
APPENDIX I – DETAILED ANALYSES OF FEDERAL, PROVINCIAL AND TERRITORIAL PUBLIC REPORTING

In this section of the report we summarize data from the federal, provincial and territorial (FPT) public reports related to early childhood development, including child care services. The summary provides a common framework for analysis, helping the public to assess the extent to which the FPT Agreement commitments are met and services for young children and their families are improving as a result.

The common framework links the *words* used in public reports with the *results* achieved and evidence provided by both financial and non-financial data (indicators).

While our analysis spans agreements related to early childhood development (ECD) overall, including early learning and child care (child care services), our attention is specifically focused on the latter.

We used the following methodology to conduct our detailed analyses, the results of which are summarized in the project report:

1. Based on the FPT Agreement commitments and a review of the existing public reports, we developed a high-level, simplified investment chart to track annual expenditures in the three major areas of ECD investment we observe in the public reports: early learning and child care services, income supports paid directly to families, and all other ECD programs and services.
2. We confirmed with the FPT Directors responsible for child care which public reports were available as of August 24, 2007, and based our analyses on these reports. Two provinces received brief extensions to complete this confirmation process.
3. We started the analysis by listing all of the individual programs and investment information from each public report on a detailed spreadsheet. Next, we divided the programs into the three categories described above. Finally, we totalled the spreadsheet and prepared the summarized investment chart. Summary charts for each jurisdiction are provided in this Appendix, supporting the public in tracking the changes in total investment in each major expenditure category throughout the required reporting period (2000/01 through 2005/06). While our original investment chart proposed to show annual changes in investment rather than total investment in each year, several public reports lacked comparative financial data on which the annual change could be calculated. In order to minimize blank spaces in the investment chart, we therefore chose to report the total investments in each year.
4. The total investment in ECD programs is then broken down into two components: the federal transfers and the resulting provincial contribution. This calculation supports the public in understanding the extent to which increased investments were funded through federal transfers and/or provincial contributions.
5. The FPT public reports do not always clearly include the amount of federal transfers received. Therefore, in order to ensure a consistent analysis all federal transfers are taken from the federal

government's web page titled "Federal Transfers to Provinces and Territories" available at <http://www.fin.gc.ca/FEDPROV/fsce.html>. This web page has been used throughout the project to inform stakeholders about the availability of, and commitments regarding, federal transfers for ECD. The information is updated periodically to reflect population changes, so there may be minor differences between the federal transfers reflected in this report and those in some of the FPT reports.

6. The summary investment chart includes federal transfers in the year of receipt, as outlined in the above noted web page, except for transfers under the 2005 Bilateral Agreement. The web page table allocates the latter transfers between 2004/05 and 2005/06, but we have included them in 2005/06 as that's when they became operational for, and are generally recognized by, provinces and territories. Furthermore, for provinces and territories that have completed their public reporting through 2005/06, we separated federal transfers under the ECD/Multilateral Agreements from those under the now-terminated Bilateral Agreements. Public information, such as the web page referenced above, does not clearly define the timelines for investing the latter federal transfers in early learning and child care services. As a result, for 2005/06 we chose to separately identify the extent to which the Bilateral and the ECD/Multilateral federal transfers are not yet invested in ECD, including child care services.
7. In order to further clarify the increased investment in ECD, and the impact on child care services specifically, two calculations are carried out on the publicly reported financial indicators: (1) change in investment over baseline (2) proportion of total ECD investment expended in each of the three categories. As some public reports do not total the expenditures on individual programs, we have also included that calculation where required.
8. We then turned to the publicly reported non-financial indicators to assist in assessing the progress on early learning and child care services, particularly for availability, affordability and quality as required in the Multilateral Agreement. We looked for comparative information (i.e. information that could be compared for at least two years). Again, all non-financial indicators are taken directly from the public reports (although for summary and highlighting purposes we may not have extracted all of the indicators included in some reports).
9. Finally, our project methodology and resulting analyses were submitted to an external reviewer, Gordon Gray, CGA, whose report is included in Appendix 2.

Key points arising from our analysis:

1. The investment chart is not complete for some provinces and territories for one or both of the following reasons:
 - The public reports for some years are not available.
 - The financial information is not clear, consistent and/or comparable in significant ways (for example, there are information gaps because major program expenditure information is missing for one or more years).

In the latter situations, we chose to leave the investment chart blank rather than make substantial assumptions about how funds may have been invested. We have provided brief explanatory notes highlighting the information gaps and challenges, as well as observations on the extent to which federal transfers are not yet invested or otherwise fully accounted for. It is also important to point out that, when the financial indicators are not clear, the non-financial indicators assume greater importance in helping the public to track progress.

2. In August 2007, FPT governments received the standardized template used to summarize our financial analysis.⁵² Yet, as this project promotes dialogue between stakeholders and governments, it is reasonable to ask if we engaged in discussions with provinces and territories about the specific information gaps identified in the public reports as our analyses unfolded. We acknowledge that it was tempting to do so. Positive working relationships between the Child Care Advocacy Association of Canada and various government staff and elected officials were initiated or maintained throughout this project, and we understand the importance of collaboration. Furthermore, we respect the challenges all governments face in trying to both improve services and effectively report on those improvements at the same time. However, the purpose of this component of our project work was to assess the extent to which the FPT Agreement commitments have been met based on *public* information (i.e. FPT public reporting) not *private* information (i.e. adjustments to or explanations of public reports based on our private discussions with governments). Not only did we not have the time or resources to engage in this level of activity, it was beyond the mandate of this project to serve as an explanatory communication vehicle for governments' public reports. Nonetheless, in order to support ongoing dialogue between stakeholders and governments about public reporting, we provided our detailed financial analyses to FPT Directors and the CCAAC Director in each jurisdiction prior to this report's release.
3. Every effort has been made to accurately extract consistent and comparable financial and non-financial indicators from various sections of various FPT public reports. It is possible, however, that from governments' perspective some have been missed or misinterpreted, in which case we encourage governments to think about how the data could be more clearly presented in the future.
4. Where different figures are used to describe the same program in different annual reports, and no explanation to the contrary is provided, the most recent figure is included in our summary.
5. Totals in the following charts may not add due to minor rounding differences.

