

Summary of Annual Financial Reporting on ECD Activities (\$'000's)

Notes	Baseline Year 0 00/01	Total Year 1 01/02	Total Year 2 02/03	Total Year 3 03/04	Total Year 4 04/05	Total Year 5 05/06	Change Over Baseline
ECD – Early learning and child care services	146,334	151,136	98,053	115,400	133,034	172,138	25,804
ECD – Income supports to families	0	0	0	0	0	0	0
ECD – All other programs & services	150,102	180,020	218,077	210,899	215,966	236,165	86,063
Total Investment – all ECD Programs	296,436	331,156	316,130	326,299	349,000	408,303	111,867
Less: Federal Transfers for ECD & Multilateral Agreements	0	39,400	52,500	68,900	85,400	95,600	95,600
Provincial Contribution to Programs before Bilateral Agreement	296,436	291,756	263,630	257,399	263,600	312,703	16,267
Less: Federal Transfers under Bilateral Agreement	0	0	0	0	0	92,000	92,000
Provincial Contribution or (Federal Transfers to be invested in future years)	296,436	291,756	263,630	257,399	263,600	220,703	-75,733
% Funding for child care services	49.4%		31.0%			42.2%	
% Funding for income supports	0.0%		0.0%			0.0%	
% Funding for other ECD programs	50.6%		69.0%			57.8%	
Total	100.0%		100.0%			100.0%	

OBSERVATIONS

BC combines other ECD and child care expenditures in the early years of public reporting and then separates them after 2002/03. While BC's reporting appears to be relatively clear, comparable and consistent, this separation raises questions about the comparability of the information provided throughout the reporting period, and highlights the importance of explanatory notes to support the public's ability to clearly track progress.

Specifically, BC's 2002/03 report indicates that child care subsidies decreased from \$101.8 million in 2000/01 to \$78.2 million in 2002/03. No explanation is provided for this decrease. Subsequent reports, which separate early learning and child care services from other ECD programs, indicate that child care subsidies for 2002/03 were \$46.6 million. Again, no explanation is provided for this adjustment.

It may be that the investment in child care subsidies from 2002/03 onwards is calculated using different criteria than the subsidies in earlier years, such that the financial information is not as comparable as it appears to be. If that's the case, the financial story told in BC's existing reports requires clarifying or explanatory notes.

Without explanatory notes, BC's reports suggest that there are unspent ECD/Multilateral transfers in 2001/02 through 2004/05 because the provincial contribution is below the baseline in each of these years.

BC's 2005/06 report shows that the ECD/Multilateral transfers for that year were fully invested (the provincial contribution exceeds the baseline), but that \$75.7 million of the \$92 million received under the Bilateral Agreements have not yet been invested in early learning and child care services.

Annual Reporting on Comparative Non-Financial Early Learning and Child Care Indicators

	Baseline Year 0 00/01	Total Year 1 01/02	Total Year 2 02/03	Total Year 3 03/04	Total Year 4 04/05	Total Year 5 05/06	Change Over Baseline
COMPARATIVE INDICATORS (2005/06 report, pages 38 - 41):							
AVAILABILITY							
See note 1							
ACCESSIBILITY							
Number of children assisted through the Supported Child Development Program							
			3,061	3,767	2,922	3,852	
AFFORDABILITY							
Average number of children receiving subsidy per month (note 2)							
			25,263	23,419	21,704	22,612	
QUALITY (note 3)							
Workshops/courses offered by Child Care Resource and Referral Programs							
Number of courses			1,095	1,091	1,906	1,030	
Number of participants			14,332	17,522	12,678	13,993	

NOTES

- BC's public reports describe growth in the number of licensed spaces receiving operating funding contributions. This information is summarized below rather than in the availability section above for data comparability and consistency reasons. Other governments typically use 'availability' to describe the actual number of regulated, licensed or approved spaces, programs or facilities. Indicators describing number of spaces receiving funding contributions are generally shown in the category to which the operating funding was specifically directed. For example, governments may require that such funding be used to increase wages, in which case they would include this indicator in the quality category.

The public reports do not provide such specific spending parameters for the BC Child Care Operating Fund, therefore this information is summarized below:

	02/03	03/04	04/05	05/06
Number of licensed full-time spaces receiving child care operating funds	45,871	48,440	52,040	54,007

- This data is accompanied by notes explaining that:
 - as a result of changing demographics, the proportion of children in the province aged six and younger has declined by 5%...
 - refinements in the subsidy information system have enabled improvements in the reporting of the number of children receiving subsidy.
- The 2005/06 public report includes a table on p. 40 with data on the number of new early childhood educators with various levels of training, but the table does not clearly indicate that these early childhood educators are working in child care. Again, for comparability and consistency reasons, this information is shown below rather than in the quality section above, because other jurisdictions typically use the quality section to describe the actual number staff in child care programs.

	02/03	03/04	04/05	05/06
Number of new early childhood educators certified	622	674	634	907
Number of new Infant/Toddler certified early childhood educators	189	167	134	196
Number of new Special Needs Educator certifications to early childhood educators	126	151	105	143