cost basis, that is, the department will reimburse each school for actual expenditures within certain limitations. This system has been made retroactive to January 1, 1957. ISA [Indian School Administration] will receive advances based on a rough estimate of cost and an adjustment of over or under payment will be made following receipt of the audit reports which will be prepared for each calendar year by a representative of the Department of Finance from an examination of ISA books.¹⁵

Between 1958 and 1965 (the last year for which there is financial data available), appropriations for residential schools totalled just under \$58.2 million (\$58,151,452.00), while expenditures reached \$880,003,689.¹⁶

The late 1960s began what would eventually be the end of the residential school system. According to the Royal Commission on Aboriginal Peoples:

In 1969, the federal government ... formally ended the partnership with the churches, effectively secularizing Aboriginal education. The department then had almost unrestrained control of the residential school system. The rate of closures in the next decade bore witness to that; by 1979, the number of schools had fallen from 52 with 7,704 students to 12 with 1,899.¹⁷

Historical Brief

For over a century, Canada maintained a separate school system designed to integrate Aboriginal people into mainstream western society. The schools – known as Indian residential schools – were funded by the federal government and operated by four religious organizations: Anglican (Church of England), Roman Catholic, Presbyterian and Methodist (now represented by the United Church). The schools fell under the headings of industrial and boarding schools (residential), as well as Indian day schools.

Important dates include:

1844 - The Bagot Commission Report¹⁸ advises the government of Upper Canada that Indians ought to acquire “industry and knowledge,” if they are to become valuable members of society. These skills, writes Charles Bagot after a two-year review of conditions on reserves, could only be taught through a European-based education system. At the time, the Missionary Society of the Church of England’s Canadian chapter (MSCC) was active in various parts of the country, as were other churches with a missionary mandate, including the Methodists and Roman Catholics. At the root of religious outreach was evangelical competition among the sects for converts (Native, Inuit) – goals complementary to the policies of the federal government.

1847 - Dr. Egerton Ryerson, the Methodist head of education in Upper Canada, authors a report on Indian Affairs in which he recommends that: "Their education [of Indians] must consist not merely of training of the mind but of a weaning from the habits and feelings of their ancestors and the acquirements of the language, arts and customs of civilized life."¹⁹ Dr. Ryerson also suggests that there be a partnership between government and churches, and that the schooling be of a religious nature.

1871 - Education as a federal fiduciary responsibility appears in the Indian Treaty known as Treaty No. 1. Subsequent treaties would also include a provision for education. The result of federal endeavours following the signing of treaties with First Nations was a rise in expenditures geared towards formally educating Aboriginal people.²⁰

Prior to 1871, funding for residential schools was relatively small, perhaps amounting to less than \$50,000.²¹

1879 - Nicholas Flood Davin releases his *Report on Industrial Schools for Indians and Half-Breeds*. Davin, a journalist and defeated Conservative party candidate, was commissioned by Prime Minister John A. Macdonald to study the industrial training schools in the United States. Davin would later write: "The industrial school is the principal feature of the policy known as 'aggressive civilization'."²² He later recommends the American model, which Davin deemed successful because it effectively cut children off from the presumed negative influences of their families. "[I]f anything is to be done with the Indian we must catch him very young,"²³ Davin observes. The difficulty here was that "the influence of the wigwam was stronger than the influence of the school,"²⁴ he concludes.

There were, however, a small number of residential schools in operation prior to Davin's 1879 report. The Mohawk Institute had been in operation since 1831 and the Mount Elgin Industrial School since 1849.²⁵ The New England Company and various First Nations in southern Ontario initially funded the Mohawk Institute Residential School. Mount Elgin was initially funded by the Chippewa First Nations of southwestern Ontario. Shingwauk Indian Residential School and Wikwemikong Indian Residential School were also in operation prior to Davin's 1879 report. In addition, documentation illustrates that the Alnwick Industrial School in Alderville, Ontario, may have opened as early as 1838.