The detailed analyses on the following pages are listed in the order in which the federal transfer tables are provided on the federal government's web site, referenced above.

⁵² The Open Letter to Ministers and FPT Staff Responsible for Early Childhood Development, Learning and Care (ECDLC) Services, August 2007, can be accessed at: <http://www.ccaac.ca/mtc/en/pdf/Open%20Letter%20Aug%207%20ENG.pdf>

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	1	7,227	8,769	8,712	11,031			
ECD – Income supports to families	2	780	882	990	977			
ECD – All other programs & services		2,918	5,387	6,838	7,860			
Total Investment – all ECD Programs	3	10,925	15,038	16,540	19,868			
Less: Total Federal Transfers		0	5,100	6,600	8,600	10,500	22,900	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)	4	10,925	9,938	9,940	11,268			
% Funding for child care services		66.2%		52.7%	55.5%			
% Funding for income supports		7.1%		6.0%	4.9%			
% Funding for other ECD programs		26.7%		41.3%	39.6%			
Total		100.0%		100.0%	100.0%			

OBSERVATIONS

Public reports show that federal transfers are carried forward (not yet invested) from both 2001/02 and 2002/03, because the provincial contribution fell below baseline in both years. While the provincial contribution rose in 2003/04, the increase does not fully utilize the carry forward amount. One can see this by calculating the average annual provincial contribution when federal transfers are in place, which is \$10.4 million – \$0.5 million less than the baseline of \$10.9 million.

Furthermore, at the time of this analysis, public reports were not available for 2004/05 and 2005/06 and therefore the federal transfers for those years are not yet accounted for.

NOTES

1. While individual child care program investment information is not provided in the 2003/04 report (the most recent report available), descriptive information and indicators show that the increased overall investment in child care services corresponds to increased subsidy uptake and the introduction of an educational (wage) supplement for child care workers that meet specific training requirements. The 2002/03 report also includes a summary of the main legislative changes related to child care, providing quality-related information on licensing requirements such as adult-child ratios and group sizes.
2. Mother Baby Nutrition Supplement (replacing Mother Baby Food Allowance): \$45 monthly benefit payable to all eligible low-income pregnant women and families with children under age 1.
3. All figures from Newfoundland and Labrador’s Early Childhood Development and Early Learning and Child Care Annual Report 2003/04, page 13 (except expenditures for 2003/04 total \$19,868,486, not \$19,440,313 as reported. It appears that \$428,173 in Administration costs are missing from expenditure total).
4. While the 2003/04 report indicates that the \$0.4 million received in 2003/04 under the Multilateral Framework Agreement will be invested in the following year, the investment chart recognizes federal transfers in the year of receipt.

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
AVAILABILITY							
<i>Clear comparative indicators not available</i>							
AFFORDABILITY							
Number of subsidies (March of fiscal year)	1,038	1,210	1,373	1,459			
QUALITY							
Number of Early Childhood Educators working directly with children in child care centres and have minimally Level I Care Services Certification who receive Educational Supplement (wage enhancement)	<i>new program</i>	320	325	353			
<i>Education Supplement Funding Levels:</i>							
Staff with one year college certificate	<i>new program</i>	\$1,040	\$1,560	\$2,080			
Staff with two year college diploma		\$2,080	\$3,120	\$4,160			
Equipment Grants to regulated family child care providers		38	38	36			

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							
ECD - Income supports to families							
ECD - All other programs & services							
Total Investment - all ECD Programs							
Less: Total Federal Transfers	0	1,300	1,700	2,300	2,800	6,100	6,100
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)							

OBSERVATIONS

Public reports available up to and including 2002/03. However, investment chart not completed due to insufficient information. Specifically, we are unable to determine baseline ECD programs and services, and total change in investment in those programs and services in subsequent years. As a result, we are unable to confirm full utilization of federal transfers received through 2005/06.

At the same time, reports describe several new or expanded programs such as quality improvements (MIKE), kindergarten and special needs supports.

NOTES

Following notes provide examples of information gaps and challenges:

1. Child care subsidy program first described in 2002/03 report (p. 19). Investment in subsidy highlighted as ECD priority (p.15), and text indicates expenditures increased by 1.2% over previous year and used \$40,000 of federal transfers in 2002/03. However, no subsidy was reported in 2001/02 or in the baseline 2000/01.
2. Expenditure reporting for some programs differs between reports. While the provision of updated and/or revised information is to be expected, the impact of these revisions is not always clear. For example:
 - (i) Special Needs Grants — first public report indicates that PEI's baseline provincial investment in special needs grants was \$580,200 (2000/01), with incremental investment of \$300,000 under the ECD Agreement bringing 2001/02 investment to \$880,200. However, 2002/03 report (p.38) shows that figures reported earlier were budget figures. Actual investment for 2000/01 significantly higher than budget at \$779,378, while actual investment for 2001/02 slightly lower at \$867,148. Thus, actual increase due to 2001/02 federal transfers appears to be \$87,770 (\$867,148 - \$779,378), not \$300,000, but impact of this change not clearly discussed in report.
 - (ii) Kindergarten — baseline report indicates 2000/01 kindergarten investment of \$2.7 million, with incremental investment of \$500,000 under ECD Agreement bringing 2001/02 investment to \$3.2 million. However, 2001/02 report (p.56) indicates 2000/01 investment of \$2.5 million; again, no impact analysis on federal transfers provided. Finally, the 2002/03 report (p. 20) indicates that current year's investment remains at \$3.2 million, but indicates that \$647,000 of that "was invested from the Early Childhood Development Initiative."

