

VOLUME

1

2008
2009

PUBLICS ACCOUNTS

Consolidated financial statements of the gouvernement du Québec
Fiscal year ended March 31, 2009

Québec 

PUBLIC ACCOUNTS 2008-2009

VOLUME 1

CONSOLIDATED FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2009

Published in accordance with section 86
of the *Financial Administration Act* (R.S.Q., c. A-6.001)

Finances
Québec 

Public Accounts 2008-2009– Volume 1

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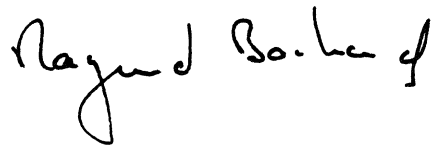
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To His Excellency the Honourable Pierre Duchesne
Lieutenant-Governor of Québec
Parliament Building
Québec

Your Excellency,

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the
Gouvernement du Québec for the fiscal year ended March 31, 2009.

A handwritten signature in black ink, reading "Raymond Bachand". The signature is written in a cursive style with a large, stylized 'R' and 'B'.

Raymond Bachand
Minister of Finance,

Québec, October 2009

Mr. Raymond Bachand
Minister of Finance
Parliament Building
Québec

Dear Sir,

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2009. These accounts have been prepared under section 86 of the *Financial Administration Act* (R.S.Q., c. A-6.001), in accordance with the Government's accounting policies.

Respectfully yours,

A handwritten signature in black ink, reading "Carole Boisvert". The signature is written in a cursive, flowing style.

Carole Boisvert, FCA
Comptroller of Finance

Québec, October 2009

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Presentation of the Public Accounts

The 2008-2009 Public Accounts present the financial position of the Gouvernement du Québec and its operations. They include a financial analysis and a glossary to make them easier to understand and thus increase their usefulness and transparency. The analysis will now present the changes in the main trends for the major financial statement items.

The Ministère des Finances is aware that the use of indicators is extremely efficient for observing changes in the state of the Government's finances. Therefore, eleven representative indicators are presented in the section "Analysis of the financial statements."

Preparing the Public Accounts requires the participation and collaboration of many employees from Government departments, agencies, funds and enterprises as well as its organizations in the health and social services and education networks. We would like to thank all of them for their help in publishing this document.

Prior to the publication of the Public Accounts, the Ministère des Finances regularly informs the public about the state of the Government's finances and the results of its financial transactions, notably through the *Monthly Report on Financial Transactions*.

The 2008-2009 Public Accounts present information on the actual results for fiscal 2008-2009. The original forecasts were presented in the 2008-2009 Budget of March 13, 2008 and revised in the November 4, 2008 *Update in Québec's Economic and Financial Situation*. The preliminary results were presented in the 2009-2010 Budget on March 19, 2009. For the aims of the Public Accounts, when the actual results are compared to the budgetary forecasts, it is done referring to the initial budgetary data presented in the 2008-2009 Budget of March 13, 2008, as recommended by the Canadian Institute of Chartered Accountants (CICA).

The Public Accounts for the fiscal year ended March 31, 2009 have been prepared by the Comptroller of Finance for the Minister of Finance in accordance with the accounting policies established by the Conseil du trésor and pursuant to the provisions of section 86 of the *Financial Administration Act* (R.S.Q., c. A-6.001). They are published in two volumes.

Volume 1 – Consolidated financial statements of the Gouvernement du Québec

Volume 1 presents the consolidated financial statements of the Gouvernement du Québec, as well as a financial analysis that allows a better understanding of the transactions carried out in fiscal 2008-2009.

The consolidated financial statements consist mainly of the following:

- A consolidated statement of operations, which presents the annual surplus or deficit arising from operations during the fiscal year. It discloses the Government's revenue, the cost of services and other current expenses.
- A consolidated statement of accumulated deficit, which presents the change in accumulated deficits taking into consideration the results for the year and various restatements, where applicable.
- A consolidated statement of financial position, which presents the financial resources of the Gouvernement du Québec as well as its obligations. It shows the net debt from which the net value of non-financial assets must be subtracted to determine the accumulated deficit.
- A consolidated statement of change in net debt, which presents the combined effect on the net debt of the results for the fiscal year, changes due to non-financial assets, items charged directly to accumulated deficits and various restatements, where applicable.
- A consolidated statement of cash flow, which provides information on the Government's liquid assets generated by or used for operating, investment, fixed asset investment, and financing activities.
- Notes and appendices, which provide additional information on the items that make up the various consolidated statements and which are an integral part of the consolidated financial statements. They also include a summary of the main accounting policies used in preparing the consolidated financial statements and a consolidated statement of operations by reporting sector.

The report of the Auditor General of Québec presents his opinion on the consolidated financial statements.

Volume 2 – Revenue, appropriations, expenditure and investments of the Consolidated Revenue Fund and financial information on the special funds of the Gouvernement du Québec

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is cashed into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include Government departments, budget-funded agencies, the National Assembly and persons designated by it, and other portfolios. The third section presents summary financial information on the special funds and the sinking funds.

Glossary

The following terms are used in the section “Analysis of the financial statements” and throughout the financial statements contained in this volume.

Accrual basis of accounting

An accounting method that involves taking into account when revenue is earned and expenditures are incurred in determining an entity’s net results, without considering the moment the transactions were settled through cash receipts or disbursements or in any other manner.

Advance borrowings

Borrowings made by the Consolidated Revenue Fund during a fiscal year that will be used to meet the financial requirements of the next fiscal year.

Budget balance

The budget balance is defined by the *Balanced Budget Act* (R.S.Q., c. E-12.0001), as amended by the *Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform* (2009, c. 38).

The budget balance for a given fiscal year is equal to the difference between revenue and expenditure as determined in conformity with the Government's accounting policies.

- As prescribed in section 2 of the Act, the budget balance does not include the revenue and expenditure recorded for the Generations Fund and certain retroactive adjustments to revenue from Government enterprises.
- The budget balance is generally determined by taking into account the entries posted directly to accumulated deficits, except in the case of the exceptions provided for in section 2.1 of the Act.
- The budget balance is increased by any amount needed from the stabilization reserve to maintain a balanced budget.

Budget cycle

The budget cycle is defined by two main principles:

- planning revenue and expenditure through the publication of the Budget Speech and the tabling of the Expenditure Budget; and
- monitoring changes in revenues and implementing the expenditure budget.

Glossary (cont'd)

Consolidated Revenue Fund

The Consolidated Revenue Fund consists of funds collected or received from various sources and over which Parliament has a right of allocation. The fund is constituted by the National Assembly, persons designated by the National Assembly, departments, and the budget-funded agencies listed in Schedule 1 of the *Financial Administration Act*.

Consolidation methods

Line-by-line consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, other than Government enterprises and organizations of the health and social services and education networks, are harmonized according to the Government's accounting policies and combined, line by line. Inter-entity transactions and balances are eliminated.

Modified equity method

Investments in Government enterprises and the net investment in the health and social services and education networks are recorded using this method.

In the case of enterprises, investments are recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises, with an offsetting entry to revenue, and in the other components of their comprehensive income, with an offsetting entry to accumulated deficits. The cost of investments is reduced by declared dividends. This method requires no harmonization of the accounting policies of enterprises with those of the Government.

In the case of organizations of the health and social services and education networks, their net equity representing the total of their financial and non-financial assets less their liabilities, is recorded as a component of the net investment in the health and social services and education networks. The annual surplus or deficit of the organizations is recorded in the expenditures of the mission concerned. This consolidation is done on the basis of the financial statements of the organizations, after adjusting to eliminate certain material differences between their accounting policies and those of the Government.

Debt representing accumulated deficits

The debt representing accumulated deficits corresponds to the debt relating to the accumulation of deficits over prior fiscal years.

Glossary (cont'd)

Derivative instruments

Instruments whose value fluctuates depending on an underlying interest, regardless of whether the underlying interest is actually held or issued.

Financial assets

Assets that could be allocated to repaying existing debts or to funding future activities and that are not intended to be consumed in the normal course of the Government's activities.

Financial instruments

Liquid assets, equity securities in an entity, or contracts that are both a source of financial assets for one of the two contracting parties and a source of financial liabilities or equity instruments for the other contracting party.

Generations Fund

The Generations Fund began operations on January 1, 2007 under the *Act to reduce the debt and establish the Generations Fund*. Under this Act, the Minister of Finance deposits the amounts constituting the fund with the Caisse de dépôt et placement du Québec. The fund is used exclusively to repay the Government's debt.

Government accounting policies

The Government's accounting policies define how financial transactions are recorded in its books and adequately reported to the general public. These policies were enacted by a decision of the Conseil du trésor.

Gross debt

Gross debt corresponds to the sum of debts before deferred foreign exchange gains (losses) and the liability regarding pension plans and other employee future benefits. The balance of the Generations Fund is subtracted from this amount. Advances from the Financing Fund to Government enterprises and entities not included in the Government's reporting entity are also charged against this amount.

Gross domestic product (GDP)

The value of all goods and services produced within the geographical limits of a country or a territory during a given calendar year.

Glossary (cont'd)

Indicators

Tools of measurement that make it possible to monitor and assess the attainment of an objective, the implementation of a strategy or the accomplishment of a task or an activity.

Missions

The basic activity areas of a government that constitute its *raison d'être*. In Québec, there are six missions: Health and Social Services, Education and Culture, Support for Individuals and Families, Economy and Environment, Administration and Justice, and Debt Service.

Net debt

Net debt corresponds to the difference between the Government's financial assets and its liabilities. It consists of accumulated deficits and non-financial assets.

Net financial requirements

Net total cash and cash equivalents required for operating, investment and fixed asset investment activities.

Non-financial assets

Assets that do not normally generate cash capable of being used to repay existing debts.

Own-source revenue

Total own-source revenue consists of revenue from income and property taxes, consumption taxes, duties and permits, miscellaneous revenue, Government enterprises and the Generations Fund.

Reporting entity

The Government's reporting entity encompasses the financial transactions of the National Assembly, persons designated by the National Assembly, departments and any organizations, funds and enterprises under the Government's control. Control is defined as the power to direct the financial and administrative policies of an entity, such that its activities provide the Government with expected benefits or expose it to a risk of loss.

Retirement Plans Sinking Fund (RPSF)

Under the *Financial Administration Act*, the Minister of Finance may make long-term investments by depositing money from the Consolidated Revenue Fund with the Caisse de dépôt et placement du Québec, up to an amount equal to the sums recorded as the pension plans liability, in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans.

Glossary (cont'd)**Total debt**

The Government's total debt, a concept used for the purposes of the *Act to reduce the debt and establish the Generations Fund*, consists of the debt contracted on financial markets, excluding advance borrowings and deferred exchange gains or losses, and the net pension plans liability minus the amounts accumulated in the Generations Fund.

- The Retirement Plans Sinking Fund, an asset created in order to pay the pension benefits of public and parapublic sector employees, is subtracted from the pension plans liability.
- The debt to fund the health and social services and education networks, the debt to fund the work of municipal bodies and the debt resulting from the change in the status of organizations during the December 2007 accounting reform are excluded from the total debt.

Transfer

Funds transferred by a government to an individual, an organization or another government, on account of which the government that makes the transfer:

- i) does not receive any goods or services in return, contrary to what occurs in purchase/sale transactions;
- ii) does not plan to receive income, as it would with an investment.

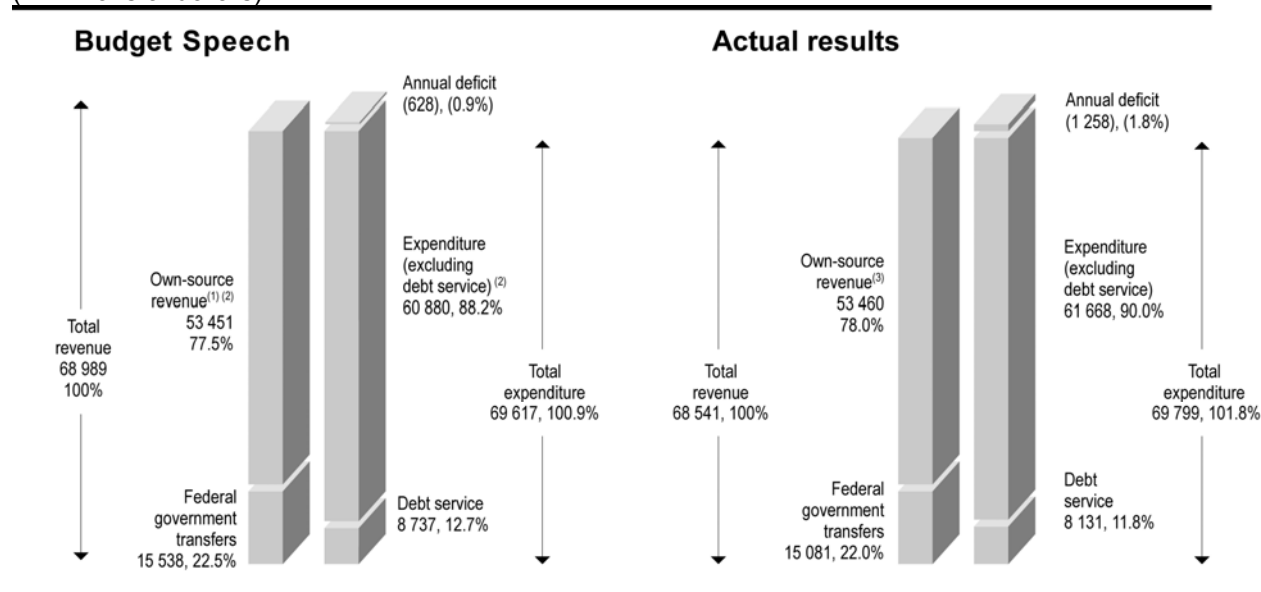
ANALYSIS OF THE FINANCIAL STATEMENTS

1. Highlights for the 2008-2009 fiscal year

Consolidated operations

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)



Source: Consolidated financial statements, p. 69

(1) Including \$742 million in Generations Fund revenue.

(2) Forecast investment income of \$735 million for Financement-Québec and the Corporation d'hébergement du Québec, presented in the Budget under own-source revenue, has been reclassified net of expenditure to make the presentation consistent with that of actual results.

(3) Including \$587 million in Generations Fund revenue.

- In the 2008-2009 Budget, the Government committed itself to maintaining a balanced budget.
 - Accordingly, the anticipated annual deficit of \$628 million was to take into account:
 - the allocation of \$742 million in revenue to the Generations Fund; and
 - the use of part of the budgetary reserve, which has since become the stabilization reserve, totalling \$1 370 million;
 - which led to a zero budget balance for the purposes of the *Balanced Budget Act*.
- Actual results show that a balanced budget was maintained.
 - However, the annual deficit was \$630 million higher than forecast, standing at \$1 258 million:
 - A sum of \$587 million was allocated to the Generations Fund.
 - Therefore, to achieve a zero budget balance for the purposes of the *Balanced Budget Act*, \$1 845 million was used from the stabilization reserve, or \$475 million more than anticipated in the Budget.

1. Highlights for the 2008-2009 fiscal year (cont'd)

- In addition, taking other transactions into account, particularly the allocation of a residual surplus from fiscal 2006-2007 and a payment to the Generations Fund, the stabilization reserve balance, which amounted to \$2 301 million as at March 31, 2008, stood at \$433 million as at March 31, 2009.
 - In the March 13, 2008 Budget, it was forecast that the balance of the stabilization reserve would be \$447 million as at March 31, 2009.
- Total revenue was \$68 541 million, or \$448 million less than anticipated in the Budget. It was also \$203 million less than in fiscal 2007-2008.
- Consolidated expenditure amounted to \$69 799 million, or \$182 million more than forecast. It was also \$2 705 million higher than in the previous fiscal year.
- These differences between actual results and the 2008-2009 Budget can be explained primarily by the rapid downturn in economic conditions in late 2008 and early 2009, which led to a substantial deterioration in the Government's financial balances.
 - Real gross domestic product (GDP) for the 2008 calendar year grew by 1.0%, whereas the 2008-2009 Budget forecast an increase of 1.5%.
 - A decrease of 13.3% was recognized for corporate tax revenue, leading to tax receipts that were \$415 million less than anticipated in the Budget.
- Additional actions were announced in this regard in the Economic Statement of January 14, 2009, including:
 - new measures to support the economy and employment, in particular the introduction of a refundable tax credit for home improvement and renovation and a contribution of \$1 billion to the Société générale de financement du Québec for investing in Québec businesses;
 - improvement of the 2008-2013 Québec Infrastructures Plan.

2. Overview of the 2008-2009 Budget¹

In the 2008-2009 Budget, the Government committed itself to maintaining a balanced budget.

Own-source revenue, excluding that from Government enterprises and that of the Generations Fund, was expected to grow by 0.1%. This weak growth, which was less than the rate of economic growth, was attributed essentially to the impact of the tax reductions announced in previous budgets, particularly the personal income tax reduction announced in the 2007-2008 Budget.

Revenue from Government enterprises was expected to fall by 8.5%. This decline, compared with the results achieved in 2007-2008, was explained mainly by the non-recurrence of a portion of the profits made by Hydro-Québec the previous year. These additional earnings stemmed from growth in electricity sales. Loto-Québec showed a decrease in profits for 2008-2009, related in particular to the drop in video lottery machine revenue following the implementation of the reconfiguration plan to reduce the number of machines in operation.

Federal government transfer revenue was expected to climb by 3.2% in 2008-2009, mainly because of an increase in Québec's equalization entitlements.

The 2008-2009 Budget projected that program spending would grow by 4.2%. This forecast presented a growth rate that was more than that of nominal GDP, estimated at 3.2%.

The Government continued to include health and education among its main priorities. The Budget Speech of March 13, 2008 announced an increase of more than \$1.3 billion in the health budget and the addition of \$612 million to the education budget. For fiscal 2008-2009, the spending forecasts for the Ministère de la Santé et des Services sociaux and the Ministère de l'Éducation, du Loisir et du Sport were \$25.5 billion and \$14.0 billion respectively.

The cost of debt service was expected to fall by 1.4%. This change was attributed primarily to the decline in interest rates.

The 2008-2009 Budget also forecast that the revenue of the Generations Fund would reach \$742 million, without taking into account the additional payment from the stabilization reserve. This revenue, which is recorded in the Government's financial statements, is not included, however, in the calculation of the budget balance for the purposes of the *Balanced Budget Act*.

¹ The changes commented on in this section are based solely on the revenue and expenditure of the Consolidated Revenue Fund. The revenue and expenditure of line-by-line consolidated entities are not included in this data since they are presented on a one-line net basis in the Budget Plan.

3. Risks and uncertainties

The following factors are elements of risk and uncertainty that are not directly dependent on the Government but that can cause actual results to differ from forecast results:

- the economic forecasts the Government uses to determine its annual budgetary revenue, particularly changes in economic growth, employment and the Consumer Price Index. For example, a 1% difference in nominal GDP has an impact of about \$500 million on the Government's own-source revenue;
- the level of program spending, whose cost is related to the economic situation. For example, changes in the labour market affect the cost of employment assistance and income security programs. Similarly, in the health sector, the aging of the population raises the risk of cost overruns for medication and public services;
- the economic, taxation and population data the Government uses to determine revenue from federal government transfers, as well as the negotiations carried out regularly with the federal government. These data and negotiations can both affect federal government transfer revenue;
- unexpected situations such as work stoppages, natural catastrophes, etc.;
- fluctuations in interest rates and in the value of the Canadian dollar in relation to other currencies that have an impact on the cost of financing;
- the risk that a financial intermediary will default on his contractual obligations (credit risk);
- certain claims and lawsuits the Government faces with are presented in Note 12 (p. 111) of the consolidated financial statements;
- changes in accounting policies in Canada and internationally.

The consolidated financial statements also set forth in Note 2 (p. 85) the uncertainties to which the estimates needed to prepare them are subject.

To reduce its exposure to risk, the Government develops management strategies for some of these variables. With the help of economic, fiscal and budgetary policies, the Government has an influence on its revenue and expenditure (other than debt service) by:

- using forecasts that reflect the consensus of forecasters;
- monitoring and preparing monthly reports on its budgetary revenue and expenditure;
- and, more generally, implementing economic support measures.

3. Risks and uncertainties (cont'd)

- A government cannot prevent a recession single-handedly. However, it has the necessary means to play a stabilizing role in order to offset the effects of an economic slowdown and speed up the recovery.

In addition, financing policies also lead the Government to have an impact on its debt service through various strategies, as described in detail in Note 8 (pp. 104-105) of the consolidated financial statements.

4. Allocation of the annual surplus

Budget balance

The Gouvernement du Québec adopted legislation for maintaining a strict budget balance yet allowing some flexibility in order to deal with important events that might affect financial balances.

Despite the fact that the deficit reached \$1 258 million and that the Generations Fund was allocated an additional \$587 million, the budget balance was balanced by using \$1 845 million from the stabilization reserve.

Budget balance

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

	Budget Speech of March 13, 2008 ⁽¹⁾	Actual results as at March 31, 2009 ⁽¹⁾	Actual results as at March 31, 2008 ⁽²⁾	Actual results as at March 31, 2007 ⁽²⁾
Annual surplus (deficit)	(628)	(1 258)	1 650	1 993
Results of the Generations Fund	(742)	(587)	(449)	(584)
Payment to the Generations Fund from the budgetary reserve			(200)	
Use of the budgetary reserve			200	
Allocation to the budgetary reserve			(1 201) ⁽³⁾	(1 300)
Use of the stabilization reserve	1 370	1 845		
Budget balance	—	—	—	109

(1) The budget balance was determined on the basis of the *Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform*, adopted in September 2009.

(2) The budget balance was determined on the basis of the *Balanced Budget Act*, as at March 31 of the fiscal year concerned.

(3) This amount includes an additional surplus of \$484 million for fiscal 2007-2008, allocated to the budgetary reserve in the 2009-2010 Budget Speech.

4. Allocation of the annual surplus (cont'd)

Generations Fund

In the March 13, 2008 Budget, the Government estimated that the revenue of the Generations Fund would be \$742 million in 2008-2009. Ultimately, the fund's revenue amounted to \$587 million, or \$155 million less than forecast, mainly due to losses in value recorded on participation deposits. An additional payment of \$132 million, taken from the stabilization reserve and arising from profits on the sale of assets of the Société immobilière du Québec in 2007-2008, was allocated to the Generations Fund. The sums accumulated in the fund reached \$1 952 million as at March 31, 2009.

Revenue

FISCAL YEAR ENDED MARCH 31, 2009
(in millions of dollars)

	<u>2009</u>		<u>2008</u>
	<u>Budget Speech of March 13, 2008</u>	<u>Actual results as at March 31</u>	<u>Actual results as at March 31</u>
Revenue			
Water-power royalties	625	636	413
Unclaimed property	15	1	—
Investment income			
Revenue (losses) from participation deposits	102	(50)	36
Total revenue	<u>742</u>	<u>587</u>	<u>449</u>

Source: Consolidated financial statements, p. 151

Change in fund balance

FISCAL YEAR ENDED MARCH 31, 2009
(in millions of dollars)

	<u>2009</u>	<u>2008</u>
Opening balance	1 233	584
Plus		
Payment from the stabilization reserve of the Consolidated Revenue Fund	132	200
Revenue	<u>587</u>	<u>449</u>
Closing balance	<u>1 952</u>	<u>1 233</u>

Source: Consolidated financial statements, p. 152

4. Allocation of the annual surplus (cont'd)

Stabilization reserve

Under the *Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform* (2009. c. 38) adopted in September 2009, the Government created a stabilization reserve to facilitate its multi-year planning and, subsidiarily, to make it possible to pay sums into the Generations Fund. The provisions in the Act pertaining to this reserve have been in effect since April 1, 2006.

This Act repealed the *Act to establish a budgetary surplus reserve fund* (R.S.Q., c. R-25.1). Accordingly, the transactions of the budgetary reserve carried out between April 1, 2006 and the adoption of the Act have become those of the stabilization reserve. In addition, the \$109-million surplus balance recognized for fiscal 2006-2007 that had not been allocated to the budgetary reserve was allocated to the stabilization reserve pursuant to the Act.

The stabilization reserve is earmarked for maintaining a balanced budget; its balance is reduced by the amount needed to attain this objective. In addition, the Government may, on the conditions it determines, use the stabilization reserve to pay sums into the Generations Fund. The balance of the reserve is reduced by the amount paid into the fund.

The sums credited annually to the stabilization reserve correspond to the amount of the surplus recognized for each fiscal year, i.e. a budget balance above zero, established in accordance with the provisions of the *Balanced Budget Act*.

The stabilization reserve stood at \$433 million as at March 31, 2009, and it is slated to be used in 2009-2010 to reduce the deficit for that fiscal year.

4. Allocation of the annual surplus (cont'd)

Stabilization reserve (cont'd)

Stabilization reserve
AS AT MARCH 31, 2009
(in millions of dollars)

	2009	2008	2007
Opening balance	2 301	1 300	— ⁽²⁾
Allocation to the reserve	—	1 201 ⁽¹⁾	1 300
Deposit in the Generations Fund	(132)	(200)	
Allocation of the balance of the surplus recognized for 2006-2007	109 ⁽²⁾	—	—
Use of the reserve to maintain a balanced budget	(1 845)	—	—
Closing balance	433	2 301	1 300

Source: Consolidated financial statements, p. 176

(1) This amount includes an additional surplus of \$484 million for fiscal 2007-2008, allocated to the budgetary reserve in the 2009-2010 Budget Speech.

(2) The *Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform*, adopted in September 2009, established the reserve balance at zero as at April 1, 2006. In addition, the \$109-million surplus balance recognized for fiscal 2006-2007 that had not been allocated to the budgetary reserve was allocated to the stabilization reserve pursuant to the Act.

5. Variance analysis

Consolidated summary of operations

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

			Change compared with Budget			Change compared with previous year	
	Budget Speech of March 13, 2008 ⁽¹⁾	Actual results as at March 31, 2009	Total change		Actual results as at March 31, 2008 ⁽¹⁾	Total change	
			\$	%		\$	%
Own-source revenue							
Income and property taxes	28 996	28 376	(620)	(2.1)	29 425	(1 049)	(3.6)
Consumption taxes	13 666	13 595	(71)	(0.5)	13 146	449	3.4
Duties and permits	1 476	1 714	238	16.1	1 652	62	3.8
Miscellaneous	3 946 ⁽²⁾	4 175	229	5.8	4 314	(139)	(3.2)
Revenue from Government enterprises	4 625	5 013	388	8.4	5 025	(12)	(0.2)
Revenue of the Generations Fund	742	587	(155)	(20.9)	449	138	30.7
Own-source revenue	53 451	53 460	9	0.0	54 011	(551)	(1.0)
Federal government transfers	15 538	15 081	(457)	(2.9)	14 733	348	2.4
Total revenue	68 989	68 541	(448)	(0.6)	68 744	(203)	(0.3)
Expenditure (excluding debt service)							
Health and Social Services	26 221 ⁽²⁾	26 718	497	1.9	25 068	1 650	6.6
Education and Culture	14 743 ⁽²⁾	14 686	(57)	(0.4)	14 105	581	4.1
Economy and Environment	8 947	8 525	(422)	(4.7)	8 138	387	4.8
Support for Individuals and Families	5 490	5 538	48	0.9	5 439	99	1.8
Administration and Justice	5 479 ⁽³⁾	6 201	722	13.2	5 592	609	10.9
	60 880	61 668	788	1.3	58 342	3 326	5.7
Debt service	8 737	8 131	(606)	(6.9)	8 752	(621)	(7.1)
Total expenditure	69 617	69 799	182	0.3	67 094	2 705	4.0
ANNUAL SURPLUS (DEFICIT)	(628)	(1 258)	(630)	n/a	1 650	(2 908)	n/a

Source: Consolidated financial statements, p. 69

(1) Certain 2008 figures have been reclassified for consistency with the presentation adopted in 2009.

(2) Forecast investment income of \$735 million for Financement-Québec and the Corporation d'hébergement du Québec, presented in the Budget under "Miscellaneous", has been reclassified net of the expenditures of the "Health and Social Services" and "Education and Culture" missions to make the presentation consistent with that of actual results.

(3) Including the contingency reserve of \$200 million.

5. Variance analysis (cont'd)

5.1 Comparison of actual results with the Budget

The Budget Plan presents projected results on a different basis from that used for the consolidated statement of operations. In the financial statements, the revenue and expenditure of agencies, special funds and specified purpose accounts are added line by line to those of the Consolidated Revenue Fund. In the Budget Plan, the forecasts are based on the revenue and expenditure of the Consolidated Revenue Fund, plus the net results of agencies, special funds and specified purpose accounts as a whole. The tables in this section present the results on a sectoral basis and aim to facilitate comparison of the data in the consolidated financial statements with those in the Budget.

Consolidated revenue

FISCAL YEAR ENDED MARCH 31, 2009
(in millions of dollars)

	Budget Speech of March 13, 2008	Actual results as at March 31, 2009	Change compared with Budget		Actual results as at March 31, 2008	Growth for fiscal year
			\$	%		%
Own-source revenue						
Consolidated Revenue Fund	44 292	43 880	(412)	(0.9)	44 439	(1.3)
Agencies, special funds and specified purpose accounts	3 792 ⁽¹⁾	3 980	188	5.0	4 098	(2.9)
	<u>48 084</u>	<u>47 860</u>	<u>(224)</u>	<u>(0.5)</u>	<u>48 537</u>	<u>(1.4)</u>
Government enterprises						
Société des alcools du Québec	785	808	23	2.9	761	6.2
Loto-Québec	1 295	1 375	80	6.2	1 360	1.1
Hydro-Québec	2 500	3 098	598	23.9	2 926	5.9
Other	45	(258)	(303)	n/a	(22)	n/a
Consolidation adjustments	—	(10)	(10)	n/a	—	n/a
	<u>4 625</u>	<u>5 013</u>	<u>388</u>	<u>8.4</u>	<u>5 025</u>	<u>(0.2)</u>
Generations Fund	<u>742</u>	<u>587</u>	<u>(155)</u>	<u>(20.9)</u>	<u>449</u>	<u>30.7</u>
Federal government transfers						
Consolidated Revenue Fund	14 063	14 023	(40)	(0.3)	13 629	2.9
Agencies, special funds and specified purpose accounts	1 475	1 058	(417)	(28.3)	1 104	(4.2)
	<u>15 538</u>	<u>15 081</u>	<u>(457)</u>	<u>(2.9)</u>	<u>14 733</u>	<u>2.4</u>
	<u>68 989</u>	<u>68 541</u>	<u>(448)</u>	<u>(0.6)</u>	<u>68 744</u>	<u>(0.3)</u>

(1) Forecast investment income of \$735 million for Financement-Québec and the Corporation d'hébergement du Québec, presented in the Budget under own-source revenue, has been reclassified net of expenditure to make the presentation consistent with that of actual results.

5. Variance analysis (cont'd)

5.1 Comparison of actual results with the Budget (cont'd)

Consolidated revenue (cont'd)

Own-source revenue – Consolidated Revenue Fund

In the Budget, the own-source revenue of the Consolidated Revenue Fund, excluding that from Government enterprises and that of the Generations Fund, was forecast to grow by 0.1%. Since this revenue was \$412 million less than forecast in March 2008, a decrease of 1.3% was observed instead, particularly because of the decline of nearly 13.3% in corporate tax revenue.

Consolidated own-source revenue

Total own-source revenue was \$224 million less than anticipated in the 2008-2009 Budget since the own-source revenue of agencies, special funds and specified purpose accounts was \$188 million more than the figure announced in the Budget. This can be attributed notably to the \$195 million in revenue of Immobilière SHQ, whose status was revised following the accounting reform for the purpose of consolidating this organization line by line subsequent to the preparation of the March 2008 Budget.

Revenue from Government enterprises

Revenue from Government enterprises was supposed to decline by 8.5%, primarily on account of the non-recurrence of part of the profits made by Hydro-Québec the previous year. In the end, a decrease of 0.2% was observed since the earnings of Hydro-Québec, Loto-Québec and the Société des alcools du Québec for fiscal 2008-2009 all surpassed the Budget forecast. The increase in Hydro-Québec's earnings stems mainly from the growth in its net sales of electricity outside Québec.

Generations Fund revenue

The 2008-2009 Budget forecast that the revenue of the Generations Fund would reach \$742 million, without any additional payments from the stabilization reserve. This revenue was lower than expected since investment income was down \$152 million. However, an additional payment of \$132 million was made into the fund from the stabilization reserve.

5. Variance analysis (cont'd)

5.1 Comparison of actual results with the Budget (cont'd)

Consolidated revenue (cont'd)

Consolidated federal government transfers

The total for federal government transfers was \$457 million less than forecast in the 2008-2009 Budget. This decrease can be explained by delays in planned municipal infrastructure work funded in part by federal transfers, particularly through the Société de financement des infrastructures locales du Québec. The federal government transfers thus deferred represent approximately \$230 million. Delays also occurred in activities related to the implementation of the plan to computerize the health and social services network, thereby deferring anticipated transfers of \$83 million.

Consolidated expenditure (excluding debt service)

FISCAL YEAR ENDED MARCH 31, 2009
(In millions of dollars)

	Budget Speech of March 13, 2008	Actual results as at March 31, 2009	Change compared with Budget		Actual results as at March 31, 2008 ⁽¹⁾	Growth for fiscal year
			\$	%		%
Consolidated Revenue Fund						
Program spending						
Ministère de la Santé et des Services sociaux	25 469	25 696	227	0.9	24 116	6.6
Ministère de l'Éducation, du Loisir et du Sport	13 984	14 321	337	2.4	13 399	6.9
Other departments	17 695	18 533	838	4.7	17 311	7.1
	<u>57 148 ⁽²⁾</u>	<u>58 550</u>	<u>1 402</u>	<u>2.5</u>	<u>54 826</u>	<u>6.8</u>
Expenditures of agencies, special funds and specified purpose accounts	3 582 ⁽³⁾	3 149	(433)	(12.1)	3 074	2.4
Annual deficit of the health and social services and education networks	150	(31)	(181)	n/a	442	n/a
	<u>60 880</u>	<u>61 668</u>	<u>788</u>	<u>1.3</u>	<u>58 342</u>	<u>5.7</u>

(1) Certain 2008 figures have been reclassified for consistency with the presentation adopted in 2009.

(2) Program spending of \$56 948 million was increased by the contingency reserve of \$200 million.

(3) Forecast investment income of \$735 million for Financement-Québec and the Corporation d'hébergement du Québec, presented in the Budget under own-source revenue, has been reclassified net of expenditure to make the presentation consistent with that of actual results.

5. Variance analysis (cont'd)

5.1 Comparison of actual results with the Budget (cont'd)

Consolidated expenditure (cont'd)

Program spending – Consolidated Revenue Fund

The 2008-2009 Budget forecast that Consolidated Revenue Fund program spending would grow by 4.2%. The actual growth was 6.8%, as spending outstripped the forecast in the 2008-2009 Budget by \$1 402 million. This increase can be attributed mainly to:

- the \$414-million rise in spending with respect to the allowance for doubtful accounts at Revenu Québec, which is related to the increase in taxes receivable following the stepping up of tax recovery activities to the more difficult economic conditions;
- the \$220-million climb in spending in respect of the allowance for losses on guaranteed financial initiatives of Investissement Québec, which is due in particular to the higher financial risks associated with certain initiatives in effect;
- the transfer of \$200 million to a trust by the Ministère de l'Éducation, du Loisir et du Sport in accordance with the Government's commitment to ensure that the Université du Québec à Montréal (UQAM) is not affected by the financial impact of the Îlot Voyageur project;
 - An allowance of \$200 million was included in the results of the networks in 2007-2008 in regard to this commitment. This explains for the most part the surplus realized by the networks that year. The education network recorded the payment from the department in its revenue for 2008-2009, while the expenditure was recorded under the allowance the previous year.
- the increase in the expenditures of the Ministère de la Santé et des Services sociaux and the Ministère de l'Éducation, du Loisir et du Sport to cover additional spending of \$195 million incurred to harmonize the accounting policies for fixed assets of the health and social services and education networks;
- the additional contribution of \$132 million paid by the Government during the fiscal year in respect of 2006-2007 to 2008-2009, in accordance with its commitments to the Société de financement des infrastructures locales du Québec;
- the \$88-million increase in the budget envelope of the Ministère de la Santé et des Services sociaux to cover all the additional costs of health programs;
- the \$63 million in costs stemming from the general election held in December 2008.