1892 - The Government of Canada passes an order-in-council regulating the operation of Indian residential schools, which is soon followed by a partnership between the federal government and the churches to run the school system. "The vision of Aboriginal education developed ... by leaders in the churches and the Department [of Indian Affairs] was erected on the pillars of selfless duty and the self-interested needs of the state,"²⁶ writes University of Trent professor John S. Milloy in his research report to the Royal Commission on Aboriginal Peoples.

1920 - "I want to get rid of the Indian problem,"²⁷ says Duncan Campbell Scott, Deputy Superintendent of Indian Affairs, while addressing a parliamentary committee. In this year, it became mandatory for every Indian child between the ages of seven and fifteen to attend school after it was discovered that, of the approximate 18,000 Indian children of school age in Canada,

only about 12,000 were enrolled in day, residential or boarding schools. "Our objective is to continue until there is not a single Indian in Canada that has not been absorbed into the body politic, and there is no Indian question, and no Indian Department,"²⁸ Duncan Campbell Scott remarks. Education is deemed the most effective way to eliminate "the Indian problem."

Appendix 1

Summary of Financial Data

The following is a brief summary of the financial data gathered and detailed on the chart: *Dollars spent on Residential Schools Extrapolation to April 2, 2004* (Appendix 2).

“Residential schools”²⁹ is a phrase that was commonly used by federal and church officials to describe the form of education provided to status Indians who lived on school premises as opposed to returning home at the close of the school day. For the purposes of this study, only financial figures pertaining to boarding, industrial or residential schools have been used unless otherwise noted.

The chart in Appendix 2 details expenditures incurred by the government for residential schools between and including the years 1877 and 1965. There are four columns for data: the year in which the dollars refer; dollars actually spent for those years; difference in spending amounts between years; and the extrapolated figures of dollars actually spent to today’s current dollar value. Figures for 1907 to 1942 were found in the Department of Indian Affairs annual reports. Data for the years starting with 1943 are located in the *Public Accounts*.

There are some periods of fluctuation from year to year, most notably 1931 to 1932 (decrease of \$685,690.17); 1932 to 1933 (further decrease of \$225,113.90); and 1958 to 1959 (increase of \$2,446,390.00). The above fluctuations in funding appear to be the result of major events, such as reports, reviews or the exertion of significant pressure by churches with the aim of securing additional federal funds. For instance, Anglican church documents refer to a change in 1939, whereby the government restored a five per cent cut to grants that were made in 1932.³⁰

It should be noted that the economy of the time did not appear to have a substantial impact on the residential school budgets. That is, diet provided to children at residential schools would not have changed before, during or after a national recession. Documents have been found to explain why most of these increases and decreases in funding occur. In chronological order:

- < *The Church and Native Residential School Education* reports that, in 1910, “due to the difficulty of financing Boarding School operations on the ‘fixed grant’, Government entered into [a] formal contract with ‘several religious bodies’ ”³¹ regarding the review of funding and consideration of a per capita grant system. Likewise, this document refers to a shift in responsibility for financing and operation of the Diocesan (Anglican) schools in 1919 to 1920 by the Missionary Society of the Church of England in Canada (MSCC).
- < *Establishing Allotments of Appropriations and Commitment Control* refers to “Sections 26 and 29 of the Consolidated Revenue and Audit Act, 1931, [which] provide[d] for the establishment of a system of control over all department Commitments ... [and] guard[ed] against the over-committing of appropriations.”³²

< The *Draft Memo to the Protestant Members of Parliament* discusses a report entitled: *The Operation of Indian Schools*, which was tabled in the House of Commons by the Special Joint Committee on Indian Affairs in June of 1948.³³

A list of files detailing all relevant financial records gathered is held at the AHF office. It should be noted that the file entitled *Additional/Supporting Docs* contains 18 documents, including the Davin Report, the untitled correspondence from Indian Affairs, outlining funding of schools between 1877 and 1906, and an explanation of the controlled-cost system that support the numbers in the chart (Appendix 2) and the findings of this report.