3. Other than in the baseline report, PEI’s public reports do not provide a table summarizing and comparing investments. As a result, it is difficult to track some programs over time. For example, baseline report includes following 3 programs: Home based programming consultation for children with autism, child assessments, program design, parent training; Professional program support for home based early intervention; Program support, training, and development to early childhood centres with children with special needs. The 2001/02 report only includes one similar-sounding program – professional training, consultation, and program support for home-based early intervention – and the report does not clearly describe what happened to the other programs.

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
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AVAILABILITY

Clear comparative indicators not available

ACCESSIBILITY

Supports for children with special needs (2002/03 Report, p. 38)

Number of children (full and part-time)	165	164	175				
Number of centres	55	56	58				

AFFORDABILITY

Clear comparative indicators not available

QUALITY

Clear comparative indicators not available (note 1)

NOTES

1. 2002/03 report includes Baseline and Second Observation assessments under PEI’s Measuring and Improving Kids’ Environments (MIKE) program.

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	1	16,653	23,626	29,328	28,317	27,368		
ECD - Income supports to families		0	0	0	0	0		
ECD - All other programs & services	2	516	1,606	6,845	6,764	7,790		
Total Investment - all ECD Programs	3	17,168	25,233	36,172	35,081	35,158		
Less: Total Federal Transfers		0	9,000	11,900	15,500	19,100	41,400	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)		17,168	16,233	24,272	19,581	16,058		
% Funding for child care services		97.0%		81.1%		77.8%		
% Funding for income supports		0.0%		0.0%		0.0%		
% Funding for other ECD programs		3.0%		18.9%		22.2%		
Total		100.0%		100.0%		100.0%		

OBSERVATIONS

While the provincial contribution both increases and decreases relative to baseline over the years for which public reporting is available, on balance it appears that all federal transfers have been invested through 2004/05. This can be demonstrated by comparing the average annual provincial contribution after federal transfers of \$19.0 million to the baseline provincial contribution of \$17.2 million, resulting in an average annual increase in the provincial contribution of \$1.8 million.

At the time of this analysis, public reports were not available for 2005/06 and therefore the federal transfers for those years are not yet accounted for.

NOTES

1. Categorization includes (non-parental) child care services and inclusion supports; child care resource and referral (or information and support) and early language and learning resources included in other ECD programs. Reports also describe child care subsidy rate increases, as well as introduction of portable subsidies.
2. Includes Healthy Beginnings: Enhanced Home Visiting Initiative. The annual investment for this program reflects only the federal transfer portion allocated; baseline includes note indicating that provincial funding contribution unknown due to multifaceted role of public health staff (03/04 report, p. 48). All other programs include total baseline and total annual investments.
3. All investments summarized directly from table on p. 98, 2004/05 report.

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
AVAILABILITY							
<i>Clear comparative indicators not available</i>							
ACCESSIBILITY – inclusion of children with special needs							
Number of children participating in child care programs				521	553		
Number of licensed programs				127	128		
AFFORDABILITY							
<i>Clear comparative indicators not available</i>							
QUALITY – Child Care Stabilization Grant (wage enhancement)							
Number of facilities that received grant	<i>new</i>	197	210	217	217		
Number of full-time employed staff that received grant	<i>program</i>	1,041	1,091	1,129	1,125		

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	1	7,500			14,567			
ECD – Income supports to families	2	6,000			7,650			
ECD – All other programs & services	3	13,000			16,383			
Total Investment – all ECD Programs		26,500			38,600			
Less: Total Federal Transfers		0	7,300	9,600	12,500	15,300	33,200	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)	4	26,500			26,100			
% Funding for child care services		28.3%			37.7%			
% Funding for income supports		22.6%			19.8%			
% Funding for other ECD programs		49.1%			42.4%			
Total		100.0%			100.0%			

OBSERVATIONS

While public reports are available through 2003/04, investment chart not completed for 2001/02 and 2002/03 due to information gaps. Specifically, Day Care Assistance Program (subsidies) and NB Child Tax Benefit expenditures missing in 2001/02, while latter missing in 2002/03. Both programs are substantial and were included in the baseline report. As a result, we cannot confirm total change in ECD investments and use of federal transfers for these years. Furthermore, at the time of this analysis, public reports were not available for 2004/05 and 2005/06, so the federal transfers for those years are not yet accounted for.

