



Centre for Education Statistics

Federal Government Expenditures in Support of Education

Guidelines

(Fiscal years 2000-2001, 2001-2002, 2002-2003)

February 2002



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I. INTRODUCTION

A. Objectives and Uses

As part of its Education Statistics Programme, Statistics Canada conducts regular surveys concerning the financing of education in Canada. The present survey, which forms an integral part of this programme, aims at collecting financial and narrative data on federal expenditures in support of education.

Federal government departments and agencies are the major users of the statistics collected. They use the information for analytical purposes, in the coordination, planning, evaluation and development of policies and programs affecting education. In particular, Human Resources Development Canada utilizes the information in its annual report to Parliament on federal and provincial support to postsecondary education.

The data collected are also accessed by education associations, educational institutions, researchers, consultants, private sector and provincial governments who wish to conduct special studies and/or to acquire a better understanding of the federal support in the field of education.

B. Authority

These data are collected under the authority of the **Statistics Act**, Revised Statutes of Canada, 1985, Chapter S19.

C. Information Sharing Agreement/Confidentiality

According to section 12 of the **Statistics Act**, a data sharing agreement has been reached with the Department of Human Resources Development Canada. Under this article, you may refuse to share the information with Human Resources Development Canada by writing to the Chief Statistician and returning your letter of objection along with the completed questionnaire to Statistics Canada at the following address. Please note that the information provided to the department of Human Resources Development Canada might be published in identifiable form in accordance with their requirement to report expenditures on postsecondary education to Parliament. However, the information retained by Statistics Canada will be kept confidential and only released in an aggregated form.

You may also choose to share individual data from this survey with all users by signing the AUTHORIZATION TO RELEASE DATA SECTION located on the first page of the questionnaire.

D. Population

The survey covers federal government programs having expenditures in support of education. For purposes of this survey, the population is defined to include the federal government departments, agencies, commissions, boards and crown corporations listed in schedules I, I.1 and II of the Financial Administration Act and in schedule I, parts I and II of the Public Service Staff Relations Act.

E. Definition of Education

A program or an activity is related to education if it provides support to individuals, institutions, associations, groups, private enterprises or governments for training or formal instruction oriented to the acquisition of skills or knowledge.

The programs in support of university research (research grants or fellowships) as well as the programs concerned with occupational and official language training provided to federal government employees are included in this definition; however, the data related to these programs should not be reported on the attached questionnaires since they are collected from another source.

F. Coverage

This survey covers the period from April 1 to March 31 for each of the three fiscal years 2000-2001, 2001-2002 and 2002-2003.

II. SUBMISSION DATE

The deadline for the submission of the data is indicated in the covering letter and the completed questionnaires should be returned to the following address:

Statistics Canada
Section B-12
Operations and Integration Division
2nd Floor, Jean Talon Bldg.
Tunney's Pasture, Ottawa Ontario
K1A 0T6

III. INSTRUCTIONS

For each program, activity or subactivity which falls within our definition of education, as defined under Part E of the introduction, the respondent is asked to complete a *separate questionnaire*. For example, the department of Human Resources Development Canada will be required to report separately, information for the Canada Student Loan Program (CSLP).

The questionnaire comprises two sections; the first section is for the respondent to describe the program or the activity while the second section is for reporting the statistical data. It is important for the respondent to become familiar with the coding structure listed under Section IV and also to carefully read all the definitions stated in Section V.

All expenditure data should be reported **net of recoveries** on a **cash payment basis** for each of the fiscal years indicated; that is for the period from April 1 to March 31.

Each statistical data item in Section II of the questionnaire is to be coded according to:

- one type of recipient
- one expenditure item
- one type of expenditure and
- one level of education

In this example, the respondent would have to report two separate lines of data (by province) to show the "cost of loans" for the university and the non-university levels and also two other separate lines to show the "value of loans" for both levels. The four lines of data in Section II of the questionnaire would be covered by one narrative description in Section I.

Please provide accompanying notes of explanation where appropriate. For example, if certain costs apply to more than one category (two or more expenditure items or two or more levels of education), the total cost should be prorated to these categories and footnoted (when applicable). Similarly, all estimated amounts for the fiscal year 2002-2003 should be indicated with an asterisk(*).