5. Variance analysis (cont'd)

5.1 Comparison of actual results with the Budget (cont'd)

Consolidated expenditure (cont'd)

Consolidated expenditure

Total consolidated expenditure excluding debt service exceeded the Budget forecast by \$788 million. Acting as a counterweight to the additional spending of the Consolidated Revenue Fund mentioned above, the following factors helped to offset these overruns:

- the deferral of certain municipal infrastructure work receiving funding under assistance programs of the Société de financement des infrastructures locales du Québec, which offset the decline in federal government transfers mentioned earlier;
- the revision of the schedule for implementing the Green Fund's Climate Change Action Plan (CCAP), which deferred certain planned expenditures until next year.

Consolidated debt service

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

	Budget Speech of March 13, 2008	Actual results as at March 31, 2009	Change compared with Budget		Actual results as at March 31, 2008 ⁽¹⁾	Growth for fiscal year
			\$	%		%
Consolidated Revenue Fund						
Interest on the debt	4 736	4 372	(364)	(7.7)	4 548	(3.9)
Interest on pension plans and other employee future benefits	2 171	2 132	(39)	(1.8)	2 473	(13.8)
	6 907	6 504	(403)	(5.8)	7 021	(7.4)
Agencies and special funds	1 830	1 627	(203)	(11.1)	1 731	(6.0)
	8 737	8 131	(606)	(6.9)	8 752	(7.1)

Source: Consolidated financial statements, p.138 and pp. 178-179

(1) Certain 2008 figures have been reclassified for consistency with the presentation adopted in 2009.

Debt service

In the March 2008 Budget, the cost of debt service of the Consolidated Revenue Fund was expected to fall by 1.4%. Actual results show a decrease of 7.4%, since debt service was \$403 million less than anticipated. Another decrease of \$203 million was observed for agencies and special funds. Overall, debt service was revised downward because interest rates were lower than forecast in the 2008-2009 Budget.

5. Variance analysis (cont'd)

5.2 Comparison of actual results with the previous fiscal year ¹

Consolidated revenue

The Government's total revenue for fiscal 2008-2009 was down \$203 million from the previous fiscal year, posting a decrease of \$551 million in own-source revenue and an increase of \$348 million in federal government transfers.

The decline of \$551 million, or 1.0%, in own-source revenue is due in particular to the following factors:

- a \$1 049-decrease in revenue from income and property taxes, caused primarily by:
 - in the case of individuals, the raising of taxable income thresholds and the indexation of non-refundable tax credits;
 - in the case of corporations, the economic slowdown and the impact of the fiscal measures announced in the 2007-2008 and 2008-2009 budgets;
- a \$449-million climb in revenue from consumption taxes, stemming notably from 4.7% growth in household personal spending during the 2008 calendar year;
- a \$12-million drop in revenue from Government enterprises;
 - This difference can be explained mainly by the increase in the allowances for losses of the Société générale de financement du Québec, whose deficit in 2008-2009 amounted to \$245 million. This decline in revenue was partly offset by the \$172-million rise in Hydro-Québec's net earnings, stemming notably from the growth in net sales of electricity outside Québec.
- a \$138-million increase in the revenue of the Generations Fund;
 - The water-power royalties collected by Hydro-Québec were paid in full to the Generations Fund in 2008-2009. During the first nine months of the previous fiscal year, only half of the royalties were paid.

The growth of \$348 million, or 2.4%, in federal government transfers is due in particular to a \$868-million rise in the level of equalization entitlements.

- This increase was partly offset by the non-recurrence of revenue from trusts set up by the federal government for, among other things, patient wait time reduction, post-secondary education infrastructure and affordable housing.

¹ To visualize the differences commented on, see the consolidated summary of operations table on p. 28.

5. Variance analysis (cont'd)

5.2 Comparison of actual results with the previous fiscal year (cont'd)

Consolidated expenditure

The increase of \$3 326 million, or 5.7%, in expenditure excluding debt service can be attributed primarily to the following changes:

- a rise of \$1 650 million, or 6.6%, in the "Health and Social Services" mission. This increase results notably from:
 - growth of \$436 million in labour costs;
 - a \$434-million rise in the cost of medical services offered, mainly because of the increase in the number and average cost of medical procedures performed;
 - a \$215-million increase in the operating costs of public and private institutions under agreement, including expenses related to new facilities and equipment;
 - growth of over 10% in the number of prescriptions made out to people aged 65 or over, representing \$169 million;
 - a \$87-million climb in the cost of medication and medical supplies;
 - the \$72-million impact of harmonizing the accounting policies of public health institutions with those of the Government;
- an increase of \$581 million, or 4.1%, in the "Education and Culture" mission. This growth stems in particular from:
 - a \$248-million rise in system costs, resulting mainly from wage indexation and certain other growth factors;
 - a \$93-million increase in conditional grants to universities;
 - payments totalling \$84 million to universities, as part of the reinvestment of a total of \$112 million for the 2008-2009 school year, in accordance with the Government's commitment to allocate the increase in federal transfers to post-secondary education;
- an increase of \$387 million, or 4.8%, in the "Economy and Environment" mission. This increase is due notably to:
 - the impact of roughly \$179 million for upgrading and maintaining the road network;
 - growth of \$124 million in spending with respect to the allowance for losses on the guaranteed financial initiatives of Investissement Québec, resulting in particular from the higher financial risks associated with certain initiatives in effect;

5. Variance analysis (cont'd)

5.2 Comparison of actual results with the previous fiscal year (cont'd)

Consolidated expenditure (cont'd)

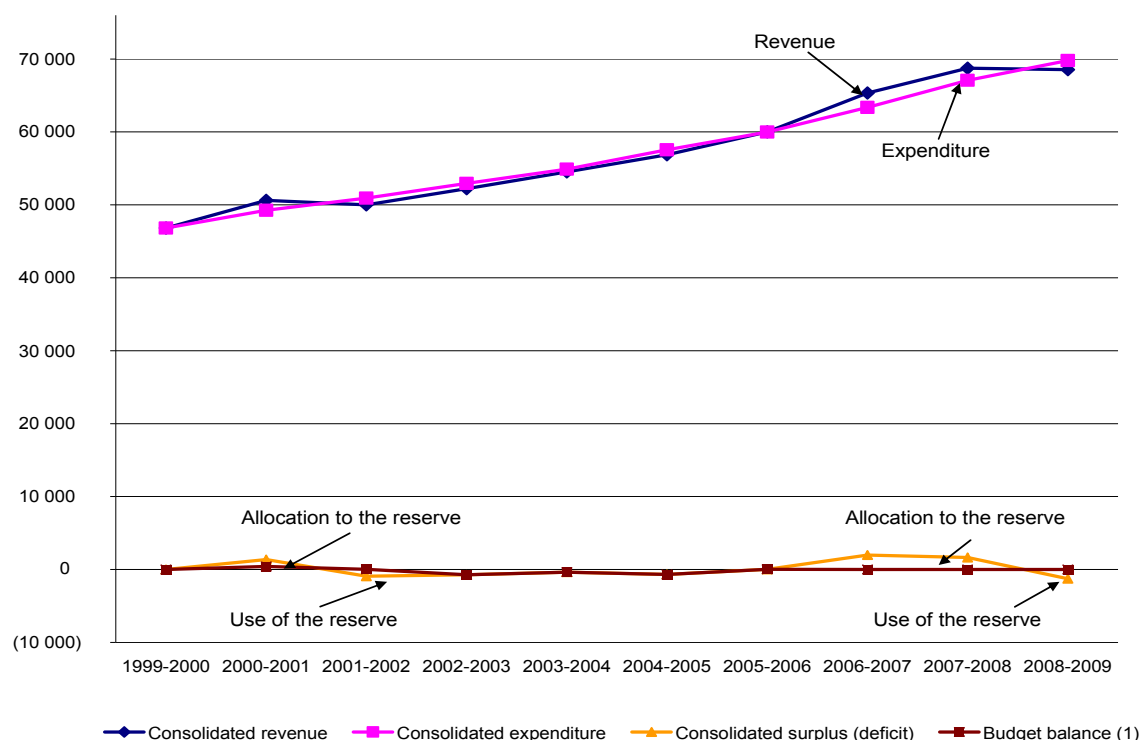
- a rise of \$99 million, or 1.8%, in the "Support for Individuals and Families" mission. This increase stems mainly from family assistance measures, particularly the development of 1 813 new spaces in early childhood education and private day care centres;
- an increase of \$609 million, or 10.9%, in the "Administration and Justice" mission. This growth results notably from:
 - the \$129-rise in spending for the allowance for doubtful accounts at Revenu Québec, which is related to the increase in taxes receivable following the stepping up of tax recovery activities.
 - a \$95-million rise in financial assistance paid by the Société de financement des infrastructures locales du Québec, primarily for public transit infrastructures;
 - \$63 million in costs stemming from the general election held in December 2008.

Lastly, debt service spending was down \$621 million from 2007-2008, posting a decrease of \$517 million in the debt service of the Consolidated Revenue Fund and of \$104 million in the debt service of agencies and special funds. This decline is due essentially to the drop in interest rates in 2008-2009 compared with 2007-2008.

6. Analysis of main trends

Budget balance

Change in budget balance (in millions of dollars)



(1) Budget balance for the purposes of the *Balanced Budget Act* in effect on March 31 of the fiscal year concerned.

Since fiscal 1999-2000, the goal of achieving a balanced budget has been achieved. The Government has succeeded in balancing its revenue and expenditure.

Robust tax receipts, related to sustained economic growth, additional profits by Hydro-Québec and the thorough reform of the equalization program in regard to federal government transfers enabled the Québec government to post substantial surpluses in fiscal 2006-2007 and 2007-2008. The effects of the reform of the equalization program were felt primarily in the 2007-2008 fiscal year.

As a result of these surpluses, the Government was able to accumulate \$2.4 billion¹ to the stabilization reserve. The difference between the consolidated surplus (deficit) in the Public Accounts and that for the purposes of the *Balanced Budget Act* depends in fact on the amounts allocated to the reserve (or used from it).

¹ Including \$109 million from the surplus balance recognized for fiscal 2006-2007 that had not been allocated to the reserve.

6. Analysis of main trends (cont'd)

Budget balance (cont'd)

However, this trend was reversed during the past fiscal year because of the worldwide economic recession. The recent economic downturn led to a substantial deterioration in the Government's financial balances. Québec incurred a consolidated deficit in 2008-2009 and this situation should continue in the coming years. According to the Government's plan, budget balance should be restored by 2013-2014. However, it is important to note that for the purposes of the *Balanced Budget Act* a balanced budget was maintained in 2008-2009 by using a large share of the balance accumulated in the stabilization reserve.

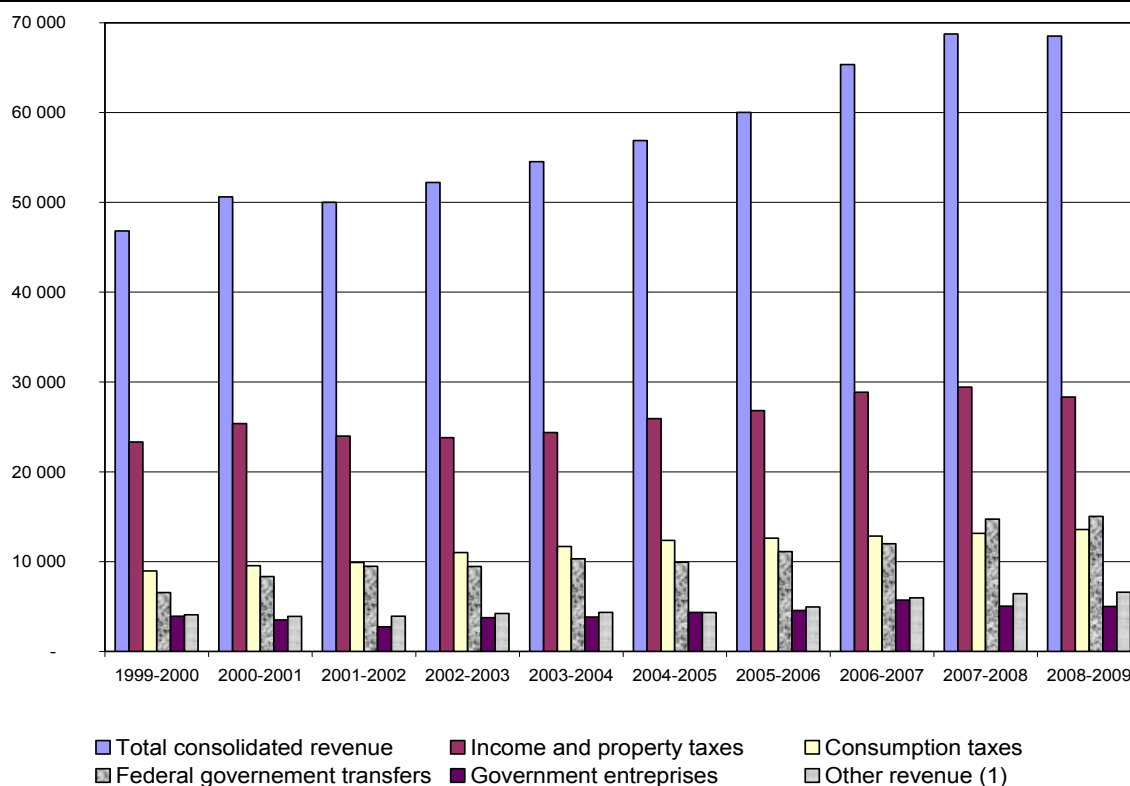
6. Analysis of main trends (cont'd)

Revenue

Change in consolidated revenue

REVENUE BY SOURCE

(in millions of dollars)



(1) Including revenue from duties and permits, miscellaneous revenue and Generations Fund revenue.

The Government's consolidated revenue rose from \$46.8 to \$68.5 billion from fiscal 1999-2000 to 2008-2009. During that period, the average annualized growth of this revenue was 4.3% while that of GDP was 4.1%.

Total revenue grew constantly, except in 2001-2002 and 2008-2009, when it declined because of the decreases posted in income and property tax revenue.

Indeed, revenue from income and property taxes fell in fiscal 2001-2002 and 2002-2003. This decrease can be attributed to the fiscal measures adopted at the time, particularly the general reduction in personal income tax rates and the automatic indexation of the tax system as of 2003, and it became more pronounced with the economic slowdown that followed the events of September 11, 2001. Subsequently, tax revenue began to climb again, but then fell once more in 2008-2009 due notably to the raising of

6. Analysis of main trends (cont'd)

Revenue (cont'd)

Change in consolidated revenue (cont'd)

taxable income thresholds, the indexation of non-refundable personal income tax credits and the impact of the fiscal measures announced in the 2007-2008 and 2008-2009 budgets in regard to corporate taxes.

Revenue from consumption taxes has risen continually since the 1998-1999 fiscal year. Its average annual growth rate has been 4.7% and it is linked to sustained growth in retail sales.

Revenue from federal government transfers has increased substantially in recent years on account of improvements to health transfers and the equalization program.

As for revenue from Government enterprises, it peaked at \$6 216 million in fiscal 2006-2007, before sums were allocated to the Generations Fund. It is worth recalling that Hydro-Québec realized exceptional earnings in the course of that fiscal year on account of the profits it reaped on the sale of its interest in certain foreign enterprises. An initial payment of \$500 million, out of these surplus earnings, was made to the Generations Fund.

Lastly, other revenue grew substantially from 2005-2006 to 2007-2008 owing to, among other things:

- penalties and interest charged by Revenue Québec, given the considerable increase in assessments made in recent years as a result of efforts to combat tax evasion;
- the addition of new line-by-line consolidated entities;
- revenue from blood products sold by Héma-Québec to hospital centres (such products used to be subsidized);
- the exceptional non-recurring gain realized in 2008 by the Société immobilière du Québec on the sale of three of its buildings;
- the addition of Generations Fund revenue as of January 1, 2007.

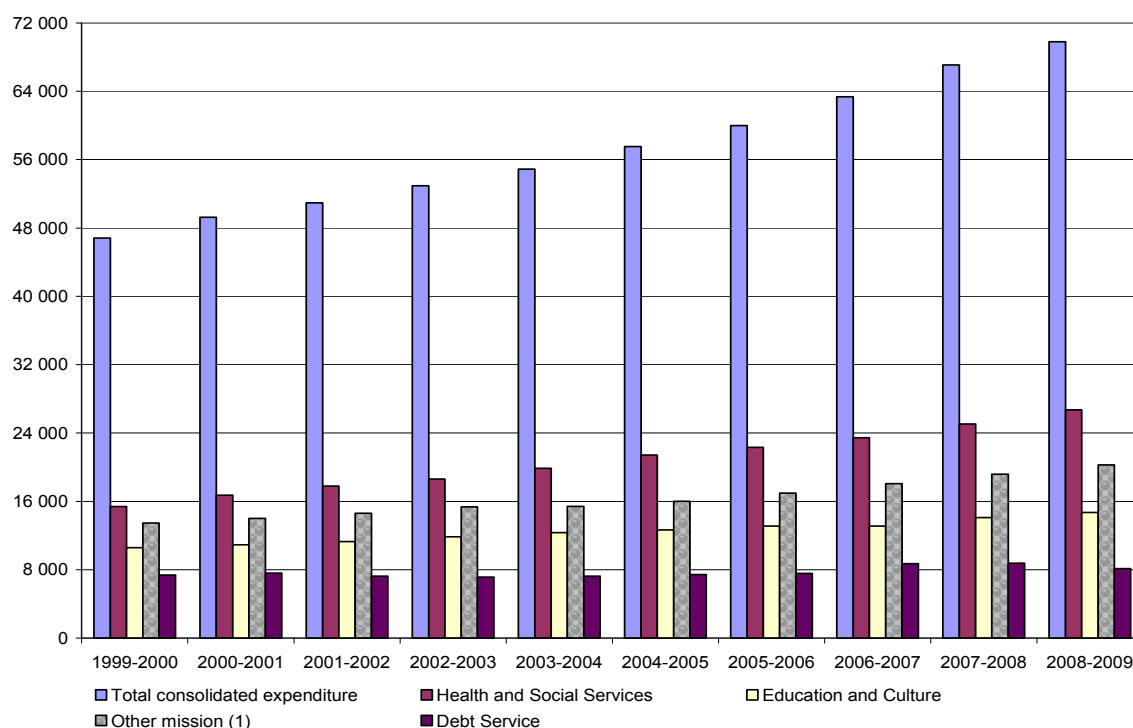
6. Analysis of main trends (cont'd)

Expenditure

Change in consolidated expenditure

EXPENDITURE BY MISSION

(in millions of dollars)



(1) Including the "Economy and Environment", "Support for Individuals and Families", and "Administration and Justice" missions.

Between 1998-1999 and 2008-2009, the Government's consolidated expenditure increased by \$23.0 billion, from \$46.8 billion to \$69.8 billion. The average annual growth of this spending was 4.5%, while that of GDP was 4.1%. Spending for all missions rose.

The expenditures of the "Health and Social Services" and "Education and Culture" missions climbed constantly, and this trend was even more pronounced in the health sector. As at March 31, 2009, these expenditures accounted for 59.3% of consolidated expenditure and, of that share, 38.3% was for the "Health and Social Services" mission and 21.0% for the "Education and Culture" mission. This is a direct result of the fact that health and education remain among the Government's top priorities.

The expenditures of all the other missions have also grown substantially in recent years.

6. Analysis of main trends (cont'd)

Expenditure (cont'd)

Change in consolidated expenditure (cont'd)

This increase is due to many factors, particularly:

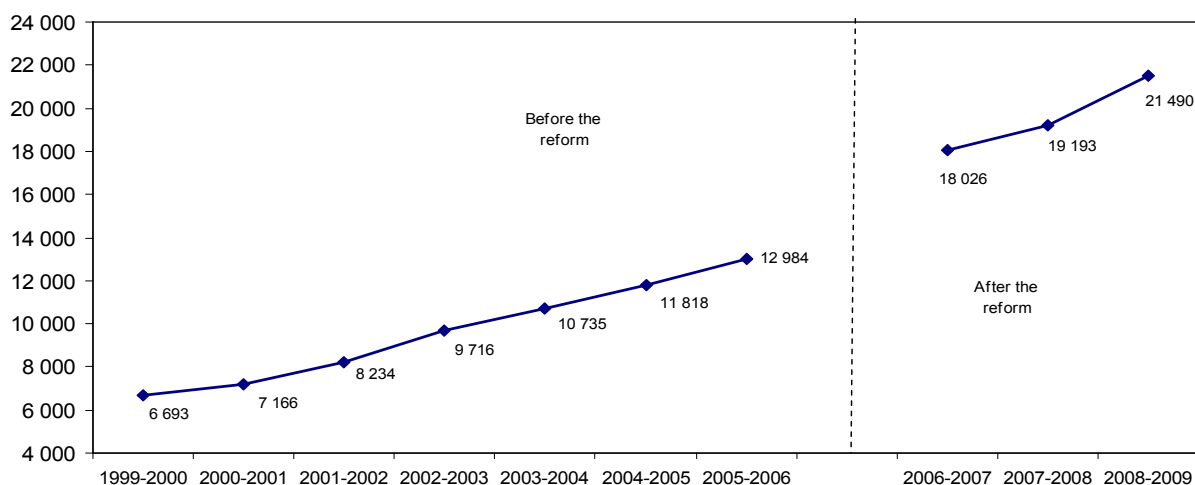
- the growth in financial support for early childhood education centres and other day care services;
- the creation of new government agencies, notably La Financière agricole du Québec, to support and promote the development of the agricultural and agrifood sector, the Société de financement des infrastructures locales du Québec, to provide municipal bodies with financial assistance for carrying out their infrastructure projects, and the Green Fund, to support the implementation of measures fostering sustainable development and offer financial support to organizations active in the environment field;
- the rise in the allowance for doubtful accounts, owing to the increase in assessments made by Revenu Québec;
- the growth in spending on municipal affairs and the regions, particularly to facilitate access to adequate housing conditions for all Quebecers and to provide the necessary funding for building water supply and sewer systems and for treating municipal wastewater in all Québec regions;
- the increase in the budgets allocated to public safety, notably to cover the costs related to the Sûreté du Québec, correctional services and policing affairs;
- the addition of line-by-line consolidated entities following the change in status of certain organizations, particularly the Société de l'assurance automobile du Québec and the Société des établissements de plein air du Québec;
- the increase in funds invested in the construction and maintenance of the road network, as well as in transportation systems.

As for spending on debt service, it increased only slightly despite the growth in the long-term debt. This can be explained in particular by favourable fluctuations in interest rates and in the value of the Canadian dollar.

6. Analysis of main trends (cont'd)

Fixed assets

Change in the net book value of fixed assets (in millions of dollars)



The net book value of fixed assets has more than tripled in recent years, rising from \$6.7 billion as at March 31, 2000 to \$21.5 billion as at March 31, 2009, or by \$14.8 billion. This shows that annual investments in fixed assets have outstripped the depreciation of these assets. The remaining useful life of fixed assets is thus better today than it was several years ago.

Complex networks accounted for 57% of the total net book value of fixed assets as at March 31, 2009. They consisted mainly of net investments in road infrastructures by the Road Network Preservation and Improvement Fund. The increasingly substantial increase in the value of these networks clearly reflects the Government's will to improve road network infrastructures and accelerate their upgrading.

The considerable growth in the net value of fixed assets in 2006-2007 stems essentially from organizations whose status was changed following the accounting reform, from that of a Government enterprise to that of a line-by-line consolidated, non-budget-funded body, particularly the Corporation d'hébergement du Québec and Immobilière SHQ. Therefore, this addition of \$3.8 billion to the value of fixed assets was non-recurring.

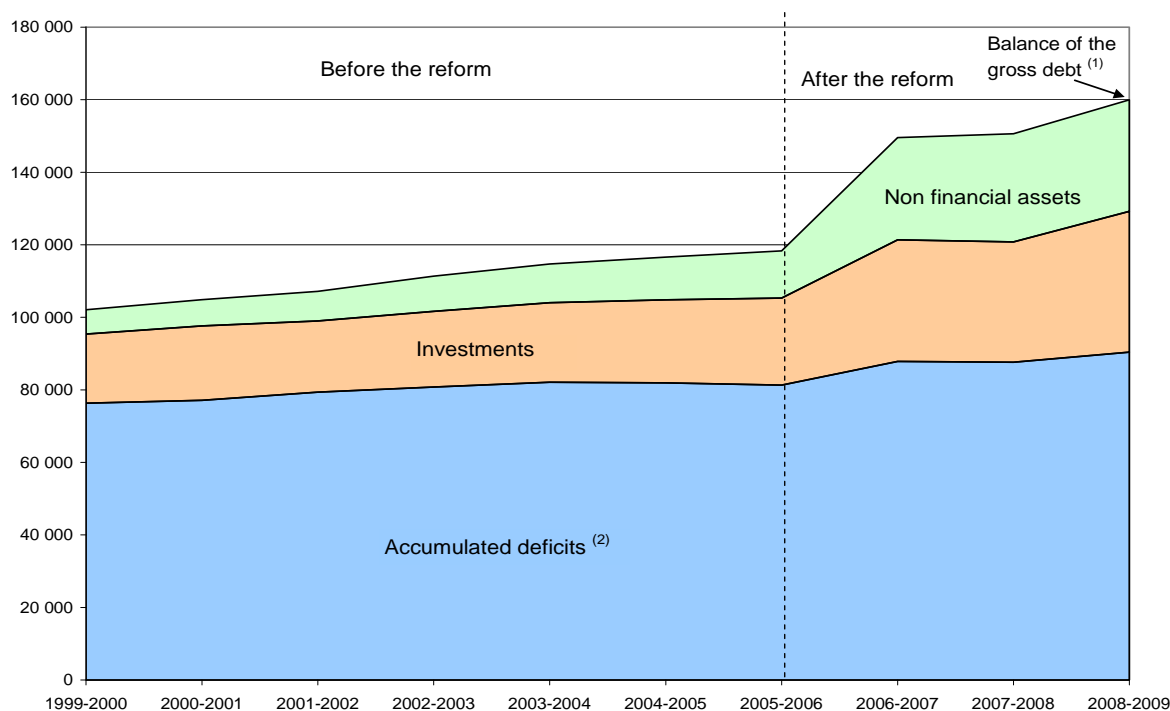
6. Analysis of main trends (cont'd)

Gross debt

Change in gross debt

COMPONENTS FINANCED BY THE GROSS DEBT

(in millions of dollars)



(1) For the period before the reform, the balance corresponds to the total debt.

(2) Also includes changes in the gross debt caused by factors other than changes in non-financial assets and investments, i.e. primarily changes in financial assets and liabilities related to operations.

The gross debt consists of debts before deferred foreign exchange gains (losses) and the liabilities regarding pension plans and other employee future benefits, minus the balance of the Generations Fund. Advances from the Financing Fund to Government enterprises and to entities not included in the Government's reporting entity are excluded from this calculation. The gross debt stood at \$102.1 billion as at March 31, 2000 and reached \$159.5 billion as at March 31, 2009.

Three main components are financed by the gross debt, the main one of which is related to the accumulated deficits. Essentially, these deficits are the operating deficits accumulated over time.

6. Analysis of main trends (cont'd)

Gross debt (cont'd)

The second most important component financed by the debt is tied to investments, which include short-term investments, investments in Government enterprises and long-term investments. Investments in Government enterprises may be made through advances and direct capital outlays, and also by allowing these enterprises to keep a part of their profits for financing their own investments. Long-term investments consist of shares, capital outlays, loans, advances, bonds, and notes of entities not included in the Government's reporting entity.

The last component financed by the long-term debt is related to the acquisition of non-financial assets, primarily fixed assets. Since the 2006-2007 accounting reform, other non-financial assets have been added, such as the net investment in networks and, in much smaller proportions, inventories and prepaid expenses. The net investment in networks is essentially the loans made to the establishments of the health and social services and education networks to finance their fixed assets.

It is interesting to note that it is the portion of the debt related to the accumulated deficit that has increased the least in recent years. The trend analysis shows that the increases in the debt arise mostly from the acquisition of fixed assets and investments.

7. Results of the indicator analysis

The financial indicator analysis aims primarily to clarify and explain the information contained in the financial statements, by measuring the state of the Québec government's finances not only in terms of the Government's financial position and the change in its financial position, but also against the backdrop of its global economic and financial environment.

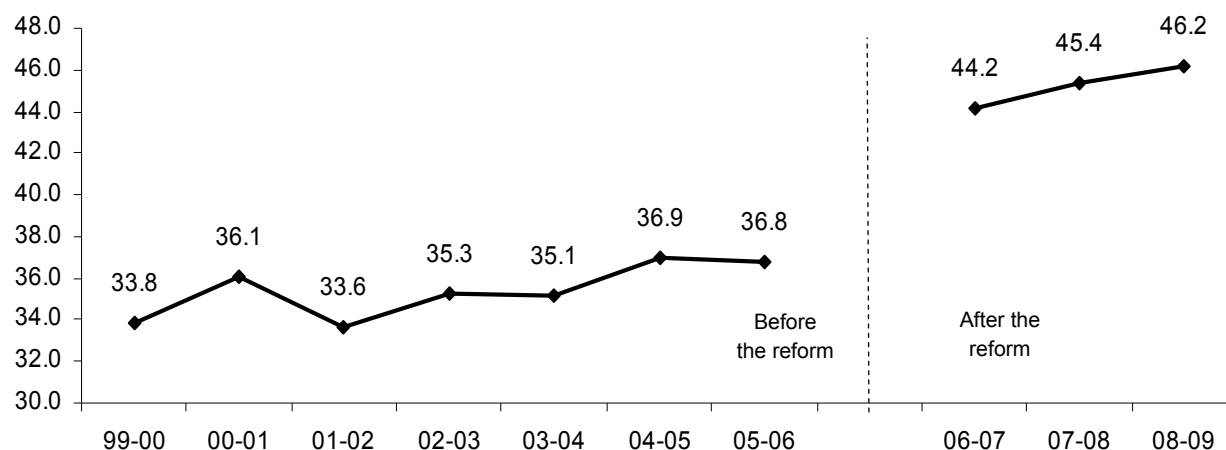
The Government presents 11 indicators to assess the state of its finances. These indicators are based on those published by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (CICA) in statements of recommended practices.

Indicator 1: Assets (financial and non-financial) to total liabilities

This indicator illustrates the extent to which the Government finances its current operations through borrowings. A ratio of over 100% indicates that a surplus was accumulated in the past and that the value of the Government's financial and non-financial assets is higher than that of its liabilities. A ratio of less than 100% indicates that a deficit was accumulated in the past and that the value of the Government's financial and non-financial assets is lower than that of its liabilities. An upward ratio illustrates a favourable trend.

FINANCIAL AND NON-FINANCIAL ASSETS

(as a % of total liabilities)



The ratio of financial and non-financial assets to total liabilities was 33.8% in 1999-2000. After the accounting reform, it stood at 46.2% as at March 31, 2009. Taking the accumulated deficit into account, the value of assets was still lower than that of liabilities. However, a constant improvement in the ratio has been observed, showing that assets increasingly tend to climb at the same rate as liabilities. Over the past three years, borrowings have been used mainly to finance asset acquisitions.

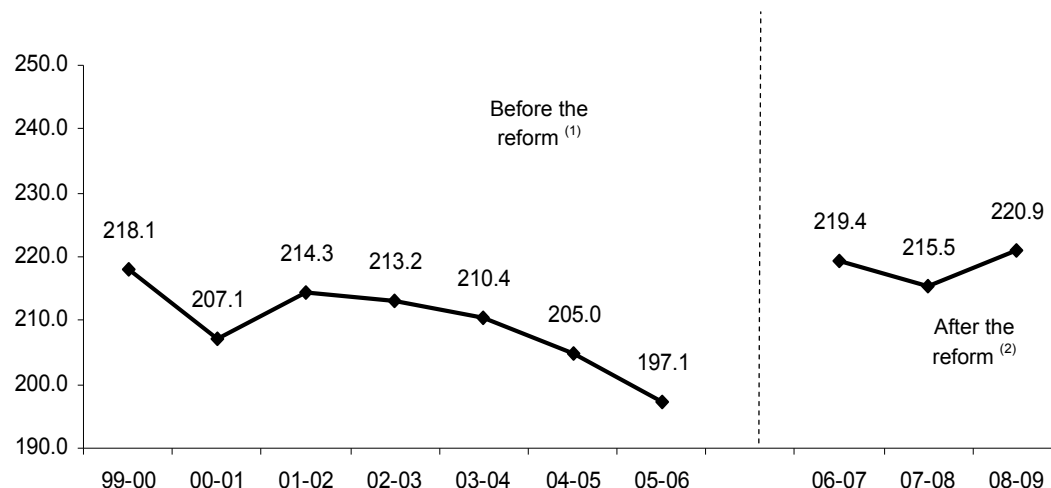
7. Results of the indicator analysis (cont'd)

Indicator 2: Gross debt to total revenue

This indicator compares gross debt with the Government's revenue. A declining ratio indicates a decrease of the gross debt materiality.

GROSS DEBT

(as a % of total revenue)



(1) The percentages are calculated using the total debt.

(2) The gross debt is reduced by pre-financing.

This ratio improved considerably from 1999-2000 to 2005-2006, falling from 218.1% to 197.1%. The ratio rose with the 2006-2007 accounting reform, owing to the addition of the debt for financing establishments in the health and social services and education networks after they had been incorporated into the Government's reporting entity. The ratio stood at 220.9% in 2008-2009. The increase of the ratio in 2008-2009 is mainly due to the increase in the gross debt since total revenue remained roughly the same as the prior fiscal year.

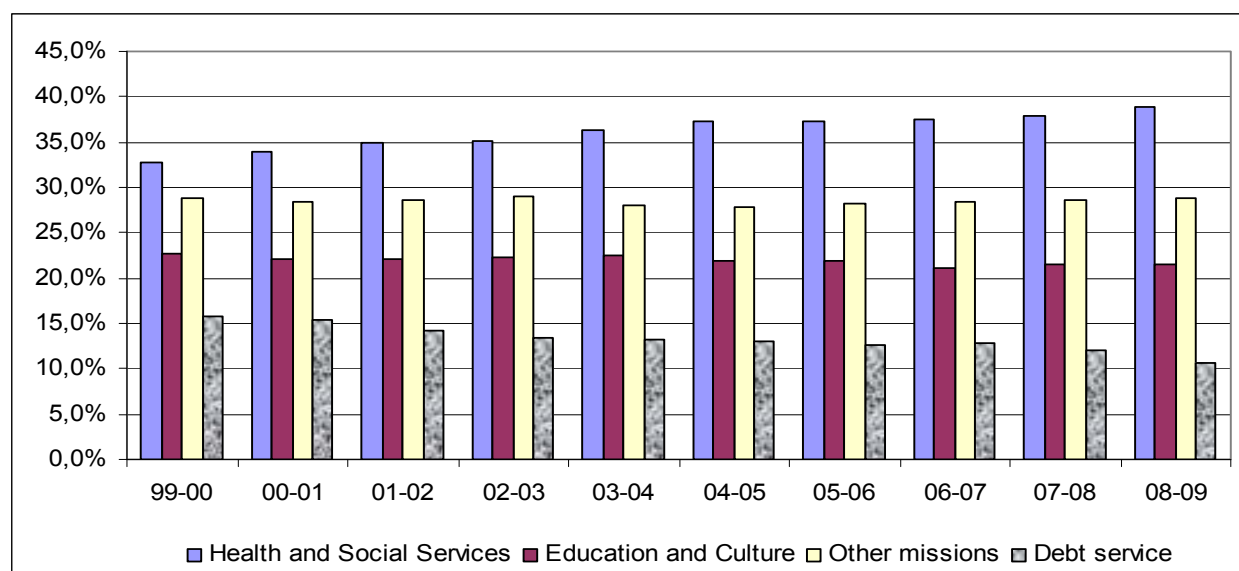
7. Results of the indicator analysis (cont'd)

Indicator 3: Expenditures by mission to total expenditure

This indicator illustrates the trend of Government spending for a particular mission over time. To ensure the sustainability of all programs, the growth of spending for one mission must not be too higher than that of total spending.