There are challenges in determining the financial numbers for the years 1962 to 1965. Between 1961 and 1962, the Department of Indian Affairs changed its style of reporting in the annual reports. For 1961 to 1965, financial line items for day and residential schools were lumped together under the single heading "Indian education." When line items for 1961 are compared with those for 1962, 1963, 1964 and 1965, they reveal items such as "payments for textbooks and travel" and "mid-day meals" for both day and residential schools combined in one amount. It is impossible to determine what is included or excluded, or what the actual amounts are for each item in these combined amounts. The amounts that have been excluded from the total that appear on the attached chart are amounts that may not relate to the residential school experience, such as "Tuition for Indians at non-Indian schools." This latter amount is significant, totaling more than \$6 million in a given year, and exceeding \$7 million in 1965. In 1962, the budget for day and residential schools was \$17,585,661, but when unrelated items were excluded as was done in the previous year, this number was \$10,7474,293.

By combining expenditures for 1877 to 1906 with appropriations for all subsequent years, the total amount spent by the federal government for Indian residential schools between 1877 and 1965 was \$168,082,096.33.

In today's current dollar value, this would mean that the government spent \$1,504,225,121.72 over an 88-year period.

Dollars Spent on Residential Schools Extrapolation* to 2 April 2004			
Date (Fiscal year-ending)	Spent	Difference between years	Current \$
1877-1906**	\$5,227,194.60		\$108,628,847.78
1907	\$293,841.95		\$5,888,382.79
1908	\$389,636.91	\$95,794.96	\$8,097,232.23
1909	\$379,839.28	-\$9,797.63	\$7,893,622.96
1910	\$305,754.06	-\$74,085.22	\$6,127,092.97
1911	\$372,862.34	\$67,108.28	\$7,471,894.96
1912	\$582,206.90	\$209,344.56	\$11,264,699.71
1913	\$558,593.19	-\$23,613.71	\$10,553,085.49
1914	\$717,459.76	\$158,866.57	\$12,276,533.67
1915	\$811,721.06	\$94,261.30	\$13,699,182.82
1916	\$679,040.47	-\$132,680.59	\$10,864,647.52
1917	\$530,932.08	-\$148,108.39	\$7,433,049.12
1918	\$542,596.38	\$11,664.30	\$6,618,601.39
1919	\$580,205.33	\$37,608.95	\$6,382,258.63
1920	\$847,856.51	\$267,651.18	\$5,541,185.79
1921	\$871,238.29	\$23,381.78	\$8,320,663.36
1922	\$1,147,874.62	\$276,636.33	\$12,740,374.16
1923	\$1,193,220.21	\$45,345.59	\$13,486,672.47
1924	\$1,583,310.52	\$390,090.31	\$17,895,766.61
1925	\$1,554,829.72	-\$28,480.80	\$17,573,855.18
1926	\$1,580,000.00	\$25,170.28	\$17,696,000.00
1927	\$1,582,735.64	\$2,735.64	\$17,889,268.89
1928	\$1,599,048.59	\$16,312.95	\$18,073,650.12
1929	\$1,713,264.99	\$114,216.40	\$19,364,609.80
1930	\$1,877,215.94	\$163,950.95	\$20,649,375.34
1931	\$2,231,203.66	\$353,987.72	\$26,949,440.29
1932	\$1,545,513.49	-\$685,690.17	\$20,923,874.94
1933	\$1,320,399.59	-\$225,113.90	\$18,915,491.80
1934	\$1,254,018.63	-\$66,380.96	\$17,964,545.96
1935	\$1,260,823.79	\$6,805.16	\$18,062,033.83
1936	\$1,492,209.00	\$231,385.21	\$20,890,926.00
1937	\$1,414,703.20	-\$77,505.80	\$19,365,714.92
1938	\$1,403,503.39	-\$11,199.81	\$18,794,741.05
1939	\$1,399,646.97	-\$3,856.42	\$18,949,066.67
1940	\$1,547,252.84	\$147,605.87	\$20,496,940.85
1941	\$1,462,955.19	-\$84,297.65	\$18,391,436.67
1942	\$1,455,097.08	-\$7,858.11	\$17,237,303.87
1943	\$1,375,794.09	-\$79,302.99	\$16,142,650.66
1944	\$1,369,302.56	-\$6,491.53	\$15,620,192.17