NOTES

1. Early learning and child care services includes Enhanced Child Day Care Services (quality improvement funding, training initiative and promotion of safety and security* (2003/04)), Early Intervention & Integrated Day Care Services component of Early Childhood Initiatives (ECI), Day Care Assistance (subsidies).
2. Includes the New Brunswick Child Tax Credit and the Prenatal Benefit Program. The latter was introduced utilizing federal transfers, and accounts for the increased investment in this area.
3. Other ECD programs includes baseline EC Initiatives (description below) of \$13 million, including Infant/Parent Attachment Pilot Program investment where the latter is reported separately (2001/02 and 2002/03). In 2003/04, the Infant/Parent Attachment appears to be included within the Early Intervention and Integrated Day Care Services investments reported under early learning and child care. Assuming Infant/Parent Attachment is relatively small component of ECI enhancements (\$40,000 in 2002/03), change in categorization should not have a significant impact. The \$13 million provincial baseline funding for Early Childhood Initiatives (ECI) program supports “pregnant women and children <5 whose development is at risk. Services include pre/postnatal screening and intervention, early intervention services, school readiness clinics for 3 1/2 year olds, integrated day care services for children with special needs, and home economics services” (p8, 2003/04 report).

Federally funded enhancements to this program, reaching \$2.044 million by 2003/04, included under Early Learning and Child Care (see note 1) as they primarily relate to increasing spaces for early intervention and integrated day care services/reducing waiting lists and financial assistance to improve accessibility to full-time integrated daycare services for working parents of children with special needs (p.8).

4. Although public reporting for 2000/01 and 2003/04 is included on investment chart, some information in these reports is unclear. For example, Minister’s message indicates some variability in provincial contribution over time (i.e. “over \$26 million” in update report (2001/02), “over \$25 million” in 2002/03, and “\$26 million” in 2003/04); explanation of changes not included. Comparison of provincial contribution reported in 2000/01 (baseline) to 2003/04 indicates new investment in Administration and Program Support added in 2003/04 (p.16); meanwhile provincial contribution to child care subsidy has decreased. Following table summarizes reporting of provincial contribution:

	\$ millions	2000/01	2003/04
Day Care Services Program - Staffing costs*		*n/a	*n/a
Early Childhood Initiatives Program		13.0	13.0
New Brunswick Child Tax Benefit		6.0	6.0
Day Care Assistance Program (subsidies)		7.5	6.4
Administration & Program Support		not included	0.6
		26.5	26.0

** Treatment of baseline staffing costs is confusing; 2000/01 reporting indicated this program existed, but did not provide expenditure information. By 2003/04, expenditures of \$645,000 were reported (p.14) but not included in table total of \$26 million (p.16). Therefore, to reconcile New Brunswick’s 2003/04 table the baseline staffing costs of \$645,000 have not been included, but the enhancements to further promote safety and security (\$600,000) have been.*

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
AVAILABILITY							
Number of approved day care spaces	10,258	11,193	11,838	11,897			
Number of facilities	337	359	372	382			
ACCESSIBILITY							
<i>Number of children served in:</i>							
early intervention services	1,621	1,855	1,848	1,822			
integrated day care services	513	543	589	539			
AFFORDABILITY							
Number of children receiving subsidies	>2,700		2,491	2,652			
Average monthly day care subsidy per family			\$261	\$255			
QUALITY							
Average hourly licensed child care staff wages		\$7.04	\$7.95	\$8.44			

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	1			514,327				
ECD – Income supports to families	2			215,000				
ECD – All other programs & services	3	161,800						
Total Investment – all ECD Programs		161,800						
Less: Total Federal Transfers		0	115,000	154,200	203,200	252,200	553,800	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)		161,800						

OBSERVATIONS

Other than the 2002/03 baseline reporting on early learning and child care services, none of Ontario’s public reports provide the total annual investment in individual programs. The baseline ECD report provides the total other ECD investments for each of the 4 priority action areas, but not by individual program. Prior to 2002/03, Ontario’s annual reporting on ECD did not include either child care or income support programs. While reports are available through 2005/06, they describe how federal transfers were spent (see notes 2, 3, 4), but do not explicitly show that these are the only changes in investments over time, nor do the reports show resulting total annual investment in individual programs (see, for example, p. 23 of 2005/06 report). Without this information, we don’t know if there have been increases or decreases in the provincial contribution to ECD. Therefore, we are not able to complete this investment chart and cannot confirm that all federal transfers have been accounted for.

NOTES

- Ontario’s 2002/03 annual reporting indicates that \$315.3 million was invested in fee subsidies (including Ontario Works Child Care Supplement), \$117.9 million – wage subsidies, \$46.6 million – special needs resourcing, \$15.9 million – resource centres and \$18.7 million – administration; total – \$514.3 million.

In subsequent years, Ontario reports that the federal transfers specifically for regulated early learning and child care were invested as follows:

	(\$ millions)	03/04	04/05	05/06
Total federal transfers related to early learning and child care (2003 & 2005 Agreements):		9.7	58.2	359.4
<i>Ontario public reports indicate federal transfers directed as follows:</i>				
CMSMs/DSSABs* – maintain licensing requirements, minor renovations & expenditures to maintain/increase capacity		9.7		
Improved access for children in child care programs within school community			18.8	
CMSMs/DSSABs – one-time payment for minor capital improvements			19.4	
CMSMs/DSSABs – fee & wage subsidies, special needs resources			20.0	58.2
CMSMs/DSSABs – unconditional grant for Best Start space creation (capital, operating)				296.1
Supporting provincial planning & administration				5.0
Total		9.7	58.2	359.3

- For 2002/03 Ontario described and reported on its investment in the Ontario Child Care Supplement for Working Families, “an earned income tax credit ... a transfer payment to low and modest income parents”... “parents may spend the benefits ... any way they choose.” (Baseline report on early learning and child care, p. 11) Investments made under this income support program were not included in previous or subsequent annual reports.
- Ontario’s ECD reporting subsequent to 2001/02 indicates that the federal ECD transfers were invested in each of the 4 action areas as follows:

(\$ millions)	02/03	03/04	04/05	05/06
Federal ECD transfers (2000 Agreement):	154.2	193.5	194.0	194.4
<i>Ontario public reports indicate federal transfers directed as follows:</i>				
Promoting Healthy Pregnancy, Birth and Infancy	16.0	19.7	25.8	28.4
Improving Parenting and Family Supports	42.4	53.5	56.2	50.3
Strengthening Early Childhood Development, Learning and Care**	86.6	107.1	107.3	110.7
Strengthening Community Supports	5.7	4.2	4.7	4.6
Total per public reports	150.7	184.5	194.0	194.0
Difference - potential unspent federal ECD transfers	-3.5	-9.0	0.0	-0.4

*Consolidated Municipal Service Managers (CMSMs) and District Social Service Administration Boards (DSSABs) are the service system managers for child care, responsible for planning, managing delivery and funding 20% of approved costs (province funds 80%).

**05/06 may include some child care investments re: Best Start (p.18)

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
AVAILABILITY (note 1)							
Licensed capacity (number of spaces) in centres	n/a	n/a	201,976	206,969	213,130	229,875	27,899
Total licensed home child care enrolment	n/a	n/a	18,553	19,838	19,392	19,748	1,195
AFFORDABILITY (note 2)							
Number of children receiving fee subsidies in Ontario's regulated child care system	n/a	n/a	120,261	115,919	119,587	119,233	-1,028

QUALITY

Clear comparative indicators not available

NOTES

- 2005/06 report also includes comparative information by age group, by enrolment and on number of child care centres and home child care agencies.
- 2005/06 report provides comparative information by type of subsidy, including regular fee subsidy, Ontario Works formal/licensed child care and Ontario Works informal/unlicensed child care.
- All figures taken from 2005/06 report, pages 20-31. Because Ontario did not include child care services as part of its investments reported under the ECD agreement in 2000/01 and 2001/02, the Multilateral agreement baseline is applicable.

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

	Notes	Baseline Year -1 99/00	Total 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 2000/01 Baseline
ECD – Early learning and child care services	1	51,016	60,161	64,772	67,126	73,004	77,087	78,819	18,658
ECD – Income supports to families	2	0	2,525	9,553	11,564	11,458	11,580	11,345	8,820
ECD – All other programs & services	1	13,827	17,578	20,711	28,388	31,227	34,646	38,948	21,370
Total Investment – all ECD Programs		64,843	80,264	95,037	107,079	115,688	123,314	129,112	48,848
Less: Federal Transfers for ECD & Multilateral Agreements	3	0	0	11,100	14,700	19,200	23,800	26,400	26,400
Provincial Contribution to Programs before Bilateral Agreement		64,843	80,264	83,937	92,379	96,488	99,514	102,712	22,448
Less: Federal Transfers under Bilateral Agreement		0	0	0	0	0	0	25,600	25,600
Provincial Contribution or (Federal Transfers to be invested in future years)		64,843	80,264	83,937	92,379	96,488	99,514	77,112	-3,152
% Funding for child care services			75.0%		62.7%			61.0%	
% Funding for income supports			3.1%		10.8%			8.8%	
% Funding for other ECD programs			21.9%		26.5%			30.2%	
Total			<u>100.0%</u>		<u>100.0%</u>			<u>100.0%</u>	

OBSERVATIONS

Manitoba's public reporting through 2005/06 clearly shows that the federal transfers under the ECD/ Multilateral Agreements were fully invested and, in fact, that the provincial contribution increased throughout this time period. While not specifically identified in the 2005/06 report, it appears that a minimum of \$3.2 million of the federal transfers under the Bilateral Agreement are carried forward into future years (calculated as the amount required to maintain the 2000/01 FPT baseline investment).

NOTES

1. Public reports indicate some programming for children over six included.
2. Includes National Child Benefit Supplement (NCBS) Restoration, which is available to low income families with children as part of the National Child Benefit program. Manitoba has restored the full amount of the NCBS for children whose parents receive income assistance benefits. Figures also include investments made under the Healthy Baby program. Categorizing this investment as income supports assumes that the prenatal benefit payment to parents comprises the majority of the expenditure.
3. Manitoba's ECD plan commenced in April 2000, so their baseline year started one year earlier than the general FPT baseline (1999/00 = year -1). However, to facilitate valid comparison, the 'change over baseline' and '% change' columns measure increased investment over the FPT baseline.

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

	Total 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
<i>The following indicators have been extracted from various annual reports to provide an overall sense of the non-financial progress reporting; additional indicators are available.</i>							
AVAILABILITY							
Number of spaces for preschool children	23,022	24,009	24,777	25,634	25,726		
ACCESSIBILITY							
Per cent of preschool children for whom there was a regulated space		21.2%	22.9%	22.6%	22.7%		
AFFORDABILITY							
Maximum daily child care fees (centre based)		\$16.40	\$18.80	\$18.80	\$18.80		
Average number of children receiving subsidized child care per 4-week period		11,020	11,455	11,568	11,027		
Annual operating grant per centre based preschool space		1,872	2,002	2,132	2,262		
QUALITY							
Number of centre-based Early Childhood Educator IIs (diploma required for classification)		806	842	925	986		
Change in wages for trained Early Childhood Educator IIs		+4.9%	+3.5%	+1.5%	+8.3%		
Per cent of centre spaces that are non-profit		92.7%	92.4%	91.9%	93.2%		
INCLUSIVE							
Number of children with disabilities served		1,202	1,271	1,366	1,490		
PARENTAL CHOICE							
Number of funded extended-hour child care spaces		384	398	419	393		
Number of group family child care homes in rural and small urban centres		21	22	28	32		

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	1							
ECD - Income supports to families								
ECD - All other programs & services	2							
Total Investment - all ECD Programs								
Less: Total Federal Transfers		0	9,700	12,700	16,500	20,300	44,000	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)								

OBSERVATIONS

The 2005/06 public report, pages 18 & 20, concisely summarizes annual ECD funding for 2001/02 through 2005/06 and annual early learning and child care funding for 2002/03 through 2005/06 in 2 tables. However, ECD baseline information for 2000/01 is not included in these tables, nor is child care for 2000/01 and 2001/02.