Expenditures by mission

(as a % of total expenditure)



While the expenses of the "Health and Social Services" mission grew at an average annual rate of 6.3% from 1999-2000 to 2008-2009, compared with 4.5% for total consolidated expenditure, the proportion of the mission's expenses in expenditures as a whole rose from 32.9% to 38.3%. This indicator reflects the growing importance of expenditures for the "Health and Social Services" mission and the Québec government's will to continue including this mission among its top priorities. It also demonstrates the Government's concern with regard to the increasingly important challenges posed by the aging of the population and by certain prevalent social problems.

However, the share of total spending devoted to "Debt service" has fallen year after year, going from 15.7% as at March 31, 2000 to 11.6% at the end of fiscal 2008-2009. The average annual growth in debt service over the same period was only 1.1%. This can be attributed to favourable fluctuations in interest rates and in the value of the Canadian dollar, as well as to the control the Government has exerted over the growth of its debt in recent years. Therefore, the share of revenue available for the expenditures of missions other than "Debt service" has continued to increase.

7. Results of the indicator analysis (cont'd)

Indicator 3: Expenditures by mission to total expenditure (cont'd)

This indicator demonstrates that the proportion of expenditures devoted to the "Education and Culture" mission and "Other missions" has remained fairly stable throughout all of these years.

In short, the fact that a smaller share of revenue went to "Debt service" over the past few years has made it possible to invest more in the "Health and Social Services" mission.

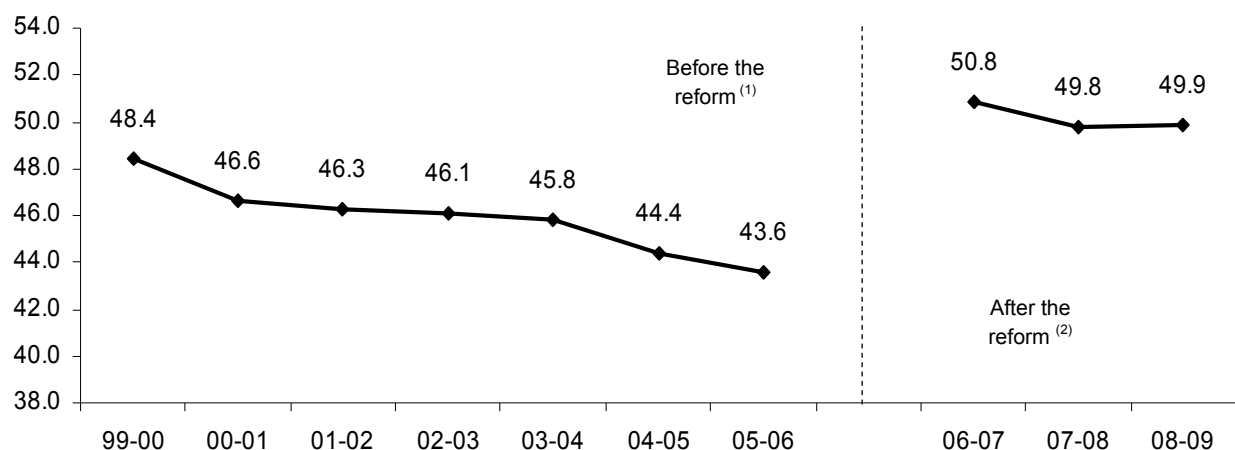
7. Results of the indicator analysis (cont'd)

Indicator 4: Gross debt to GDP

This indicator underscores the link between the Government's gross debt and the size of economy (GDP) which represents the source of revenue retained by the Government to finance its activities, including the payment of the debt service. If the ratio falls, it means a decrease in the gross debt materiality.

GROSS DEBT

(as a % of GDP)



(1) The percentages are calculated using the total debt.

(2) The gross debt is reduced by pre-financing.

This ratio improved significantly from 2000 to 2006, falling from 48.4% to 43.6% as at March 31, 2006. The ratio rose with the 2006-2007 accounting reform, owing notably to the addition of the debt for financing establishments in the health and social services and education networks after they had been incorporated into the Government's reporting entity. However, it fell immediately the following fiscal year. The ratio climbed slightly in 2008-2009 mainly due to the increase in the gross debt.

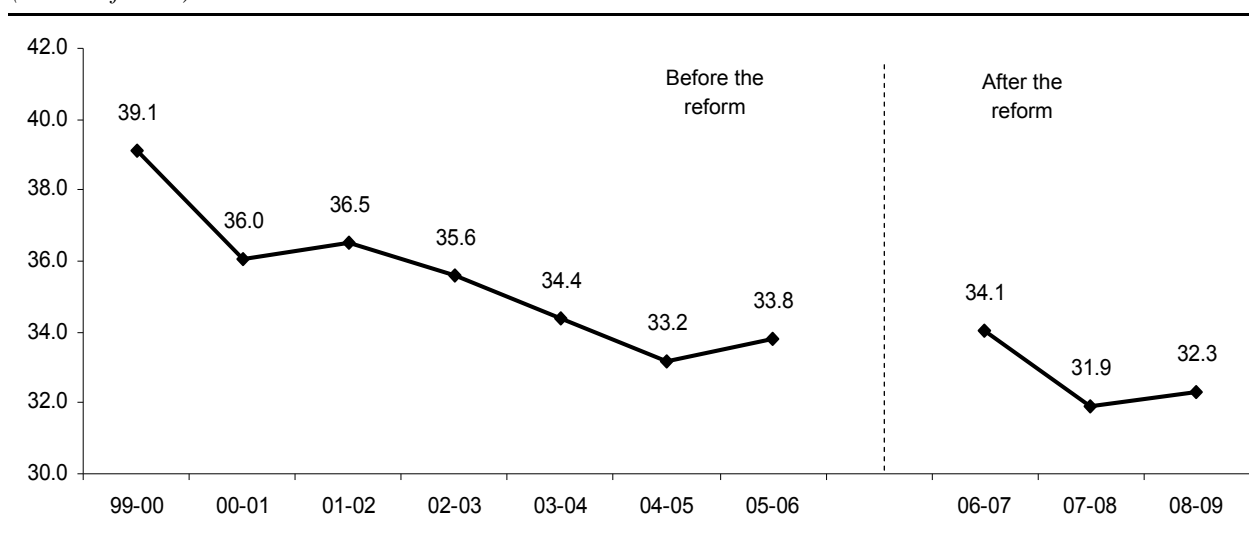
7. Results of the indicator analysis (cont'd)

Indicator 5: Debt representing accumulated deficits to GDP

This indicator shows the extent to which annual revenue has been insufficient to cover the annual cost of delivering services. It illustrates the degree of indebtedness that is tied to deficits accumulated for current operations during the past fiscal years. A debt representing accumulated deficits that grows at a rate below that of the growth of the economy in which the Government carries out its activities is a favourable situation.

DEBT REPRESENTING ACCUMULATED DEFICITS ^{(1) (2)}

(as a % of GDP)



(1) Before taking into account the stabilization reserve.

(2) Since 2006-2007, after taking into account Generations Fund revenue.

Since 1999, the indicator of the debt representing accumulated deficits to GDP has consistently improved, from 39.1% as at March 31, 2000 to 33.8% as at March 31, 2006. It stood at 32.3% as at March 31, 2009. This reduction of the ratio stems from the fact that a balanced budget was maintained in a context of sustained economic growth over that period.

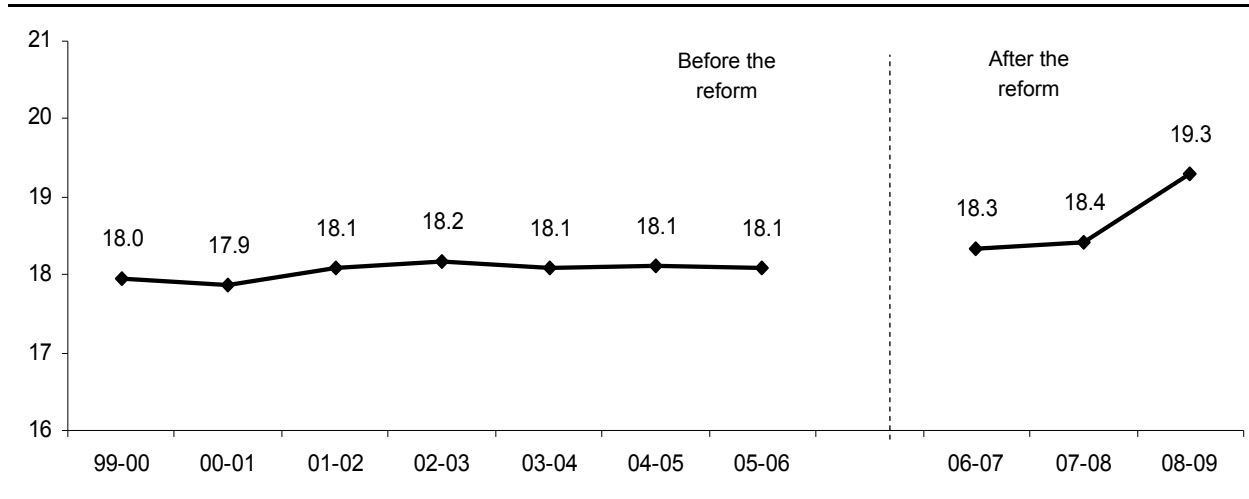
7. Results of the indicator analysis (cont'd)

Indicator 6: Program spending of the Consolidated Revenue Fund to GDP

This indicator makes it possible to compare the growth rate of Government spending over time with that of the economy. A decline in this indicator means that spending is growing less rapidly than the economy. Therefore, this indicator reveals the relative importance of the cost of public services in the economy.

PROGRAM SPENDING OF THE CONSOLIDATED REVENUE FUND

(as a % of GDP)



Program spending as a percentage of GDP has remained relatively stable over the past nine years, going from 18.0% in 1999-2000 to 18.4% in 2007-2008. It thus accounted for 18.1% of GDP on average over that period. However, in 2008-2009 the rate reached 19.3% because of the increase in program spending and the weak growth of GDP.

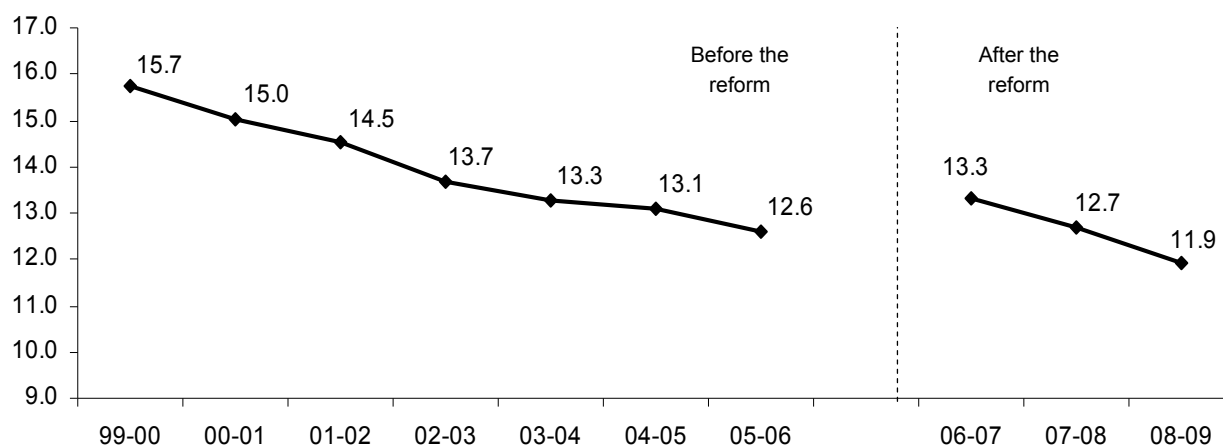
7. Results of the indicator analysis (cont'd)

Indicator 7: Debt service to total revenue

This indicator illustrates the extent to which the debt service represents a declining burden for the public finances. The lower the share of revenue devoted to paying interest on past borrowings, the greater the share that is left over for program spending.

DEBT SERVICE

(as a % of total revenue)



From 1999-2000 to 2005-2006, the debt service to total revenue indicator declined considerably, from 15.7% to 12.6%. Since the accounting reform, this indicator has continued to fall, amounting to 11.9% in 2008-2009. Therefore, the share of revenue available for program spending is rising.

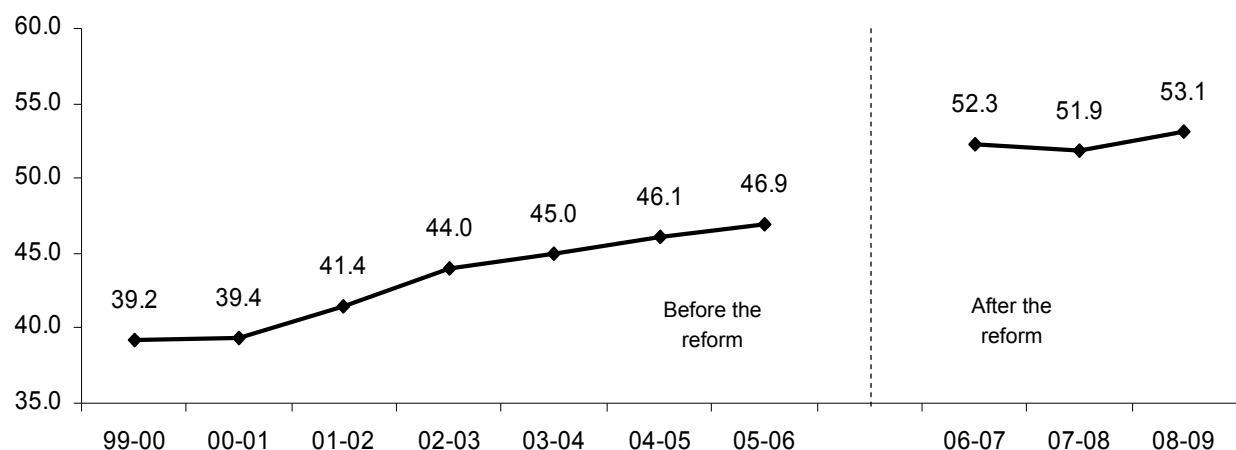
7. Results of the indicator analysis (cont'd)

Indicator 8: Net book value of fixed assets to the cost of fixed assets

This indicator shows the extent to which the estimated remaining useful life of tangible assets will enable the Government to supply its products and services in the future.

NET BOOK VALUE OF FIXED ASSETS

(as a % of the cost of fixed assets)



The net book value to the cost of fixed assets indicator has risen significantly over the past 10 years, from 39.2% as at March 31, 2000 to 53.1% as at March 31, 2009. Although the improvement was constant over that period, it has been more pronounced in the past three years. This shows that annual investments in fixed assets have outstripped the depreciation of these assets. The remaining useful life of fixed assets is thus better today than it was several years ago, making it easier for the Government to deliver services.

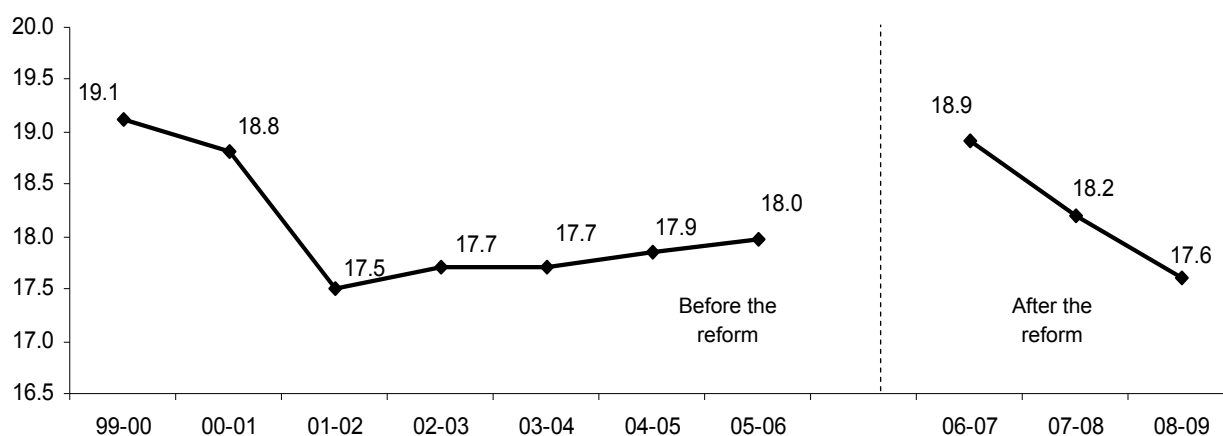
7. Results of the indicator analysis (cont'd)

Indicator 9: Own-source revenue to GDP

This indicator shows the proportion of revenue generated by the economy, or the proportion of collective wealth that the Government collects for its own purposes, in the form of income tax and other taxes, user fees and other revenue derived from its enterprises in particular. The Government's own-source revenue actually includes all of its revenue, apart from transfers received from the federal government. The decline in this ratio over time tends to indicate a favourable situation.

OWN-SOURCE REVENUE

(as a % of GDP)



From 1999-2000 to 2001-2002, this ratio dropped steadily, from 19.1% of GDP to 17.5%. It then remained fairly stable until 2005-2006. The increase in the ratio to 18.9% in 2006-2007 was due in large part to Hydro-Québec's additional earnings, resulting from the sale of its interest in certain enterprises. Over the past two years, the ratio fell to a level similar to that from 2001-2002 to 2005-2006, thereby providing the Government with more leeway.

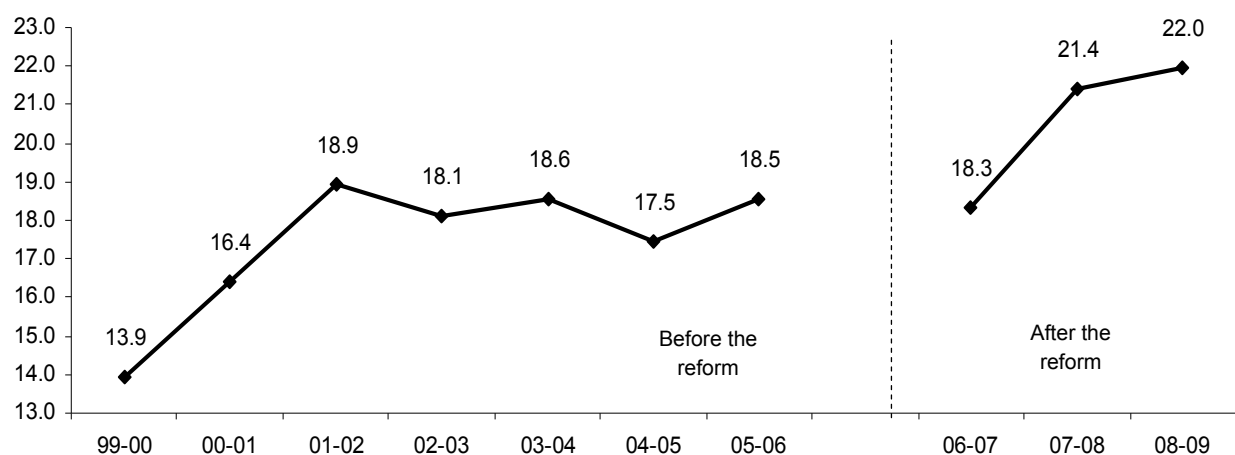
7. Results of the indicator analysis (cont'd)

Indicator 10: Transfers from the federal government to total revenue

Transfers received from the federal government comprise equalization payments, payments from transfers for health care and for post-secondary education and other social programs, and amounts transferred by the federal government under various cost-sharing agreements. This indicator measures the portion of the Québec government's revenue that is received from the federal government.

FEDERAL GOVERNMENT TRANSFERS

(as a % of total revenue)



In 1999-2000, the proportion of federal transfers in total revenue was 13.9%, an historic low compared with the proportion of nearly 29% observed in 1983-1984. In 2000-2001 and 2001-2002, the proportion grew substantially, to 18.9%, and then it remained fairly stable until 2006-2007. In 2007-2008, the proportion of federal transfers in total revenue rose to 21.4% owing notably to a thorough reform of the equalization program. In 2008-2009, it increased slightly, to 22.0%.

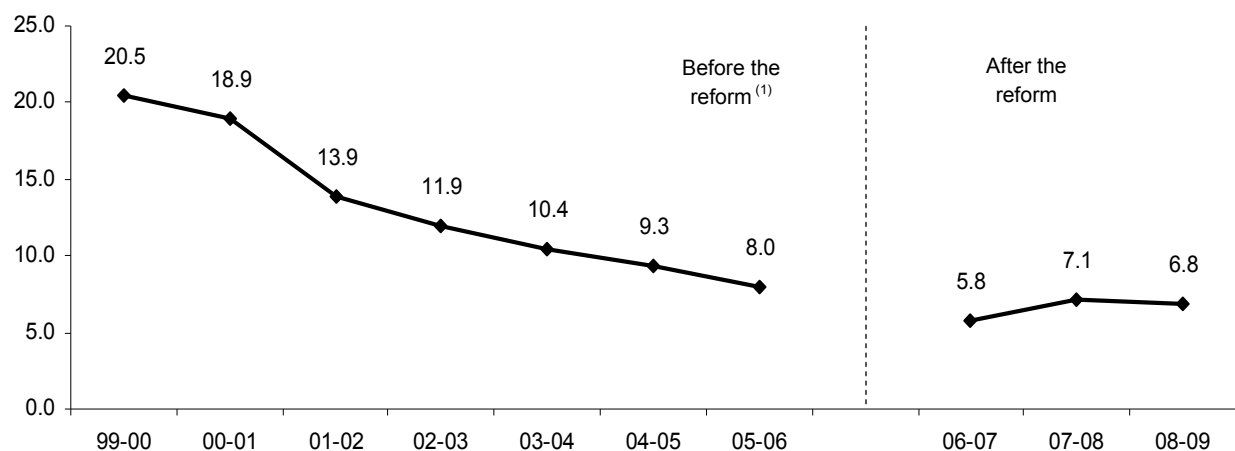
7. Results of the indicator analysis (cont'd)

Indicator 11: Debt in foreign currency

This indicator illustrates the sensitivity of the debt and the debt service to exchange rate fluctuations. A downward indicator means that the sensitivity decreases.

DEBT IN FOREIGN CURRENCY

(as a % of gross debt)



(1) For the period before the accounting reform, the ratios are calculated using total debt plus pre-financing.

Since 1999, the proportion of the debt denominated in foreign currencies has fallen sharply, from 20.5% as at March 31, 2000 to 8.0% as at March 31, 2006. As at March 31, 2009, the ratio stood at 6.8%. This decrease over the past 10 years has made the debt service less sensitive to fluctuations in the Canadian dollar in relation to other currencies.

APPENDIX

Financial statistics

FISCAL YEAR ENDED MARCH 31

(in millions of dollars)

These tables present the trends observed over the past 12 years for several financial statement items. In addition, explanatory notes identify the changes made to previous financial statements.

Historical data for financial statement items

Fiscal year	Revenue ⁽¹⁾	Expenditure ⁽¹⁾	(Deficit) or surplus	Financial assets	Liabilities	Net debt ⁽²⁾	Non-financial assets ⁽³⁾	Accumulated deficit ⁽⁴⁾
2008-2009	68 541	69 799	(1 258) ⁽⁵⁾	53 532	(182 325)	(128 793)	30 767	(98 026)
2007-2008	68 744	67 094	1 650 ⁽⁶⁾	49 016	(173 334)	(124 318)	30 147	(94 171)
2006-2007	65 361	63 368	1 993 ⁽⁷⁾	47 732	(169 923)	(122 191)	26 432	(95 759)
Before the reform of Government accounting ⁽⁸⁾								
2005-2006	60 017	59 980	37	40 355	(145 038)	(104 683)	12 984	(91 699)
2004-2005	56 885	57 549	(664)	39 258	(138 300)	(99 042)	11 818	(87 224)
2003-2004	54 530	54 888	(358)	35 962	(132 987)	(97 025)	10 735	(86 290)
2002-2003	52 225	52 919	(694)	37 071	(132 528)	(95 457)	9 716	(85 741)
2001-2002	50 011	50 939	(928) ⁽⁹⁾	34 332	(126 593)	(92 261)	8 161	(84 100)
2000-2001	50 628	49 251	1 377 ⁽⁹⁾	38 620	(126 828)	(88 208)	7 166	(81 042)
1999-2000	46 844	46 814	30	35 284	(124 170)	(88 886)	6 693	(82 193)
1998-1999	46 034	45 908	126	34 898	(123 359)	(88 461)	6 233	(82 228)
1997-1998	41 548	43 740	(2 192)	27 016	(115 420)	(88 404)	5 980	(82 424)

Explanatory notes

(\$M: millions of dollars)

- (1) Certain figures were reclassified for consistency with the presentation adopted in 2008-2009.
- (2) Net debt represents total liabilities minus financial assets, presented in the consolidated statement of financial position.
- (3) See Table A.1 (p. 59) for a breakdown of the annual change.
- (4) See Table A.2 (pp. 60-61) for explanations of the change in accumulated deficit based on factors other than the fiscal year surplus (deficit).
- (5) Does not take into account the \$587 M allocated to the Generations Fund and the \$1 845 M used from the stabilization reserve.
- (6) Does not take into account the \$449 M allocated to the Generations Fund and the \$1 201 M allocated to the budgetary reserve.
- (7) Does not take into account the \$584 M allocated to the Generations Fund and the \$1 300 M allocated to the budgetary reserve.
- (8) Caution must be applied in comparing the data for 2006-2007 and thereafter with those for prior years because of the impact of the December 2007 accounting reform.
- (9) Does not take the reserve of (\$950 M) into account.

Financial statistics (cont'd)

Table A.1 – Breakdown of the annual change in non-financial assets

Fiscal year	Current year change			Restatements of the balance of non-financial assets			Total change for fiscal year
	Net book value of fixed assets	Inventories and prepaid expenses	Net investment in the networks	Net book value of fixed assets	Inventories and prepaid expenses	Net investment in the networks	
2008-2009	2 297	46	622	(290) ^(a)		(2 055) ^(b)	620
2007-2008	1 457	30	487	1 639 ^(c)		102 ^(c)	3 715
2006-2007	1 219	10	1 002	2 184 ^(d)	152 ^(e)	8 881 ^(f)	13 448
2005-2006	1 166						1 166
2004-2005	1 083						1 083
2003-2004	1 019						1 019
2002-2003	1 482			73 ^(g)			1 555
2001-2002	995						995
2000-2001	473						473
1999-2000	359			101 ^(h)			460
1998-1999	217			36 ⁽ⁱ⁾			253
1997-1998	199			5 781 ^(j)			5 980

- (a) Harmonization of the accounting policies of Immobilière SHQ concerning the recognition of the cost of its fixed assets under results: this is now done using the straight-line method whereas as it was previously done using the sinking fund method.
- (b) Harmonization of the accounting policies used by organizations in the health and social services network and by school boards with those of the Government, in particular, the implementation of a fixed asset capitalization and depreciation policy and the adoption of accrual accounting for all the revenue and expenditure of these organizations.
- (c) Change in the status of Immobilière SHQ, which is now consolidated line by line, whereas it used to be considered a Government enterprise.
- (d) \$2 240 M arising mainly from the change in status of certain organizations that are now consolidated line by line, whereas they used to be considered Government enterprises, and (\$56 M) in depreciation recapture at the Agence métropolitaine de transport.
- (e) Change in the accounting policy for recording these items.
- (f) Inclusion in the Government's reporting entity of the vast majority of organizations in the health and social services and education networks.
- (g) \$57 M for capitalizing the cost of improvements to the premises of the Société Immobilière du Québec and \$16 M for the change in the status of a Government enterprise.
- (h) Reassessment of fixed assets following the 1997-1998 accounting reform.
- (i) Capitalization of cadastral plan expenses.
- (j) Recording of the opening balance for fixed assets during the 1997-1998 accounting reform.

APPENDIX

Financial statistics (cont'd)

Table A.2 – Other factors affecting the balance of accumulated deficits

Fiscal year	Enterprises comprehensive income and other ⁽¹⁾	Restatements of accumulated deficits		Total for other factors	Restatement details
		Government enterprises	Departments and agencies		
2008-2009	111		(2 708)	(2 597)	Departments and agencies: (\$2 055 M) for harmonizing the accounting policies of organizations in the health and social services and education networks with those of the Government; (\$290 M) for harmonizing the accounting policies of Immobilière SHQ with those of the Government in regard to the recognition of the cost of its fixed assets under results; (\$193 M) for the change in the amortization period for the actuarial gains and losses of certain pension plans; and (\$170 M) for contaminated land remediation obligations recorded as environmental liabilities.
2007-2008	303	(20)	(345)	(62)	Government enterprises: (\$28 M) for the change to the accounting policy for recording financial instruments; \$8 M for a change concerning employee future benefits. Departments and agencies: (\$345 M) for contaminated land remediation obligations recorded as environmental liabilities.
2006-2007	11	830	(6 894)	(6 053)	Government enterprises: Change to the accounting policy for recording financial instruments. Departments and agencies: (\$6 426 M) for the accounting reform, i.e. (\$3 220 M) for including in the Government's reporting entity the vast majority of organizations in the health and social services and education networks; (\$1 904 M) for recording revenue from income and property taxes, consumption taxes and duties and permits using the accrual method; (\$484 M) for reevaluating the time when transfer expenditures should be recognized; (\$335 M) for recognizing the grant portion arising from significant advantageous conditions awarded for investments and loans granted; (\$125 M) for the change to the policies for recording the Retirement Plans Sinking Fund; (\$708 M) for applying the standards for financial instruments; \$152 M for the change to the accounting policy for recording inventories and prepaid expenses; \$198 M for the other components of the reform; and (\$468 M) for the change to the accounting policy for contaminated land remediation obligations recorded as environmental liabilities.
2005-2006	24	(25)	(4 511)	(4 512)	Government enterprises: (\$25 M) for various items. Departments and agencies: (\$3 384 M) for the change to the accounting policy for revenue from federal government transfers; (\$270 M) for the change in the application of the accounting policy for the allowance for losses on guaranteed financial initiatives; (\$264 M) for the new actuarial valuations of the pension plans; (\$552 M) for the change in the recording of revenue from registration fees; and (\$41 M) for harmonizing the accounting policies of consolidated organizations.
2004-2005	3		(273)	(270)	Departments and agencies: (\$126 M) for the reassessment of school board subsidies and (\$147 M) for the correction to the allowance for doubtful accounts.
2003-2004	(40)	(4)	(147)	(191)	Government enterprises: (\$4 M) for various items. Departments and agencies: (\$96 M) for the change in the application of the accounting policy for debts and (\$51 M) for the adjustment to the accounts receivable of a consolidated agency.
2002-2003	(122)	(419)	(406)	(947)	Government enterprises: (\$363 M) relating to the capping mechanism used in calculating deferred gains and losses on the basis of the real rate of return assumption at the Société d'assurance automobile du Québec and (\$56 M) for other items. Departments and agencies: (\$215 M) for correcting the error made by the Canada Customs and Revenue Agency; (\$177 M) for recording employer contributions in respect of obligations relating to sick leave and vacations; and (\$14 M) for other items.
2001-2002	88	(2 218)		(2 130)	Government enterprises: (\$1 306 M) for foreign currency translation and (\$912 M) for the introduction of a provision for deviations in the real rate of return.

Financial statistics (cont'd)

Table A.2 – Other factors affecting the balance of accumulated deficits (cont'd)

Fiscal year	Enterprises comprehensive income and other ⁽¹⁾	Restatements of accumulated deficits		Total for other factors	Restatement details
		Government enterprises	Departments and agencies		
2000-2001	—	(173)	(53)	(226)	Government enterprises: (\$235 M) following the adoption of generally accepted accounting principles and \$62 M for the change to the accounting policies for certain allowances and the actuarial liability. Departments and agencies: (\$12 M) for sick leave and vacations and (\$41 M) for the change to the accounting policy for recording certain building repair and upgrading expenditures.
1999-2000	26		(21)	5	Departments and agencies: \$101 M for the reassessment of fixed assets following the 1997-1998 accounting reform and (\$122 M) for other items.
1998-1999	7		63	70	Departments and agencies: \$27 M for the accounting change in the recording of foreign exchange forward contracts and \$36 M for capitalizing cadastral plan expenses.
1997-1998	24		(15 421)	(15 397)	Departments and agencies: (\$13 173 M) for recording unrecorded pension plan obligations; (\$6 693 M) for consolidating Government enterprises, agencies and special funds; (\$731 M) for the change to the method used to record borrowings; (\$461 M) for recording public sector restructuring measures; and \$5 637 M for recording fixed assets.

(1) Since the 2006-2007 fiscal year, corresponds to the comprehensive income of Government enterprises. For 2001-2002 to 2005-2006, corresponded to foreign exchange gains or losses, and for 1997-1998 to 1999-2000, corresponded to the surplus of the municipal assessment for fixed assets of the Corporation d'hébergement du Québec.

CONSOLIDATED FINANCIAL STATEMENTS

Statement of responsibility

The Government is responsible for the integrity and objectivity of the consolidated financial statements prepared by the Comptroller of Finance for the Minister of Finance under the *Financial Administration Act* (R.S.Q., c. A-6.001, s. 86). The statements were drawn up in accordance with the accounting policies disclosed in Note 1. The analysis of the financial statements contained in Volume 1 was also prepared by the Québec government.

To fulfil its accounting and financial reporting responsibilities, the Government maintains systems of financial management and internal control designed to provide reasonable assurance that transactions are duly authorized by Parliament and properly executed and recorded.

The Comptroller of Finance takes care of Government accounting and obtains all the information needed to meet its accounting requirements from Government departments, agencies, enterprises and funds.

The Government submits its consolidated financial statements for audit assurance to the Auditor General who, in his report to the National Assembly, states the nature and scope of his audit as well as his opinion.

The financial statements are part of the Public Accounts tabled annually in the National Assembly by the Minister of Finance.

On behalf of the Gouvernement du Québec,



Gilles Paquin
Deputy Minister of Finance



Carole Boisvert, FCA
Comptroller of Finance

Québec, October 12, 2009

Auditor General's report

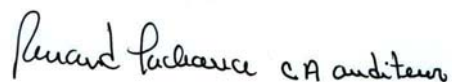
To the National Assembly,

I have audited the consolidated statement of the financial position of the Government of Québec as at March 31, 2009 as well as the consolidated statements of operations, accumulated deficit, change in net debt and cash flow of the fiscal year ended on that date. The Minister of Finance is responsible for the preparation of these financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the government, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Government of Québec as at March 31, 2009 as well as the results of its activities, the changes in its accumulated deficits, its net debt and its cash flow for the fiscal year then ended in accordance with Canadian generally accepted accounting principles.

In other respects, as required by the *Auditor General Act*, I express the opinion that these consolidated financial statements present fairly, in all material respects, the financial position of the Government of Québec as at March 31, 2009 and the results of its activities, the changes in its accumulated deficits, its net debt and its cash flow for the fiscal year then ended in accordance with the accounting policies of the Government of Québec set out in note 1 of the consolidated financial statements. Moreover, in accordance with that Act, I report that, in my opinion, except for the retroactive application of the changes to the accounting policies explained in note 3, these accounting policies have been applied on a basis consistent with that of the preceding fiscal year.