Example: The statistical data to be reported by province for the Canada Student Loan Program (administered by Human Resources Development Canada) would be the following:

Variable Name	Coding Description	Code
Type of Recipient	individuals – students	241
Expenditure Item	cost of loan	331
	value of loan	332
Type of Expenditure	operating	401
Level of Education	post-secondary/non-university	502
	post-secondary/university	503

IV. CODING STRUCTURE GUIDELINES

Variable Name	Coding Description	Code	
Type of Recipient	Governments		
	municipal	211	
	provincial	212	
	federal – internal expenditures	214	
	foreign	215	
	Educational Institutions		
	public	221	
	private	222	
	Private Enterprises	230	
	Individuals		
	students	241	
	parents	242	
	staff of educational institutions	243	
	other	245	
	Associations, Groups	250	
Expenditure Item	Bursary	321	
	Scholarship	322	
	Fellowship	323	
	Tuition Fees	325	
	Allowance	326	
	Cost of Loan	331	
	Value of Loan	332	
	Administration	350	
	Federal Schools		
	teachers' salaries	361	
	other salaries and wages	362	
	fringe benefits	363	
	other	364	
	recoveries – local school boards	365	
	recoveries – provincial	366	
	recoveries – other	367	
	Grant (excluding research)	371	
	Contribution (excluding research)	372	
	Type of Expenditure	Operating	401
		Capital	402
	Level of Education	Elementary-Secondary	501
		Post-secondary/Non-university	502
Post-secondary/University		503	
Vocational		505	

V. DEFINITIONS

SECTION II – Statistical Data

Code

SECTION I – Descriptive Information*

1. **Department or agency.** Record only the name of the department or the agency.
2. **Program, activity or subactivity.** Consists of operations established to meet a specific objective identified either by legislation, order-in-Council, Treasury Board and/or any other requirements and responsibilities of federal government departments and agencies.
3. **Administered by.** Provide the name of the service, directorate or branch of the department or agency which is responsible for the administration of the program, activity or subactivity.
4. **Purpose.** Specify the objectives of the program, activity or subactivity and any other relevant subobjectives.
5. **Authority.** If applicable, specify the legislation, act, agreement or regulations under which the program, the activity or the subactivity is conducted.
6. **Time Frame.** Whenever applicable, specify the year that the program, activity or subactivity was established. Also state if it is continuing or renewable and in the latter case, indicate the frequency and the terms of reference.
7. **Financing and Operation.** Describe how the amount of assistance is established, how it is disbursed and under what conditions the money and/or the services are provided.
8. **Contact.** Give the name of the person who can provide additional information concerning this program, activity or subactivity.

* This information should be reported only if it has been updated since the 2001 survey. If no modification occurred, the respondent is asked to confirm that in a note.

1. **Type of Recipient.** The term "recipient" is understood here as being the immediate recipient of the money, which is not necessarily the recipient of the benefit.

For example, the portion of the EPF payment for post-secondary education (administered by Human Resources Development Canada) is made to a provincial or territorial government although the beneficiary may be post-secondary institutions. In this case, the recipient is to be identified as being the provincial government.

Carefully read the definitions and/or examples of each type of recipient in order to identify the relevant recipient of the money.

a) Governments

Municipal: Includes, for example, grants in lieu of taxes in case of school taxation.

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Provincial: Includes a large group of programs which are of a federal-provincial nature such as manpower training, official languages in education, etc.

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Federal – internal expenditures: Includes direct expenditures incurred by a federal government department or agency to provide educational services and/or to administer any program in support of education. Examples of these expenditures are the direct costs to operate federal schools such as national defence schools, schools for Indians and Inuit and military colleges. Another example is the cost to administer the payments to provinces under the Official Languages in Education Program. One exception here would be the cost of loans under CSLP where the recipient should be coded "individuals – students".

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Foreign: Includes, for example, money given to a foreign government for the construction of a school abroad.

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b) Educational Institutions. Includes amounts paid directly by the federal government to educational institutions (does not include expenditures incurred for federal schools; these are to be reported under category "federal – internal expenditures").	
Public: Includes local school boards, public elementary-secondary schools, community colleges, universities and vocational schools.	221
Private: Includes private elementary-secondary schools, private colleges, private vocational and trade schools.	222
c) Private Enterprises. Includes, for example, amounts paid by Human Resources Development Canada to employers for reimbursing a portion of the cost of providing training to their employees	230
d) Individuals	
Students: Includes payments to persons who are registered, whether full-time or part-time, in a recognized teaching institution with the intention of obtaining a degree, certificate or diploma. Examples are scholarships, bursaries, cost of loans/C.S.L.P., etc. Note that federal government employees who attend courses at government expense are not to be included in this survey.	241
Parents: Includes, for example, the amount of tuition fees if they are reimbursed to parents rather than to the student himself.	242
Staff of Educational Institutions: Includes professional development courses provided to teachers.	243
Other: Includes amounts paid directly to individuals not already mentioned in other categories.	245
e) Associations, Groups. Includes amounts paid directly by the federal government to independent associations or groups. An example is direct payments to Indian bands (DINA) for operation of their schools.	250

