

under which it assumed full responsibility for public education and other social services. Consequently, in the following two years 98% and 99%, respectively, of the revenue used for public education was derived from provincial taxes (real property and sales taxes); the rest came from miscellaneous sources. Most provinces provide grants for school buildings and equipment, establish loan funds, and guarantee debentures for school purposes and assist in selling them.

The creation of a financial reporting system which ensures comparability between the provinces and timeliness of output has been difficult. However, events have now moved forward to the point where reasonably accurate comparable cost-per-pupil data for each of the provinces at the elementary-secondary level are available. Differences in accounting procedures do create difficulties but, for the most part, can be coped with. It must be remembered that the number of students being dealt with in all cases is extremely large, and the expenditure items on which consistency is difficult to achieve across all provinces are always relatively minor in relation to the provincial total.

In the past, reliance was placed entirely on audited statements and published public accounts for all data; this resulted in delays that sometimes exceeded 30 months between the termination of an academic year and the publication of national information on schooling costs in Canada. However, provincial departments of education are now providing budgets and other information which will make it possible to have financial estimates available at the same time as enrolment statistics.

The determination of accurate educational costs on a current basis has enabled the federal government to provide significant sums of money (\$62.9 million in 1971-72) to the provinces to further the aims of bilingualism. A fixed percentage of the cost-per-pupil of elementary-secondary education is paid to each province, based on their costs, for the amount of minority language education provided and the time devoted to teaching the second language.

The importance of adequate statistics in order to plan and maintain a program of education support cannot be over-emphasized. An excellent data base already exists and it is constantly being refined and improved. The use of education statistics in order to establish and maintain programs designed to meet national and regional aims is now a genuine possibility, and could be put to immediate use.

Financial data (along with enrolment and teaching staff statistics) form an integral part of a developing nation-wide information system which was initiated by the Council of Ministers of Education in Canada but has been carried on by the Education Division of Statistics Canada since 1969. In addition, other initiatives have been taken to round out the statistical picture. In 1971, a survey was undertaken on school transport to provide national and provincial data on a number of aspects of this particular education phenomenon, on which very little information has ever been available; results of the survey are expected in mid-1973. Recent moves in nearly all provinces to consolidate both administrative and education services into large units have resulted in significant increases in pupil transportation services which, it appears, now absorb from 3% to 10% of school board budgets.

Federal contributions to education. In 1970-71, universities and colleges received more than 76% of their operating funds from the federal and provincial governments. Private schools and colleges are normally supported by student fees, endowment income, gifts and income from sponsoring bodies.

In 1969-70, federal government expenditures on education amounted to an estimated \$803 million excluding monies transferred to provinces under the terms of the Federal-Provincial Fiscal Arrangements Act. In addition, some \$205 million was spent at the university level and expenditures on non-university post-secondary education, including vocational training, amounted to \$403 million. Finally, direct expenditures by the federal government on elementary-secondary education and teacher training accounted for \$195 million.

Some 60 federal government departments and agencies contribute to education in one way or another. As stated previously, the federal government has no responsibility for the organization and administration of education. It has, however, a vital interest in the quantity and quality of education, the skills of the population and the extent of scientific research carried on in Canada, realizing the effect of these on the national economy and on individual and social development.