1945	\$1,542,530.39	\$173,227.83	\$17,596,272.60
1946	\$1,616,022.88	\$73,492.49	\$18,265,506.31
1947	\$1,585,795.42	-\$30,227.46	\$16,842,241.01
1948	\$1,977,969.33	\$392,173.91	\$17,918,075.11
1949	\$2,232,258.70	\$254,289.37	\$19,098,213.32
1950	\$2,558,981.63	\$326,722.93	\$21,742,519.78
1951	\$2,535,514.90	-\$23,466.73	\$19,770,597.19
1952	\$3,134,821.56	\$599,306.66	\$22,718,236.25
1953	\$3,721,517.70	\$586,696.14	\$27,454,549.74
1954	\$3,780,842.00	\$59,324.30	\$27,726,174.67
1955	\$4,175,392.00	\$394,550.00	\$30,619,541.33
1956	\$5,422,732.00	\$1,247,340.00	\$39,766,701.33
1957	\$5,739,126.00	\$316,394.00	\$40,635,650.76
1958	\$6,089,777.00	\$350,651.00	\$41,913,995.89
1959	\$8,536,167.00	\$2,446,390.00	\$57,783,284.31
1960	\$9,342,290.00	\$806,123.00	\$62,552,724.35
1961	\$10,599,843.00	\$1,257,553.00	\$69,834,259.76
1962	\$10,747,293.00	\$147,450.00	\$70,805,695.06
1963	\$10,682,893.00	-\$64,400.00	\$69,270,127.24
1964	\$10,980,681.00	\$297,788.00	\$69,732,984.49
1965	\$13,024,745.00	\$2,044,064.00	\$81,042,857.78
Sub-totals	\$168,082,096.33		\$1,504,225,121.72

Summary of Findings (in \$2004)

Total expenses incurred (extrapolated)	Total allotment authorized for healing***
\$1,504,225,121.72	\$426,664,164.00

Difference

\$1,077,560,957.72

* Per Bank of Canada Inflation Calculator for the years 1914 to 1965 (http://www.bank-banque-canada.ca/en/inflation_calc.htm).

Per Federal Reserve Bank of Minneapolis Consumer Price Index (Estimate) for the years 1906 to 1913 (<http://www.minneapolisfed.org/research/data/us/calc/hist1800.cfm>).

** Inflation calculation: 1906-2004.

*** 1998 Healing Fund of \$350 million plus interest.

Appendix 3

Unknown Residential School Expenditures

1877 to 1906, 1907 to 1909

The annual reports of the Department of Indian Affairs were used to determine federal expenditures for the periods 1877 to 1906 and 1907 to 1909. In these early years, the annual reports provide a detailed account of all education expenditures. As a result, the line items believed to have been residential school expenditures are tallied in order to arrive at the figures provided in this study.

1910 to 1923

The annual reports of the Department of Indian Affairs for the period 1910 to 1923 provide federal expenditures by province and territory in a simple-to-read chart under the following headings: "Day Schools," "Boarding Schools," "Industrial Schools," "Ex-pupils," "Travel and Salaries," "Tuition," "Freight Expenses etc." and "Miscellaneous." Day and residential school expenditures under the headings: "Ex-pupils," "Travel and Salaries," "Tuition," "Freight Expenses etc." and "Miscellaneous" were lumped together by federal auditors as one figure with no separation of expenditures. As a result, adding the totals from the "Boarding Schools" and "Industrial Schools" columns, while omitting those columns that were mixed day/residential school expenditures, one arrives at the figures provided in the chart of this study. Had federal auditors provided separate day/residential school expenditures for the columns in question, the figures charted in this study would have been higher.

1924 to 1942

The Department of Indian Affairs provides a graph in their 1924 to 1942 annual reports that chart federal expenditures by province and territory under the headings: "Day Schools," "Residential Schools," "Miscellaneous," "Stationery," "Tuition" and "Assistance to Ex-pupils." The flat rate figure provided under the "Residential Schools" column is the figure charted in this study. All other columns are excluded due to the fact that no division of day/residential school expenditures is provided. As with the 1910 to 1923 period, actual residential school expenditures are higher than the figures charted.

