

**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			
<b>Total Investment – all ECD Programs</b>	3	<b>10,925</b>	<b>15,038</b>	<b>16,540</b>	<b>19,868</b>			
Less: Total Federal Transfers		0	5,100	6,600	8,600	10,500	22,900	
<b>Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)</b>	4	<b>10,925</b>	<b>9,938</b>	<b>9,940</b>	<b>11,268</b>			
% 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%			
<b>Total</b>		<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>			

**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
<b>AVAILABILITY</b>							
<i>Clear comparative indicators not available</i>							
<b>AFFORDABILITY</b>							
Number of subsidies (March of fiscal year)	1,038	1,210	1,373	1,459			
<b>QUALITY</b>							
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			