

# **AGREEMENT TO AMEND THE 2021-2026 CANADA-SASKATCHEWAN EARLY LEARNING AND CHILD CARE AGREEMENT**

## **Amendment 6**

Between:

**His Majesty the King in Right of Canada** (hereinafter referred to as “Canada” or “Government of Canada”) as represented by the Minister of Employment and Social Development Canada (“Canada”) as represented by Minister of Jobs and Families and Minister responsible for the Federal Economic Development Agency for Northern Ontario (herein referred to as “the federal Minister”)

And

**His Majesty the King in Right of Saskatchewan** (hereinafter referred to as “Saskatchewan” or “Government of Saskatchewan”) as represented by the Minister of Education (herein referred to as “the Saskatchewan Minister”)

Referred to collectively as the “Parties”.

### **Preamble**

**Whereas**, the Canada-Saskatchewan Early Learning and Child Care Agreement (ELCC Agreement) for 2017-2020 was signed on March 5, 2018, and subsequently extended until March 31, 2026;

**Whereas**, the Parties agree to extend the Canada-Saskatchewan ELCC Agreement by five years, to end of fiscal year 2030-2031;

**Now therefore**, the Parties agree to amend the Canada-Saskatchewan ELCC Agreement, as follows:

1. Section 3.0 of the Agreement is amended by replacing Section 3.1 with the following:

“3.1 This Agreement, once signed by both Parties, shall be in effect from April 1, 2021 and will remain in effect until March 31, 2031, unless terminated in writing by Canada or Saskatchewan in accordance with the terms in section 10. In accordance with section 4, funding provided under this Agreement, will cover the period from April 1, 2021, to March 31, 2031 (hereinafter the “Term”).”

2. Section 3.0 of this Agreement is amended by replacing Section 3.2.3 with the following:

“3.2.3 In the event this bilateral Agreement is extended in accordance with the terms of section 3.2.1, Saskatchewan may continue to use funding provided thereunder to cover the same eligible areas of investment as those covered through funding received for the period fiscal year 2021-2022 to fiscal year 2030-2031 subject to the terms and conditions of that extended agreement.”

3. Section 4.0 of the Agreement is amended by replacing Section 4.2.1 with the following:

“4.2.1 Canada has designated the following maximum amounts to be transferred in total to all provinces and territories under this initiative with a fixed base rate of \$2 million per year for each province and territory and the balance of the funding on a per capita basis for the period starting on April 1, 2021 and ending on March 31, 2031. The amounts below include an annual 3% escalator starting in fiscal year 2027-2028, compounded annually for the remaining years of the Agreement (through 2030-2031).

- a. \$399,347,694 for the fiscal year beginning on April 1, 2021
- b. \$524,347,694 for the fiscal year beginning on April 1, 2022
- c. \$565,847,694 for the fiscal year beginning on April 1, 2023
- d. \$565,847,694 for the fiscal year beginning on April 1, 2024
- e. \$571,347,694 for the fiscal year beginning on April 1, 2025
- f. \$634,347,694 for the fiscal year beginning on April 1, 2026
- g. \$653,378,125 for the fiscal year beginning on April 1, 2027
- h. \$672,979,469 for the fiscal year beginning on April 1, 2028
- i. \$693,168,853 for the fiscal year beginning on April 1, 2029
- j. \$713,963,919 for the fiscal year beginning on April 1, 2030”

4. Section 4.0 of the Agreement is amended by replacing Section 4.2.2 with the following:

“4.2.2 Subject to annual adjustment based on the formula described in section 4.2.4, Saskatchewan’s estimated share of the amounts described in section 4.2.1 will be as follows:

**Table 1: Estimated amount to be paid to Saskatchewan\* (subject to annual adjustment for population change)**

Fiscal year	Estimated amount to be paid to Saskatchewan* (subject to annual adjustment)
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<b>2021 to 2022</b>	<b>\$13,578,873</b>
<b>2022 to 2023</b>	<b>\$17,455,579</b>
<b>2023 to 2024</b>	<b>\$18,742,645</b>
<b>2024 to 2025</b>	<b>\$18,742,645</b>
<b>2025 to 2026</b>	<b>\$18,444,402</b>
<b>2026 to 2027</b>	<b>\$20,268,215</b>
<b>2027 to 2028</b>	<b>\$20,268,215</b>
<b>2028 to 2029</b>	<b>\$20,268,215</b>
<b>2029 to 2030</b>	<b>\$20,268,215</b>
<b>2030 to 2031</b>	<b>\$20,268,215</b>

\*Amounts represent annual estimates based on Statistics Canada population estimates.