Renaud Lachance, CA auditor
Auditor General of Québec

Québec, October 12, 2009

Consolidated statement of operations

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

<u>Appendix</u>	2009		2008
	Budget ⁽¹⁾	Actual results	Actual results
6 REVENUE			
Income and property taxes (Note 4)	28 996	28 376	29 425
Consumption taxes	13 666	13 595	13 146
Duties and permits (Note 5)	1 476	1 714	1 652
Miscellaneous	3 946 ⁽²⁾	4 175	4 314
10 Revenue from Government enterprises	4 625	5 013	5 025
12 Revenue of the Generations Fund	742	587	449
Own-source revenue	53 451	53 460	54 011
Federal government transfers	15 538	15 081	14 733
Total revenue	68 989	68 541	68 744
7 EXPENDITURE			
Health and Social Services	26 221 ⁽²⁾	26 718	25 068
Education and Culture	14 743 ⁽²⁾	14 686	14 105
Economy and Environment	8 947	8 525	8 138
Support for Individuals and Families	5 490	5 538	5 439
Administration and Justice	5 479 ⁽³⁾	6 201	5 592
Sub-total	60 880	61 668	58 342
Debt service	8 737	8 131	8 752
Total expenditure	69 617	69 799	67 094
ANNUAL SURPLUS (DEFICIT)	(628)	(1 258)	1 650

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

(1) Based on the revenue and expenditure forecasts presented in the 2008-2009 Budget of March 13, 2008.

(2) Forecast investment income of \$735 million for Financement-Québec and the Corporation d'hébergement du Québec, presented in the Budget under "Miscellaneous", has been reclassified by decreasing \$394 million in expenditures of the "Health and Social Services" mission and \$341 million in expenditures of the "Education and Culture" mission to make the presentation of this income consistent with that of actual results.

(3) Including the contingency reserve of \$200 million.

Consolidated statement of accumulated deficit

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

<u>Appendix</u>		<u>2009</u>	<u>2008</u>
			restated (Note 3)
PREVIOUSLY ESTABLISHED ACCUMULATED DEFICIT, BEGINNING OF YEAR		(94 171)	(96 124)
Accounting changes (Note 3)		(653)	(653)
Restated balance		(94 824)	(96 777)
Accounting changes as at April 1, 2008 (Note 3)		(2 055)	
10	Share of other comprehensive income items of the Government enterprises	111	303
Annual surplus (deficit)		(1 258)	1 650
ACCUMULATED DEFICIT, END OF YEAR		(98 026)	(94 824)

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Consolidated statement of financial position

AS AT MARCH 31, 2009

(in millions of dollars)

<u>Appendix</u>		<u>2009</u>	<u>2008</u>	restated (Note 3)
FINANCIAL ASSETS				
13	Cash	—	20	
8	Short-term investments	7 872	3 159	
9	Accounts receivable	12 440	14 389	
	Inventories intended for sale	11	9	
10	Investment in Government enterprises	25 867	24 608	
11	Long-term investments	5 063	5 384	
12	Generations Fund	1 952	1 233	
	Deferred expenses related to debts	327	214	
	TOTAL FINANCIAL ASSETS	53 532	49 016	
LIABILITIES				
13	Bank overdraft	327	—	
14	Accounts payable and accrued expenses	14 122	14 254	
15	Deferred revenue	3 032	2 821	
16	Other liabilities	1 810	1 694	
	Federal government transfers to be repaid (Note 6)	1 673	1 903	
	Pension plans and other employee future benefits (Note 7)	28 708	31 352	
17	Debt before deferred foreign exchange gain (loss) (Notes 8 and 9)	133 224	120 527	
	Deferred foreign exchange gain (loss)	(571)	1 146	121 673
	TOTAL LIABILITIES	182 325	173 697	
	NET DEBT	(128 793)	(124 681)	
NON-FINANCIAL ASSETS				
18	Net investment in the health and social services and education networks	9 039	10 472	
19	Fixed assets (Note 10)	21 490	19 193	
	Inventories	169	125	
	Prepaid expenses	69	67	
	TOTAL NON-FINANCIAL ASSETS	30 767	29 857	
	ACCUMULATED DEFICIT	(98 026)	(94 824)	

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

20 Contractual obligations (Note 11)

21 Contingencies (Note 12)

Consolidated statement of change in net debt

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

<u>Appendix</u>	<u>2009</u>		<u>2008</u>
	<u>Budget ⁽¹⁾</u>	<u>Actual results</u>	<u>Actual results</u> restated (Note 3)
PREVIOUSLY ESTABLISHED NET DEBT, BEGINNING OF YEAR	(123 000)	(124 318)	(124 297)
Accounting changes (Note 3)			
Accumulated deficit		(653)	(653)
Fixed assets		290	290
Restated balance	(123 000)	(124 681)	(124 660)
Accounting changes as at April 1, 2008 (Note 3)			
Accumulated deficit		(2 055)	
Net investment in the health and social services and education networks		2 055	
10 Share of other comprehensive income items of Government enterprises		111	303
Annual surplus (deficit)	(628)	(1 258)	1 650
Change due to inventories and prepaid expenses		(46)	(30)
Change in the net investment in the health and social services and education networks	(1 030)	(622)	(487)
Change due to fixed assets			
19 Acquisition	(3 388)	(3 836)	(2 937)
19 Depreciation	1 434	1 454	1 290
Disposal and reductions in value		85	190
Total change due to fixed assets	(1 954)	(2 297)	(1 457)
Net increase in net debt	(3 612)	(4 112)	(21)
NET DEBT, END OF YEAR	(126 612)	(128 793)	(124 681)

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

(1) Based on the revenue and expenditure forecasts presented in the 2008-2009 Budget of March 13, 2008.

Consolidated statement of cash flow

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

	2009		2008	
OPERATING ACTIVITIES				
Annual surplus (deficit)		(1 258)		1 650
Items not affecting liquid assets				
Doubtful accounts	822		679	
Allowances related to investments and loan guarantees	420		357	
Inventories and prepaid expenses	(46)		(30)	
Depreciation of fixed assets	1 454		1 290	
Amortization of deferred expenses related to debts	96		92	
Amortization of deferred foreign exchange (gain) loss	(8)		(272)	
Amortization of discounts and premiums	182	2 920	211	2 327
		1 662		3 977
Change in financial assets and liabilities related to operations		993		(1 250)
		2 655		2 727
Activities related to pension plans and other employee future benefits				
Costs (Note 7)	2 071		2 049	
Interest (Note 7)	4 383	6 454	4 398	6 447
Benefits	(4 216)		(4 047)	
Employee and independent employer contributions	36	(4 180)	58	(3 989)
		2 274		2 458
Liquid assets provided by operating activities		4 929		5 185
INVESTMENT ACTIVITIES				
Change in investment in Government enterprises				
Investments made	(564)		(82)	
Investments realized and other	(4)			
Share of the results of enterprises entered as revenue less declared dividends	(580)	(1 148)	(807)	(889)
Change in net investment in the health and social services and education networks				
Annual deficit of the networks	(31)		442	
Loans and advances made to the networks	(2 665)		(2 135)	
Loans and advances realized to the networks	2 074	(622)	1 206	(487)
Change in long-term investments				
Investments made	(1 263)		(2 190)	
Investments realized	1 325	62	421	(1 769)
Liquid assets used for investment activities		(1 708)		(3 145)

Consolidated statement of cash flow (cont'd)

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

	<u>2009</u>	<u>2008</u>
FIXED ASSET INVESTMENT ACTIVITIES		
Acquisitions	(3 836)	(2 937)
Disposals	85	190
	<u>(3 751)</u>	<u>(2 747)</u>
Liquid assets used for fixed asset investment activities	<u>(3 751)</u>	<u>(2 747)</u>
FINANCING ACTIVITIES		
Change in debts		
Borrowings made	17 351	9 995
Borrowings repaid	(6 545)	(6 709)
	<u>10 806</u>	<u>3 286</u>
Activities related to pension plans and other employee future benefits		
Change in funds related to pension plans and other employee future benefits		
Payments and benefits	(2 678)	(2 983)
Reinvestment of funds' investment income	(2 240)	(1 912)
	<u>(4 918)</u>	<u>(4 895)</u>
Activities related to the Generations Fund		
Change in the Generations Fund	(719)	(649)
Liquid assets provided by (used for) financing activities	<u>5 169</u>	<u>(2 258)</u>
Increase (decrease) in liquid assets during the year	4 639	(2 965)
LIQUID ASSETS, BEGINNING OF YEAR	<u>3 531</u>	<u>6 496</u>
LIQUID ASSETS, END OF YEAR ⁽¹⁾	<u><u>8 170</u></u>	<u><u>3 531</u></u>

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

(1) Liquid assets include cash in bank (Appendix 13) and short-term investments (Appendix 8).

Consolidated statement of financial requirements and financing transactions

	<u>2009</u>	<u>2008</u>
Liquid assets provided by operating activities	4 929	5 185
Liquid assets used for investment activities	(1 708)	(3 145)
Liquid assets used for fixed asset investment activities	(3 751)	(2 747)
NET FINANCIAL REQUIREMENTS	<u><u>(530)</u></u>	<u><u>(707)</u></u>
Liquid assets provided by (used for) financing activities	5 169	(2 258)
Change in liquid assets during the year	(4 639)	2 965
FINANCING TRANSACTIONS	<u><u>530</u></u>	<u><u>707</u></u>

Notes to financial statements

(in millions of dollars)

1. Significant accounting policies

The Gouvernement du Québec accounts for its financial transactions in accordance with the accounting policies disclosed below. When necessary, the information included in the consolidated financial statements is based on best estimates and judgments.

Reporting entity

The Government's reporting entity encompasses the financial transactions of the National Assembly, persons designated by the National Assembly, departments as well as the agencies, funds and enterprises under the control of the Government. Control is defined as the power to direct the financial and administrative policies of an entity such that its activities will provide the Government with anticipated benefits or expose it to the risk of loss. The entities of the Government's reporting entity are listed in appendices 1 to 4 of the consolidated financial statements

Fiduciary transactions carried out by the entities mentioned in Appendix 5 are not included in the Government's reporting entity.

Consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, with the exception of Government enterprises and organizations of the health and social services and education networks, are consolidated line by line in the financial statements. Accordingly, the accounts are harmonized according to the Government's accounting policies and combined line by line. Inter-organization transactions and balances have been eliminated.

Investment in Government enterprises is accounted for using the modified equity method. According to this method, investments are recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises with an offsetting entry to revenue, and in the other items of their comprehensive income with an offsetting entry to accumulated deficits. The value of the investment is reduced by declared dividends and adjusted by the elimination of unrealized inter-organization gains and losses relating to transactions on assets that remain within the Government's reporting entity. This method requires no harmonization of enterprises' accounting policies with those of the Government. A Government enterprise has all of the following characteristics:

- a) it is a separate legal entity that has the authority to enter into contracts in its own name and to go before a court;

1. Significant accounting policies (cont'd)

(in millions of dollars)

- b) it is vested with the financial and administrative power to carry out commercial activities;
- c) its main activity is the sale of goods or the delivery of services to individuals or to organizations not included in the Government's reporting entity;
- d) it may, during the normal course of its operations, pursue its activities and settle its debts using revenue from sources not included in the Government's reporting entity.

The accounts of organizations of the health and social services and education networks are accounted for using the modified equity method. This consolidation is carried out on the basis of the financial statements of the organizations, after adjustments to eliminate material differences between their accounting policies and those of the Government, in particular concerning fixed assets. According to this method, the net equity of these organizations, representing the total of their financial and non-financial assets reduced by their liabilities, is recognized as a component of the net investment in the health and social services and education networks. The annual surplus or deficit of organizations is recognized in the expenditures of the mission concerned. Where the fiscal year-end of an organization differs from that of the Government, its financial results are adjusted only if the financial transactions carried out during the interval materially affect the Government's financial position or results.

Revenue

Revenue is recorded using the accrual method, i.e. in the fiscal year during which the transactions or the events giving rise to the revenue occurred. Revenue not collected at the end of the fiscal year and refunds not yet issued are recorded on the basis of estimates established according to transactions that will take place in the three months following the end of the fiscal year. Revenue that would be too difficult to measure prior to reception is recorded at the time the funds are received. Sums received or receivable in regard to revenue that will be earned in a subsequent year are deferred and presented as deferred revenue.

More specifically:

- Revenue from income and property tax is recognized when the taxpayer earned the income subject to tax.
- Revenue from consumption taxes is recognized at the time of the sale of the products or the delivery of the services, after deducting tax credits.

1. Significant accounting policies (cont'd)

(in millions of dollars)

- Corporate income tax revenue is recorded at the time the funds are received, because amounts receivable or refundable cannot be accurately estimated. Taxable corporate income varies significantly from year to year and the time allowed for filing corporate returns means that information cannot be obtained in time to make adjustments to revenue on the closing date of the Government's financial statements. An adjustment is made to account for notices of assessment issued before the end of the fiscal year.
- Tax revenue does not include estimates for amounts of unreported taxes. These amounts are recorded when assessments are issued, following audits.
- Revenues from duties and permits are recognized when receivable. Where duty or permit revenue is refundable on demand and is linked to clearly identifiable goods and services that the Government must supply to the holder of the duty or the permit, the revenue is deferred and recognized over the reference period of such duty or permit.
- Transfers from the federal government are recorded as revenue in the fiscal year during which the events giving rise to them occur, provided the transfers were authorized, the eligibility criteria were met and it is possible to make a reasonable estimate of the amounts involved.
- Interest income ceases to be recorded when there is no reasonable assurance that the principal or interest will be recovered.

Expenditure

Expenditure includes the cost of goods consumed and services obtained during the fiscal year, including annual depreciation of the cost of fixed assets.

Transfers, whether entitlements, transfers relating to shared-cost programs or grants, are recorded in the fiscal year during which the events that give rise to them occur, insofar as the transfers have been authorized and once the beneficiaries have met the eligibility criteria. The determining factor for recognizing an entitlement is the beneficiary's satisfaction of the eligibility criteria stipulated in a law or a regulation, while for a transfer relating to a shared-cost program it is the incurring by the beneficiary of eligible costs, and for a grant it is its authorization by the Government.

Debt service interest charges resulting from transactions in foreign currency are translated into Canadian dollars at the rates in effect at the time of the transactions.

1. Significant accounting policies (cont'd)

(in millions of dollars)

Financial assets

Short-term investments are recorded at the lesser of cost and market value. Accounts receivable are initially recorded at cost and then brought down to their net recoverable value by means of an allowance for doubtful accounts. The annual change in this allowance is charged to expenditure.

Investment in Government enterprises is recorded using the modified equity method.

Long-term investments are recorded at cost.

For loans and other investments with concessionary terms, their face value is discounted at the average rate of Government borrowings to determine the value of the grant component, which is recognized as a transfer expense at the time the investments are made. The discount on loans and other investments is amortized over their lifetime using the real interest method, and recognized as interest income.

Long-term investments are reduced using valuation allowances. An allowance is recorded for loans and advances where the facts or circumstances point to a future loss. For other long-term investments, an allowance is recorded when a durable loss in value is recognized. The annual change in these allowances is charged to expenditure. Any investment write-off reduces the cost of investments as well as the valuation allowance relating to such investment. The residual balance is charged to expenditure. The subsequent recovery is recorded as a reduction in expenditure.

Generations Fund

Demand and participation deposits in a particular fund of the Caisse de dépôt et placement du Québec are recorded at cost.

At the time of disposition of participation deposits, the difference between the amount received and the book value of these units established using the average cost method is charged to operations. Where participation deposits suffer a durable loss in value, their book value is reduced to reflect this decline. The reduction is taken into account in the determination of the results for the fiscal year.

The revenue and expenditure of the Generations Fund are recorded according to the Government's accounting policies.

1. Significant accounting policies (cont'd)

(in millions of dollars)

Liabilities

Other liabilities

Allowance for losses on guaranteed financial initiatives

Obligations resulting from borrowings and other financial initiatives guaranteed by the Government are recorded on the basis of probable losses. The allowance is established on the balance of the guaranteed financial initiatives reduced by the estimated realizable value of the security and surety obtained. The annual change in the allowance is charged to expenditure.

Probable losses are estimated by grouping financial initiatives into various risk classes and applying an average loss rate to each class, based on past experience and the nature of the initiatives. In the case of enterprises with an exceptionally high cumulative balance of financial initiatives guaranteed by the Government or with particular features, the estimate of probable losses relating to these initiatives is made using a case-by-case analysis, regardless of risk class. Probable losses are revised annually.

Environmental liability

The obligations resulting from the remediation of contaminated land under the Government's responsibility, or probably under its responsibility, are recorded as environmental liabilities as soon as contamination occurs or as soon as the Government is informed. An environmental liability includes the estimated cost of contaminated land management and remediation. The cost evaluation is based on the best information available and is revised annually.

Given the difficulties inherent in evaluating this liability, the Government's obligations, which will be recognized until March 31, 2010 for contaminated land existing as at March 31, 2006, will be posted to accumulated deficit.

Pension plans and other employee future benefits

Pension plans

Government pension plans are defined benefit pension plans. Within the context of preparing the Government's financial statements, obligations relating to vested benefits are evaluated using the actuarial projected benefit method prorated on service, according to the most probable assumptions set by the Government with regard, notably, to inflation, interest and employee remuneration. This method has been adjusted, however, to reflect the way in which benefits are earned by employees.

1. Significant accounting policies (cont'd)

(in millions of dollars)

Total cost of plans

The annual cost of vested benefits for all pension plans, including the cost of changes to the plans, and the amortization of adjustments to estimates based on actuarial gains or losses, is charged to expenditure, with an offsetting entry in the retirement plans account, i.e. pension plans liability. Changes to actuarial assumptions are included in the adjustments to estimates based on actuarial gains or losses.

In the case of the Government and Public Employees Retirement Plan (RREGOP), the Civil Service Superannuation Plan (CSSP), the Teachers Pension Plan (TPP), the Pension Plan of Certain Teachers (PPCT) and transfers from the TPP and the CSSP to RREGOP, adjustments to estimates based on actuarial gains or losses are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants in these plans as a whole. However, adjustments to estimates based on actuarial gains or losses for the other pension plans are amortized over a period corresponding to the estimated average remaining years of service of participants in each plan.

The total cost of the pension plans also includes interest charges on obligations relating to vested benefits, with an offsetting entry to liabilities in the retirement plans account.

Retirement Plans Sinking Fund (RPSF) and other pension plan assets

Under the *Financial Administration Act* (R.S.Q., c. A-6.001), the Minister of Finance may make long-term investments, by way of a deposit with the Caisse de dépôt et placement du Québec, using part of the Consolidated Revenue Fund up to an amount equal to the sums recorded as the pension plans liability, in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans. The sinking fund's investments are valued at an adjusted market value, where the difference between the real return based on market value and the forecast return is amortized over five years.

The annual income of the sinking fund is obtained by applying the rate of return stipulated in the actuarial valuations of the retirement plans to the fund balance. The adjustments recognized annually, arising from actuarial gains and losses attributable to the use of the stipulated rate of return, are amortized using the straight-line method over the estimated average length of the remaining active career of pension plan participants. The amortization of these adjustments is recorded as investment income of the fund.

The RPSF's investment income is subtracted in calculating interest charges on obligations relating to vested benefits.

1. Significant accounting policies (cont'd)

(in millions of dollars)

Other pension plan assets, as well as revenue arising from them, are accounted for on the basis of the same accounting policies as the RPSF, with the necessary adjustments to the amortization period of the adjustments recognized annually in order to amortize them over the same period as the adjustments to the obligation relating to the vested benefits of the pension plan concerned.

Other employee future benefits

The long-term obligations arising from other benefits granted to employees are valued using actuarial methods, according to the most likely assumptions determined by the Government. The resulting obligations and corresponding expenditures are recorded on the basis of the method through which employees acquire these benefits, i.e. through services provided or through the occurrence of an event giving rise to employment-related benefits.

The cost of these employee benefits acquired during the year, the cost of changes to the provisions of these benefits, the amortization of adjustments relating to estimates arising from actuarial gains and losses and the interest charges on these obligations are charged to expenditure of the fiscal year with an offsetting entry to the "Other employee future benefits" account.

Any fund set up to provide for the payment of obligations relating to these other employee future benefits and the revenue arising from it are accounted for on the basis of the same accounting policies as the RPSF, with the necessary adjustments to the amortization period of the adjustments recognized annually in order to amortize them over a period suited to the employee future benefit concerned.

Debts

Borrowings are recorded at the amount received at the time of issue, adjusted by the premium or discount amortization to obtain the amount of principal repayable at maturity. The amortization is calculated using the effective rate for each borrowing.

Issue expenses related to borrowings are deferred and amortized over the term of each borrowing using the straight-line method. The unamortized balance is included in deferred expenses related to debts.

Borrowings in foreign currency are translated into Canadian dollars at the rates in effect on March 31.

Foreign exchange gains or losses resulting from the translation of borrowings are deferred and amortized over the remaining term of each borrowing using the straight-line method.

1. Significant accounting policies (cont'd)

(in millions of dollars)

Derivative instruments

The Government uses derivative instruments to manage foreign exchange and interest rate risks related to debts. These instruments are recorded at cost.

Derivative instruments used to manage the foreign exchange risk associated with the repayment of interest and principal on borrowings and with the cash management transactions such risk management entails, including currency swap contracts and foreign exchange forward contracts, are translated into Canadian dollars at the rates in effect on March 31. The components of these instruments, namely, financial assets and liabilities, are offset against one another and shown as "Debts" items.

Interest rate exchanges stemming from interest rate swap contracts used to change exposure to interest rate risk over the long term are reconciled with interest charges for the borrowings with which these swap contracts are associated.

Gains or losses on derivative instruments are deferred and amortized over the term of each contract. However, gains or losses on derivative instruments used to modify the interest rate risk are amortized over the term of the security underlying these instruments.

Debt Sinking Fund

Securities held by the sinking fund are recorded at the amount paid at the time of purchase, adjusted by the premium or discount amortization to obtain the amount of principal receivable at maturity. The amortization is calculated on the basis of the effective rate for each security.

The difference between the book value of a security and the amount received at the time of its disposal is charged to results.

Non-financial assets

Land in the public domain and natural resources, such as forests, water and mining resources, which the Government holds by virtue of the fact that they were devolved to the state and not purchased, are not recorded in the Government's consolidated financial statements. Intangible items do not constitute non-financial assets for the Government.

1. Significant accounting policies (cont'd)

(in millions of dollars)

Fixed assets

Fixed assets consist of acquired, built, developed or improved non-financial assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services.

They include land, buildings, facilities such as parks and outdoor recreational areas, complex networks such as dams, canals, roads and bridges, equipment such as vehicles and furniture and the development of data processing systems.

Fixed assets are recorded at cost and depreciated – except for land, which is not depreciated - using a logical and systematic method over a period corresponding to their useful life. Cost includes financing charges capitalized during their construction, improvement or development. The cost of fixed assets held under capital leases is equal to the present value of payments due. Fixed assets under construction or being developed or improved are not depreciated until they are put into service.

Some fixed assets are acquired under private-public partnership agreements. These agreements are long-term contracts by which the Government involves one or more private partners in designing, realizing and operating a public good, with or without funding from these partners. The fixed asset and the corresponding debt associated with it are accounted for in the statement of financial position when the risks and advantages associated with the ownership of the public good are devolved to the Government, for the most part, in accordance with the terms of the agreement.

The cost of a fixed asset acquired under a private-public partnership agreement is equal to the lower of the present value of the cash flows associated with the fixed asset and the fixed asset's fair value. If the cash flows associated with the fixed asset cannot be isolated from those related to its operation, its cost is determined on the basis of its fair value. The fair value of the fixed asset is estimated on the basis of the agreement's specifications.

Works of art and historic property are not recorded as fixed assets. Their cost is charged to expenditure for the fiscal year during which they are acquired.

Fixed assets acquired through donation or for a nominal fee are recorded at their fair value at the time of acquisition with an offsetting entry to deferred revenue, except for land where the offsetting entry is recognized in revenue in the year of acquisition. Contributions for the acquisition of fixed assets, received from organizations outside the reporting entity, are recorded in deferred revenue, with the exception of those intended for the purchase of land, which are recorded in revenue in the year of acquisition. Deferred revenue is amortized in revenue at the same rate as the depreciation of the cost of the corresponding fixed assets.

1. Significant accounting policies (cont'd)

(in millions of dollars)

Net investment in the health and social services and education networks

The net investment in the health and social services and education networks includes the net equity of the organizations of these networks included in the reporting entity, advances made to them by the Government and the sinking funds relating to their borrowings to finance fixed assets. Net equity is recorded using the modified equity method described in the “Consolidation method” section, while advances and sinking funds are recorded according to the accounting policy for long-term investments.

Inventories

Inventories consist of supplies that are consumed in the normal course of operations during the coming fiscal year(s). These inventories are valued at the lower of cost and net realizable value. Inventories intended for sale are presented as financial assets.

Prepaid expenses

Prepaid expenses represent outlays made before the end of the fiscal year for services the Government will receive during the coming fiscal year(s). These expenses are charged to expenditure when the Government receives the services acquired.

2. Measurement uncertainty

(in millions of dollars)

The preparation of financial statements requires the Government to make estimates and assumptions in order to evaluate and record certain asset, liability, revenue and expenditure items. These estimates are based on the most reliable data and the most probable assumptions available at the time, and involve the Government's best judgments. They are revised annually to reflect new information as it becomes available.

By their very nature, estimates are subject to measurement uncertainty. Therefore, revising estimates and assumptions made in future years can give rise to material differences in the amounts recognized in the financial statements.

Major estimates are made for certain financial statement items, particularly sums receivable or repayable in regard to federal government transfers, obligations relating to pension plans and other employee future benefits, the book value of fixed assets, environmental liabilities and certain allowances.

- Federal government transfers can vary because of possible differences between the assumptions made for fiscal and population data and the actual data.
- Obligations relating to pension plans and other employee future benefits can vary because of differences between the most probable economic and demographic assumptions made for actuarial valuation purposes and the actual results.
- The book value of fixed assets can vary because of differences between their estimated useful life and their actual useful life.
- Environmental liabilities related to contaminated land can vary because of differences between estimated management and remediation costs and the costs eventually incurred.
- The value of certain allowances can vary because of differences between the assumptions made to evaluate the probability of collection and the amount actually collected.

3. Accounting changes (in millions of dollars)

Net investment in the health and social services and education networks

Since 2006-2007, the Government has incorporated the vast majority of organizations in the health and social services and education networks into its reporting entity. Their accounts have been integrated using the modified equity method on the basis of their financial statements, after making adjustments to eliminate certain material differences between their accounting policies and those of the Government, particularly with regard to the recording of fixed assets and employee benefits. In addition, where the fiscal year-end of an organization differs from that of the Government, the organization's financial results are adjusted only if the financial transactions carried out during the interval materially affect the Government's financial position or results.

The Public Sector Accounting Board has recommended that the line-by-line consolidation method be the only method that may be used as of the 2009-2010 fiscal year to consolidate the accounts of organizations in the health and social services and education networks, which are included in the Government's reporting entity. Due to the scope of the task that governments will have to undertake in order to implement this requirement, the board deferred by one year the date on which it was originally supposed to take effect, i.e. as of fiscal 2008-2009. Therefore, the transitional provisions allowing governments to apply either this method or the modified equity method continued to apply in 2008-2009.

To comply with these recommendations, the organizations in both networks worked to harmonize their accounting policies with those of the Government in 2008-2009. Among other things, the accounting policies used by organizations in the health and social services network and by school boards were revised to bring them into conformity with those of the Government. This revision led in particular to the implementation of a fixed asset capitalization and depreciation policy and the adoption of accrual accounting for all the revenue and expenditure of these organizations. In addition, school boards produced financial information based on the Government's fiscal year-end.

In 2009-2010, so as to complete their integration into the Government's financial statements based on the line-by-line consolidation method, these organizations will change other accounting policies, including those pertaining to the environmental liability and the definition of their reporting entity. For the same purpose, CEGEPs and the Université du Québec will set about harmonizing their accounting policies with those of the Government during the fiscal year.

This work complies with the recommendations of the *Report of the Task Force on Government Accounting*, dated November 2007, to which the Government subscribed in December 2007.

3. Accounting changes (cont'd) (in millions of dollars)

The impact of the accounting changes made by these organizations on the value of the item "Net investment in the health and social services and education networks" for transactions prior to March 31, 2008 was recorded retroactively to April 1, 2008, as an adjustment to the statement of accumulated deficit for the fiscal year ending March 31, 2009.

However, the comparative data for the fiscal year ending March 31, 2008 were not restated to take these changes into account, as the financial information needed for this purpose could not be established with reasonable effort.

This increased (decreased) the following items:

	Health and social services network	Education network	2009 Total
Net investment in the health and social services and education networks	(511)	(1 544)	(2 055)
Accumulated deficits and net debt, beginning of year	511	1 544	2 055

Other liabilities – Environmental liability

The updating of obligations stemming from the remediation of contaminated land existing as at March 31, 2006, under the Government's responsibility or probably under its responsibility, resulted in the recognition of an additional \$170 million in environmental liabilities. The impact of this accounting change was recorded retroactively to previous years, with restatement, by adjusting accumulated deficits as at April 1, 2007, in accordance with the Government's accounting policy for environmental liability.

This increased the following items:

	2009	2008
Other liabilities	170	170
Accumulated deficits and net debt, beginning of year	170	170

3. Accounting changes (cont'd)

(in millions of dollars)

Fixed assets

In 2007-2008, as part of the implementation of the accounting reform of 2006-2007, the Government changed the status of Immobilière SHQ from that of an enterprise to that of an agency in response to a recommendation of the *Report of the Task Force on Government Accounting*. Owing to the new status of Immobilière SHQ, its accounts had to be consolidated line by line.

This change in the way its accounts are dealt with meant that the accounting policies of Immobilière SHQ had to be harmonized with those of the Government. As a result, the cost of fixed assets of Immobilière SHQ included in the Government's consolidated financial statements are now recognized under results using the straight-line depreciation method rather than the compound interest method as was the case previously. The impact of this accounting change was recorded retroactively to previous years, with restatement. However, since the impact on the results for 2007-2008 was not material, expenditures for that fiscal year were not restated.

This increased (decreased) the following items:

	2009	2008
Expenditure		
Economy and Environment	22	—
Annual deficit	22	—
Fixed assets	(312)	(290)
Accumulated deficit, beginning of year	290	290
Accumulated deficit, end of year	312	290

Pension plans

Actuarial gains and losses related to the Pension Plan of Management Personnel (PPMP) and to transfers from the Civil Service Superannuation Plan (CSSP) and the Teachers Pension Plan (TPP) to the PPMP, are now amortized over the estimated average remaining years of service of the participants concerned by the PPMP, i.e. nine years. Previously, these actuarial gains and losses were amortized over a 14-year period, corresponding to the estimated average remaining years of service of all participants in the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Certain Teachers (PPCT), the PPMP, the CSSP and the TPP.

3. Accounting changes (cont'd)

(in millions of dollars)

The impact of this accounting change was recorded retroactively to previous years, with restatement. However, since the impact on the results for 2007-2008 was not material, expenditures for that fiscal year were not restated.

This increased (decreased) the following items:

	<u>2009</u>	<u>2008</u>
Expenditure		
Health and Social Services	18	—
Education and Culture	16	—
Administration and Justice	13	—
Annual deficit	47	—
Pension plans and other employee future benefits	240	193
Accumulated deficit, beginning of year	193	193
Accumulated deficit, end of year	240	193

4. Income and property taxes

(in millions of dollars)

According to applicable legislation, revenue from income and property taxes is recorded after deducting the following amounts:

	<u>2009</u>	<u>2008</u>
Personal income tax		
Refundable tax credits		
Child Support Program	2 113	2 132
Sales tax	521	514
Day care expenses	195	163
Home-support services for seniors	214	148
Informal caregivers	43	42
Education savings	55	45
Work premium	365	351
Other	90	81
Property tax refunds	296	285
	<u>3 892</u>	<u>3 761</u>
Corporate taxes		
Refundable tax credits		
Scientific research and experimental development	709	667
Job creation in a designated region	124	99
Construction of public access roads and bridges	108	36
Cinematographic productions	68	82
Resources	129	69
Reporting of tips	51	56
Salaries paid by a corporation carrying out an activity in a designated site	40	53
Salaries paid to employees working in the Cité du commerce électronique	45	45
Multimedia titles	65	44
Salaries paid by a corporation - Cité du multimédia	39	43
E-business	14	41
Other	238	205
	<u>1 630</u>	<u>1 440</u>
	<u>5 522</u>	<u>5 201</u>

5. Duties and permits

(in millions of dollars)

According to applicable legislation, revenue from duties and permits is recorded after deducting the following amounts:

	<u>2009</u>	<u>2008</u>
Gross revenue	1 894	1 852
Deductions		
Silvicultural work and other forest management activities	142	161
Other	38	39
	<u>180</u>	<u>200</u>
Net revenue	<u>1 714</u>	<u>1 652</u>

6. Federal government transfers to be repaid

(in millions of dollars)

	<u>2009</u>	<u>2008</u>
Federal government transfers		
Equalization and Canada Health and Social Transfer ⁽¹⁾	1 664	1 902
Other programs	<u>9</u>	<u>1</u>
	<u>1 673</u>	<u>1 903</u>

(1) Represents the balance of \$1 664 million (\$1 902 million as at March 31, 2008) of an original amount of \$2 377 million to be repaid over 10 years as of 2006-2007, in regard to the measures adopted by the federal government to mitigate the decrease in transfers in 2003-2004 and 2004-2005.

7. Pension plans and other employee future benefits (in millions of dollars)

Liability regarding pension plans and other employee future benefits

	Vested actuarial obligations	Adjust- ments	Liability as at March 31, 2009	Liability as at March 31, 2008 restated
Pension plans	69 105	(3 602)	65 503	63 242
Retirement Plans Sinking Fund	(34 394)	(1 631)	(36 025)	(31 749)
Other pension plan assets	(811)	(18)	(829)	(874)
Pension plans liability	33 900	(5 251)	28 649	30 619
Other employee future benefits	1 090	24	1 114	1 166
Fund dedicated to other employee future benefits	(1 029)	(26)	(1 055)	(433)
Liability regarding other employee future benefits	61	(2)	59	733
	33 961	(5 253)	28 708	31 352

Pension plans

The Gouvernement du Québec contributes to several pension plans for its employees. Employees of the public and parapublic sectors, the Members of the National Assembly and the judges of the Court of Québec participate in these plans.

	Estimated number of participants as at December 31, 2008	Number of beneficiaries as at December 31, 2008
Government and Public Employees Retirement Plan (RREGOP)	505 000	172 294
Pension Plan of Management Personnel (PPMP)	27 400	20 408
Teachers Pension Plan and Pension Plan of Certain Teachers (TPP and PPCT)	330 *	48 160 *
Civil Service Superannuation Plan (CSSP)	175 *	23 354 *
Superannuation Plan for the Members of the Sûreté du Québec (SPMSQ)	5 300	4 507
Pension Plan of Peace Officers in Correctional Services (PPPOCS)	3 100	1 452
Pension Plan of the Judges of the Court of Québec (PPJCQ)	270	324
Pension Plan for Federal Employees Transferred to Employment with the Gouvernement du Québec (PPFEQ)	230	112
Pension Plan of the Members of the National Assembly (PPMNA)	125	323
	541 930	270 934

* These plans have not admitted any new participants since July 1, 1973.

