

Federal Investments in Early Learning and Child Care

Policy	Program Name	Lead Department	Annual Expenditure
Major transfers to P/T governments	Canada Social Transfer	Finance Canada	\$1.2-billion for support of children's programs. Increases by 3% annually. ^a
Income transfers	Universal Child Care Benefit	ESDC	3.1 billion ^b
Tax expenditures	Child Care Expense Deduction	CRA	\$955-million ^c
	Investment Tax Credit for Child Care Spaces		Less than \$2.5-million ^d
Programs for Aboriginal Children	Aboriginal Head Start Urban and Northern Affairs	PHAC	\$41.3-million ^e
	Aboriginal Head Start on Reserve	PHAC	\$59-million ^f
	First Nations and Inuit Child Care Initiative	ESDC	\$56.6-million ^g
	Child Care on Reserve (ON, AB)	AANDC	\$21-million ^h
Other spending	Military Families, newcomers, research, etc.	Various	N/A

^aFinance Canada website, August 2014. Based on the following FPT agreements: \$500 million for ECDI; \$250 million for ELCC; \$250 million for new child care spaces; ^b Budget 2014-2015 estimates; ^c Tax Expenditures and Evaluations, projection for 2013; ^d Tax Expenditures and Evaluations, projection for 2013; ^e Public Health Agency of Canada program evaluation, allocation for 2014-15. Of this, \$36.3 million is ongoing funding and \$5 million is funding which is due to sunset in 2014-15; ^f \$46.5 million base funding, \$7.5 million ongoing initiatives, \$5 million due to sunset in 2014-15; ^g Human Resources Social Development Canada website, for 2008-09; ^h Aboriginal Affairs and Northern Development Canada website fiscal year 2006-07.

1. Budget 2014-15. The Government Expenditure Plan and Main Estimates. Retrieved from www.tbs-sct.gc.ca/ems-sgd/me-bpd/20142015/me-bpd-eng.pdf

2. Department of Finance Canada. (2014). Tax Expenditures and Evaluations 2013. Retrieved from www.fin.gc.ca/taxexp-depfisc/2013/taxexp13-eng.asp

3. Ibid.

4. Public Health Agency of Canada. (2014). Evaluation of the Aboriginal Head Start in Urban and Northern Communities Program at the Public Health Agency of Canada. Retrieved from www.phac-aspc.gc.ca/about_apropos/evaluation/reports-rapports/2011-2012/ahsunc-papacun/index-eng.php.

5. Ibid.