2. Expenditure Item

a) Bursary. Funds awarded to a student on the basis of financial need and academic achievement.	321
b) Scholarship. Funds awarded to a student on the basis of outstanding academic achievement.	322
c) Fellowship. Funds awarded to an individual or on behalf of an individual and which are intended to provide support for professional development and improvement of skills and knowledge. This should exclude funds awarded to individuals for research related activities (research fellowship) since these will be accessed from another source.	323
d) Tuition Fees. Financial assistance given to cover education tuition costs as well as other educational services provided to students.	325
e) Allowance. Financial assistance given to support costs related to lodging, food, travel, instructional supplies, etc.	326
f) Cost of Loan. Includes net expenditures related to interest payments, loss claims, death claims, service fees and collection costs incurred through the Canada Student Loan Program. In the case of provinces opting out of the CSLP, the alternative payment should be reported.	331
g) Value of Loan. Includes the value of certificates issued under the Canada Student Loan Program.	332
h) Administration. Any costs incurred at the departmental or the agency level for the administration of federal government programs in support of education.	350
i) Federal Schools – Teachers' Salaries. Includes gross salaries of teachers hired to provide educational services in schools operated by federal departments such as DND, DINA, Transport Canada (Coast Guard College), etc.	361

- j) **Federal Schools – Other Salaries and Wages.** Includes gross salaries of all employees other than teachers who provide services in functions such as administration, school maintenance, school transportation, cafeteria services, libraries, etc. 362
- k) **Federal Schools – Fringe Benefits.** Includes the employers' contribution to fringe benefits such as pension plans, unemployment insurance, group insurance, health insurance plans, etc. 363
- l) **Federal Schools – Other.** Includes all the expenditures other than gross salaries and fringe benefits incurred by federal departments to operate federal schools. Examples of these expenditures are travel expenses, school administration, plant maintenance, instructional supplies, etc. Note that capital expenditures are also to be reported under this item of expenditure but classified as "capital" under the variable "type of expenditure". 364
- m) **Federal Schools – Recoveries.** Includes monies received from local school boards, provincial governments and other sources to operate the federal schools. 365
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367
- n) **Grant (Excluding Research).** Unconditional transfer payments not subject to audit. Examples of this category are grants to educational institutions, universities, etc. *Includes only those grants not already described in expenditure items 2.a) to 2.m) inclusive.* 371
- o) **Contribution (Excluding Research).** Conditional transfer payments subject to audit, requiring an arrangement between the recipient and the donor (department or agency) identifying the terms and conditions governing the payments. Examples of contributions are courses purchased by Human Resources Development Canada, transfer payments under official languages in education (OLE) program, EPF cash transfer payments, etc. *Includes only those contributions not already described in expenditure items 2.a) to 2.m) inclusive.* 372

3. **Type of Expenditure.** The classification of the expenditure in terms of operating or capital is to be determined from the standpoint of the donor rather than the recipient.

- a) **Operating.** Current expenditures having to do with the main or inherent activities of a program, activity or subactivity. 401
- b) **Capital.** An outlay or incurrence of liability to acquire or add to a capital asset, or an expenditure yielding enduring benefits. 402

4. Level of Education

- a) **Elementary-Secondary.** Consists of all elementary-secondary programs as defined by each province. Even though the grade ranges may differ from one province to another, the education at this level is quite general and basic. These programs are offered by four types of schools: public, private, federal and schools for handicapped persons. 501
- b) **Post-secondary/Non-university.** Consists of post-secondary level programs offered by community colleges, CEGEPs, regional colleges, colleges of applied arts and technology, institutes of technology and agricultural colleges. These are terminal career programs of one to four years' duration, and generally require junior matriculation for entry. Also included are one- or two-year academic programs after which a student may proceed to university. 502
- c) **Post-secondary/University.** Consists of all education programs offered by any degree-granting institution such as a university. 503
- d) **Vocational.** Consists of all vocational and occupational training programs offered by public and private trade schools, community colleges, institutes of technology, etc. Includes funding of manpower programs such as apprenticeship and training in industry, as well as allowances paid to trainees.

Also considered in this category are training costs of nursing assistants and aides in hospitals, vocational training in federal penitentiaries, and other similar training expenditures.

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VI. SUGGESTIONS FOR IMPROVEMENTS

Statistics Canada would welcome any suggestions for changes in the survey which you may wish to propose.

For information only