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

These plans are “defined benefit” pension plans, which means that they guarantee participants a set income upon retirement, calculated on the basis of participants’ average income for the best paid years, generally five, and their number of years of service. The portion of benefits accrued prior to July 1, 1982 is usually indexed to the cost of living, while those accrued after that date are partially indexed.

There are two types of pension plans: — cost-sharing pension plans;
— cost-balance pension plans.

Cost-sharing pension plans

In the case of regular service under RREGOP and the PPMP, the Government covers costs at a rate of 50% for years of service since July 1, 1982 and 58.33% (7/12) for years of service prior to July 1, 1982. The contributions of participants and independent employers are remitted to the Caisse de dépôt et placement du Québec.

In the case of the PPPOCS, the Government covers 46% of costs, while employees cover 54%. Employee contributions are paid into the Consolidated Revenue Fund.

In the case of the SPMSQ, the Government covers 2/3 of the cost of the plan for years of service since January 1, 2007. Prior to this date, the plan was a cost-balance plan. As of January 1, 2007, the contributions of participants and employers for these years of service are paid into two separate funds with the Caisse de dépôt et placement du Québec. The Government is not obliged to contribute on a monthly basis. Based on the actuarial valuations required by the Minister of Finance, the latter determines the contributions which might, from year to year but no later than every three years, be capitalized to reflect the Government’s commitments to this plan for years of service after December 31, 2006.

Cost-balance pension plans

Cost-balance pension plans are plans for which employers cover the difference between the cost of plans and the contributions paid by participants. This is the case of the TPP, the PPCT, the CSSP, the SPMSQ for years of service prior to January 1, 2007, the PPJCQ, the PPFEQ, the PPMNA and the cost of service transferred from the CSSP and the TPP to RREGOP and the PPMP.

Generally speaking, the contributions of participants and independent employers under all of these plans are paid into the Consolidated Revenue Fund. The Government covers the difference between the cost of each plan and the contributions paid by participants and independent employers.

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

Value of actuarial obligations relating to vested benefits for the pension plans as a whole

The value of actuarial obligations relating to vested benefits for the pension plans as a whole for service rendered as at a given date is determined by actuaries of the Commission administrative des régimes de retraite et d'assurances (CARRA). For this purpose, they use the actuarial projected benefit method prorated on service and take into account, among other things, the most probable long-term economic assumptions.

Economic assumptions	2009-2017	2018 and thereafter
- Yield, net of inflation	4.75%	4.75%
- Inflation rate	2.08%	2.75%
- Salary escalation rate, net of inflation	0.44%	0.50%
- Discount rate for actuarial obligations relating to vested benefits	6.83%	7.50%

Pension plans liability

The Government's liability with regard to the pension plans is recorded in conformity with the recommendations of the Canadian Institute of Chartered Accountants for public sector pension plans.

The liability recorded with respect to the pension plans is established on the basis of the value of actuarial obligations relating to vested benefits for the pension plans as a whole, taking into account certain adjustments stemming from actuarial gains or losses noted during the actuarial valuations prepared every three years and the extrapolations made between two valuations. These gains and losses are amortized over the estimated average remaining active career of participants, i.e. 14 years under most of the plans. The accumulated adjustments at the end of the fiscal year correspond mainly to the unamortized balance of actuarial gains and losses and to adjustments made because of the three-month gap between the date on which actuarial obligations related to vested benefits are evaluated, i.e. December 31, and the date on which the pension plans liability is evaluated.

As shown by the following table concerning the main pension plans, the Government's liability with regard to the pension plans as a whole is estimated at \$65 503 million as at March 31, 2009, including \$43 555 million for RREGOP and the PPMP.

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

Breakdown of the pension plans liability

	Actuarial obligations relating to vested benefits	Adjust- ments	Pension plans liability as at March 31, 2009	Pension plans liability as at March 31, 2008 restated
RREGOP				
- regular service	34 419	(1 729)	32 690	30 541
- transferred service	3 119	(178)	2 941	3 025
PPMP				
- regular service	7 076	(277)	6 799	6 141
- transferred service	1 184	(59)	1 125	1 133
TPP and PPCT	13 881	(1 141)	12 740	13 087
CSSP	4 622	(223)	4 399	4 553
Other	4 804	5	4 809	4 762
Pension plans liability	69 105	(3 602)	65 503	63 242
Sinking fund	(34 394)	(1 631)	(36 025)	(31 749)
Other pension plan assets	(811)	(18)	(829)	(874)
	33 900	(5 251)	28 649	30 619

Retirement Plans Sinking Fund (RPSF)

In accordance with the statutes setting up the various pension plans, the Government is not required to pay contributions into the plans, except in the case of the SPMSQ and the PPFEQ. Payment of the Government's share of benefits paid under the plans is ensured by the Consolidated Revenue Fund.

The *Financial Administration Act* allows the Minister of Finance to make long-term deposits from the Consolidated Revenue Fund with the Caisse de dépôt et placement du Québec in order to create a sinking fund to provide for the payment of some or all of the benefits under the pension plans, up to an amount equal to the pension plans liability.

In December 1999, under an agreement on the renewal of its employees' collective agreements, the Government set the objective that, in 2020, the sums accumulated in the sinking fund would be equal to 70% of the actuarial obligations relating to vested benefits under the pension plans.

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

Other pension plan assets

Other pension plan assets consist of funds associated with pension credits acquired by employees following transfers of supplemental pension plans to RREGOP, the fund of Government contributions to the SPMSQ, set up on January 1, 2007, and the PPFEQ fund. The latter fund consists of employee contributions, Government contributions and sums transferred by the federal government for creating the PPFEQ. All the assets of these funds, which were established pursuant to the provisions of the pension plans concerned, are deposited with the Caisse de dépôt et placement du Québec.

Change in the adjusted market value of the Retirement Plans Sinking Fund

	2009	2008
Adjusted market value, beginning of year	31 994	26 569
Forecast return on investments	2 176	1 924
Consolidated Revenue Fund payments	2 100	3 000
Actuarial gains (losses)	(1 876)	501
Adjusted market value, end of year	34 394	31 994

As at March 31, 2009, the respective market values of the sinking fund's assets and the other pension plan assets, deposited with the Caisse de dépôt et placement du Québec, were \$25 535 million and \$706 million (\$32 024 million and \$919 million as at March 31, 2008)

Investment policy of the Retirement Plans Sinking Fund

This sinking fund is a major asset that is managed by the Caisse de dépôt et placement du Québec according to the investment policy set by the Minister of Finance. This policy provides for investments in a diversified portfolio that includes fixed income securities (e.g. bonds), market securities (e.g. shares) and investments in other investment categories (e.g. capital assets, private investments and infrastructure). The target allocation for the RPSF's assets is as follows:

Retirement Plans Sinking Fund reference portfolio

	2009	2008
Fixed income securities	30.0%	30.0%
Market securities	35.5	35.5
Other investments	34.5	34.5
	<u>100.0%</u>	<u>100.0%</u>

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

In 2008-2009, the forecast return on the sinking fund's assets was 6.57% (6.83% in 2007-2008); the realized return, based on the market value of investments, was -25.70% (0.73% in 2007-2008).

Actuarial valuations and subsequent estimates

The value of actuarial obligations relating to vested benefits is determined on the basis of actuarial valuations and extrapolations made from them for years between two valuations.

The most recent extrapolations, which were filed and issued in 2009, were determined on the basis of actuarial valuations:

- as at December 31, 2008 for the PPMNA;
- as at December 31, 2007 for the PPJCQ, the PPFEQ and the Retirement Plan for Senior Officials included in the PPMP;
- as at December 31, 2006 for the PPPOCS, the PPCT, the SPMSQ and service transferred from the TPP and the CSSP to RREGOP and the PPMP;
- as at December 31, 2005 for the CSSP, the TPP and regular service under the RREGOP and the PPMP.

Total cost of pension plans

	2009	2008
Pension costs		
Cost of vested benefits excluding interest charges	1 536	1 579
Employee contributions	(36)	(57)
Independant employer contributions	—	(1)
	<u>1 500</u>	<u>1 521</u>
Amortization of adjustments to estimates based on actuarial gains or losses	515	471
	<u>2 015</u>	<u>1 992</u>
Interest on pension plans	2 116 ⁽¹⁾	2 436 ⁽¹⁾
Total	<u><u>4 131</u></u>	<u><u>4 428</u></u>

(1) After deducting investment income of \$2 196 million in 2008-2009 (\$1 887 million in 2007-2008) of the Retirement Plans Sinking Fund and other pension plan assets, which takes into account a zero adjustment (deduction of \$37 million in 2007-2008) related to the amortization of adjustments based on actuarial gains and losses with respect to this fund and these assets.

7. Pension plans and other employee future benefits (cont'd) (in millions of dollars)

Funding of pension plans

Actuarial valuations for funding purposes for regular service under "cost-sharing" pension plans (RREGOP, PPMP AND PPPOCS)

By law, CARRA actuaries are required to prepare, every three years, an actuarial valuation for funding purposes for each of the pension plans in order to determine the rates of contribution for these plans. To that end, the actuaries take legislative provisions and collective agreements into account using the valuation method agreed upon by the parties concerned and economic assumptions that are more conservative than those used to prepare valuations for accounting purposes.

According to these valuations, the Government commitment for funding purposes is calculated as the fund that the Government would have amassed had it been required to pay contributions since 1973 on the same bases as those used to determine the rate of contribution of participants. In the case of RREGOP and the PPMP, this fund was estimated at \$40 128 million at fair value and \$53 311 million at cost as at December 31, 2008 (\$54 368 million at fair value and \$61 649 million at cost as at December 31, 2007). In the case of the PPPOCS, for which employee contributions were paid into the Consolidated Revenue Fund, the value of the fund that would have been amassed by employees and the Government was \$863 million at cost as at December 31, 2008 (\$1 019 million as at December 31, 2007).

The difference between these amounts and the liability recorded for these three plans represents a non-payable amount that does not have to be recorded as a liability of the Government. A number of the Government's labour-management associations submitted an application to the Québec Superior Court requesting that it recognize that this difference constitutes a Government commitment. In July 2004, the ruling handed down by the Québec Superior Court on this application concluded that:

- in every fiscal year since 1973, the Government has disclosed, in an appropriate manner and in accordance with the standards of the Canadian Institute of Chartered Accountants, its financial commitments regarding the sharing of the cost of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP) and the Pension Plan of Peace Officers in Correctional Services (PPPOCS), as provided in the legislation concerned;
- sharing the cost of financing the pension plans concerned, namely, RREGOP, the PPMP and the PPPOCS, does not commit the Government to using the same actuarial bases as those employed to constitute the pension funds of participating employees, especially since the evidence revealed no risk of a detrimental impact on the pension wealth of each covered participating employee at any time.

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

The Government's labour-management associations appealed this ruling in August 2004. In January 2006, the Québec Court of Appeal suspended the appeal to allow the labour organizations of employees who participate in these plans to bring a new application before the Québec Superior Court for a declaratory judgment on this subject. An application to this effect was filed by these organizations in April 2006. Consequently, the suspension of the appeal will remain in effect until a final ruling on the new application is handed down by the Superior Court.

Other employee future benefits

In addition to the retirement plans, the Government sponsors two other programs of future benefits for its employees, namely accumulated sick leave and the survivor pension plan. These programs give rise to long-term obligations for the Government, which assumes the entire cost of the two programs.

Employees can accumulate the unused sick leave days they are entitled to annually and monetize them at 50% in case of termination of employment, retirement or death, up to an amount representing the equivalent of 66 days. In addition, employees can utilize these unused days as fully paid leave days for preretirement.

The *Act to amend the Financial Administration Act* (S.Q. 2008, c. 12), passed in June 2008, authorizes the Minister of Finance to deposit money with the Caisse de dépôt et placement du Québec, up to an amount equal to the actuarial obligation relating to accumulated sick leave in order to establish an accumulated sick leave fund. The purpose of this fund is to provide for the payment of some or all of the benefits due to employees for unused sick leave.

The survivor pension plan stipulates that a pension is paid to the spouse and dependent children following the death of an eligible person. The plan chiefly covers management and similar personnel in the public and parapublic sectors, accounting for 90% of the insured population. The Government pays amounts into a fund with the Caisse de dépôt et placement du Québec, dedicated specifically to the payment of benefits earned by plan beneficiaries.

Liability regarding other employee future benefits

Obligations relating to accumulated sick leave are vested as employees provide services to the Government. The value of these obligations is established using an actuarial method that takes into account the length of the active career of employees. This method reflects how employees earn benefits.

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

For the survivor pension plan, an obligation is recognized when the death of an eligible person occurs. The value of the obligations is established using an actuarial method that determines the present value of pensions then acquired by beneficiaries.

Adjustments arising from actuarial gains and losses, recognized at the time of the actuarial valuations of the obligations of the two programs, are amortized, in the case of accumulated sick leave, over the estimated average remaining active career of participants and, in the case of the survivor pension plan, over the remaining average life expectancy of the beneficiaries. The aggregate adjustments at the end of the fiscal year correspond mainly to the unamortized balance of actuarial gains and losses.

Actuarial valuations and subsequent estimates

The value of the actuarial obligations regarding vested rights and pensions is established using actuarial valuations or extrapolations of such valuations for the years between two valuations. An actuarial valuation of accumulated sick leave was done as at March 31, 2006. The survivor pension plan has been established on the basis of an actuarial valuation as at December 31, 2008. For both these programs, extrapolations as at March 31, 2009 were produced.

The value of actuarial obligations is estimated using the most likely long-term economic assumptions, as follows.

	Accumulated sick leave	Survivor pension plan
- Yield, net of inflation	4.75%	4.75%
- Inflation rate	2.75%	2.75%
- Salary escalation rate, net of inflation	0.50%	—
- Discount rate for actuarial obligations relating to vested rights and pensions	7.50%	7.50%

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

Breakdown of the liability regarding other employee future benefits

	Vested actuarial obligations	Adjust- ments	Liability regarding other employee future benefits as at March 31, 2009	Liability regarding other employee future benefits as at March 31, 2008
Accumulated sick leave	717		717	772
Survivor pension plan	373	24	397	394
	<u>1 090</u>	<u>24</u>	<u>1 114</u>	<u>1 166</u>
Accumulated Sick Leave Fund	(611)	(5)	(616)	
Survivor Pension Plan Fund	(418)	(21)	(439)	(433)
	<u>(1 029)</u>	<u>(26)</u>	<u>(1 055)</u>	<u>(433)</u>
	<u>61</u>	<u>(2)</u>	<u>59</u>	<u>733</u>

Change in the adjusted market value of funds related to other employee future benefits

	Accu- mulated Sick Leave Fund	Survivor Pension Plan Fund	2009	2008
Adjusted market value, beginning of year		428	428	400
Forecast return on investments	16	28	44	25
Consolidated Revenue Fund payments	600	9	609	13
Benefits		(31)	(31)	(30)
Actuarial gains (losses)	(5)	(16)	(21)	20
Adjusted market value, end of year	<u>611</u>	<u>418</u>	<u>1 029</u>	<u>428</u>

As at March 31, 2009, the respective market values of the assets of the Accumulated Sick Leave Fund and the Survivor Pension Plan Fund, deposited with the Caisse de dépôt et placement du Québec, were \$591 million and \$314 million (\$445 million as at March 31, 2008 for the Survivor Pension Plan Fund).

In 2008-2009, the forecast returns on the assets of the Accumulated Sick Leave Fund and the Survivor Pension Plan Fund both amounted to 6.75% (6.75% in 2007-2008 for the Survivor Pension Plan Fund); the respective realized returns, based on the market value of investments, were -1.32% and -25.43% (1.11% in 2007-2008 for the Survivor Pension Plan Fund).

7. Pension plans and other employee future benefits (cont'd)

(in millions of dollars)

Total cost relating to other employee future benefits

	Accu- mulated sick leave	Survivor pension plan	2009	2008
Cost of other employee future benefits				
Cost of vested rights and pensions	47	11	58	58
Amortization of adjustments based on actuarial gains or losses		(2)	(2)	(1)
	<u>47</u>	<u>9</u>	<u>56</u>	<u>57</u>
Interest on other employee future benefits	31 ⁽¹⁾	(4) ⁽²⁾	27	50
Total	<u>78</u>	<u>5</u>	<u>83</u>	<u>107</u>

(1) After deducting Accumulated Sick Leave Fund investment income of \$16 million.

(2) After deducting Survivor Pension Plan Fund investment income of \$28 million (\$25 million in 2007-2008), which takes into account a zero adjustment (a deduction of \$1 million in 2007-2008) related to the amortization of adjustments based on actuarial gains and losses with respect to this fund.

8. Risk management and derivative instruments

(in millions of dollars)

To meet the financial requirements arising from its operations and investment activities and from the repayment of borrowings that are maturing, the Government has provided itself with an annual financing and debt-management program targeting Canadian and international financial markets.

Participation in these markets involves various types of risk. Therefore, the Government devises risk-management strategies by using the different derivative instruments at its disposal.

Foreign exchange risk

Foreign exchange risk is the risk that the cash flows needed to repay the interest and principal on loans in foreign currency will vary according to exchange market fluctuations. To manage this risk, the Government uses derivative instruments such as currency swap contracts and foreign exchange forward contracts. The purpose of such contracts is to exchange cash flows from one currency to another. These contracts mature at various dates until 2036.

After taking into account derivative instruments used to manage foreign exchange risk, the structure of the debt as at March 31, 2009 was 93.2% in Canadian dollars, 1.0% in U.S. dollars, 1.5% in yen, 2.0% in Swiss francs and 2.3% in euros (as at March 31, 2008: 92.9% in Canadian dollars, 0.9% in U.S. dollars, 1.6% in yen, 2.3 % in Swiss francs and 2.3% in euros). These rates are calculated on the basis of the Government's gross debt. A change of 1.0% in the Canadian dollar in relation to foreign currencies entails a \$110-million change in the gross debt and a \$21-million change in annual debt service.

For the 2008-2009 fiscal year, \$8 million was posted to results as an amortization of the deferred foreign exchange gain included in debt service (\$272 million for fiscal 2007-2008).

Interest rate risk

Interest rate risk is the risk that debt service will vary unfavourably according to interest rate fluctuations. To reduce its exposure to interest rate risk, the Government uses interest rate swap contracts or short-term derivative products. Interest rate swap contracts make it possible to exchange payments of interest at fixed rates for payments of interest at variable rates or vice versa on the basis of a reference par value.

After taking into account derivative instruments used to manage interest rate risk, the structure of the debt as at March 31, 2009 was 68.6% at fixed rates and 31.4% at variable rates (as at March 31, 2008: 69.9% at fixed rates and 30.1% at variable rates). These rates are calculated on the basis of the Government's gross debt.

The fixed-rate debt is the debt that will not mature, and whose rates will not change, over the coming year.

8. Risk management and derivative instruments (cont'd)

(in millions of dollars)

Credit risk

Credit risk is the risk that a counterparty will default on his contractual obligations, an event that could entail financial losses for the Government. To protect itself from such a risk within the scope of derivative instrument transactions, the Government has adopted a credit risk management policy that limits potential losses by a counterparty.

A credit limit is set for each counterparty based mainly on his credit rating. When this limit is exceeded, a process is implemented to ensure that the amounts owed by the counterparty concerned fall within the limits set.

The Government deals with major financial institutions whose credit rating is equal to or higher than its own by using as a reference the ratings granted by major rating agencies. As at March 31, 2009, 99.9% of the derivative instrument portfolio was associated with counterparties whose credit rating was equal to or higher than that of the province of Québec with at least one of these agencies.

Liquidity risk

Liquidity risk is the risk that the Government will not be able to meet its financial commitments over the short term. To offset this risk, the Government has obtained lines of credit totalling C\$1 165 million from various Canadian banking institutions.

In addition, the Government has concluded credit agreements for U.S.\$3 500 million with a Canadian and international banking syndicate.

As at March 31, 2009, \$7 million was being drawn on the lines of credit with Canadian banking institutions, while no funds were being drawn on the credit agreements.

9. Debts

(in millions of dollars)

Currency	2009			2008	
	Debt		Derivative instruments - net	Total after impact of derivative instruments	Total after impact of derivative instruments
	In millions of monetary units	Total in Canadian equivalent			
In Canadian dollars	96 653	96 653	29 947	126 600 ⁽¹⁾	113 780 ⁽¹⁾
In U.S. dollars	15 342	19 333	(16 920)	2 413	2 081
In yen	424 583	5 397	(3 047)	2 350	2 341
In euros	7 205	12 041	(8 402)	3 639	3 450
In Swiss francs	2 044	2 260	937	3 197	3 518
Other currencies ⁽²⁾	3 908	1 335	(1 336)	(1)	(2)
Less					
Derivative instruments - net		(1 179)	1 179	—	—
Sinking fund ^{(1) (3) (4)}		4 974		4 974	4 641
Debts before deferred foreign exchange gain (loss)		<u>133 224</u>		<u>133 224</u>	<u>120 527</u>
Deferred foreign exchange gain (loss)		<u>(571)</u>		<u>(571)</u>	<u>1 146</u>
		<u><u>132 653</u></u>		<u><u>132 653</u></u>	<u><u>121 673</u></u>

(1) The Government held \$2 854 million worth of its securities as at March 31, 2009 (\$2 904 million in 2008), including \$2 711 million (\$2 586 million as at March 31, 2008) held by the Debt Sinking Fund, \$119 million (\$257 million as at March 31, 2008) included in short-term investments, \$11 million (\$13 million as at March 31, 2008) included in long-term investments and \$13 million (\$48 million as at March 31, 2008) held by the sinking funds relating to borrowings by the education network.

(2) In 2008 and 2009, other currencies included the pound sterling, the Mexican peso, the Australian dollar, the New Zealand dollar and the Hong Kong dollar. A detailed table by type of currency and debt is presented in Appendix 17.

(3) The payments to the sinking fund arise from commitments made by the Government in prospectuses prepared when the borrowings were issued. This sinking fund was associated with \$14 648 million in debt as at March 31, 2009 (\$14 400 million as at March 31, 2008).

(4) Including \$4 168 million (\$3 906 million as at March 31, 2008) for repaying the debt in Canadian dollars and \$806 million (\$735 million as at March 31, 2008) for repaying the debt in U.S. dollars.

9. Debts (cont'd)

(in millions of dollars)

Weighted average interest rate ⁽¹⁾

Currency	2009	2008
In Canadian dollars	4.20 %	5.01 %
In U.S. dollars	4.55	8.33
In yen	6.00	5.63
In euros	2.86	4.60
In Swiss francs	1.49	2.62
Weighted average rate	4.16 %	5.04 %

(1) The weighted average interest rate corresponds to the effective rate of borrowings in effect on March 31, after the impact of derivative instruments.

Debt schedules after impact of derivative instruments

(in millions of dollars)

Maturing on March 31 ⁽¹⁾	In Canadian dollars ⁽²⁾	In U.S. dollars ⁽²⁾	In yen	In euros	In Swiss francs	Other currencies	Total
2010	20 568	(36)					20 532
2011	6 472	2	51				6 525
2012	9 264	(90)	209	(3)		(1)	9 379
2013	7 860	(8)		(4)			7 848
2014	9 803	64	125				9 992
	53 967	(68)	385	(7)		(1)	54 276
2015-2019	33 607	1 459	1 965	3 646	3 197		43 874
2020-2024	6 233	(688)					5 545
2025-2029	4 931	394					5 325
2030-2034	8 393	309					8 702
2035 and thereafter	15 301	201					15 502
	122 432	1 607	2 350	3 639	3 197	(1)	133 224

(1) This schedule takes into account \$3 317 million for Treasury bills and \$2 400 million for short-term borrowings in 2010 and was drawn up considering projected repayments of \$1 146 million in 2010, \$747 million in 2011, \$604 million in 2012, \$657 million in 2013, \$703 million in 2014, \$2 035 million in 2015-2019 and \$3 million in 2020-2024 for savings products redeemable on demand.

(2) These schedules take into account the Sinking fund of \$4 168 million for debts in Canadian dollars and \$806 million for debts in U.S. dollars.

9. Debts (cont'd)

(in millions of dollars)

Repayment of debt by the Sinking fund

Maturing on March 31	In Canadian dollars	In U.S. dollars	Total
2010	831		831
2011	479		479
2012	403		403
2013	6		6
2014	17		17
	1 736		1 736
2015-2019	98		98
2020-2024	918	444	1 362
2025-2029	669	362	1 031
2030-2034	747		747
	4 168	806	4 974

10. Fixed assets

(in millions of dollars)

Fixed assets are recorded at cost. They are depreciated over their useful life using the following methods:

Category	Depreciation method	Useful life
Buildings, including those rented under capital leases	Straight-line	10 to 50 years
Facilities	Straight-line	5 to 10 years
Complex networks ⁽¹⁾	Straight-line	10 to 40 years
Equipment, including that rented under capital leases	Straight-line	3 to 30 years
Development of data processing systems	Straight-line	5 to 10 years

(1) Except for certain Laval metro infrastructures that are depreciated on a straight-line basis over a period of 100 years.

Works of art and historic property consist mainly of paintings, sculptures, drawings, prints, photographs, installations, films and videos and their cost is charged to expenditures for the fiscal year in which they are acquired.

Fixed assets

	Land	Buildings	Facilities	Complex networks	Equipment	Development of data processing systems	2009 Total	2008 Total
								restated
Cost	769	9 761	343	23 786	3 135	2 678	40 472	36 960
Accumulated depreciation		(3 937)	(163)	(11 545)	(1 948)	(1 389)	(18 982)	(17 767)
Net book value	769	5 824	180	12 241	1 187	1 289	21 490	19 193

Fixed assets are broken down in Appendix 19.

11. Contractual obligations

(in millions of dollars)

As part of its operations, the Government concluded various long-term agreements, the most important of which gave rise to the following contractual obligations:

	2009	2008
Transfers		
Funding for the acquisition of fixed assets ⁽¹⁾	9 017	8 389
Agreements ⁽²⁾	9 606	8 625
	18 623	17 014
Minimum undiscounted payments under operating leases	2 212	1 961
Acquisition of fixed assets ⁽³⁾	4 180	1 582
Supply of goods and services ⁽³⁾	2 296	783
Other contracts	494	547
	27 805	21 887

(1) In addition to this amount, the Government covers, through the payment of transfers to these beneficiaries, interest related to the funding of these fixed asset acquisitions.

(2) In addition to this amount, the Government covers, through the payment of transfers, interest related to the funding of certain agreements totalling \$179 million (\$256 million as at March 31, 2008).

(3) The contractual obligations related to the acquisition of fixed assets and supply of goods and services include an amount of \$2 975 million (\$423 million as at March 31, 2008) arising from private-public partnership agreements. Under these agreements, the Government also covers financing costs related to these fixed assets.

Schedule

Maturing on March 31	Transfers - Funding for the acquisition of fixed assets	Transfers - Agreements	Operating leases	Acquisition of fixed assets	Supply of goods and services	Other contracts	Total
2010	1 889	1 405	292	2 061	564	329	6 540
2011	778	873	255	916	291	85	3 198
2012	997	800	220	649	176	29	2 871
2013	769	646	191	347	126	6	2 085
2014	926	577	176	22	87	6	1 794
	5 359	4 301	1 134	3 995	1 244	455	16 488
2015-2019	2 042	1 023	583	44	44	15	3 751
2020-2024	443	949	274		89		1 755
2025-2029	150	762	176		172		1 260
2030-2034	63	393	24		219		699
2035 and thereafter	6	1 392	21		528		1 947
	8 063	8 820	2 212	4 039	2 296	470	25 900
No fixed maturity date	954	786		141		24	1 905
	9 017	9 606	2 212	4 180	2 296	494	27 805

Contractual obligations with regard to transfers are broken down in Appendix 20.

12. Contingencies

(in millions of dollars)

- A) Under its various financial assistance programs, the Government guarantees borrowings and other financial initiatives by third parties for an amount of \$10 706 million as at March 31, 2009 (\$10 230 million as at March 31, 2008). These net guaranteed financial initiatives are summarized in Appendix 21.
- B) A number of claims have been instituted against the Government, which is also involved in legal proceedings before the courts. These different disputes result from breaches of contract, damages suffered by individuals or property, and related elements. In some cases, the amounts claimed are mentioned; in others, no mention is made of them. The cases for which claim amounts have been established represent \$1 165 million. Since the outcome of these disputes is uncertain, the Government cannot determine its potential losses. The Government records a provision to this effect under "Accounts payable and accrued expenses" only once it appears likely that these cases will give rise to disbursements and the amount can be reasonably estimated.
- C) Some of Québec's Aboriginal communities have instituted legal proceedings involving \$16 371 million in damages and interest against the Government for land claims, the recognition of certain ancestral rights and other related questions. These files are at different stages (some proceedings are currently suspended or inactive) and should eventually be resolved through negotiations, rulings or the abandonment of proceedings by applicants. Since the outcome of these files is uncertain, the Government cannot determine its potential losses.
- D) Since 2006-2007, the Government has recorded an environmental liability for the cost of remediating contaminated land under its responsibility or likely to come under its responsibility to the extent that the amount can be estimated.

A survey of contaminated lands was conducted for this purpose. As at March 31, 2009, \$931 million was recorded to "Other liabilities" for approximately 733 properties inventoried. Different methods are used to estimate remediation and management costs. The amount estimated for each file is increased to take into account the degree of precision of the method used. For example, the environmental liability recorded as at March 31, 2009 takes into account an increase of \$249 million in costs (\$209 million as at March 31, 2008).

In some cases, the probability that the Government will have to cover the remediation cost could not be established. In others, the value of the costs it will have to assume could not be estimated. Given the difficulties inherent in evaluating this liability, the Government's obligations, which will be recognized until March 31, 2010 for contaminated land existing as at March 31, 2006, will be posted to accumulated deficits, in accordance with the accounting policy.

13. Asset-backed commercial paper (ABCP)

(in millions of dollars)

Asset-backed commercial paper (ABCP) is a short-term financial instrument issued by trusts, also called "conduits", on a discount or interest-bearing basis, generally for a term of 30, 60 or 90 days. The assets, such as mortgage or consumer loans, or the exposure to risk, such as credit default swaps, which support the commercial paper, are acquired by a conduit through various types of transactions, including the purchase of financial assets and derivatives.

As at March 31, 2009, non-bank-sponsored restructured ABCP was held in investments made by certain line-by-line consolidated agencies (\$211 million; \$212 million as at March 31, 2008), health and social services and education network organizations (\$75 million; \$75 million as at March 31, 2008) and Government enterprises (\$168 million; \$159 million as at March 31, 2008).

ABCP of this type was also held through participation deposit units in funds entrusted to the Caisse de dépôt et placement du Québec (CDPQ). The units in question were held by the Retirement Plans Sinking Fund (\$2 728 million; \$2 689 million as at March 31, 2008), the Survivor Pension Plan Fund (\$35 million; \$34 million as at March 31, 2008), other pension plan assets (\$35 million; \$35 million as at March 31, 2008), the Generations Fund (\$59 million; \$58 million as at March 31, 2008) and other consolidated agencies (\$45 million; \$44 million as at March 31, 2008).

Restructuring

Financial instruments serving as assets for a conduit that issued ABCP generally have maturities that are longer than the maturity of the ABCP issued. Therefore, the conduit must typically have liquidity backstop facilities with a financial institution that it can avail itself of on certain conditions, in the event that it is not able to issue new ABCP securities in order to redeem those that mature or to meet the need for additional liquid assets.

The subprime mortgage crisis in the United States caused disruption on international markets, which resulted in a liquidity crisis on the Canadian third-party ABCP market in August 2007. Consequently, neither the ABCP-holding entities of the Government's reporting entity nor the CDPQ were able to obtain payment of the sums owed to them under their third-party ABCP holdings when the latter matured.

13. Asset-backed commercial paper (ABCP) (cont'd) (in millions of dollars)

Pan-Canadian Investors Committee restructuring plan

Third-party ABCP restructuring efforts, which began in August 2007 and in which the Québec government played an active role, led to the conclusion of an agreement on December 24, 2008 between the Pan-Canadian Investors Committee and banks that had purchased protection. The agreement was then subject to approval by the decision-making authorities of the institutions concerned, as well as to the adoption of orders-in-council. The agreement was subsequently confirmed in its proposed form and gave rise to an exchange of securities on January 21, 2009.

Under the agreement, third-party ABCP was restructured, leading to the creation of three new trusts called "master asset vehicles" ("MAV 1", "MAV 2" and "MAV 3"). The ABCP was converted into new securities with maturities that matched those of the underlying assets. The new securities bear interest at rates that will ultimately reflect the cash flows available within the vehicles, including the cost inherent in the funding facilities included in the restructuring plan.

The first two "MAVs" consist of the transactions of ABCP conduits constituted solely of synthetic assets or of hybrid assets, which are a combination of synthetic and traditional assets. They also include the high-risk assets associated with these transactions. The main difference between "MAV 1" and "MAV 2" is that the margin funding facility is self-funded for "MAV 1" participants, whereas it is provided by third-party lenders in the case of "MAV 2". As a result of this distinction, the interest paid to holders of notes issued by "MAV 2" is less than that paid to holders of notes issued by "MAV 1".

The margin funding facilities in "MAV 1" and "MAV 2" are provided by various lenders. In particular, the Government of Canada, the governments of Québec, Ontario and Alberta and the CDPQ are taking part in the final agreement, as senior lenders, by establishing an additional margin funding facility. These funding facilities are designed to reduce the risk that the new vehicles will not be able to meet margin calls in the event that such calls are warranted by future circumstances. An initial 18-month standstill period on margin calls, ending July 21, 2010, has been established to allow a market for these new securities to be created.

"VAC 3" consists of the transactions of ABCP conduits constituted exclusively of traditional assets and high-risk assets, namely, assets that do not fall into either of the previous two categories. All notes in this category are tied to the net return and maturities of their respective underlying assets.

13. Asset-backed commercial paper (ABCP) (cont'd)

(in millions of dollars)

Impact of ABCP restructuring for the Government

In the wake of the restructuring agreements, the entities of the Government's reporting entity held the following ABCP securities as at March 31, 2009:

	Notional amount	Net value
Pan-Canadian Investors Committee restructuring plan		
MAV 2		
Class A-1	166	141
Class A-2	112	94
Class B	20	4
Class C	9	1
Tracking notes for high-risk assets	41	13
	<u>348</u>	<u>253</u>
MAV 3		
Tracking notes for traditional assets	24	19
Tracking notes for high-risk assets	66	48
	<u>90</u>	<u>67</u>
Total	438	320
Other restructured ABCP ¹	15	12
	<u>453</u>	<u>332</u>

(1) Certain entities in the Government's reporting entity hold bank-sponsored ABCP that was issued by financial-institution-sponsored trusts. This ABCP was also restructured in 2008, outside the Pan-Canadian Investors Committee restructuring plan.

In the case of ABCP held through participation units in funds entrusted to the CDPQ, the effects of ABCP restructuring are reflected in the valuation of these units, which is carried out in conformity with the Government's accounting policies. Entities in the Government's reporting entity do not hold ABCP investment securities per se.

Establishing the fair value of ABCP securities

Since there was no active market as at March 31, 2009 for ABCP securities issued in the wake of the restructuring efforts, entities in the Government's reporting entity that held such securities established, in accordance with CICA guidelines, fair values for the various types of ABCP securities using a valuation model based on assumptions regarding the recovery of different categories of assets, i.e., traditional, synthetic and high-risk assets. This model takes a probability-weighted approach and is based on, among other things, the valuation of cash flows and the use of certain public financial indices. The assumptions

13. Asset-backed commercial paper (ABCP) (cont'd) (in millions of dollars)

and probabilities used reflect uncertainties regarding the amounts, the return and maturity of the cash flows, the liquidity risk, the nature and credit risk of the debt and the underlying financial assets, and credit spreads reflecting market conditions as at March 31, 2009. The assumptions, based on information available as at March 31, 2009, use observable market data, such as interest rates and credit quality and price, as much as possible. They also take into account specific aspects of the restructuring plan and are based partially on assumptions not supported by prices or rates observed on the market. A similar method was used by the CDPQ to evaluate its ABCP holdings.