The Province produced a separate ECD report for 2000/01 showing total investment in all ECD programs, including child care and kindergarten, of \$50 million. But program descriptions, investments and totals in this baseline report are not comparable to subsequent reports so we are unable to include the required ECD baseline data in the investment chart. Even if we remove kindergarten from the baseline report (because it can be clearly separated in the baseline report and is not reported in subsequent years), the resulting baseline investment of \$40.4 million (2000/01 report, p.3) is not directly comparable to the total reported investment of \$6.3 million in 2001/02.

Without information relative to baseline investments, we cannot confirm how the provincial contribution to all ECD programs has changed over time. As a result, we are unable to confirm that all federal transfers for ECD have been invested to date.

Nonetheless, a review of the non-financial indicators on p. 19 & 20 of the 2005/06 report shows growth trends in prekindergarten programs and spaces since 2002/03.

In addition, these indicators also show that federal transfers in some years have been used to increase the number of licensed child care spaces and average monthly child care subsidies.

NOTES

1. From the information that is available and comparable, the following chart shows that federal transfers under the Multilateral were fully invested in early learning and child care. One way to confirm this is to calculate the average annual provincial contribution under the Multilateral to date (i.e. between 2003/04 and 2005/06), which is \$19.9 million – an average increase of \$0.7 million over the baseline of \$19.2 million.

However, funding of \$21.7 million related to the bilateral agreement was received in 2005/06 but is not discussed in that public report, nor has it yet been accounted for.

SASKATCHEWAN

	Year 2	Year 3	Year 4	Year 5
<i>Per 2005/06 report page 20:</i>	02/03	03/04	04/05	05/06
ECD – Early learning and child care services	19,247	22,150	23,488	26,328
Less: Federal Transfers under Multilateral Agreement	0	800	4,700	6,900
Provincial Contribution to Programs before Bilateral Agreement	19,247	21,350	18,788	19,428

2. The 2005/06 report also tracks the investment in ECD from 2001/02 through 2005/06. However, in this case it appears that there are federal transfers yet to be invested in ECD.

	Year 1	Year 2	Year 3	Year 4	Year 5
<i>Per 2005/06 report page 18:</i>	01/02	02/03	03/04	04/05	05/06
ECD – Early learning and child care services	1,019	1,019	1,019	1,019	1,019
ECD – All other programs & services	5,256	7,985	11,740	13,481	14,418
Total Investment – all ECD Programs	6,275	9,004	12,759	14,500	15,437
Less: Federal Transfers under ECD Agreement	9,700	12,700	15,700	15,600	15,400
Provincial Contribution to Programs or (Federal Transfers not yet invested in ECD)	-3,425	-3,696	-2,941	-1,100	37

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

	Total 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
AVAILABILITY							
Number of spaces (infant through school age)	4,650		5,123	5,540	5,768	6,317	
<i>Number of Licensed Centres</i>	126		138	153	158	173	
AFFORDABILITY							
Average number of subsidies			3,535	3,408	3,518	3,375	
<i>Average monthly subsidy</i>			240	255	265	283	
QUALITY							
<i>Clear comparative indicators not available</i>							

NOTES

1. Figures for 2002/03 to 2005/06 taken from 2005/06 report, pages 19-20

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 2000/01 Baseline
ECD - Early learning and child care services	1							
ECD - Income supports to families								
ECD - All other programs & services	2		344,915	378,052				
Total Investment - all ECD Programs								
Less: Total Federal Transfers		0	29,600	39,700	52,400	65,100	143,900	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)								

OBSERVATIONS

Alberta implemented an ECD Initiative in 1998/99, and since that time public reporting suggests an increased provincial contribution to this initiative. While Alberta has issued public reports through 2003/04, due to information gaps as outlined in the notes below we were unable to confirm the FPT baseline (2000/01) investments and the total investments in subsequent years' public reports. At the time of this analysis, public reports were not available for 2004/05 and 2005/06 and therefore the federal transfers for those years are not yet accounted for.

NOTES

- Public reports available through 2003/04, however we were unable to track total investment in child care services, in part because 2003/04 report states that "it is important to note that this report focuses on investments stimulated by the Early Childhood Development Agreement and the Multilateral Framework on Early Learning and Childcare, representing only a small part of Alberta's total investments in child care services" (p. 33). Furthermore, investments under, and categorization of, Child Care Subsidy Program not clearly reported.
 - 2000/01 report indicates investments of \$63.8 million (1998/99) and \$63.9 million (2000/01) under "Child Care Subsidy and Integrated Child Care (CS)". No detail provided in text.
 - 2001/02 report on Early Childhood Development does not include this investment (see p. 22). No explanation provided in accompanying notes, nor is this investment, or any other child care-specific program, described in the accompanying text.
 - 2002/03 report indicates Child Care Subsidy Program expenditures of \$44 million, with accompanying information including rates, monthly average # of subsidized children in child care (10,158) and average monthly subsidy (\$356) (p32).
 - 2003/04 report indicates reduced Child Care Subsidy Program expenditures (\$41 million) with increased monthly average # of subsidized children (10,600).