5. Section 4.0 of the Agreement is amended by replacing Sections 4.2.3 and 4.2.4 with the following and adding section 4.2.5:

“4.2.3 Starting in fiscal year 2027 to 2028, Saskatchewan will receive an escalator amount reflective of its proportional share of the annual 3% escalator applied to the total maximum amounts to be transferred to provinces and territories, described in 4.21. The escalator amount is subject to Parliamentary approval of appropriations. The estimated projected share of the amounts are as follows:

**Table 2: Estimated Escalator amount to be paid to Saskatchewan**

<b>Fiscal year</b>	<b>Estimated amount to be paid to Saskatchewan* (subject to annual adjustment)</b>
<b>2027 to 2028</b>	<b>\$571,470</b>

**Table 2: Estimated Escalator amount to be paid to Saskatchewan**

<b>Fiscal year</b>	<b>Estimated amount to be paid to Saskatchewan* (subject to annual adjustment)</b>
<b>2028 to 2029</b>	<b>\$1,160,083</b>
<b>2029 to 2030</b>	<b>\$1,766,355</b>
<b>2030 to 2031</b>	<b>\$2,390,814</b>

\* The notional allocations for fiscal year 2027 to 2028 through 2030 to 2031 use Statistics Canada's population estimates as of July 1, 2024 and will be adjusted using the most recent population estimates annually.

4.2.4 The final yearly amount to be paid to Saskatchewan will be calculated using the following formula  $F \times K/L$ , where:

F is the annual total funding amount transferred to provinces and territories minus the base funding

K is the total population of Saskatchewan, as determined using annual population estimates from Statistics Canada, and

L is the total population of Canada, as determined using annual population estimates from Statistics Canada.

4.2.5 For the purposes of the formula in section 4.2.4, the population of Saskatchewan for each Fiscal Year and the total population of all provinces and territories for that Fiscal Year are the respective populations as determined on the basis of the quarterly preliminary estimates of the respective populations on July 1 of that Fiscal Year. These estimates are released by Statistics Canada in September of each Fiscal Year."

6. Section 4.0 of the Agreement is amended by replacing 4.4.4 to 4.4.6 and 4.4.7 with the following:

"4.4.4 The amount of the first installment will be an amount equal to 50% of the notional amount of Canada's maximum contribution to Saskatchewan for the Fiscal Year, which will be calculated in the manner described in sections 4.2.4 and 4.2.5.

4.4.5 The amount of the second installment will be an amount equal to the balance of Canada's contribution to Saskatchewan for the Fiscal Year

based on the actual amount of the contribution determined under sections 4.2.4 and 4.2.5 for the fiscal year.

4.4.6 Canada will notify Saskatchewan at the beginning of the fiscal year of their notional amount. The notional amount will be based on the Statistics Canada quarterly preliminary population estimates on July 1 of the preceding fiscal year. Canada will notify Saskatchewan of the actual amount of the second installment in each fiscal year as determined under the formula set out in section 4.2.4 as soon as possible following the release in September of each year of the Statistics Canada quarterly preliminary population estimates referred to in section 4.2.5.”

4.4.7 Starting in fiscal year 2026 to 2027, Canada shall withhold payment of its first installment for each fiscal year if Saskatchewan has not provided its consolidated five-year (2026-2027 to 2030-2031) Action Plan in accordance with section 5.1.3 until such time as the consolidated five-year (2026-2027 to 2030-2031) Action Plan is provided.”

7. Section 4.6. of the Agreement is amended by adding section 4.6.7 and 4.6.8:

“4.6.7 Starting in fiscal year 2026-2027, at the request of Saskatchewan, and subject to the approval of Government of Canada, Saskatchewan may retain and carry forward to the following fiscal year any unexpended funds remaining from Saskatchewan’s annual contribution paid under section 3.3 of Annex 3, up to a maximum of 10% of the contribution paid. Any unexpended funds in excess of 10% of this contribution paid represents an overpayment subject to section 4.7 of this Agreement.

4.6.8 In fiscal year 2030 to 2031 Saskatchewan may not retain and carry forward to the following fiscal year any unexpended funds remaining from Saskatchewan’s annual contribution payable under section 4.2, unless an extension to this agreement is in place.”

8. Section 5.1 of the Agreement is amended by replacing 5.1.1, 5.1.2 and 5.1.4 with the following:

“5.1.1 Saskatchewan has completed and shared its Action Plan for fiscal year 2021 to 2022 of federal funding with Canada as set out in Annex 2 of this Agreement. Upon signature of this Agreement by both Parties, Saskatchewan will publicly release their consolidated five-year (2026-2027 to 2030-2031) Action Plan which:

Sub-paragraphs 5.1.1 a) through h) remain unchanged and still apply.