Impact on the Government's results as at March 31, 2009

ABCP investments of entities in the Government's reporting entity

Following the valuation, the Government recognized, in its results for the year ending March 31, 2009, additional valuation losses of \$37 million, bringing accumulated total losses recorded as at March 31, 2009 to \$122 million. These losses break down as follows:

- a valuation loss of \$4 million (\$35 million in 2007-2008) in regard to investments made by certain line-by-line consolidated agencies;
- a valuation loss of \$1 million (\$12 million in 2007-2008) on investments recorded by organizations in the health and social services and education networks and reflected in their consolidated annual deficit posted to the Government's results;
- a valuation loss of \$32 million (\$38 million in 2007-2008) on investments recorded by Government enterprises and reflected in the Government's revenue from these enterprises.

CDPQ participation units

As for ABCP included in the investment portfolios of participation deposit units with the CDPQ held by entities in the Government's reporting entity, the CDPQ recognized, in 2008-2009, unrealized valuation losses of \$941 million (\$422 million in 2007-2008) relating to this ABCP, bringing the cumulative amount of recognized unrealized valuation losses to \$1 363 million as at March 31, 2009 (\$422 million as at March 31, 2008). The amount of realized valuation losses recognized by the CDPQ in 2008-2009 was \$45 million.

In addition to presenting the amounts invested in ABCP, the CDPQ said in its financial statements that it is subject to contingencies stemming from the guarantees it issued as part of the ABCP restructuring efforts. The share of these CDPQ guarantees allocated to participation units held by entities in the

13. Asset-backed commercial paper (ABCP) (cont'd)

(in millions of dollars)

Government's reporting entity amounts to \$1 533 million. The allowance for unrealized losses on ABCP relating to these units includes an amount of \$143 million in respect of the guarantees issued by the CDPQ (\$87 million as at March 31, 2008).

The valuation losses will be recognized in the Government's results, where applicable, in conformity with the Government's accounting policies. Accordingly, an amount of \$6 million related to these losses was recorded in the Government's results in 2008-2009 (no amount recorded in 2007-2008).

- In the case of units held by the Retirement Plans Sinking Fund, other pension plan assets and the Survivor Pension Plan Fund, valuation losses are taken into account in calculating the adjusted market value of these investments, where the difference between the real return based on market value and the forecast return is amortized over five years. In addition, actuarial gains and losses that arise from using the forecast rate of return to determine annual income are amortized on a straight-line basis over several years, in accordance with the periods set out in Note 7. Therefore, the valuation losses incurred by the CDPQ will affect, if applicable, the adjusted market value of investments and the Government's results for subsequent years. Accordingly, an amount of \$6 million for valuation losses was recorded in the Government's results in 2008-2009.
- The other participation deposit units held by entities in the Government's reporting entity are evaluated at cost. These units did not sustain a loss in value because the entities consider that the decline in market value of the participation units to an amount below their recorded value is not permanent, even though their market value takes into account the valuation losses incurred by the CDPQ.

Measurement uncertainty

The estimated fair value of ABCP investments as at March 31, 2009 as determined by ABCP-holding entities in the Government's reporting entity and by the CDPQ is surrounded by uncertainty and is not likely to be indicative of the definitive value or the future fair value of these investments. Although the management of these entities believes that its valuation technique is appropriate in the circumstances, changes to the main assumptions, particularly those used to determine discount rates, credit spreads, anticipated returns, the credit risk of the underlying assets and the value of various commitments and guarantees, could have a material impact on the fair value of new notes and other ABCP securities and on the establishment of the fair value of these ABCP securities in the coming fiscal years. Accordingly, resolution of these uncertainties could mean that the definitive value of these investments in subsequent periods differs considerably from the current best estimates of these entities' management. Revising this fair value could thus affect the determination of valuation losses and of the book value of the ABCP-related investments presented in the Government's consolidated financial statements.

13. Asset-backed commercial paper (ABCP) (cont'd) (in millions of dollars)

Government guarantee associated with ABCP

The maximum contribution of the Government, as a senior lender of the additional margin funding facility introduced under the Pan-Canadian Investors Committee restructuring plan, is \$1 300 million. As at March 31, 2009, no amounts had been paid and no allowance for losses was recorded in connection with this guarantee.

14. Comparative figures

(in millions of dollars)

Certain comparative figures for 2008 were reclassified for consistency with the presentation adopted in 2009.

The following table presents the main reclassifications to the financial statements, notes and appendices:

Missions	
Health and Social Services	(348)
Education and Culture	(340)
Debt service	688
Expenditure (Appendix 7)	
Debt service	
Interest income on loans and advances to the health and social services and education network	688
Transfer	
Interest	(688)
Pension plans and other employee future benefits (Note 7)	
Pension plans	458
Other pension plan assets	458
Segment disclosures (Appendix 24)	
Agency and special funds	
Revenue	(3 833)
Expenditure	(3 833)
Consolidation adjustments	
Revenue	3 833
Expenditure	3 833

**National Assembly, designated persons, Government departments and agencies
whose financial transactions were conducted within
the Consolidated Revenue Fund ⁽¹⁾**

Affaires municipales et Régions

Commission municipale du Québec

Régie du logement

Agriculture, Pêcheries et Alimentation

Commission de protection du territoire agricole du Québec

Régie des marchés agricoles et alimentaires du Québec

Assemblée nationale

Conseil du trésor

Commission de la fonction publique

Conseil exécutif

Commission d'accès à l'information

Culture, Communications et Condition féminine

Commission des biens culturels du Québec

Conseil du statut de la femme

Conseil supérieur de la langue française

Office québécois de la langue française

Développement durable, Environnement et Parcs

Bureau d'audiences publiques sur l'environnement

Développement économique, Innovation et Exportation

Éducation, Loisir et Sport

Commission consultative de l'enseignement privé

Conseil supérieur de l'éducation

Emploi et Solidarité sociale

Famille et Aînés

Curateur public ⁽²⁾

Finances

Immigration et Communautés culturelles

Conseil des relations interculturelles

National Assembly, designated persons, Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund ⁽¹⁾ (cont'd)

Justice

- Comité de la rémunération des juges
- Commission des droits de la personne et des droits de la jeunesse
- Conseil de la magistrature
- Directeur des poursuites criminelles et pénales
- Office de la protection du consommateur
- Tribunal des droits de la personne
- Tribunal des professions

Personnes désignées par l'Assemblée nationale

- Commissaire au lobbyisme
- Directeur général des élections – Commission de la représentation
- Protecteur du citoyen
- Vérificateur général

Relations internationales

Ressources naturelles et Faune

Revenu

Santé et Services sociaux

- Commissaire à la santé et au bien-être
- Office des personnes handicapées du Québec

Sécurité publique

- Bureau du coroner
- Commission québécoise des libérations conditionnelles
- Régie des alcools, des courses et des jeux

Services gouvernementaux

Tourisme

Transports

- Commission des transports du Québec

Travail

- Commission de l'équité salariale
- Conseil consultatif du travail et de la main-d'œuvre
- Conseil des services essentiels

(1) These entities have a fiscal year that ends on March 31.

(2) This entity also conducts fiduciary transactions that are not included in the Government's reporting entity.

Government agencies, special funds, sinking funds and other fund

Agencies ⁽¹⁾

Agence de l'efficacité énergétique
Agence des partenariats public-privé du Québec
Agence métropolitaine de transport (December 31)
Autorité des marchés financiers
Bibliothèque et Archives nationales du Québec
Bureau de décision et de révision en valeurs mobilières
Centre de la francophonie des Amériques
Centre de recherche industrielle du Québec
Centre de services partagés du Québec
Commission de la capitale nationale du Québec
Commission de reconnaissance des associations d'artistes et des associations de producteurs
Commission des lésions professionnelles
Commission des normes du travail
Commission des relations du travail
Commission des services juridiques
Conseil des arts et des lettres du Québec
Conservatoire de musique et d'art dramatique du Québec (June 30)
Corporation d'hébergement du Québec
Corporation d'urgences-santé
École nationale de police du Québec ⁽²⁾ (June 30)
École nationale des pompiers du Québec ⁽²⁾ (June 30)
Financement-Québec
Fondation de la faune du Québec
Fonds d'aide aux recours collectifs
Fonds d'assurance-prêts agricoles et forestiers
Fonds de la recherche en santé du Québec
Fonds québécois de la recherche sur la nature et les technologies
Fonds québécois de la recherche sur la société et la culture
Héma-Québec
Immobilière SHQ ⁽²⁾ (December 31)
Institut de la statistique du Québec
Institut de tourisme et d'hôtellerie du Québec ⁽²⁾ (June 30)
Institut national de santé publique du Québec
Investissement Québec
La Financière agricole du Québec
Musée d'art contemporain de Montréal
Musée de la civilisation
Musée national des beaux-arts du Québec
Office de la sécurité du revenu des chasseurs et piégeurs cris (June 30)
Office des professions du Québec
Office Québec-Amériques pour la jeunesse
Régie de l'assurance maladie du Québec

Government agencies, special funds, sinking funds and other fund (cont'd)

Agencies ⁽¹⁾ (cont'd)

Régie de l'énergie
 Régie des installations olympiques (October 31)
 Régie du bâtiment du Québec
 Régie du cinéma
 Services Québec
 Société de développement de la Baie James (December 31)
 Société de développement des entreprises culturelles
 Société de financement des infrastructures locales du Québec
 Société de la Place des Arts de Montréal ⁽¹⁾ (August 31)
 Société de l'assurance automobile du Québec (December 31)
 Société de télédiffusion du Québec (Télé-Québec) (August 31)
 Société des établissements de plein air du Québec
 Société des parcs de sciences naturelles du Québec
 Société des Traversiers du Québec
 Société d'habitation du Québec
 Société du Centre des congrès de Québec
 Société du Grand Théâtre de Québec (August 31)
 Société du Palais des congrès de Montréal
 Société du parc industriel et portuaire de Bécancour
 Société immobilière du Québec
 Société nationale de l'amiante
 Société québécoise d'assainissement des eaux
 Société québécoise de récupération et de recyclage
 Société québécoise d'information juridique
 Tribunal administratif du Québec

Special funds ⁽¹⁾

Assistance Fund for Independent Community Action
 Assistance Fund for Victims of Crime
 Collection Fund
 Financial Assistance Fund for Certain Disaster Areas
 Financing Fund
 Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale
 Fonds de fourniture de biens ou de services du ministère du Revenu
 Fonds de la sécurité routière
 Fonds du centre financier de Montréal
 Fonds du patrimoine culturel québécois
 Fonds du patrimoine minier
 Fonds québécois d'initiatives sociales

**Government agencies, special funds, sinking funds
and other fund (cont'd)**

Special funds ⁽¹⁾ (cont'd)

Forestry Fund
Fund for the Contributions of Motorists to Public Transit
Fund for the Promotion of a Healthy Lifestyle
Fund for the Sale of Goods and Services of the Ministère des Transports
Geographic Information Fund
Government Air Service Fund
Green Fund
Health Services Fund
Horse-Racing Industry Fund
Ice Storm Fund
Information Technology Fund of the Conseil du trésor
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale
Information Technology Fund of the Ministère du Revenu
Labour Market Development Fund
Land Information Fund
Police Services Fund
Prescription Drug Insurance Fund
Regional Development Fund
Register Fund of the Ministère de la Justice
Road Network Preservation and Improvement Fund
Rolling Stock Management Fund
Sports and Physical Activity Development Fund
Support Payments Fund ⁽³⁾
Tourism Partnership Fund

Sinking funds

Accumulated Sick Leave Fund
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies
Sinking Fund relating to Borrowings by Québec School Boards
Sinking Fund relating to Borrowings by Québec University Establishments
Sinking Fund of Société québécoise d'assainissement des eaux
Sinking Fund relating to Government Borrowings (Debt Sinking Fund)
Sinking Fund for Government Borrowings contracted to finance the health and social services and
education networks and Government enterprises
Retirement Plans Sinking Fund
Survivor Pension Plan Fund

**Government agencies, special funds, sinking funds
and other fund (cont'd)**

*Other fund*Generations Fund

- (1) In general, these agencies and special funds have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses and unaudited interim data are used for the period between the end of their fiscal year and March 31.
- (2) No data are available for the period between the end of their fiscal year and March 31.
- (3) This fund also conducts fiduciary transactions that are not included in the Government's reporting entity.

Organizations in the Government's health and social services and education networks

Health and social services network

Agencies and other regional authorities ⁽¹⁾

Agence de la santé et des services sociaux de Chaudière-Appalaches
Agence de la santé et des services sociaux de la Capitale-Nationale
Agence de la santé et des services sociaux de la Côte-Nord
Agence de la santé et des services sociaux de la Gaspésie-Îles-de-la-Madeleine
Agence de la santé et des services sociaux de la Mauricie et du Centre-du-Québec
Agence de la santé et des services sociaux de la Montérégie
Agence de la santé et des services sociaux de l'Abitibi-Témiscamingue
Agence de la santé et des services sociaux de Lanaudière
Agence de la santé et des services sociaux de Laval
Agence de la santé et des services sociaux de l'Estrie
Agence de la santé et des services sociaux de l'Outaouais
Agence de la santé et des services sociaux de Montréal
Agence de la santé et des services sociaux des Laurentides
Agence de la santé et des services sociaux du Bas-Saint-Laurent
Agence de la santé et des services sociaux du Saguenay-Lac-St-Jean
Centre régional de santé et de services sociaux de la Baie-James ⁽²⁾
Conseil Cri de la santé et des services sociaux de la Baie James ⁽²⁾
Régie régionale de la santé et des services sociaux du Nunavik

Public institutions ⁽¹⁾

Centre André-Boudreau
Centre d'accueil Dixville inc.
Centre de protection et de réadaptation de la Côte-Nord
Centre de réadaptation Constance-Lethbridge
Centre de réadaptation de la Gaspésie (Le)
Centre de réadaptation de l'Ouest de Montréal
Centre de réadaptation en alcoolisme et toxicomanie de Chaudière-Appalaches
Centre de réadaptation en déficience intellectuelle (CRDI) Chaudière-Appalaches
Centre de réadaptation en déficience intellectuelle de Québec
Centre de réadaptation en déficience intellectuelle du Bas-Saint-Laurent
Centre de réadaptation en déficience intellectuelle du Saguenay-Lac-Saint-Jean
Centre de réadaptation en déficience intellectuelle Gabrielle-Major
Centre de réadaptation en déficience intellectuelle Montérégie-Est
Centre de réadaptation en déficience physique Chaudière-Appalaches
Centre de réadaptation en déficience physique le Bouclier

**Organizations in the Government's health and social services
and education networks (cont'd)**

*Health and social services network (cont'd)***Public institutions ⁽¹⁾ (cont'd)**

Centre de réadaptation Estrie inc.
Centre de réadaptation Interval
Centre de réadaptation La Maison
Centre de réadaptation la Myriade
Centre de réadaptation Lisette-Dupras
Centre de réadaptation Ubald-Villeneuve
Centre de santé et de services sociaux Cavendish
Centre de santé et de services sociaux Champlain
Centre de santé et de services sociaux Cléophas-Claveau
Centre de santé et de services sociaux d'Ahuntsic et Montréal-Nord
Centre de santé et de services sociaux d'Antoine-Labelle
Centre de santé et de services sociaux d'Argenteuil
Centre de santé et de services sociaux d'Arthabaska-et-de-l'Érable
Centre de santé et de services sociaux de Beauce
Centre de santé et de services sociaux de Bécancour–Nicolet-Yamaska
Centre de santé et de services sociaux de Bordeaux-Cartierville–Saint-Laurent
Centre de santé et de services sociaux de Charlevoix
Centre de santé et de services sociaux de Chicoutimi
Centre de santé et de services sociaux de Dorval-Lachine-Lasalle
Centre de santé et de services sociaux de Gatineau
Centre de santé et de services sociaux de Jonquière
Centre de santé et de services sociaux de Kamouraska
Centre de santé et de services sociaux de la Baie-des-Chaleurs
Centre de santé et de services sociaux de la Basse-Côte-Nord
Centre de santé et de services sociaux de la Côte-de-Gaspé
Centre de santé et de services sociaux de la Haute-Côte-Nord
Centre de santé et de services sociaux de la Haute-Gaspésie
Centre de santé et de services sociaux de la Haute-Yamaska
Centre de santé et de services sociaux de la Matapédia
Centre de santé et de services sociaux de la Minganie
Centre de santé et de services sociaux de la Mitis
Centre de santé et de services sociaux de la Montagne
Centre de santé et de services sociaux de la MRC-de-Coaticook
Centre de santé et de services sociaux de la Pointe-de-l'Île
Centre de santé et de services sociaux de la région de Thetford
Centre de santé et de services sociaux de la Vallée-de-la-Batiscan
Centre de santé et de services sociaux de la Vallée-de-la-Gatineau
Centre de santé et de services sociaux de Lac-Saint-Jean-Est

Organizations in the Government's health and social services and education networks (cont'd)

Health and social services network (cont'd)

Public institutions ⁽¹⁾ (cont'd)

Centre de santé et de services sociaux de la Vallée-de-l'Or
Centre de santé et de services sociaux de la Vieille-Capitale
Centre de santé et de services sociaux de Laval
Centre de santé et de services sociaux de l'Énergie
Centre de santé et de services sociaux de l'Hématite
Centre de santé et de services sociaux de l'Ouest-de-l'Île
Centre de santé et de services sociaux de Manicouagan
Centre de santé et de services sociaux de Maskinongé
Centre de santé et de services sociaux de Matane
Centre de santé et de services sociaux de Memphrémagog
Centre de santé et de services sociaux de Montmagny-L'Islet
Centre de santé et de services sociaux de Papineau
Centre de santé et de services sociaux de Port-Cartier
Centre de santé et de services sociaux de Portneuf
Centre de santé et de services sociaux de Québec-Nord
Centre de santé et de services sociaux de Rimouski-Neigette
Centre de santé et de services sociaux de Rivière-du-Loup
Centre de santé et de services sociaux de Rouyn-Noranda
Centre de santé et de services sociaux de Saint-Jérôme
Centre de santé et de services sociaux de Saint-Léonard et Saint-Michel
Centre de santé et de services sociaux de Sept-Îles
Centre de santé et de services sociaux de Témiscaming-et-de-Kipawa
Centre de santé et de services sociaux de Témiscouata
Centre de santé et de services sociaux de Thérèse De Blainville
Centre de santé et de services sociaux de Trois-Rivières
Centre de santé et de services sociaux de Vaudreuil-Soulanges
Centre de santé et de services sociaux des Aurores-Boréales
Centre de santé et de services sociaux des Basques
Centre de santé et de services sociaux des Collines
Centre de santé et de services sociaux des Etchemins
Centre de santé et de services sociaux des Îles
Centre de santé et de services sociaux des Pays-d'en-Haut
Centre de santé et de services sociaux des Sommets
Centre de santé et de services sociaux des Sources
Centre de santé et de services sociaux Domaine-du-Roy
Centre de santé et de services sociaux Drummond
Centre de santé et de services sociaux du Coeur-de-l'Île
Centre de santé et de services sociaux du Grand Littoral

Organizations in the Government's health and social services and education networks (cont'd)

Health and social services network (cont'd)

Public institutions ⁽¹⁾ (cont'd)

Centre de santé et de services sociaux du Granit
 Centre de santé et de services sociaux du Haut-Saint-François
 Centre de santé et de services sociaux du Haut-Saint-Laurent
 Centre de santé et de services sociaux du Haut-Saint-Maurice
 Centre de santé et de services sociaux du Lac-des-Deux-Montagnes
 Centre de santé et de services sociaux du Lac-Témiscamingue
 Centre de santé et de services sociaux du Nord de Lanaudière
 Centre de santé et de services sociaux du Pontiac
 Centre de santé et de services sociaux du Rocher-Percé
 Centre de santé et de services sociaux du Sud de Lanaudière
 Centre de santé et de services sociaux du Sud-Ouest–Verdun
 Centre de santé et de services sociaux du Suroît
 Centre de santé et de services sociaux du Val-Saint-François
 Centre de santé et de services sociaux Haut-Richelieu–Rouville
 Centre de santé et de services sociaux - Institut Universitaire de gériatrie de Sherbrooke
 Centre de santé et de services sociaux Jardins-Roussillon
 Centre de santé et de services sociaux Jeanne-Mance
 Centre de santé et de services sociaux la Pommeraie
 Centre de santé et de services sociaux les Eskers de l'Abitibi
 Centre de santé et de services sociaux Lucille-Teasdale
 Centre de santé et de services sociaux Maria-Chapdelaine
 Centre de santé et de services sociaux Pierre-Boucher
 Centre de santé et de services sociaux Pierre-De Saurel
 Centre de santé et de services sociaux Richelieu-Yamaska
 Centre de santé Inuulitsivik
 Centre de santé Tulattavik de l'Ungava
 Centre de services en déficience intellectuelle Mauricie/Centre-du-Québec
 Centre de soins prolongés Grace Dart / Grace Dart Extended Care Centre
 Centre d'hébergement et de soins de longue durée de St-Andrew-de-Father-Dowd-et-de-St-Margaret
 Centre Dollard-Cormier (Le)
 Centre du Florès
 Centre hospitalier affilié universitaire de Québec
 Centre hospitalier de l'Université de Montréal
 Centre hospitalier de St. Mary
 Centre hospitalier régional de Trois-Rivières
 Centre hospitalier universitaire de Québec
 Centre hospitalier universitaire de Sherbrooke
 Centre hospitalier universitaire Sainte-Justine

Organizations in the Government's health and social services and education networks (cont'd)

Health and social services network (cont'd)

Public institutions ⁽¹⁾ (cont'd)

Centre Jean-Patrice-Chiasson/Maison Saint-Georges (Le)
Centre Jellinek
Centre jeunesse Chaudière-Appalaches
Centre jeunesse de la Mauricie et du Centre-du-Québec (Le)
Centre jeunesse de la Montérégie
Centre jeunesse de l'Abitibi-Témiscamingue (C.J.A.T.)
Centre jeunesse de Laval
Centre jeunesse de l'Estrie
Centre jeunesse de Montréal (Le)
Centre jeunesse de Québec
Centre jeunesse des Laurentides
Centre jeunesse du Bas-St-Laurent
Centre jeunesse du Saguenay-Lac-Saint-Jean (Le)
Centre jeunesse Gaspésie/Les Îles
CLSC Naskapi
Centre Miriam
Centre Montérégien de réadaptation
Centre Normand
Centre Notre-Dame de l'Enfant (Sherbrooke) Inc.
Centre régional de réadaptation La Ressource
Centre régional de santé et de services sociaux de la Baie-James ⁽²⁾
Centre universitaire de santé McGill
Centres de la jeunesse et de la famille Batshaw (Les)
Centres jeunesse de Lanaudière (Les)
Centres jeunesses de l'Outaouais (Les)
CHSLD Juif de Montréal
Clair Foyer Inc.
Conseil Cri de la santé et des services sociaux de la Baie James ⁽²⁾
Corporation du Centre de réadaptation Lucie-Bruneau (La)
Corporation du Centre hospitalier gériatrique Maimonides (La)
Corporation du Centre hospitalier Pierre-Janet (La)
CRDI Normand-Laramée
Domrémy Mauricie/Centre-du-Québec
Hôpital Catherine Booth de l'Armée du Salut
Hôpital Charles Lemoyne
Hôpital Chinois de Montréal (1963) (L')
Hôpital Douglas
Hôpital du Sacré-Coeur de Montréal

Organizations in the Government's health and social services and education networks (cont'd)

Health and social services network (cont'd)

Public institutions ⁽¹⁾ (cont'd)

Hôpital Général Juif Sir Mortimer B. Davis (L')
 Hôpital Jeffery Hale–Saint Brigid's
 Hôpital Juif de réadaptation
 Hôpital Louis-H. Lafontaine
 Hôpital Maisonneuve-Rosemont
 Hôpital Mont-Sinaï
 Hôpital Rivière-des-Prairies
 Hôpital Santa Cabrini
 Hôtel-Dieu de Lévis
 Institut Canadien-Polonais du Bien-être Inc.
 Institut de cardiologie de Montréal
 Institut de réadaptation en déficience physique de Québec
 Institut de réadaptation Gingras-Lyndsay-de-Montréal
 Institut Nazareth et Louis-Braille
 Institut Philippe-Pinel de Montréal
 Institut Raymond-Dewar
 Institut universitaire de cardiologie et de pneumologie de Québec
 Institut universitaire de gériatrie de Montréal
 Institut universitaire en santé mentale de Québec
 La Résidence de Lachute
 Pavillon du Parc Inc.
 Services de réadaptation du Sud-Ouest et du Renfort
 Services de réadaptation L'Intégrale
 Virage, Réadaptation en alcoolisme et toxicomanie (Le)

Education network

School boards ⁽³⁾

Commission scolaire au Coeur-des-Vallées
 Commission scolaire Central Québec
 Commission scolaire Crie
 Commission scolaire de Charlevoix
 Commission scolaire de Kamouraska–Rivière-du-Loup
 Commission scolaire de l'Énergie
 Commission scolaire de l'Estuaire

Organizations in the Government's health and social services and education networks (cont'd)

Education network (cont'd)

School boards ⁽³⁾ (cont'd)

Commission scolaire de l'Or-et-des-Bois
Commission scolaire de la Baie-James
Commission scolaire de la Beauce-Étchemin
Commission scolaire de la Capitale
Commission scolaire de la Côte-du-Sud
Commission scolaire De La Jonquière
Commission scolaire de la Moyenne-Côte-Nord
Commission scolaire de la Pointe-de-l'Île
Commission scolaire de la Région-de-Sherbrooke
Commission scolaire de la Rivéraine
Commission scolaire de la Rivière-du-Nord
Commission scolaire de la Seigneurie-des-Mille-Îles
Commission scolaire de la Vallée-des-Tisserands
Commission scolaire de Laval
Commission scolaire de Montréal
Commission scolaire de Portneuf
Commission scolaire de Rouyn-Noranda
Commission scolaire de Saint-Hyacinthe
Commission scolaire de Sorel-Tracy
Commission scolaire des Affluents
Commission scolaire des Appalaches
Commission scolaire des Bois-Francs
Commission scolaire des Chênes
Commission scolaire des Chic-Chocs
Commission scolaire des Découvreurs
Commission scolaire des Draveurs
Commission scolaire des Grandes-Seigneuries
Commission scolaire des Hautes-Rivières
Commission scolaire des Hauts-Bois-de-l'Outaouais
Commission scolaire des Hauts-Cantons
Commission scolaire des Îles
Commission scolaire des Laurentides
Commission scolaire des Monts-et-Marées
Commission scolaire des Navigateurs
Commission scolaire des Patriotes
Commission scolaire des Phares
Commission scolaire des Portages-de-l'Outaouais
Commission scolaire des Premières-Seigneuries
Commission scolaire des Rives-du-Saguenay

**Organizations in the Government's health and social services
and education networks (cont'd)**

*Education network (cont'd)***School boards ⁽³⁾ (cont'd)**

Commission scolaire des Samares
Commission scolaire des Sommets
Commission scolaire des Trois-Lacs
Commission scolaire du Chemin-du-Roy
Commission scolaire du Fer
Commission scolaire du Fleuve-et-des-Lacs
Commission scolaire du Lac-Abitibi
Commission scolaire du Lac-Saint-Jean
Commission scolaire du Lac-Témiscamingue
Commission scolaire du Littoral
Commission scolaire du Pays-des-Bleuets
Commission scolaire du Val-des-Cerfs
Commission scolaire Eastern Shores
Commission scolaire Eastern Townships
Commission scolaire English-Montréal
Commission scolaire Harricana
Commission scolaire Kativik
Commission scolaire Lester-B.-Pearson
Commission scolaire Marguerite-Bourgeoys
Commission scolaire Marie-Victorin
Commission scolaire New Frontiers
Commission scolaire Pierre-Neveu
Commission scolaire René-Lévesque
Commission scolaire Riverside
Commission scolaire Sir-Wilfrid-Laurier
Commission scolaire Western Québec

Comité de gestion de la taxe scolaire de l'Île de Montréal

General and vocational colleges (CEGEPs) ⁽⁴⁾

Cégep André-Laurendeau
Cégep Beauce-Appalaches
Cégep d'Ahuntsic
Cégep d'Alma
Cégep de Baie-Comeau
Cégep de Bois-de-Boulogne
Cégep de Chicoutimi
Cégep de Drummondville

Organizations in the Government's health and social services and education networks (cont'd)

Education network (cont'd)

General and vocational colleges (CEGEPs) ⁽⁴⁾ (cont'd)

Cégep de Granby-Haute-Yamaska
Cégep de Jonquière
Cégep de la Gaspésie et des Îles
Cégep de La Pocatière
Cégep de l'Abitibi-Témiscamingue
Cégep de Lévis-Lauzon
Cégep de Limoilou
Cégep de l'Outaouais
Cégep de Maisonneuve
Cégep de Matane
Cégep de Rimouski
Cégep de Rivière-du-Loup
Cégep de Rosemont
Cégep de Sainte-Foy
Cégep de Saint-Félicien
Cégep de Saint-Hyacinthe
Cégep de Saint-Jérôme
Cégep de Saint-Laurent
Cégep de Sept-Îles
Cégep de Sherbrooke
Cégep de Sorel-Tracy
Cégep de Thetford
Cégep de Trois-Rivières
Cégep de Valleyfield
Cégep de Victoriaville
Cégep du Vieux Montréal
Cégep Édouard Montpetit
Cégep François-Xavier Garneau
Cégep Gérald-Godin
Cégep John Abbott
Cégep Lionel Groulx
Cégep Marie-Victorin
Cégep Montmorency
Cégep régional de Lanaudière
Cégep Saint-Jean-sur-Richelieu
Champlain Regional College
Collège Dawson
Collège Héritage
Collège Shawinigan
Vanier College

**Organizations in the Government's health and social services
and education networks (cont'd)**

Education network (cont'd)**Université du Québec and its branches ⁽⁴⁾**

École de technologie supérieure
École nationale d'administration publique
Institut national de la recherche scientifique
Université du Québec
Université du Québec à Chicoutimi
Université du Québec à Montréal
Université du Québec à Rimouski
Université du Québec à Trois-Rivières
Université du Québec en Abitibi-Témiscamingue
Université du Québec en Outaouais

**Trust to ensure that the Université du Québec à Montréal (UQAM) is not affected by the financial
impact of the Îlot Voyageur**

- (1) Entities in the health and social services network have a fiscal year that ends on March 31.
(2) These entities act as agencies and public institutions.
(3) School boards have a fiscal year that ends on June 30. Unaudited interim data are used for the period between the end of their fiscal year and March 31.
(4) Colleges have a fiscal year that ends on June 30 and the Université du Québec and its branches, a fiscal year that ends on May 31. Financial results at their fiscal year-end are adjusted thereafter only if financial transactions between that date and March 31 have a significant impact on the Government's financial position or results.

Government enterprises ⁽¹⁾

Capital Financière agricole inc.
Fonds d'indemnisation du courtage immobilier (December 31)
Hydro-Québec ⁽²⁾ (December 31)
IQ FIER inc.
IQ Immigrants Investisseurs inc.
Loto-Québec
Société des alcools du Québec
Société générale de financement du Québec (December 31)
Société Innovatech du Grand Montréal
Société Innovatech du Sud du Québec
Société Innovatech Québec et Chaudière-Appalaches
Société Innovatech Régions ressources

(1) In general, Government enterprises have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses and unaudited interim data are used for the period between the end of their fiscal year and March 31.

(2) This enterprise also conducts fiduciary transactions that are not included in the Government's reporting entity.

Government department, agencies and funds which conduct fiduciary transactions that are not included in the Government's reporting entity ⁽¹⁾

Caisse de dépôt et placement du Québec (December 31)
 Cautionnements individuels des agents de voyages
 Comité Entraide – public and parapublic sectors (December 31)
 Commission administrative des régimes de retraite et d'assurances (December 31)
 Commission de la construction du Québec (December 31)
 Conseil de gestion de l'assurance parentale (December 31)
 Curateur public (fiduciary section) (December 31)
 Fonds central de soutien à la réinsertion sociale (December 31)
 Fonds d'assurance parentale (December 31)
 Fonds d'assurance-récolte
 Fonds d'assurance-stabilisation des revenus agricoles
 Fonds de développement et de reconnaissance des compétences de la main-d'oeuvre
 Fonds d'indemnisation des clients des agents de voyages
 Fonds d'indemnisation des services financiers
 Fonds du compte de stabilisation du revenu agricole
 Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec
 Hydro-Québec – pension plan (December 31)
 Ministère du Revenu– Property under administration (December 31)
 Régie des rentes du Québec
 Support Payments Fund (fiduciary section)
 Trust funds
 Trust funds – Goods and Services Tax

(1) In general, these organizations and funds have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses.

APPENDIX 6

Breakdown of revenue

FISCAL YEAR ENDED MARCH 31, 2009
(in millions of dollars)

	2009		2008
	Budget ⁽¹⁾	Actual results	Actual results
Income and property taxes			
Personal income tax		17 949	18 648
Contributions to the Health Services Fund		6 251	5 958
Corporate taxes		4 176	4 819
	28 996	28 376	29 425
Consumption taxes			
Sales		10 809	10 300
Fuel		1 692	1 707
Tobacco		654	707
Alcoholic beverages		430	421
Pari-mutuel		10	11
	13 666	13 595	13 146
Duties and permits			
Motor vehicles		1 054	1 030
Natural resources		9	86
Other		651	536
	1 476	1 714	1 652
Miscellaneous			
Sales of goods and services		2 700	2 858
Interest		783	789
Fines, forfeitures and recoveries		692	667
	3 946	4 175	4 314
Revenue from Government enterprises			
Société des alcools du Québec		808	761
Loto-Québec		1 375	1 360
Hydro-Québec		3 098	2 926
Other		(258)	(22)
Consolidation adjustments		(10)	
	4 625	5 013	5 025
Revenue of the Generations Fund	742	587	449
Total own-source revenue	53 451	53 460	54 011
Federal government transfers			
Equalization		8 028	7 160
Transfers for health care		3 740	3 925
Transfers for post-secondary education and other social programs		1 267	1 516
Other programs		2 046	2 132
Total federal government transfers	15 538	15 081	14 733
Total revenue	68 989	68 541	68 744

(1) Based on the revenue and expenditure forecasts presented in the 2008-2009 Budget of March 13, 2008.

APPENDIX 7

Breakdown of expenditure

FISCAL YEAR ENDED MARCH 31, 2009

(in millions of dollars)

	2009		2008
	Budget ⁽¹⁾	Actual results	Actual results
BY SUPERCATEGORY AND CATEGORY			
Transfer ⁽²⁾			
Remuneration		27 227	25 192
Operating		6 161	6 082
Capital ⁽²⁾		2 357	1 925
Interest ⁽²⁾		491	503
Support		14 474	14 043
		50 710	47 745
Remuneration		5 156	4 881
Operating ⁽³⁾		4 636	4 298
Doubtful accounts and other allowances		1 197	976
Sub-total	60 880	61 699	57 900
Debt service			
Interest on debt ⁽⁴⁾		6 422	6 548
Less			
Investment income of the sinking fund			
for borrowings		292	132
Short-term investment income		142	150
		5 988	6 266
Interest on pension plans and other employee future benefits		4 383	4 398
Less			
Investment income of the Retirement Plans			
Sinking Fund and other pension plan assets		2 196	1 887
Investment income of funds related to other employee future benefits		44	25
		2 143	2 486
Sub-total	8 737	8 131	8 752
Annual (surplus) deficit of the health and social services and education networks		(31)	442
Total expenditure	69 617	69 799	67 094

(1) Based on the revenue and expenditure forecasts presented in the 2008-2009 Budget of March 13, 2008.