1943 to 1965

For the 1943 to 1965 period, the federal *Public Accounts* are used instead of the Department of Indian Affairs annual reports. In the *Public Accounts*, expenditures are listed under the headings: "Per Capita Grants," "Wages," "Equipment Maintenance," "Building Repairs" and "Acquisition of Equipment." The figures provided are national totals and were not broken down by province and territory. The figures charted in this study are the totals provided in the *Public Accounts* for every year under the heading "Grants to Residential Schools." These figures include all the above-mentioned expenditures, not just capital grants. This must be taken into consideration

when comparing figures from the Indian Affairs annual reports that were used for the above periods (1910 to 1923 and 1924 to 1942).

1966 to 1986

There is debate among historians as to the precise year the federal government permanently closed the last Indian residential school. According to J.R. Miller,³⁴ residential schooling ended in the early 1970s, while John S. Milloy held that the last Indian residential school was closed in the year 1986; nonetheless, there is consensus that the 1960s marked the beginning of the end for Indian residential schools, which were gradually replaced with federal day schools.

The Aboriginal Healing Foundation uses the dates 1892 to 1969 to designate when Canada's Indian residential school system operated officially. Although Indian residential schools were in place prior to 1892, it was not until that year when an order-in-council formally established the "joint partnership" arrangement and set government regulations - without which there would be no "system" of residential schooling. As for 1969, this is the date (April 1st, to be exact) when the government no longer had an involvement in a system of Indian residential schools, although they continued to run schools until 1996 with an emphasis on giving control of education to band management; and it should be noted that the one remaining government-run school in 1996 (Gordon Indian Residential School in Saskatchewan) was run by the federal government at the band's request.

This study did not include post-1965 residential school expenditures, due to the fact that in 1966, the Department of Indian Affairs merged with the Department of Northern Affairs and National Resources, forming the Department of Indian Affairs and Northern Development. The newly formed department's annual reports included residential school expenditures for both status Indians and Inuit. Including post-1965 expenditures would have created inconsistencies in this study.

Interpretation of the data is affected by a number of factors, including: 1) lack of information on hand; 2) scarcity of data for certain periods or years; and 3) changes to federal accounting practices throughout the years analyzed in this report.

Notes

¹ Interpretation of the data is affected by a number of factors, including: 1) lack of information on hand; 2) scarcity of data for certain periods or years; and 3) changes to federal accounting practices throughout the years analyzed in this report.

² Milloy, John S. (1999). "A National Crime": The Canadian Government and the Residential School System, 1879 to 1986. Winnipeg: University of Manitoba Press, xvii.

³ To project, extend or expand upon known data or experience (actual dollars allocated or spent on residential schools) into an area not known or experienced (financial data missing for the period(s) after 1965) so as to construct an image of the future — a prediction or estimate of costs.

⁴ National Archives of Canada, Indian Affairs file: RG 10, Volume 6001, File 1-1-1, part 4.

⁵ Ibid. part 2, 5.

⁶ Ibid. File 1-1-1, part 4.

⁷ Ibid. part 2, School Files. Letter dated March 21, 1908.

⁸ Ibid.

⁹ Ibid.

¹⁰ Titley, Brian E. (1986). A Narrow Vision: Duncan Campbell Scott and the Administration of Indian Affairs in Canada. Vancouver: University of British Columbia Press, 79.

¹¹ Department of Indian Affairs Annual Report for 1931.

¹² Milloy, J.S. (1996). "Suffer the Little Children..." A History of the Residential School System, 1830 - 1992. RCAP Research Reports. Socio-Cultural. Project Area 7: Residential Schools. In: For Seven Generations: An Information Legacy of the Royal Commission on Aboriginal Peoples (CD-ROM). Ottawa: Libraxus, 1997.

¹³ Royal Commission on Aboriginal Peoples (1996). Looking Forward, Looking Back. Ottawa: Minister of Supply and Services Canada: Volume 1, Part 2, Section 10, 14.

