

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