Some jurisdictions have partially or entirely eliminated age-grouped classes. The length of schooling depends on accumulation of a requisite number of credits. Most provinces have abolished external graduation examinations administered by the education department; schools conduct their own. Graduation certificates are issued by the province on the recommendation of individual schools.

4.2.1 Other types of schools

Separate schools. One obvious difference among provincial education systems is provision for separate schools. Some provinces allow religious groups to establish schools under the authority of the education department. They must conform to department regulations on curriculum, textbooks and teacher certification. As legal corporations, separate school boards can levy taxes and receive government grants.

Private schools. About 4% of all elementarysecondary students attend schools operated independently of the public systems. Provincial policies on private institutions vary from direct operating grants to minimum provincial support.

Special education. A number of strategies have been developed to educate children with special needs or abilities, an estimated 5%-10% of all students. They may be accommodated in separate institutions, public or private, or in special or integrated classes in regular schools. For academically gifted students there are enriched and accelerated elementary and secondary programs. Schools for the blind and deaf are generally administered directly by a province, sometimes by interprovincial agreement. Many local systems provide special schools or classes for children with learning disabilities.

4.2.2 Federal schools

Although education is primarily a provincial responsibility, the federal government has assumed direct control over the education of persons beyond the jurisdiction of the provinces — native peoples, armed forces personnel and their families and inmates of penitentiaries.

Department of Indian and Northern Affairs. Education of registered Indian and Inuit children is an obligation of the Indian and northern affairs department. The minister is authorized to maintain schools for Indian children directly or provide access to educational services in public or private schools.

The federal government owns and operates some 170 schools on Indian reserves. Although the minister makes regulations on matters such as curriculum, buildings, inspection and teaching, about 180 native band councils manage their own schools.

The Indian and northern affairs department co-operates with Yukon and Northwest Territories departments of education to educate native children. Across Canada about half the native children attend provincial public schools. The federal government reimburses the provinces, either by paying tuition or contributing to the school's capital costs.

Counselling units are maintained in Ottawa and Winnipeg to assist northern native students attending high school, technical school, college and university in southern Canada. These units were established in the mid-1960s and have worked with an increasing number of students each year.

Department of National Defence maintains schools for dependents of service personnel at military establishments in Canada and overseas. The curriculum of DND schools in Canada follows that of the province where they are located. The policy is to avoid building schools wherever the children can attend existing institutions. Provinces are reimbursed on a per-pupil basis for armed service dependents in public schools. There are 10 overseas schools — in Belgium, the Netherlands and the Federal Republic of Germany. In English schools, the curriculum to grade 8 is not patterned after any province; grades 9-13 follow the Ontario curriculum. In French schools, all grades follow the Quebec curriculum.

4.2.3 Financing the system

In 1980-81, expenditures on the elementarysecondary level were estimated at \$15.3 billion, and in 1979-80, at \$13.5 billion. Each year this was nearly 67% of all education spending.

Financing elementary-secondary education was traditionally a municipal responsibility, local real estate taxes paying most of the cost of basic education. School boards determine their budgets and thus the taxes required. In most cases municipalities levy and collect taxes for the boards. Where there is no municipal organization the boards have these powers. Taxes on real estate are still a vital element of elementary-secondary finance but the municipal share has declined in recent years to just over 30%; in 1960 it was 60%.

The relative contributions of the two levels differ from province to province. A system of formula financing determines distribution. The intention is first to secure minimum standards, and second to moderate differences of wealth and income in different localities.

Part of the support actually comes from the federal government, channelled through the provinces. Direct federal expenditures cover some 3% of the elementary-secondary total, including what was spent on Indian and overseas schools. The federal government also contributes to elementary-secondary education under a federal-provincial program for the development of bilingualism in education.