5.1.2 Saskatchewan will consult with provincial stakeholders which may include parents, child care providers, experts, Indigenous peoples, official

language minority communities, and other interested Canadians as an important step in developing and revising its consolidated five-year (2026-2027 to 2030-2031) Action Plan.

5.1.4 By May 1<sup>st</sup>, 2026, Saskatchewan agrees to share with Canada a consolidated five-year (2026-2027 to 2030-2031) Action Plan, outlining the investments for the Canada-wide Agreement, the Canada-Saskatchewan ELCC Agreement, and the Canada-Saskatchewan ELCC Infrastructure Funding Agreement. The consolidated five-year (2026-2027 to 2030-2031) Action Plan shall include the elements described in section 5.1.1 a) to h) and once the Parties agree that the consolidated five-year (2026-2027 to 2030-2031) Action Plan is final, it may be published by one or both of the Parties.”

9. Section 5.2 of the Agreement is amended by replacing 5.2.1 subsection (a) with the following:

“By no later than October 1 of each Fiscal year during the Term of this Agreement, Saskatchewan agrees to:

“a) report to the people of Saskatchewan and to Canada on the results and expenditures of early learning and child care programs and services. The consolidated annual report shall show separately the results attributable to the funding provided by Canada under this Agreement”

10. Section 5.2.1 of the Agreement is amended by replacing 5.2.1 subsection (c) with the following:

“c) provide to Canada, and the people of Saskatchewan and Canada, a consolidated Annual Report in the format and manner decided jointly by Canada and Saskatchewan showing results from the consolidated five-year (2026-2027 to 2030-2031) Action Plan as described in 5.1.1. The report shall show separately the results attributable to the funding provided by Canada under this Agreement and shall include:

Sub-paragraphs 5.2.1 c) i) through vi) remain unchanged and still apply.”

11. Section 5.2 of the Agreement is amended by replacing 5.2.1 subsection d) and its sub paragraphs (i) and (vii) with the following:

“d) provide to Canada the consolidated report and audited financial statements required for each fiscal year covered by this Agreement, approved by an individual duly authorized by Saskatchewan, including:

(i) Saskatchewan shall provide the financial statements and consolidated report in the manner it considers to be most

appropriate to its particular circumstances to meet the requirements set out in this section”

(vii) if, following presentation of such information, there is a need, in the opinion of Canada, to clarify and determine the relevance of the information provided in the financial statements and consolidated report, Saskatchewan agrees to hold discussions with Canada, and,

Sub-paragraphs 5.2.1 d) ii) through vi and viii, remain unchanged and still apply.”

12. Section 5.2.2 of the Agreement is amended with the following:

“5.2.2 Canada, with prior notice to Saskatchewan, may incorporate all or any part or parts of the said consolidated report into any public report that Canada may prepare for its own purposes, including any reports to the Parliament of Canada or reports that may be made public.”

13. Section 5.3 of the Agreement is amended by replacing 5.3.1 with the following:

“5.3.1 Saskatchewan will ensure that expenditure information presented in the Annual consolidated Report is, in accordance with Saskatchewan’s standard accounting practices, complete and accurate.”

14. Section 13.0 of the Agreement is amended by replacing 13.1 with the following:

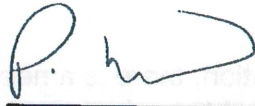
“13.1 This Agreement, including Annexes 1 to 7 and Amendments 1 to 6 comprise the entire Agreement entered into by the Parties with respect to the subject matter hereof.”

15. The Agreement remains unchanged in all other aspects.

16. This amending agreement shall be read in conjunction with the Agreement and shall take effect as if its provisions were an integral part of the Agreement.

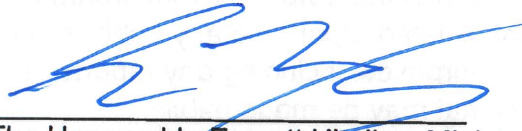
17. This amending agreement shall take effect upon signatures by both Parties.

SIGNED on behalf of Canada by the Minister of Jobs and Families and Minister Responsible for the Federal Economic Development Agency for Northern Ontario at Gatineau this 25 day of November, 2025.



The Honourable Patty Hajdu, Minister of Jobs and Families and Minister  
Responsible for the Federal Economic Development Agency for Northern  
Ontario

SIGNED on behalf of Saskatchewan by the Minister of Education at  
Regina this 26<sup>th</sup> day of November, 2025.



The Honourable Everett Hindley, Minister of Education