

school boards, and provincial governments 58%. The remainder was obtained from fees (less than 0.5%) and various other sources (about 1%). Four provinces — British Columbia, Alberta, Manitoba and Nova Scotia — pay operating grants on an equalization formula and thus ensure at least a minimum level of education throughout the province. The standard is determined either in terms of so much per pupil, or from an established salary scale for teachers with a prescribed teacher-pupil ratio, or by some combination of these.

In Newfoundland where municipal organization scarcely exists outside certain larger centres, there are three school-tax areas. In Prince Edward Island where there is no municipal organization except in the cities of Charlottetown and Summerside, the school boards levy and collect property and poll taxes but the province provides about two thirds of the operating costs. Ontario and Saskatchewan make use of various equalization and incentive grants. On January 1, 1967, the New Brunswick government introduced a Program of Equal Opportunity under which it assumed full responsibility for public education and other social services. Consequently, in the following years the revenue used for public education was derived almost entirely 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, 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, reasonably accurate comparable cost-per-pupil data for each of the provinces at the elementary-secondary level are now available. Differences in accounting procedures create difficulties but, for the most part, they 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 sooner.

The determination of more accurate educational costs on a current basis has enabled the federal government to provide significant sums of money (\$70.1 million in 1972-73) 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 were published in mid-1974. 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 1971-72, universities and colleges received more than 78% 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 1971-72, federal government expenditures on education amounted to an estimated \$928 million excluding monies transferred to provinces under the terms of the Federal-