Alberta received \$2.5 million under the Multilateral Framework Agreement in 2003/04; however, the information presented in the 2003/04 public report did not clearly show a corresponding increase in child care investments reported.
- Public reports show increased investment in and/or access to early childhood services between 1998/99 and 2002/03.
 - 2003/04 totals not included because program information (pages 36-39) not consistently comparable to table (p. 42) listing investments for 1998/99, 2001/02 and 2002/03.
 - 2000/01 not comparable or included because key program investment information (Services to Children with High Risk Circumstances) not available (p.5 ECD Baseline Report).

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
AVAILABILITY							
Number of licensed day care spaces			25,494	25,494			
Number of family day home opportunities (spaces)			9,061	9,061			
			<u>34,555</u>	<u>34,555</u>			
AFFORDABILITY							
<i>Clear comparative indicators not available</i>							
QUALITY (2003/04, p. 40)							
<i>Certified staff providing child care:</i>							
Level 1 - minimum 50 hours ECD coursework (note 1)			2,945	2,595			
Level 2 - one year post-secondary ECD			711	676			
Level 3 - minimum two years post-secondary ECD			1,109	1,204			
			<u>4,765</u>	<u>4,475</u>			
Number of staff receiving Staff Support Funding Grants			4,000	>4,000			
Number of eligible daycare centres receiving Quality Recognition/Improvement Grants			444	493			

NOTES

1. 2002/03 report, p. 28 shows 2002/03 figure as 2,495.

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

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	5,335		5,199	5,550			
ECD – Income supports to families	0		0	0			
ECD – All other programs & services	4,222		5,543	5,723			
Total Investment – all ECD Programs	9,557		10,742	11,273			
Less: Total Federal Transfers	0	300	400	520	600	1,400	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)	9,557		10,342	10,753			
% Funding for child care services	55.8%		48.4%	49.2%			
% Funding for income supports	0.0%		0.0%	0.0%			
% Funding for other ECD programs	44.2%		51.6%	50.8%			
Total	100.0%		100.0%	100.0%			

OBSERVATIONS

We were unable to locate the 2001/02 report, so figures not provided for that year. However, public reports for the following 2 years show that the increased provincial contribution to ECD more than accounts for the \$0.3 million in federal transfers received in 2001/02.

At the time of this analysis, public reports were not available for 2004/05 and 2005/06 and therefore the federal transfers for those years are not yet accounted for.

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
AVAILABILITY							
Number of regulated spaces			1,226	1,310			
AFFORDABILITY							
Average/median monthly fees for toddler space			\$510 - \$521	\$550			
Maximum subsidy/month for toddler space			\$450	\$450			
QUALITY							
Per cent of child care workers with some level of training			70%	72%			
Per cent of child care workers with full level 3 designation			24%	28%			
Average hourly wage of fully qualified worker			\$15	\$16			
Average hourly wage of untrained worker			\$10	\$10			

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	1	1,367		2,250	1,902			
ECD – Income supports to families		0						
ECD – All other programs & services		2,156						
Total Investment – all ECD Programs		3,523						
Less: Total Federal Transfers		0	400	500	730	900	1,900	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)		3,523						

OBSERVATIONS

While public reports are available through 2004/05, there are information gaps and challenges in comparing the data. Also, at the time of this analysis public reports were not available for 2005/06. Therefore we are not able to complete the investment chart and confirm the use of federal transfers throughout the reporting period.

For example, the 2000/01 report describes the components of the Early Childhood program, totalling \$797,000 in expenditures in that year. No comparable information is provided for 2001/02. 2002/03 and 2003/04 reports indicate \$1.5 million invested in this program each year, then no comparable information provided for 2004/05.

Regarding other ECD programs, program descriptions and investment information were not consistently comparable from year to year. Sometime programs were ‘bundled’ together for expenditure reporting purposes, other times they weren’t. Also, it wasn’t always clear which programs were new (and therefore comparison to previous year not required). Finally, in some years it appeared that the reports only provided information on how the federal transfers were allocated, rather than the total investment in ECD programs.

NOTES

1. In addition to the Early Childhood Development program described above, early learning and child care services includes the Child Care User Subsidy (investment information missing for 2001/02) and Aurora College ECE Certification Program (investment information missing for 2001/02 and 2004/05).

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
AVAILABILITY							
Number of spaces (note 1)			1,234	1,219	1,403		
Number of programs	70		75	81	99		
ACCESSIBILITY							
<i>Clear comparative indicators not available</i>							
AFFORDABILITY							
<i>Clear comparative indicators not available</i>							
QUALITY							
Number of Language Nest programs		new/startup	14	18	18		

NOTES

1. 2004/05 figure as at March 2004 (p. 13)

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	2,078	2,175	2,671	2,145			
ECD – Income supports to families							
ECD – All other programs & services	1,540	1,533	1,533	993			
Total Investment – all ECD Programs	3,618	3,708	4,204	3,138			
Less: Total Federal Transfers	0	300	400	520	600	1,400	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)	3,618	3,408	3,804	2,618			
% Funding for child care services	57.4%		63.6%	68.4%			
% Funding for income supports	0.0%		0.0%	0.0%			
% Funding for other ECD programs	42.6%		36.4%	31.6%			
Total	100.0%		100.0%	100.0%			

OBSERVATIONS

Public reports through 2003/04 show that there are federal transfers carried forward (not yet invested) from 2003/04, as the provincial contribution is below baseline. The reduction in ECD expenditures in 2003/04 is not clearly explained, although the report indicates that 2 child care programs closed temporarily due to management concerns (p. 7). We note that the public reports do not provide expenditures by individual program. Finally, at the time of this analysis, public reports were not available for 2004/05 and 2005/06 and therefore the federal transfers for those years are not yet accounted for.

