

Time soon showed the irritation and problems caused by the EPF legislation. One irritant was — and still is — that some provinces allegedly have used the discretion given to them under EPF excessively, with the result that the growth in their transfers to their post-secondary institutions has been substantially below the growth in EPF.

In his 1985 report to the Secretary of State, entitled *Giving Greater Point and Purpose to the Federal Financing of Post-Secondary Education and Research in Canada*, Mr. A.W. Johnson provides a table which shows the EPF portion of the federal transfers as a percentage of provincial operating grants to universities and colleges. This table, from page vi of the Johnson Report, is reproduced below as Table 2.3. It indicates that in 1984-85, five provinces received more money from the federal government for PSE than they transferred to their institutions in that year; in other words, they made no contribution from other

**Table 2.3**  
**EPF/PSE Fiscal Transfers as a Percentage of Provincial Operating Grants to Universities and Colleges**

	EPF/PSE Transfers as a % of Provincial Operating Grants		Increase in EPF/PSE Fiscal Transfer "Share" or Reduction in "Purely Provincial Share"
	1977-78	1984-85	
Newfoundland	83.3%	106.9%	23.6%
Prince Edward Island	101.5%	106.9%	5.3%
Nova Scotia	87.5%	91.6%	4.1%
New Brunswick	98.1%	101.8%	3.7%
Quebec	56.1%	59.6%	3.5%
Ontario	73.7%	88.7%	15.0%
Manitoba	80.3%	102.9%	22.5%
Saskatchewan	81.6%	90.3%	8.7%
Alberta	63.9%	73.1%	9.2%
British Columbia	78.9%	104.3%	25.4%
<b>Average</b>	68.9%	79.6%	10.7%

Source: A.W. Johnson, *Giving Greater Point and Purpose to the Federal Financing of Post-Secondary Education and Research in Canada*, p. vi.