¹⁴ Department of Indian Affairs Annual Reports for 1908 up to and including 1958.

¹⁵ Anglican Church of Canada (1958). Operation of Government-owned Indian Residential Schools on a Controlled-Cost Basis. Anglican Church of Canada file number ACC-MSCC-GS 75 - 103, 1.

¹⁶ Department of Indian Affairs Annual Reports for 1958 up to and including 1965.

¹⁷ Royal Commission on Aboriginal Peoples (1996). *Looking Forward, Looking Back*. Ottawa: Minister of Supply and Services Canada: Volume 1, Part 2, Section 10, 22-23.

¹⁸ Bagot Commission (1845). *Report on the Affairs of the Indians in Canada*. Journals of the Legislative Assembly of Canada, 1844-1845, Appendix EEE.

¹⁹ Dr. Ryerson cited in: Prince, Alison L. and Susan E. Houston (1975). *Family, School and Society In Nineteenth-Century Canada*. Toronto: Oxford University Press, 220. In Haig-Brown, Celia (1988). *Resistance and Renewal: Surviving the Indian Residential School*. Vancouver: Tillacum Library, 25.

²⁰ National Archives of Canada, Indian Affairs file: RG10, Volume 6001, File 1-1-1, part 2, School Files.

²¹ Ibid. Letter dated 21 March 1908.

²² Nicholas Flood Davin (1879) *Report on Industrial Schools for Indians and Half-Breeds*. Presented to the Minister of Interior in Ottawa on March 14, 1879, 1. In Haig-Brown, Celia (1988). *Resistance and Renewal: Surviving the Indian Residential School*. Vancouver: Tillacum Library, 26.

²³ Ibid.

²⁴ Ibid.

²⁵ According to the Aboriginal Healing Foundation, the Mount Elgin Indian Residential School opened in 1848 and the Mohawk Institute Residential School in 1850. Aboriginal Healing Foundation (2003). *A Directory of Residential Schools in Canada*. Ottawa: Aboriginal Healing Foundation, 14.

²⁶ Milloy, J.S. (1996). "Suffer the Little Children..." *A History of the Residential School System, 1830 - 1992*. RCAP Research Reports. Socio-Cultural. Project Area 7: Residential Schools. In: *For Seven Generations: An Information Legacy of the Royal Commission on Aboriginal Peoples* (CD-ROM). Ottawa: Libraxus, 1997.

²⁷ National Archives of Canada. Duncan Campbell Scott, deputy superintendent general of Indian Affairs, testimony before the Special Committee of the House of Commons examining the *Indian Act* amendments of 1920. Record Group 10, volume 6810, file 470-2-3, volume 7: 55 (L3) and 63 (N-3). See Leslie, John (1978). *The Historical Development of the Indian Act*, second edition. Ottawa: Department of Indian Affairs and Northern Development, Treaties and Historical Research Branch, 114.

²⁸ Ibid.

²⁹ “ “Residential Schools” - means the Residential School System in Canada, attended by Aboriginal students. It may include industrial schools, boarding schools, homes for students, hostels, billets, residential schools, residential schools with a majority of day students, or a combination of any of the above.” Source: Aboriginal Healing Foundation (2001). Aboriginal Healing Foundation Program Handbook - 3rd Edition. Ottawa: Aboriginal Healing Foundation, 5.

³⁰ Anglican Church of Canada. Indian Work Investigation Commission. File number ACC-MSCC-GS 75-103, 3.

³¹ Anglican Church of Canada. The Church and Native Residential School Education. File number ACC-MSCC-GS 75-103, series 2:15, box 26 (file 2).

³² National Archives of Canada. Indian Affairs. File number RG 10, volume 6011, file 1-1-5a, part 1.

³³ Anglican Church of Canada. Draft Memo to the Protestant Members of Parliament. File number ACC-MSCC-GS75-103, series 2:15, box 26 (file 2).

³⁴ Miller, J. R. (1996). Shingwauk’s Vision: A History of Native Residential Schools. Toronto: University of Toronto Press.