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
AVAILABILITY							
Number of spaces	831	896	1,045	978			
Number of programs	31	40	49	48			
ACCESSIBILITY							
Per cent of children <6 with access to child care space			>18%	18%			
AFFORDABILITY							
Number of subsidy applications approved			296	267			
QUALITY							
<i>Clear comparative indicators not available</i>							

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 per report	1	108,285	107,663	133,052	139,754	147,413	163,569	55,284
Add: Child Care Expense Deduction	1	595,000	530,000	535,000	535,000	535,000	545,000	-50,000
Total Early Learning and Child Care	1	703,285	637,663	668,052	674,754	682,413	708,569	5,284
ECD – Income supports to families	2	1,623,980	2,514,827	3,068,696	3,264,752	3,382,549	3,316,551	1,692,571
ECD – All other programs & services	3	282,852	297,497	318,099	343,068	359,484	381,508	98,656
Total Direct Investment - all ECD Programs	4	2,610,116	3,449,987	4,054,847	4,282,574	4,424,447	4,406,627	1,796,511
Add: Federal Transfers to provinces and territories	5	0	300,000	400,000	525,000	650,000	1,425,000	1,425,000
Federal Contribution to ECD Programs		2,610,116	3,749,987	4,454,847	4,807,574	5,074,447	5,831,627	3,221,511
% direct investment in child care services		26.9%		16.5%			16.1%	
% direct investment in income supports		62.2%		75.7%			75.3%	
% direct investment in other ECD programs		10.8%		7.8%			8.7%	
Total*		100.0%		100.0%			100.0%	

*based on direct investment, as allocation of transfers between categories cannot be determined.

OBSERVATIONS

Public reports through 2005/06 provide expenditures for approximately 70 programs that the federal government funds or operates directly within four categories: healthy pregnancy, birth and infancy; parenting and family supports; early childhood development, learning and care; community supports. Investment information is also provided for: services for First Nations, Inuit and Metis Children and Families; research and information. Federal transfers under the ECD/Multilateral Agreements are reflected in the public reports, but “funding of \$700 million for 2004/05 and 2005/06 [which] was paid into a third-party trust and accounted for by the Government of Canada in 2004/05” is not included (<http://www.fin.gc.ca/FEDPROV/fsce.html>). The latter federal contribution is added to this analysis to maintain consistency with PT reporting as well as project work to date, which has relied on the federal transfer information available at this web site.

Figures in the above investment chart have been calculated from the individual program expenditures, as the public reports do not provide category or overall totals.

NOTES

1. Section 2 of the most recent report highlights early learning and child care activities and expenditures totalling \$163.6 million. Investment growth generally in direct funding of child care and related programs for First Nations, Inuit and Metis children and families. Of the \$55.3 million overall increase in investment over baseline, for example, \$25.8 million funded increased Aboriginal Head Start programs. Although Section 1 of the report includes the Child Care Expense Deduction as part of overall ECD, learning and care investments,

this expense has not been included in early learning and child care investments in section 2. For the purposes of this investment chart, we have added it to the early learning and child care category because the child care expense deduction supports working or studying parents with their non-parental child care costs.

2. Key component of income supports paid directly to families is parental and maternity benefits, accounting for almost \$3 billion of 2005/06 investment, and total increase over last 5 years. This increased investment parallels major policy change in December 2000 which substantially expanded program. The National Child Benefit Supplement and the First Nations Child Benefit Reinvestment Initiative make up the other investments in this category.
3. Includes all remaining ECD programs (almost 60).

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

	Total 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
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SELECTED COMPARABLE INDICATORS (from 2004/05 and 2005/06 report):

AVAILABILITY

Aboriginal Head Start on Reserve (p. 28)

Number of sites	314	307	307	354	332		
Number of children <6 and their families	6,467	7,150	7,429	9,101	9,415		

Aboriginal Head Start in Urban and Northern Communities (p. 35)

Number of children <6 and their families	3,200	3,536	3,616	4,122	3,980	4,500	1,300
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First Nations and Inuit Child Care Initiative

Number of regulated spaces (p. 32)	7,000	7,000	7,000	7,500	7,500	7,500	500
Subsidy per space (p. 55)		\$6,000	\$6,500	\$6,500	\$6,500		

Child/Day-care Program – Alberta (First Nations) (p. 32)

Number of regulated spaces			812	762	812	812	
Number of children <6 and their families	1,046	1,113	1,006	976		1,157	

Child/Day-care Program – Ontario (First Nations) (p. 33)

Number of children <6 and their families	2,097	3,243	3,018	2,797	2,799	2,951	854
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Child Care Expense Deduction (p. 22)

Number of claims by individual tax filers	1,072,780	1,080,210	1,109,040	1,137,840	1,143,680	1,099,240	26,460
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AFFORDABILITY

No specific indicators provided but text includes discussion of affordability for most programs

QUALITY

No specific indicators provided but text includes discussion of training, standards activities, etc.