The management and boards of the hospitals are responsible for defining whom these institutions will serve and with what services, for assuring the quality of the care they provide and for maintaining the confidentiality of the records kept. Hospitals are just beginning to develop standard accounting procedures for determining the costs of their services and the outcomes achieved.

Other nonprofit health and social agencies may be funded in whole or in part by the provincial governments. Those given partial funding receive the remainder of their funds from local governments or private sources. They report minimal data on the expenditures made and the services provided.

Physicians and chiropractors bill the provincial governments directly for their services, and the governments provide general reports of the fees that have been paid. Dentists, psychologists and other health care professionals bill the patient or a health insurance plan. Various professional bodies are responsible for regulating the disciplines and establishing standards of practice.

Provinces have no direct authority for evaluating programs or services within or across hospitals or other agencies. Although provinces may require evaluations of demonstration projects, the form and content of these evaluations are negotiated with the participating agencies by the evaluators contracted to do the work.

Hospitals and agencies are encouraged to evaluate their programs, but funding for this purpose is allocated on an ad hoc and occasional basis. Funding options for evaluation studies usually involve requests for special funds or peer-review funds from the government or other agencies.

There are two main effects of this social and political milieu. First, Canadian evaluators must negotiate with each relevant agency and provider the terms of evaluation, the data to be abstracted or gathered and the reporting mechanisms. Second, Canadian evaluators must conduct feasibility studies to determine the structure and processes of the services provided by the program(s). Our US colleagues also must have some assurances about the structure and process of their programs to ensure generalizability and the appropriate indicators. The management and accounting systems in the United States may make it easier to obtain these data; Fink's point regarding the role of evaluators may be linked to the relative ease of obtaining the data. Nevertheless, we assume that we do not disagree on the importance of having this information before commencing outcome studies.

Different social, political and administrative milieu inevitably affect the scope and content of evaluation. Consequently, evaluators in different settings may need to concentrate their efforts in different areas of practice. This does not detract from the usefulness of the information in our article but does highlight that in some situations it may be more possible to concentrate the focus of program evaluation on outcomes.

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Death and taxes

Congratulations to Dr. Douglas Waugh for an almost perfect article on the advantages of preplanning funerals (Can Med Assoc J 1992; 146: 2064).

What would have made it perfect was the information that any memorial society in Canada can be contacted through the Federation of Ontario Memorial Societies, care of the Toronto Memorial Society, PO Box 96, Stn. A, Weston, ON M9N 3N6. Enquiries are forwarded to the appropriate society. In many cases, the society is listed in the telephone directory, or its address is available from a library or a community information service.

There are 13 memorial societies in Ontario and others in almost every province in Canada. These organizations will send information about low, one-time membership fees, provide guidelines and forms for funeral planning and give cost comparisons in their areas.

Stan McDowall
President
Federation of Ontario Memorial Societies

Prejudice without pride

It is a pleasure to read CMAJ. Over the years I have been impressed with the breadth of opinion encouraged in the Letters section.

The same characteristic is reflected in the Vista column, by Dr. Douglas Waugh. His May 1, 1992, contribution (146: 1607) is superb. I suspect that I am a few years younger than he is, because I did not put on my uniform until the Korean conflict, but I share his Anglo-Saxon background. I also shared the prejudice toward Jews, blacks and others. There is nothing like going to war with these people (on either side) to counteract two decades of what has been bred into one.

I take exception, however, to the despair expressed by Waugh in his concluding sentence. The fact that he had the courage to write what he wrote and that CMAJ had the courage to publish