(2) After deducting of \$666 million (\$720 million in 2008), including \$660 million (\$688 million in 2008) for interest income on loans and advances to the health and social services and education networks and \$6 million (\$32 million in 2008) in revenue of the sinking funds relating to borrowings by the health and social services and education networks.

(3) Including \$1 454 million (\$1 290 million in 2008) for the depreciation of fixed assets.

(4) Including \$8 million (\$272 million in 2008) for the amortization of the deferred foreign exchange gain.

APPENDIX 8

Short-term investments ⁽¹⁾
AS AT MARCH 31, 2009
(in millions of dollars)

	<u>2009</u>	<u>2008</u>
Treasury bills	1 141	68
Notes	441	85
Deposit certificates	2 209	2 073
Banker's acceptances	1 836	293
Bonds	1 683	43
Commercial paper - other than ABCP *	348	486
Other	214	111
	<u><u>7 872</u></u>	<u><u>3 159</u></u>

* ABCP: Asset-backed commercial paper.

(1) Rates of return on short-term investments vary mainly from 0.30% to 11.38%.

APPENDIX 9

Accounts receivable

AS AT MARCH 31, 2009

(in millions of dollars)

	<u>2009</u>	<u>2008</u>
Agents and assignees		
Income and property taxes	882	899
Consumption taxes	1 786	1 952
	<u>2 668</u>	<u>2 851</u>
Accounts receivable		
Income and property taxes	3 463	3 303
Consumption taxes	1 130	1 077
Duties and permits	305	307
Miscellaneous revenue	2 258	2 440
Recoveries of expenditures and other	134	148
	<u>7 290</u>	<u>7 275</u>
Allowance for doubtful accounts	<u>(1 561)</u>	<u>(1 200)</u>
	<u>5 729</u>	<u>6 075</u>
Estimated accounts receivable - accrual basis	<u>1 679</u>	<u>2 062</u>
Revenue from Government enterprises - dividends	439	1 133
Federal government transfers	1 520	1 869
Specified purpose accounts	208	198
Accrued interest on investments	197	201
	<u>12 440</u>	<u>14 389</u>

APPENDIX 10

Investment in Government enterprises

AS AT MARCH 31, 2009

(in millions of dollars)

Investment in Government enterprises

			2009	2008
	Loans and advances	Equity value	Investment in Government enterprises	Investment in Government enterprises
Capital Financière agricole inc. ^{(1) (4)}	5	13	18	20
Fonds d'indemnisation du courtage immobilier ⁽²⁾		2	2	2
Hydro-Québec ^{(2) (4)}	7	23 417	23 424	22 280
IQ FIER inc. ^{(1) (4)}	208	(25)	183	157
IQ Immigrants Investisseurs inc. ⁽¹⁾		39	39	51
Loto-Québec ^{(1) (4)}	270	134	404	134
Société des alcools du Québec ⁽¹⁾		45	45	43
Société générale de financement du Québec ⁽²⁾		1 675	1 675	1 835
Société Innovatech du Grand Montréal ⁽¹⁾		6	6	5
Société Innovatech du Sud du Québec ⁽³⁾		14	14	14
Société Innovatech Québec et Chaudière - Appalaches ⁽¹⁾		37	37	41
Société Innovatech Régions ressources ⁽¹⁾		26	26	26
Consolidation adjustments ⁽⁵⁾		(6)	(6)	
Total	490	25 377	25 867	24 608

(1) Equity value was determined on the basis of audited financial statements as at March 31, 2009.

(2) Equity value was determined on the basis of audited financial statements as at December 31, 2008, and adjusted according to unaudited interim results as at March 31, 2009.

(3) Equity value was determined on the basis of unaudited financial statements as at March 31, 2009.

(4) Loans and advances to Hydro-Québec have no fixed maturity date, while those to IQ FIER inc. do not bear interest and mature between June 2020 and January 2024, those to Loto-Québec bear interest at rates of 1.0% to 4.1% and mature between February 2010 and December 2015, and those to Capital Financière agricole inc. bear interest at a rate of 0.7% and mature in April 2009.

	2009
2010	75
2011	75
2012-2014	—
2015-2019	125
2020-2024	208
No fixed maturity date	7
	490

(5) Adjustments to equity value stem from the elimination of unrealized gains and losses on transactions with entities in the Government's reporting entity.

Investment in Government enterprises (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Summary of the financial statements of Government enterprises

	2009			
	Results			
	Revenue	Expenditure	Surplus (deficit)	Other compre- hensive income items
Capital Financière agricole inc. ^{(1) (4)}	2	8	(6)	
Fonds d'indemnisation du courtage immobilier ⁽²⁾				
Hydro-Québec ⁽²⁾	12 846	9 705	3 141	281
IQ FIER inc. ⁽¹⁾	(12)	1	(13)	
IQ Immigrants Investisseurs inc. ⁽¹⁾	226	216	10	(22)
Loto-Québec ⁽¹⁾	3 864	2 408	1 456	
Société des alcools du Québec ⁽¹⁾	2 468	1 660	808	
Société générale de financement du Québec ⁽²⁾	1 065	1 326	(261)	(180)
Société Innovatech du Grand Montréal ⁽¹⁾	1		1	
Société Innovatech du Sud du Québec ⁽³⁾				
Société Innovatech Québec et Chaudière-Appalaches ⁽¹⁾	(3)	1	(4)	
Société Innovatech Régions ressources ⁽¹⁾				
	20 457	15 325	5 132	79
Consolidation adjustments ⁽⁵⁾			(119) ⁽⁵⁾	32 ⁽⁶⁾
			5 013	111

(1) On the basis of audited financial statements as at March 31, 2009.

(2) On the basis of audited financial statements as at December 31, 2008.

(3) On the basis of unaudited financial statements as at March 31, 2009.

(4) The percentage of the Government's investment in this enterprise is 90.10%.

(5) The adjustment in the enterprises' surplus stems from taking into account the unaudited interim results as at March 31, 2009 of enterprises whose fiscal year-end differs from that of the Government (decrease of \$28 million), contributions by Loto-Québec to entities in the Government's reporting entity and charged to its shareholders' equity (decrease of \$81 million) and the elimination of unrealized gains and losses on transactions with entities in the Government's reporting entity (decrease of \$10 million).

(6) The adjustment in the enterprises' other comprehensive income items stems from the unaudited interim results as at March 31, 2009 of enterprises whose fiscal year-end differs from that of the Government.

2009									2008
Assets			Liabilities			Net equity			Net equity
Financial assets	Non-financial assets	Total	Debts	Other liabilities and debts with the Government	Total	Cumulative total of other comprehensive income items	Other net equity items	Total	Total
19		19		5	5		14	14	20
3		3		1	1		2	2	2
9 344	57 430	66 774	36 415 ⁽⁸⁾	8 297	44 712	1 243	20 819	22 062	20 892
183		183		208	208		(25)	(25)	(12)
2 958		2 958	2 701 ⁽¹¹⁾	218	2 919	(17)	56	39	51
310	850	1 160		1 026	1 026		134	134	134
368	222	590	5	540	545		45	45	43
1 012	985	1 997	232 ⁽⁹⁾	295 ⁽⁹⁾	527	(222)	1 692	1 470	1 911
15		15	9		9		6	6	5
14		14					14	14	14
37		37					37	37	41
26		26					26	26	26
14 289	59 487	73 776	39 362	10 590 ⁽¹⁰⁾	49 952	1 004	22 820	23 824	23 127
								1 553 ⁽⁷⁾	1 305 ⁽⁷⁾
								25 377	24 432

(7) The adjustment in the enterprises' net equity stems from the unaudited interim results as at March 31, 2009 of enterprises whose fiscal year-end differs from that of the Government, which led to an increase of \$1 309 million (\$1 305 million in 2008), from the elimination of unrealized gains and losses on transactions with entities in the Government's reporting entity, which resulted in a decrease of \$6 million, and from the issue of capital stock, which led to an increase of \$250 million.

(8) The Government guarantees the corporation's borrowings contracted in various currencies. The net value of these borrowings stands at \$36 386 million (\$33 811 million as at March 31, 2008). The Government has granted a financial guarantee for Gentilly-2 of \$685 million (\$685 million in 2008), for which Hydro-Québec has set up a trust of \$50 million (\$44 million in 2008).

(9) Debts in the amount of \$206 million (\$288 million in 2007) and other liabilities of \$10 million are guaranteed by various types of security on accounts receivable, inventories and other tangible and intangible assets and by hypothecs on the universality of property, whose book value totalled \$647 million as at December 31, 2008 (\$822 million in 2007).

(10) Debts with the Québec government total \$483 million.

(11) The Government guarantees payment of the principal on these debts.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2009

(in millions of dollars)

Debt schedule after the impact of derivative instruments

	Repayment of long-term debts over the coming fiscal years						Total
	2010	2011	2012	2013	2014	2015 and thereafter	
Hydro-Québec ⁽²⁾	783	689	2 629	1 155	1 130	30 029	36 415
IQ Immigrants							
Investisseurs inc.	695	507	532	682	550	11	2 977 ⁽¹⁾
Société des alcools du Québec	1	2	2				5
Société générale de financement du Québec ⁽²⁾	29	18	29	46	17	171	310 ⁽¹⁾
Société Innovatech du Grand Montréal						9	9
	<u>1 508</u>	<u>1 216</u>	<u>3 192</u>	<u>1 883</u>	<u>1 697</u>	<u>30 220</u>	<u>39 716</u>

(1) The schedule for these enterprises is based on the contractual amount of principal payable, whereas the enterprises evaluate their debts (presented on the previous page) at cost after amortization in their financial statements, using the effective interest rate method.

(2) The amount for fiscal 2009-2010 was determined on the basis of debt repayments by these enterprises during their fiscal year ending December 31, 2009. The same method was used for subsequent years.

Investment in Government enterprises (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Main contractual obligations of enterprises

Hydro-Québec

Hydro-Québec has provided for capital and intangible investments of about \$4 700 million for the 2009 calendar year (\$4 143 million in 2008).

The corporation has made a commitment to Churchill Falls (Labrador) Corporation Limited to buy almost all of the power produced by the Churchill Falls generating station, which has a rated capacity of 5 428 MW. This contract, which expires in 2016, will be renewed automatically for a further 25 years, according to the terms and conditions already agreed upon. A contract guaranteeing the availability of 682 MW of additional power until 2041 for the November 1 to March 31 winter period has also been concluded with this enterprise.

As at December 31, 2008, the corporation was committed under 115 contracts to purchase electricity from other power producers, for an installed capacity of roughly 5 792 MW. It plans to purchase about 22 TWh of energy annually over the terms of these contracts, which extend to 2045. Most of the contracts include renewal clauses.

Taking into account electricity purchase contracts as a whole, the corporation plans to make the following minimum payments over the next five years:

	<u>December 31, 2008</u>
2009	690
2010	1 098
2011	1 158
2012	1 376
2013	1 596
Total	<u><u>5 918</u></u>

IQ Immigrants Investisseurs inc.

During the normal course of its activities, this enterprise contracted commitments representing \$154 million (\$150 million in 2008) for non-refundable financial contributions whose cash outflow has not been authorized. This amount does not necessarily represent future cash requirements, as some of these commitments may be cancelled before they give rise to disbursements.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2009

(in millions of dollars)

*Main contractual obligations of enterprises (cont'd)***IQ FIER inc.**

During the normal course of its activities, this enterprise contracted various commitments totalling \$117 million (\$166 million in 2008). These commitments represent investment agreements authorized by the corporation. This amount does not necessarily represent future cash requirements, as some of them will expire or may be cancelled before they give rise to disbursements.

Société générale de financement du Québec

As at December 31, 2008, the corporation was committed to acquiring tangible assets and purchasing services and raw materials aggregating \$66 million over the next few years (\$175 million in 2007). It was also committed to subscribing for long-term investments worth \$30 million at that date, in addition to those recorded as short- and long-term liabilities in its balance sheet.

Various enterprises

Under operating and long-term leases, certain Government enterprises were committed, as at March 31, 2009, to making minimum undiscounted payments totalling \$468 million (\$509 million in 2008).

**Maturing
on March 31**

	<u>Total</u>
2010	73
2011	69
2012	58
2013	50
2014	44
	<u>294</u>
2015-2018	174
	<u>468</u>

Some enterprises contracted various other commitments during the normal course of their activities. These commitments, totalling \$54 million (\$132 million in 2008), represent authorized commitments that had not been disbursed as at March 31, 2009. Some of them might not be paid if the events do not take place.

Investment in Government enterprises (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Main contingencies of enterprises

Hydro-Québec

Hydro-Québec provided the purchasers of its investments with guarantees in respect to contingent tax liabilities and certain other customary representations. These guarantees, for which no liability was recognized, will be in effect until the applicable limitation periods expire.

As at March 31, 2009, the potential maximum amount that Hydro-Québec could have had to pay under letters of credit and guarantees totalled \$413 million (\$365 million in 2008). Of this amount, \$334 million (\$288 million in 2008) was related to the purchase of energy. Some guarantees worth a total of \$145 million mature between 2009 and 2019, while others in the amount of \$268 million have no fixed maturity date.

Société générale de financement

During the normal course of its activities, this corporation provided significant guarantees to third parties as follows:

- Under the terms of its credit agreements, the corporation undertook to indemnify the holders of U.S. indebtedness in the event of changes in the laws with regard to tax withholdings. These indemnification agreements will be in effect until the expiry of the loan agreements and do not contain any limits. Given the nature of these agreements, the corporation cannot determine the maximum payment it may have to make to the holders. The corporation did not recognize an amount on the consolidated balance sheet related to these indemnification agreements.
- When an investment is sold in whole or in part, in addition to any potential indemnification arising from the failure to execute restrictive clauses or from non-compliance with a declaration of guarantee, the corporation may agree to give a guarantee against any claim resulting from past activities. In general, the terms and conditions and amount of such indemnification are limited by agreement. As a result of the nature of these indemnification agreements, the corporation cannot estimate the maximum potential amount of future payments it could be required to make to the indemnified parties. The corporation did not recognize an amount on the consolidated balance sheet for these potential indemnifications.

APPENDIX 10

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2009

(in millions of dollars)

Material transactions and balances of enterprises with departments, agencies and special funds

	2009	2008
Inter-entity transactions		
Revenue	192	178
Expenditure	1 361	1 166
Inter-entity balances		
Financial assets	3 683	3 726
Non-financial assets – Deferred revenue, net of fixed assets	109	103
Long-term debt	83	96
Other liabilities	1 151	1 505
Net equity		
Capital stock issued		
Société générale de financement du Québec	250	—
Dividends		
Hydro-Québec	2 252	2 095
Loto-Québec	1 375	1 361
Société des alcools du Québec	806	762
Contributions to the Gouvernement du Québec for specified purpose accounts	80	76

APPENDIX 11

Long-term investments

AS AT MARCH 31, 2009

(in millions of dollars)

	2009				2008
	Shares and capital investments ⁽⁴⁾	Bonds and notes	Loans and advances ⁽⁴⁾	Asset-backed commercial paper (ABCP)	Total
Municipalities and municipal bodies ⁽¹⁾					
Municipalities		4			3
Municipal bodies ⁽²⁾		1	233		242
		5	233		245
Individuals, organizations, enterprises and other ⁽¹⁾					
Students			824		831
Enterprises	180	18	1 437 ^{(2) (3)}		1 409
Universities excluded from the reporting entity		1 774 ⁽⁵⁾	6		1 425
Non-profit and fiduciary organizations			29		35
Other		117	979	211	1 259
	180	1 909	3 275	211	4 959
Valuation allowances	(43)		(1 110)	(39)	(1 057)
	137	1 909	2 165	172	3 902
Sinking Fund relating to Borrowings by Québec University Establishments		146 ⁽⁶⁾			137
Stabilization Reserve Fund		296			1 100
	137	2 356	2 398	172	5 384

(1) Investments with municipalities and municipal bodies bear interest at rates of up to 8.7%, loans to students bear interest at rates of 3% to 13%, and investments with enterprises, universities not included in the reporting entity, non-profit and fiduciary organizations and other organizations bear interest at rates of up to 8%, except for enterprise loans, which bear interest at rates of up to 15%.

(2) Guarantees received for loans and advances amount to \$125 million (\$94 million as at March 31, 2008). Loans to municipal bodies are secured by real estate mortgages.

(3) Loans and advances include, among others, loans with special repayment clauses based on royalties, for a total amount of \$199 million (\$153 million as at March 31, 2008).

(4) These investments were reduced by \$328 million (\$361 million as at March 31, 2008) to reflect the grant portion relating to the concessionary terms.

(5) Bonds and notes to universities excluded from the Government's reporting entity funded investments in fixed assets and are repayable mainly through subsequent budgetary appropriations from the Government.

(6) Under the *University Investments Act* (R.S.Q., c. I-17), the Government created a sinking fund in which the amounts deposited by the responsible minister are allocated exclusively to the repayment of borrowings (principal and interest) for the funding of fixed assets of university institutions in Québec.

Long-term investments (cont'd)

AS AT MARCH 31, 2009

(in millions of dollars)

*Maturity of investments
on March 31*

	<u>Total</u>
2010	583
2011	446
2012	581
2013	394
2014	653
	<u>2 657</u>
2015-2019	1 107
2020-2024	204
2025-2029	55
2030-2034	253
2035 and thereafter	237
	<u>4 513</u>
No fixed maturity date	878
	<u>5 391</u>
Amount charged to results to reflect the grant portion relating to long-term investments with significant concessionary terms	(328)
	<u><u>5 063</u></u>

APPENDIX 12

Generations Fund
AS AT MARCH 31, 2009
(in millions of dollars)

The purpose of the Generations Fund, created on January 1, 2007 under the *Act to reduce the debt and establish the Generations Fund* (R.S.Q., c. R-2.2.0.1), is to reduce the Government's debt. Under this Act, the fund's assets are used exclusively to repay the Government's debt.

Revenue
for the fiscal year ended March 31, 2009

	2009		2008
	Budget	Actual results	Actual results
Own-source revenue			
Water-power royalties	625	636	413
Unclaimed property	15	1	—
Investment income			
Revenue (losses) from participation deposits	102	(50)	36
Total revenue	742	587	449

APPENDIX 12

Generations Fund (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Change in fund balance
for the fiscal year ended March 31, 2009

	<u>2009</u>	<u>2008</u>
Opening balance	1 233	584
Plus		
Payment from the stabilization reserve of the Consolidated Revenue Fund	132	200
Revenue	587	449
Closing balance	<u><u>1 952</u></u>	<u><u>1 233</u></u>

Statement of financial position
as at March 31, 2009

	<u>2009</u>	<u>2008</u>
Deposits with the Caisse de dépôt et placement du Québec		
Demand deposits	219	50
Investment income receivable	5	5
Participation deposits ⁽¹⁾	1 679	1 126
	<u>1 903</u>	<u>1 181</u>
Accounts receivable	49	52
Fund balance	<u><u>1 952</u></u>	<u><u>1 233</u></u>

(1) Participation deposits in a specific fund at the Caisse de dépôt et placement du Québec are expressed in units. These units are repaid with prior notice according to the Caisse's settlement terms and conditions at the market value of the fund's equity at the end of each month. As at March 31, 2009, the Generations Fund had 1 741 055 participation units whose fair value was \$1 374 million (1 121 149 participation units whose fair value was \$1 092 million as at March 31, 2008).

APPENDIX 13

Cash (Bank overdraft)

AS AT MARCH 31, 2009

(in millions of dollars)

	<u>2009</u>	<u>2008</u>
Outstanding cheques	<u>(855)</u>	<u>(861)</u>
Plus		
Cash in bank	298	372
Cash and notes on hand and outstanding deposits	<u>230</u>	<u>509</u>
	<u>528</u>	<u>881</u>
Cash (Bank overdraft)	<u><u>(327)</u></u>	<u><u>20</u></u>

APPENDIX 14

Accounts payable and accrued expenses

AS AT MARCH 31, 2009

(in millions of dollars)

	<u>2009</u>	<u>2008</u>
Remuneration ⁽¹⁾	1 884	1 696
Income and taxes refundable		
Income and property taxes	3 025	2 816
Consumption taxes	1 309	1 506
Suppliers	1 552	1 597
Advances from trust funds	325	273
Clearing accounts for collected taxes	25	124
Accrued interest on borrowings	2 819	2 725
Transfers ⁽¹⁾	3 183	3 517
	<u>14 122</u>	<u>14 254</u>

(1) Including an allowance of \$377 million (\$362 million as at March 31, 2008) for pay equity divided between "Remuneration" and "Transfers".

APPENDIX 15

Deferred revenue
AS AT MARCH 31, 2009
(in millions of dollars)

	2009	2008
Registration and drivers licence fees	587	589
Federal government transfers ⁽¹⁾	994	888
Deferred contributions linked to the acquisition of fixed assets	1 028	977
Guarantee fees for Hydro-Québec borrowings	131	125
Specified purpose accounts	84	70
Other	208	172
	3 032	2 821

(1) These amounts are encumbered by externally-sourced allocations and must be used for the following purposes:

	2009				2008
	Opening balance	New transfers	Recognition in revenue	Closing balance	Closing balance
Municipal and local infrastructures	334	230	293	271	334
Wait time reduction (health)		68	68		
Société d'habitation du Québec, AccèsLogis and Affordable Housing programs	2	89	2	89	2
Affordable Housing		12	12		
Public transit infrastructures		124	66	58	
Maintenance of dams received from the federal government	46	2	2	46	46
Housing for Aboriginal people living off-reserve	12	2	14		12
Canada eco Trust	300		72	228	300
Wait time guarantees	85		42	43	85
Human papillomavirus (HPV) vaccine	70		46	24	70
Police officer recruitment		92	19	73	
Community development		217	95	122	
Other	39	6	5	40	39
	888	842	736	994	888

APPENDIX 16

Other liabilities

AS AT MARCH 31, 2009

(in millions of dollars)

	<u>2009</u>	<u>2008</u> restated
Allowance for losses on guaranteed financial initiatives	733	598
Environmental liability	931	959
Allowance to fund the fixed assets of university establishments not included in the Government's reporting entity ⁽¹⁾	<u>146</u>	<u>137</u>
	<u>1 810</u>	<u>1 694</u>

(1) A sinking fund relating to borrowings by Québec university establishments of \$146 million (\$137 million in 2008) has been allocated to pay for this allowance. Information in this regard is given in Appendix 11 – Long-term investments.

APPENDIX 17

Debts

AS AT MARCH 31, 2009
(in millions of dollars)

Currency	2009		2008	
	In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent
IN CANADIAN DOLLARS				
Short-term borrowings ⁽¹⁾	2 400	2 400	3 360	3 360
Treasury bills	3 317	3 317	3 304	3 304
Savings products	5 895	5 895	5 290	5 290
Bonds and notes	84 610	84 610	79 044	79 044
Commitments under capital leases	54	54	144	144
Commitments under private-public partnership agreements	377	377	79	79
Currency swap contracts	29 947	29 947	22 559	22 559
	126 600	126 600	113 780	113 780
IN U.S. DOLLARS				
Commercial paper	1 830	2 306	1 078	1 108
Bonds and notes	13 512	17 027	13 513	13 890
Currency swap contracts	(13 427)	(16 920)	(12 566)	(12 917)
	1 915	2 413	2 025	2 081
IN YEN				
Bonds and notes	424 583	5 397	439 473	4 522
Currency swap contracts	(239 700)	(3 047)	(212 000)	(2 181)
	184 883	2 350	227 473	2 341
IN EUROS				
Bonds and notes	7 205	12 041	7 267	11 804
Currency swap contracts	(5 028)	(8 402)	(5 143)	(8 354)
	2 177	3 639	2 124	3 450
IN SWISS FRANCS				
Bonds and notes	2 044	2 260	1 495	1 549
Currency swap contracts	847	937	1 900	1 969
	2 891	3 197	3 395	3 518
Amounts carried forward		138 199		125 170

APPENDIX 17

Debts (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Currency	2009		2008	
	In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent
Amounts brought forward		138 199		125 170
IN POUNDS STERLING				
Bonds and notes	199	359	199	406
Currency swap contracts	(200)	(360)	(200)	(408)
	(1)	(1)	(1)	(2)
IN MEXICAN PESOS				
Bonds and notes	1 500	133	1 500	145
Currency swap contracts	(1 500)	(133)	(1 500)	(145)
	—	—	—	—
IN AUSTRALIAN DOLLARS				
Bonds and notes	448	391	647	607
Currency swap contracts	(448)	(391)	(647)	(607)
	—	—	—	—
IN NEW ZEALAND DOLLARS				
Bonds and notes	299	214	299	242
Currency swap contracts	(299)	(214)	(299)	(242)
	—	—	—	—
IN HONG KONG DOLLARS				
Bonds and notes	1 462	238	750	99
Currency swap contracts	(1 462)	(238)	(750)	(99)
	—	—	—	—
		138 198		125 168
Less				
Sinking fund ⁽²⁾		4 974		4 641
Debts before deferred foreign exchange gain (loss)		133 224		120 527
Deferred foreign exchange gain (loss)		(571)		1 146
		132 653		121 673

(1) Short-term borrowings in 2009 include \$361 million in banker's acceptances and bank loans (\$502 million in 2008), \$8 million in notes at par (\$13 million in 2008), \$1 983 million in discounted notes (\$2 845 million in 2008) and \$48 million (no amount in 2008) in borrowings contracted with housing bureaus.

(2) Including \$4 168 million (\$3 906 million as at March 31, 2008) for repaying the debt in Canadian dollars and \$806 million (\$735 million as at March 31, 2008) for repaying the debt in U.S. dollars.

APPENDIX 17

Debts (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Sinking fund

Change in fund balance
for the fiscal year ended March 31, 2009

	<u>2009</u>	<u>2008</u>
Opening balance	4 641	4 394
Plus		
Consolidated Revenue Fund payments	141	142
Net revenue	297	132
	<u>5 079</u>	<u>4 668</u>
Less		
Sums used to repay debts	(105)	(27)
Closing balance	<u>4 974</u>	<u>4 641</u>

Statement of financial position
as at March 31, 2009

	<u>2009</u>	<u>2008</u>
Investments		
Banker's acceptances	22	128
Treasury bills	59	20
Deposit certificates	49	30
Bonds and notes	4 848	4 272
Commercial paper	6	73
	<u>4 984</u>	<u>4 523</u>
Other assets		
Cash	10	1
Accounts receivable and accrued interest	66	64
Deferred foreign exchange loss	(86)	53
	<u>(10)</u>	<u>118</u>
Fund balance	<u>4 974</u>	<u>4 641</u>

Net investment in the health and social services and education networks

AS AT MARCH 31, 2009
(in millions of dollars)

Net investment in the health and social services and education networks

	2009			2008		
	Loans and advances ⁽¹⁾	Accumulated surplus (deficit) ⁽⁶⁾	Net investment in the networks	Loans and advances ⁽¹⁾	Accumulated surplus (deficit) ⁽⁶⁾	Net investment in the networks
Health and social services network						
Agencies and public institutions	7 909	(3 329) ⁽²⁾	4 580	7 162	(2 566) ⁽⁴⁾	4 596
Education network						
School boards	4 736	(2 198) ⁽³⁾	2 538	4 797	(781) ⁽⁵⁾	4 016
Colleges	1 396	(423) ⁽³⁾	973	1 552	(447) ⁽⁵⁾	1 105
Université du Québec and its branches	903	45 ⁽³⁾	948	842	(87) ⁽⁵⁾	755
	14 944	(5 905)	9 039	14 353	(3 881)	10 472

(1) These loans and advances funded investments in fixed assets and are repayable mainly by means of subsequent Government budgetary appropriations.

(2) These data were derived from audited financial statements as at March 31, 2009.

(3) These data were derived from unaudited interim financial statements as at March 31, 2009 for school boards, from audited financial statements as at June 30, 2008 for colleges and from audited financial statements as at May 31, 2008 for the Université du Québec and its branches. The financial statements of the colleges and the Université du Québec and its branches were adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(4) These data were derived from audited financial statements as at March 31, 2008, adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(5) These data were derived from audited financial statements as at June 30, 2007 for school boards and colleges and as at May 31, 2007 for the Université du Québec and its branches, adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(6) The accumulated deficit will be absorbed by Government transfers as part of the application of section 30 of the *Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform* (2009, c. 38), adopted in September 2009, which authorizes the Government to take the necessary sums out of the Consolidated Revenue Fund.

APPENDIX 18

**Net investment in the health and social services
and education networks (cont'd)**

AS AT MARCH 31, 2009
(in millions of dollars)

Summary of financial information on the health and social services and education networks

	2009			2008		
	Health and social services network ⁽¹⁾	Education network ⁽²⁾	Total	Health and social services network ⁽³⁾	Education network ⁽⁴⁾	Total
RESULTS						
Expenditure						
Remuneration	12 017	9 375	21 392	11 354	9 074	20 428
Operations	6 820	3 213	10 033	6 285	3 321	9 606
Debt service	344	504	848	375	487	862
Total expenditure	19 181	13 092	32 273	18 014	12 882	30 896
Revenue						
School taxes		1 433	1 433		1 386	1 386
Revenue from users	1 012	331	1 343	992	312	1 304
Fees		185	185		170	170
Other	1 396	1 051	2 447	1 405	1 111	2 516
Total revenue	2 408	3 000	5 408	2 397	2 979	5 376
Net expenditure	16 773	10 092	26 865	15 617	9 903	25 520
Government transfers	16 521	10 375	26 896	15 357	9 721	25 078
Annual surplus (deficit) of the networks	(252)	283	31	(260)	(182)	(442)
ACCUMULATED SURPLUS (DEFICIT)						
Pre-established accumulated deficit, beginning of year	(2 566)	(1 315)	(3 881)	(2 306)	(1 133)	(3 439)
Accounting changes (Note 3)	(511)	(1 544)	(2 055)			
Restated balance	(3 077)	(2 859)	(5 936)	(2 306)	(1 133)	(3 439)
Annual surplus (deficit) of the networks	(252)	283	31	(260)	(182)	(442)
Accumulated deficit, end of year ⁽⁵⁾	(3 329)	(2 576)	(5 905)	(2 566)	(1 315)	(3 881)

(1) These data were derived from audited financial statements as at March 31, 2009.

(2) These data were derived from unaudited interim financial statements as at March 31, 2009 for school boards, from audited financial statements as at June 30, 2008 for colleges and from audited financial statements as at May 31, 2008 for the Université du Québec and its branches. The financial statements of the colleges and the Université du Québec and its branches were adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(3) These data were derived from audited financial statements as at March 31, 2008, adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(4) These data were derived from audited financial statements as at June 30, 2007 for school boards and colleges and as at May 31, 2007 for the Université du Québec and its branches, adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(5) The accumulated deficit will be absorbed by Government transfers as part of the application of section 30 of the *Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform* (2009, c. 38), adopted in September 2009, which authorizes the Government to take the necessary sums out of the Consolidated Revenue Fund.

Net investment in the health and social services and education networks (cont'd)

AS AT MARCH 31, 2009
(in millions of dollars)

Summary of financial information on the health and social services and education networks

	2009			2008		
	Health and social services network ⁽¹⁾	Education network ⁽²⁾	Total	Health and social services network ⁽³⁾	Education network ⁽⁴⁾	Total
FINANCIAL POSITION						
Financial assets	2 105	2 557	4 662	2 251	1 819	4 070
Liabilities						
Loan from the Corporation d'hébergement du Québec	2 339		2 339	2 281		2 281
Loan from Financement-Québec	5 491	7 023	12 514	4 799	7 178	11 977
Loan from Immobilière SHQ	79	12	91	82	13	95
Loan from financial markets ⁽⁵⁾	1 007	4 020	5 027	1 192	2 302	3 494
Other liabilities	4 265	2 684	6 949	3 644	2 170	5 814
Total liabilities	13 181	13 739	26 920	11 998	11 663	23 661
Net debt	(11 076)	(11 182)	(22 258)	(9 747)	(9 844)	(19 591)
Non-financial assets						
Fixed assets	7 475	8 505	15 980	6 918	8 482	15 400
Inventories and prepaid expenses	272	101	373	263	47	310
Total non-financial assets	7 747	8 606	16 353	7 181	8 529	15 710
Accumulated deficit, end of year⁽⁶⁾	(3 329)	(2 576)	(5 905)	(2 566)	(1 315)	(3 881)

(1) These data were derived from audited financial statements as at March 31, 2009.

(2) These data were derived from unaudited interim financial statements as at March 31, 2009 for school boards, from audited financial statements as at June 30, 2008 for colleges and from audited financial statements as at May 31, 2008 for the Université du Québec and its branches. The financial statements of the colleges and the Université du Québec and its branches were adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(3) These data were derived from audited financial statements as at March 31, 2008, adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(4) These data were derived from audited financial statements as at June 30, 2007 for school boards and colleges and as at May 31, 2007 for the Université du Québec and its branches, adjusted to eliminate certain material differences between their accounting policies and those of the Government.

(5) Some of these borrowings have funded investments in fixed assets and are repayable using subsequent Government budgetary appropriations.

(6) The accumulated deficit will be absorbed by Government transfers as part of the application of section 30 of the *Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform* (2009, c. 38), adopted in September 2009, which authorizes the Government to take the necessary sums out of the Consolidated Revenue Fund.

Net investment in the health and social services and education networks (cont'd)

AS AT MARCH 31, 2009
(in millions of dollars)

Main contractual obligations of the networks

In the normal course of their activities, organizations of the health and social services and education networks enter into various contractual obligations, such as operating leases, long-term leases, supply and service contracts and contracts to acquire fixed assets. These contractual obligations totalling \$4 062 million represent authorized contractual obligations that had not been disbursed as at March 31, 2009 (\$4 029 million as at March 31, 2008). Some of these amounts may not be paid if the events do not take place.

The total non-discounted future minimum amounts payable under these contracts breaks down as follows:

	2009	2008
Agencies and public institutions ⁽¹⁾	1 874	1 804
School boards ⁽²⁾	1 506	1 481
Colleges ⁽³⁾	92	91
Université du Québec and its branches ⁽⁴⁾	590	653
	4 062	4 029

Main contingencies of the networks

Certain organizations of the health and social services and education networks are the object of various lawsuits whose outcome cannot be determined; moreover, they provide loan guarantees to third parties. These contingencies represent a total of \$382 million (\$479 million as at March 31, 2008) that breaks down as follows:

	2009	2008
Agencies and public institutions ⁽¹⁾	292	384
School boards ⁽²⁾	31	38
Colleges ⁽³⁾	18	17
Université du Québec and its branches ⁽⁴⁾	41	40
	382	479

(1) As at March 31, 2009.

(2) As at March 31, 2009 (June 30, 2007 in 2007-2008).

(3) As at June 30, 2008.

(4) As at May 31, 2008.

APPENDIX 19

Fixed assets

AS AT MARCH 31, 2009

(in millions of dollars)

	Land	Buildings	Facilities	Complex networks	Equipment	Development of data processing systems	2009 Total
Cost							
Opening balance	743	9 351	317	21 086	3 016	2 447	36 960
Acquisitions	29	463	26	2 754	274	290	3 836
Disposal and reductions in value	(3)	(53)		(54)	(155)	(59)	(324)
Closing balance	769	9 761	343	23 786	3 135	2 678	40 472
Accumulated depreciation							
Opening balance		3 650	149	10 826	1 882	1 260	17 767
Depreciation expenses		308	14	725	189	218	1 454
Impact of disposal and reductions in value		(21)		(6)	(123)	(89)	(239)
Closing balance		3 937	163	11 545	1 948	1 389	18 982
Net book value	769	5 824	180	12 241	1 187	1 289	21 490 ^{(1) (2)}

(1) The total for fixed assets includes:

- fixed assets rented under capital leases for \$54 million, i.e. \$6 million for equipment, \$46 million for buildings and \$2 million for facilities. The depreciation amount related to these fixed assets is \$4 million;
- fixed assets held under private-public partnership agreements for \$382 million, including \$379 million for complex networks. No depreciation amount was associated with these fixed assets in 2009;
- fixed assets in the form of property under construction, improvements or development totalling \$1 771 million, i.e. \$204 million for buildings, \$12 million for facilities, \$948 million for complex networks, \$269 million for equipment and \$338 million for the development of data processing systems. No depreciation has been taken on these fixed assets.

