

In 1973 Eskimo was available for the first time as a language of instruction in a few communities, and was offered as a subject in several others.

The Continuing and Special Education Division of the Department provides for all educational and training activities not contained within the formal elementary and secondary school systems. Adult education programs are designed to help adults in the territories develop their abilities to the fullest extent and to make living more meaningful and comfortable in a rapidly changing technological age.

Vocational education programs, including apprenticeship, are designed to train people for either wage employment or self-employment in specific occupations. Apprenticeship continues to be the most effective program for the development of trades people; manual skills are learned on the job where close watch is kept to assure that the apprentice is receiving work experiences in all available trades practice. In addition, each indentured apprentice receives six to eight weeks of full-time trade theory training in an in-school situation during each year of his apprenticeship.

It will, however, be some time before an extensive university program is offered in the North. The University of Saskatchewan now offers courses in its research centre at Rankin Inlet, and the University of Alberta has expanded its program in the Mackenzie area, offering courses at Fort Smith, Yellowknife and Inuvik.

7.1.5 Financing education

Of the total expenditures on education across Canada amounting to \$8,241 million in 1971, local governments contributed 21.3%, provincial governments 59.6%, the federal government 11.9% and the remaining 7.2% originated from fees and other sources.

Local and provincial education. The magnitude of the elementary-secondary sector of education is most clearly evident when expressed in dollars. In 1970 and 1971, total expenditures at this level were \$4,900 million and \$5,472 million, respectively, these amounts representing about 66% of all expenditures for all education in Canada. The 1971 expenditure represented a 96% increase over the \$2,791 million spent in 1966.

The actual operation of public elementary and secondary schools is in the hands of the local elected or appointed school boards which determine the budgets and therefore the amount of taxes required for school purposes. In most cases, these taxes are levied and collected for the boards by the municipalities; however, in those areas where there is no municipal organization the school boards have the power to levy and collect taxes for school purposes. In the calendar year 1971 local governments provided 40% of the cost of operating school boards, and provincial governments 57%. The remainder was obtained from fees (less than 0.5%) and various other sources (about 3%). 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, 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, 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.