(2) Financing charges of \$35 million were capitalized during the year at the cost of the fixed assets. Also during the year, fixed assets totalling \$2 million were acquired by donation or for a nominal fee or were financed in whole or in part by contributions from organizations outside the Government's reporting entity.

APPENDIX 19

Fixed assets (cont'd)

AS AT MARCH 31, 2009

(in millions of dollars)

	Land	Buildings	Facilities	Complex networks	Equipment	Development of data processing systems	2008 Total restated
Cost							
Opening balance	626	7 343	251	19 242	2 901	2 215	32 578
Restatements	102	1 791					1 893
Restated balance	728	9 134	251	19 242	2 901	2 215	34 471
Acquisitions	24	379	54	1 844	341	295	2 937
Disposal and reductions in value	(9)	(162)	12		(226)	(63)	(448)
Closing balance	743	9 351	317	21 086	3 016	2 447	36 960
Accumulated depreciation							
Opening balance		2 877	132	10 220	1 865	1 097	16 191
Restatements		544					544
Restated balance		3 421	132	10 220	1 865	1 097	16 735
Depreciation expenses		265	11	606	203	205	1 290
Impact of disposal and reductions in value		(36)	6		(186)	(42)	(258)
Closing balance	—	3 650	149	10 826	1 882	1 260	17 767
Net book value	743	5 701	168	10 260	1 134	1 187	19 193 ^{(1) (2)}

(1) The total for fixed assets includes:

- fixed assets rented under capital leases for \$136 million in 2008, i.e. \$92 million for equipment and \$44 million for buildings. The depreciation amount related to these fixed assets is \$8 million;
- fixed assets held under private-public partnership agreements totalling \$79 million for complex networks. No depreciation amount was associated with these fixed assets in 2008;
- fixed assets in the form of property under construction, improvements or development totalling \$1 246 million, i.e. \$182 million for buildings, \$76 million for facilities, \$475 million for complex networks, \$186 million for equipment and \$327 million for the development of data processing systems. No depreciation has been taken on these fixed assets.

(2) Financing charges of \$50 million were capitalized during the year at the cost of the fixed assets. Also during the year, fixed assets totalling \$21 million were acquired by donation or for a nominal fee or were financed in whole or in part by contributions from organizations outside the Government's reporting entity.

APPENDIX 20

Breakdown of contractual obligations

AS AT MARCH 31, 2009

(in millions of dollars)

Transfers – Funding for the acquisition of fixed assets ⁽¹⁾

	<u>2009</u>	<u>2008</u>
Repayment of the principal on borrowings for the acquisition of fixed assets		
Universities not included in the Government's reporting entity	2 206	1 987
Municipalities and municipal bodies	2 846	2 726
Other beneficiaries	1 455	1 323
	<u>6 507</u> ⁽²⁾	<u>6 036</u> ⁽²⁾
Funding of authorized projects for the acquisition of fixed assets ⁽³⁾		
Universities not included in the Government's reporting entity	159	378
Municipalities and municipal bodies	1 502	1 342
Other beneficiaries	276	205
	<u>1 937</u>	<u>1 925</u>
Repayment of the cost of fixed assets	<u>573</u>	<u>428</u>
	<u>9 017</u> ⁽⁴⁾	<u>8 389</u> ⁽⁴⁾

(1) In addition to these amounts, the Government covers, through the payment of transfers to these beneficiaries, debt service related to the funding of these fixed asset acquisitions.

(2) Organizations that received transfers contracted borrowings with:

	<u>2009</u>	<u>2008</u>
Government agencies		
Financement-Québec	1 775	1 424
Other Government entities	14	16
	<u>1 789</u>	<u>1 440</u>
Financial institutions outside the Government	4 864	4 733
Less: Sinking Fund relating to Borrowings by Québec University Establishments	(146)	(137)
	<u>6 507</u>	<u>6 036</u>

(3) These contractual obligations represent the value of authorized amounts that have already been financed in part for realized acquisitions of fixed assets.

(4) Contractual obligations in foreign currency are shown at their Canadian equivalent at the exchange rates in effect on March 31 and take currency swap contracts into account.

Breakdown of contractual obligations (cont'd)

AS AT MARCH 31, 2009

(in millions of dollars)

*Summary schedule of transfers for repayment of the principal
on borrowings for the acquisition of fixed assets ⁽¹⁾*

Maturity	Universities not included in the Government's reporting entity	Municipalities and municipal bodies	Other beneficiaries	Total
2010	292	363	164	819
2011	222	328	146	696
2012	480	309	149	938
2013	249	314	140	703
2014	437	312	135	884
	1 680	1 626	734	4 040
2015-2019	491	872	410	1 773
2020-2024	16	205	217	438
2025-2029	10	101	34	145
2030-2034	9	36	18	63
2035 and thereafter	6	6	6	6
	2 206	2 846	1 413	6 465
No fixed maturity date			42	42
	2 206	2 846	1 455	6 507

(1) This schedule was drawn up according to the dates shown on bonds or notes at the balance sheet date. Any refinancing after that date will affect the above schedule.

Breakdown of contractual obligations (cont'd)

AS AT MARCH 31, 2009
(in millions of dollars)

*Transfers – Agreements**Agreements between the Gouvernement du Québec and the Québec Cree*

An agreement was signed by the Government and the Québec Cree in February 2002 to help the Cree achieve more autonomy and take charge of their development. The agreement also allows the Cree to play a greater role in economic development activities in the territory covered by the James Bay and Northern Québec Agreement (JBNQA).

The February 2002 agreement provides in particular for annual transfer payments to the James Bay Cree over a period of 50 years, i.e. from 2002-2003 to 2051-2052. In return, the Cree assume the obligations of the Gouvernement du Québec, Hydro-Québec and the Société d'énergie de la Baie James under certain provisions of the JBNQA pertaining to the Cree's economic and community development. The payments to be made in the coming years, i.e. until 2052, correspond to the higher of \$70 million or that amount indexed to take into account the change in the value of hydroelectric production, mining and forest harvesting in JBNQA territory. The payment in 2009 amounted to \$74 million (\$71 million in 2008). Considering the indexation calculated for 2010, the minimum annual payments provided for in the coming years amount to \$77 million. As at March 31, 2009, the minimum balance payable was \$3 315 million (\$3 083 million in 2008).

Another agreement was concluded in May 2007 between the Gouvernement du Québec, the Grand Council of the Crees and the Cree Regional Authority to improve the administration of justice for the Cree and correctional services. The minimum annual payments provided for in the coming years amount to \$14 million, subject to indexation, until 2027. As at March 31, 2009, the minimum balance payable was \$253 million (\$257 million in 2008).

Agreement respecting global funding for the Kativik Regional Government

An agreement was signed by the Gouvernement du Québec and the Kativik Regional Government in March 2004 to simplify the payment of transfers from various Québec government departments. It also grants the Kativik Regional Government greater autonomy in allocating funds based on regional priorities.

The minimum annual payments provided for in the coming years amount to \$45 million, subject to indexation, until 2028. As at March 31, 2009, the minimum balance payable was \$846 million (\$785 million in 2008).

Breakdown of contractual obligations (cont'd)

AS AT MARCH 31, 2009

(in millions of dollars)

Transfers – Agreements (cont'd)

Partnership agreement on economic and community development in Nunavik

A partnership agreement on economic and community development in Nunavik was signed in April 2002 between the Gouvernement du Québec, the Makivik Corporation and the Kativik Regional Government to meet the specific needs of the people of Nunavik by funding economic and community projects and providing local communities with better economic and community development prospects. It was amended on August 1, 2006 by Order-in-Council 696-2006.

The minimum annual payments provided for in the coming years amount to \$29 million, subject to indexation, until 2027. As at March 31, 2009, the minimum balance payable was \$520 million (\$516 million in 2008).

Other agreements

Other agreements include notably agreements on new fiscal and financial partnerships with the municipalities for \$1 418 million (\$1 696 million as at March 31, 2008), the national policy on rural areas for \$215 million (\$250 million as at March 31, 2008), the subsidy agreement reached with the Ville de Montréal for \$145 million (\$220 million as at March 31, 2008), the agreement concerning block funding for northern villages in the Kativik region for \$237 million (\$229 million as at March 31, 2008), the agreement on the breakdown of Government reinvestment of \$49 million in higher education (\$101 million as at March 31, 2008), and \$228 million for the Government assistance program to improve public transit services (\$274 million as at March 31, 2008). They also include the agreement on the payment of \$581 million in interest on a loan contracted by a company in the aluminium sector, the agreement on the promotion and development of Montréal for \$252 million (\$144 million as at March 31, 2008), the agreement on manpower training for \$197 million (\$187 million as at March 31, 2008), the agreement on the promotion of a healthy lifestyle for \$160 million (\$180 million as at March 31, 2008), the agreement on support for local development centres for \$206 million and the agreement on other financial assistance for \$984 million (\$703 million as at March 31, 2008).

Contingencies

AS AT MARCH 31, 2009

(in millions of dollars)

Guaranteed financial initiatives

	<u>2009</u>	<u>2008</u>
Government agencies		
Loan guarantees granted by Investissement Québec ⁽¹⁾	2 634	2 235
Guarantees granted by the Société d'habitation du Québec ⁽¹⁾	1 174	1 039
Other guarantees	15	15
	<u>3 823</u>	<u>3 289</u>
Individuals and corporations		
Farm and forest producer loan guarantees ⁽¹⁾	4 299	4 258
Student loan guarantees ⁽¹⁾	3 228	3 191
Other guarantees and loans	89	90
	<u>7 616</u>	<u>7 539</u>
Total guaranteed financial initiatives	11 439	10 828
Allowance for losses on guaranteed financial initiatives - other liabilities	<u>(733)</u>	<u>(598)</u>
	<u>10 706</u>	<u>10 230</u>

(1) See additional information on following pages.

APPENDIX 21

Contingencies (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Loan guarantees granted by Investissement Québec ⁽¹⁾

	<u>2009</u>	<u>2008</u>
	<u>Contingent liabilities</u>	<u>Contingent liabilities</u>
Loan guarantees in effect ^{(2) (3)}	2 634	2 235
Allowance for losses on guaranteed financial initiatives	<u>(337)</u>	<u>(188)</u>
	<u>2 297</u>	<u>2 047</u>

(1) The Government guarantees payment of the principal and interest on loans contracted by enterprises under the *Act respecting Investissement Québec and La Financière du Québec* (R.S.Q., c. I-16.1).

(2) This amount excludes \$632 million in authorized loan guarantees not in effect (\$741 million as at March 31, 2008).

(3) The total value of securities received as loan guarantees is \$2 210 million (\$1 276 million as at March 31, 2008).

Guarantees granted by the Société d'habitation du Québec ⁽¹⁾

	<u>2009</u>	<u>2008</u>
	<u>Contingent liabilities</u>	<u>Contingent liabilities</u>
Loan guarantees		
Achat-rénovation, AccèsLogis Québec and Affordable Housing Québec programs - social and community component ⁽²⁾	850	699
Other guarantees		
Assistance Program for Community Housing Organizations, and NPO - Private and Remote Housing programs ⁽³⁾	<u>324</u>	<u>340</u>
	1 174	1 039
Allowance for losses on guaranteed financial initiatives	<u>(16)</u>	<u>(14)</u>
	<u>1 158</u>	<u>1 025</u>

(1) The Société d'habitation du Québec (SHQ) grants guarantees under the *Act respecting the Société d'habitation du Québec* (R.S.Q., c. S-8).

(2) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations or cooperatives for periods of 25 or 35 years following the approval of an extension by the SHQ. The principal and interest associated with such loans are covered by the organizations concerned. The loans finance the cost of buildings.

(3) Loans guaranteed by the Canada Mortgage and Housing Corporation (CMHC) for which the SHQ has concluded agreements under which it is committed to buying property taken over by the CMHC when a borrower defaults on a loan, for an amount equal to the value of the claim paid to the approved lender plus incidental expenses. Guarantees granted for the above-mentioned programs cover 25-year periods, except if they are related to loans granted in urban regions for NPO-Private housing programs, in which case they cover periods of 35 years. The principal and interest associated with such loans are covered by the organizations concerned. The loans finance the cost of buildings.

Contingencies (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Farm and forest producer loan guarantees ⁽¹⁾

	<u>2009</u>	<u>2008</u>
	<u>Contingent</u>	<u>Contingent</u>
	<u>liabilities</u>	<u>liabilities</u>
<i>Act respecting La Financière agricole du Québec</i> (R.S.Q., c. L-0.1) ⁽²⁾	4 180	4 130
Various statutes	119	128
	<u>4 299</u>	<u>4 258</u>
Allowance for losses on guaranteed financial initiatives	<u>(76)</u>	<u>(75)</u>
	<u><u>4 223</u></u>	<u><u>4 183</u></u>

(1) Corresponds to the balances of principal and interest on loans for which the Fonds d'assurance-prêts agricoles et forestiers reimburses losses and related charges.

(2) This amount excludes \$40 million in authorized loan guarantees for which the loans were not disbursed (\$32 million as at March 31, 2008).

Contingencies (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

Student loan guarantees ⁽¹⁾

	<u>2009</u> <u>Contingent</u> <u>liabilities</u>	<u>2008</u> <u>Contingent</u> <u>liabilities</u>
Loans for which the Government repays interest as long as the borrower is a student	1 352	1 328
Loans for which borrowers are responsible for repaying principal and interest	1 872	1 851
Loans for the purchase of a personal computer, for which borrowers are responsible for repaying interest	<u>4</u>	<u>12</u>
	3 228	3 191
Allowance for losses on guaranteed financial initiatives	<u>(292)</u>	<u>(309)</u>
	<u>2 936</u>	<u>2 882</u>

(1) The Government guarantees the reimbursement of losses of principal and interest to lending institutions under the *Act respecting financial assistance for students* (R.S.Q., c. A-13.3).

APPENDIX 22

**Summary of fiduciary transactions conducted
by a Government department and Government agencies and funds**

AS AT MARCH 31, 2009

(in millions of dollars)

	2009			2008
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity
Caisse de dépôt et placement du Québec ⁽¹⁾	66 787	186 875	(35 262)	120 088
Cautionnements individuels des agents de voyages	4	4		
Comité Entraide - public and parapublic sectors ⁽¹⁾	9	9		
Commission administrative des régimes de retraite et d'assurances ⁽¹⁾				
RREGOP	75	34 288	(12 333)	34 213
PPMP	5	6 113	(1 641)	6 108
Other plans	116	572	(55)	456
Commission de la construction du Québec ⁽¹⁾				
General Fund	82	144	13	62
Supplemental pension plan - general account	49	3 007	(827)	2 958
Supplemental pension plan - pensioners' account	2	4 370	(875)	4 368
Other	833	3 695	(311)	2 862
Conseil de gestion de l'assurance parentale ⁽¹⁾	20	20		
Curateur public ⁽¹⁾	24	295	4	271
Fonds central de soutien à la réinsertion sociale ⁽¹⁾		2		2
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec		6		6
Fonds d'assurance parentale ⁽¹⁾	415	131	(252)	(284)
Fonds d'assurance-récolte	5	80	(32)	75
Fonds d'assurance-stabilisation des revenus agricoles	913	48	(85)	(865)
Support Payments Fund	252	252		
Fonds d'indemnisation des clients des agents de voyages	1	39	6	38
Fonds d'indemnisation des services financiers	29	1	4	(28)
Amounts carried forward	69 621	239 951	(51 646)	170 330

221 976

APPENDIX 22

**Summary of fiduciary transactions conducted
by a Government department and Government agencies and funds (cont'd)**

AS AT MARCH 31, 2009

(in millions of dollars)

	2009			2008	
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
Amounts brought forward	69 621	239 951	(51 646)	170 330	221 976
Fonds du compte de stabilisation du revenu agricole	1	1			
Trust funds	87	87			
Trust funds - Goods and Services Tax	257	257			
Fonds de développement et de reconnaissance des compétences de la main-d'œuvre	3	99	13	96	83
Hydro-Québec - pension plan ⁽¹⁾	28	10 503	(2 451)	10 475	12 926
Régie des rentes du Québec Fonds du régime de rentes du Québec	256	26 198	(8 482)	25 942	34 424
Other	11	20	(3)	9	12
Ministère du Revenu - Property under administration ⁽¹⁾	60	104	(5)	44	49
	70 324	277 220	(62 574)	206 896	269 470
Funds entrusted to the Caisse de dépôt et placement du Québec		(76 010)	24 721	(76 010)	(100 731)
	70 324	201 210	(37 853)	130 886	168 739

(1) Financial statements as at December 31, 2008.

Stabilization reserve

AS AT MARCH 31, 2009

(in millions of dollars)

	2009	2008
Opening balance	2 301 ⁽¹⁾	1 300
Allocation of the balance of the surplus recognized for 2006-2007	109	
Allocation of the budget balance to the reserve		1 201
Deposit in the Generations Fund	(132)	(200)
Use of the reserve to maintain a balanced budget	(1 845)	
Closing balance	433	2 301 ⁽¹⁾

(1) In the 2007-2008 Public Accounts, the reserve amounted to \$1 817 million. However, an additional surplus of \$484 million for fiscal 2007-2008 was allocated to the budgetary reserve in the 2009-2010 Budget Speech.

Under the *Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform* (2009. c. 38) adopted in September 2009, the Government created a stabilization reserve to facilitate its multi-year planning and, subsidiarily, to make it possible to pay sums into the Generations Fund. The provisions in the Act pertaining to this reserve have been in effect since April 1, 2006.

This Act repealed the *Act to establish a budgetary surplus reserve fund* (R.S.Q., c. R-25.1). Accordingly, the transactions of the budgetary reserve carried out between April 1, 2006 and the adoption of the Act have become those of the stabilization reserve. In addition, the \$109-million surplus balance recognized for fiscal 2006-2007 that had not been allocated to the budgetary reserve was allocated to the stabilization reserve pursuant to the Act.

The stabilization reserve is earmarked for maintaining a balanced budget; its balance is reduced by the amount needed to attain this objective. In addition, the Government may, on the conditions it determines, use the stabilization reserve to pay sums into the Generations Fund. The balance of the reserve is reduced by the amount paid into the fund.

The sums credited annually to the stabilization reserve correspond to the amount of the surplus recognized for each fiscal year, i.e. a budget balance above zero, established in accordance with the provisions of the *Balanced Budget Act*.

Segment disclosures

AS AT MARCH 31, 2009
(in millions of dollars)

Consolidated statement of operations by reporting sector

The consolidated statement of operations incorporates the financial results of the Government's management of its resources, obligations and financial activities as a whole. Grouping these elements provides a global financial portrait of the Government. This statement includes the financial results of a multitude of departments, agencies, funds and enterprises. All of these entities are grouped into six main sectors, according to their control and accountability relationship with the Government. Criteria such as ministerial accountability, legal framework, scope of authority delegated to management, funding method, degree of autonomy and nature of activities are used to classify the entities in the different sectors. The following table presents the operations of each of the sectors identified.

Since it was possible to associate all revenue and expenditure items with a specific sector, it was not necessary to use allocation methods to allocate some of the items among two or more specific sectors.

APPENDIX 24

Segment disclosures (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

2009								
	Consoli- dated Revenue Fund ⁽¹⁾	Government enterprises ⁽²⁾	Agencies and special funds ⁽³⁾	Specified purpose accounts ⁽⁴⁾	Generations Fund ⁽⁵⁾	Health and social services and education networks ⁽⁶⁾	Consolidation adjustments ⁽⁷⁾	Consoli- dated results
REVENUE								
Income and property taxes	27 756		778				(158)	28 376
Consumption taxes	13 403		192					13 595
Duties and permits	982		732					1 714
Miscellaneous	1 739		2 316	214			(94)	4 175
Other revenue sources		5 013			587			5 600
Dividends paid by enterprises	4 433	(4 433)						—
Total own-source revenue	48 313	580	4 018	214	587	—	(252)	53 460
Revenue from entities within the reporting entity			13 585	273			(13 858)	—
Federal government transfers	14 023		795	479			(216)	15 081
Total revenue	62 336	580	18 398	966	587	—	(14 326)	68 541
EXPENDITURE								
Health and Social Services	25 621		8 014	87		252	(7 256)	26 718
Education and Culture	15 120		154	119		(283)	(424)	14 686
Economy and Environment	7 199		5 630	355			(4 659)	8 525
Support for Individuals and Families	5 490		501	10			(463)	5 538
Administration and Justice	5 120		2 184	395			(1 498)	6 201
Total program spending	58 550	—	16 483	966	—	(31)	(14 300)	61 668
Debt service	6 504		1 653				(26)	8 131
Total expenditure	65 054	—	18 136	966	—	(31)	(14 326)	69 799
ANNUAL SURPLUS (DEFICIT)	(2 718)	580	262	—	587	31	—	(1 258)

2009								
	Consoli- dated Revenue Fund ⁽¹⁾	Government enterprises ⁽²⁾	Agencies and special funds ⁽³⁾	Specified purpose accounts ⁽⁴⁾	Generations Fund ⁽⁵⁾	Health and social services and education networks ⁽⁶⁾	Consolidation ajustments ⁽⁷⁾	Consoli- dated results
EXPENDITURE BY SUPERCATEGORY								
Transfer	49 235		10 514	783			(9 822)	50 710
Allocation to a special fund	2 948						(2 948)	—
Remuneration	3 056		2 153	110			(163)	5 156
Operating	2 157		3 387	73			(981)	4 636
Doubtful accounts and other allowances	1 154		429				(386)	1 197
Annual deficit of the health and social services and education networks						(31)		(31)
Total program spending	58 550	—	16 483	966	—	(31)	(14 300)	61 668

APPENDIX 24

Segment disclosures (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

	2008							
	Consoli- dated Revenue Fund ⁽¹⁾	Government enterprises ⁽²⁾	Agencies and special funds ⁽³⁾	Specified purpose accounts ⁽⁴⁾	Generations Fund ⁽⁵⁾	Health and social services and education networks ⁽⁶⁾	Consolidation adjustments ⁽⁷⁾	Consoli- dated results
REVENUE								
Income and property taxes	28 871		707				(153)	29 425
Consumption taxes	12 962		184					13 146
Duties and permits	1 039		613					1 652
Miscellaneous	1 567		2 555	218			(26)	4 314
Other revenue sources		5 025			449			5 474
Dividends paid by enterprises	4 218	(4 218)						—
Total own-source revenue	48 657	807	4 059	218	449	—	(179)	54 011
Revenue from entities within the reporting entity			13 668	233			(13 901)	—
Federal government transfers	13 629		849	532			(277)	14 733
Total revenue	62 286	807	18 576	983	449	—	(14 357)	68 744
EXPENDITURE								
Health and Social Services	24 054		7 471	92		260	(6 809)	25 068
Education and Culture	14 153		46	136		182	(412)	14 105
Economy and Environment	6 611		4 222	398			(3 093)	8 138
Support for Individuals and Families	5 369		1 136	4			(1 070)	5 439
Administration and Justice	4 639		2 779	353			(2 179)	5 592
Total program spending	54 826	—	15 654	983	—	442	(13 563)	58 342
Debt service	7 021		2 525				(794)	8 752
Total expenditure	61 847	—	18 179	983	—	442	(14 357)	67 094
ANNUAL SURPLUS (DEFICIT)	439	807	397	—	449	(442)	—	1 650

	2008							
	Consoli- dated Revenue Fund ⁽¹⁾	Government enterprises ⁽²⁾	Agencies and special funds ⁽³⁾	Specified purpose accounts ⁽⁴⁾	Generations Fund ⁽⁵⁾	Health and social services and education networks ⁽⁶⁾	Consolidation ajustments ⁽⁷⁾	Consoli- dated results
EXPENDITURE BY SUPERCATEGORY								
Transfer	46 352		9 928	792			(9 327)	47 745
Allocation to a special fund	2 681						(2 681)	—
Remuneration	2 929		2 078	108			(234)	4 881
Operating	2 049		3 342	83			(1 176)	4 298
Doubtful accounts and other allowances	815		306				(145)	976
Annual deficit of the health and social services and education networks						442		442
Total program spending	54 826	—	15 654	983	—	442	(13 563)	58 342

Segment disclosures (cont'd)
AS AT MARCH 31, 2009
(in millions of dollars)

- (1) The Consolidated Revenue Fund includes money collected or received from various sources over which Parliament has the power of appropriation, as well as the expenditures of the National Assembly, the persons designated by it, and departments and agencies administered by a minister whose budget is financed by appropriations allocated by the National Assembly. This sector also includes the activities of the Health Services Fund.
- (2) Government enterprises are distinct legal entities that have the power to carry out commercial activities. The sale of their goods and the delivery of their services target individuals or organizations not included in the Government's reporting entity. Therefore, these enterprises are financially autonomous in that their revenue from outside the reporting entity ensures that they carry out their activities and repay their debts on their own. Since their accounts are accounted for using the modified equity method, only their net surpluses for the fiscal year are presented in the table, after deducting the dividends paid into the Consolidated Revenue Fund.
- (3) Agencies and special funds depend in whole or in part on departments for their funding. However, the agencies in this sector have more autonomy than those funded by budgetary appropriations. Although these agencies also answer to a minister, the legislation grants their management more extensive funding and operating powers. Special funds, for their part, are financial management tools that make it possible, in some situations, to administer allocated resources using a management method that is different from that applied in departments. Some funds obtain financing in whole or in part through the sale of goods or services. The results of this sector do not include the activities of the Health Services Fund.
- (4) A specified purpose account is a financial management mechanism created by a Government order in council under legislative provisions. It allows a department to account in a different way for funds paid into the Consolidated Revenue Fund by a third party under a contract or an agreement that provides for the allocation of the funds to a specific purpose.
- (5) The Generations Fund, created on January 1, 2007, under the *Act to reduce the debt and establish the Generations Fund*, differs from other funds in that it is dedicated exclusively to repaying the Government's debt.
- (6) The health and social services and education networks include health and social services agencies, public health and social services institutions (hospital centres, health and social services centres, rehabilitation centres, child and youth protection centres), school boards, general and vocational colleges (CEGEPs) and the Université du Québec and its branches. These organizations, which are funded largely through budgetary appropriations, are autonomous in regard to the delivery of public services. They are legal entities that are vested with the financial and administrative powers needed to provide public services, and they have a board of directors made up of elected or appointed local representatives from the area or sector served by each organization. In addition, the Government's ability to dispose of their assets is subject to major restrictions. Since their accounts are accounted for using the modified equity method, only their net surpluses (deficits) for the fiscal year are presented in the table.
- (7) The consolidation adjustments are based on the elimination of, when the consolidated financial statements are prepared, inter-entity transactions and balances between entities in different sectors. Indeed, revenues and expenses in each sector are presented prior to the elimination of these elements. However, when inter-entity transactions and balances concern entities within the same sector, the eliminating entries are made before the segment amounts are determined.

VOLUME

2

2008
2009

PUBLICS ACCOUNTS

Revenue, appropriations, expenditure and investments of
the consolidated revenue fund and financial information
on the special funds of the gouvernement du Québec

Fiscal year ended March 31, 2009

Québec 

PUBLIC ACCOUNTS 2008-2009

VOLUME 2

REVENUE, APPROPRIATIONS, EXPENDITURE AND INVESTMENTS OF THE CONSOLIDATED REVENUE FUND AND

FINANCIAL INFORMATION ON THE SPECIAL FUNDS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2009

Published in accordance with section 86
of the Financial Act (R.S.Q., c. A-6.001)

Finances
Québec 

Public accounts 2008-2009 – Volume 2

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CONTENTS OF VOLUME

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is paid into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include government departments and budgetary agencies, the National Assembly and the persons designated by it and the other portfolios. The third section reports on summary financial information on the special funds.

For presentation purposes, this publication uses the term "portfolio" to represent the National Assembly, the persons designated by it and each of the other portfolios.

Section 1 contains summary information on revenue, appropriations, expenditure and other costs as well as the report of excess of expenditure and other costs over appropriations and the statement of use of appropriations.

Section 2 contains, for each portfolio, the detail of revenue, expenditure, other costs and appropriations, adjusted in the case of permanent appropriations for expenditure and investment costs incurred in addition to the amounts indicated in the initial appropriations, the supplementary appropriations and the special warrant.

More specifically, this section discusses:

- revenue by category, subcategory and sub-subcategory;
- authorized appropriations, expenditure and other costs by program, element, supercategory and category;
- transfers by financial assistance category and category of beneficiary.

The accounting methods used to record revenue, expenditure and other costs comply with the accounting policies announced in the government's consolidated Financial Statements (Volume 1).

Section 3 contains summary financial information for each special fund: revenue and expenditure, assets and liabilities and fund balance.

In this volume, for presentation purposes, the amounts and totals indicated in the tables have been **rounded** to thousands of dollars. As a result, the sum of the amounts shown may not correspond to the total indicated.

Information concerning remuneration, suppliers of goods and services, beneficiaries of transfers and special funds that received appropriations are available for consultation on the Ministère des Finances website (www.finances.gouv.qc.ca).

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS

SUPERCATEGORIES

- ◇ *Remuneration*
This supercategory includes operating expenditures incurred for regular remuneration, overtime and certain other indemnities paid directly by the government to permanent and part-time employees and temporary employees, such as students and seasonal public sector employees. It also includes the salary and indemnities paid to members of the National Assembly, judges and members of the Sûreté du Québec, employee benefits and other contributions paid by the government in its capacity of employer;
- ◇ *Operating*
This supercategory includes operating expenditures incurred for the acquisition, rental and use of goods and services, and the depreciation of fixed assets. It excludes expenditure linked to remuneration;
- ◇ *Debt service*
This supercategory includes debt service interest charges, the interest on the retirement plans account, the amortization of deferred expenses and unrealized exchange gains and losses, foreign exchange expenditures and the costs associated with debt management;
- ◇ *Allocation to a special fund*
This supercategory includes the expenditures incurred by a government department or agency to assume all or part of the expenditures charged to a special fund it administers, notably to ensure financial balance;
- ◇ *Transfer*
This supercategory includes the expenditures incurred for payments to recipients for the purpose of providing various forms of financial support - not expenditures that constitute direct purchases of goods and services for the government;

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS (cont'd)

SUPERCATEGORIES (cont'd)

- ◇ *Bad debts and other provisions*
This supercategory includes expenditures resulting from the fluctuation in the "Provision for bad debts" and the "Provision for losses on financial initiatives guaranteed by the government";
- ◇ *Fixed assets*
This supercategory is included in the capital budget. It includes expenses incurred for acquiring, building, developing and improving fixed assets. It also includes "Remuneration", "Operating" and "Debt service" costs, when they are incurred for investment in fixed assets;
- ◇ *Loans, investments, advances and others*
This supercategory is included in the capital budget. It contains such items as payments to be made to acquire certain assets. It includes the contribution of capital and advances granted to government agencies and corporations, as well as the acquisition of shares or bonds of government corporations or other corporations, and loans granted to municipalities, non-profit organizations or natural or legal persons in the private sector. This supercategory also incorporates advances for the establishment or operation of local funds and advances to government employees and payments for recording inventory or prepaid expenses. It also includes disbursements that do not involve expenditure; such commitments are posted to the net debt and the accumulated deficit.

CATEGORIES

The **categories** "Remuneration", "Operating", "Debt service", "Doubtful accounts and other provisions", "Fixed assets" and "Loans, investments, advances and others" are the sole components of the supercategories of the same name and have the same definitions.

The supercategories "Transfer" and "Allocation to a special fund" are divided into the following categories:

- ◇ Transfer - *Remuneration* includes transfers for the remuneration of the personnel of government agencies and government corporations, including agencies in the education and health and social services networks;
- ◇ Transfer - *Operating* includes the operating expenditures, other than remuneration, of government agencies and government corporations and of agencies in the education and health and social services networks;
- ◇ Transfer - *Capital* includes transfers for the acquisition of subsidized fixed assets, including repayment of the principal on loans taken out for fixed assets;
- ◇ Transfer - *Interest* includes transfers for interest payments on loans contracted for fixed assets, when the debt service of a recipient government agency, government corporation, institution or establishment is completely or partially assumed by the government;
- ◇ Transfer - *Support* includes transfers for the financial support paid to recipients other than those mentioned in the supercategories "Transfer - Remuneration", "Transfer - Operating", "Transfer - Capital" and "Transfer - Interest" categories;
- ◇ Allocation to a special fund - *Remuneration* includes the allocations for the remuneration of the personnel assigned to a special fund;
- ◇ Allocation to a special fund - *Operating* includes the allocations for the operating expenditures, other than remuneration, of a special fund;
- ◇ Allocation to a special fund - *Capital* includes the allocations for the depreciation of any fixed asset posted to a special fund;
- ◇ Allocation to a special fund - *Interest* includes the allocations for interest and other charges inherent in a debt posted to a special fund;
- ◇ Allocation to a special fund - *Support* includes the allocations for the payments used to provide recipients with various forms of financial support.

**SUMMARY OF REVENUE,
APPROPRIATIONS, EXPENDITURE
AND OTHER COSTS, REPORT
OF EXCESS EXPENDITURE
AND OTHER COSTS OVER
APPROPRIATIONS AND STATEMENT
OF USE OF APPROPRIATIONS**

SECTION 1

SUMMARY OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS, REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

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ROUNDED

In this volume, for presentation purposes, the amounts and totals indicated in the tables have been rounded to thousands of dollars. As a result, the sum of the amounts shown may not correspond to the total indicated.

SUMMARY OF REVENUE BY CATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Detail page		Income & property taxes	Consumption taxes	Duties & permits
1	2-3	Assemblée nationale			
2	2-11	Personnes désignées par l'Assemblée nationale			
3	2-19	Affaires municipales et Régions			4 746
4	2-32	Agriculture, Pêcheries et Alimentation			13 317
5	2-41	Conseil du trésor et Administration gouvernementale			
6	2-51	Conseil exécutif			
7	2-61	Culture, Communications et Condition féminine			
8	2-70	Développement durable, Environnement et Parcs			4 072
9	2-79	Développement économique, Innovation et Exportation			1 288
10	2-87	Éducation, Loisir et Sport			1
11	2-101	Emploi et Solidarité sociale			
12	2-109	Famille et Aînés			10 378
13	2-117	Finances	5 631 447		
14	2-129	Immigration et Communautés culturelles			41 536
15	2-136	Justice			1 345
16	2-147	Relations internationales			
17	2-153	Ressources naturelles et Faune			39 668
18	2-162	Revenu	22 124 448	13 402 761	54 032
19	2-169	Santé et Services sociaux			1 614
20	2-180	Sécurité publique			37 741
21	2-189	Services gouvernementaux			
22	2-202	Transports			772 249
23	2-211	Travail			
			27 755 895	13 402 761	981 985

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2009.

SUMMARY OF MISCELLANEOUS REVENUE AND REVENUE FROM FEDERAL GOVERNMENT TRANSFERS

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Detail page		Miscellaneous revenue and other receipts	Specific purpose accounts
1	2-3	Assemblée nationale	3 369	3 172
2	2-11	Personnes désignées par l'Assemblée nationale	1 301	
3	2-19	Affaires municipales et Régions	2 615	
4	2-32	Agriculture, Pêcheries et Alimentation	13 054	9 760
5	2-41	Conseil du trésor et Administration gouvernementale	14 221	
6	2-51	Conseil exécutif	677	
7	2-61	Culture, Communications et Condition féminine	2 553	1 216
8	2-70	Développement durable, Environnement et Parcs	6 942	3 956
9	2-79	Développement économique, Innovation et Exportation	17 108	556
10	2-87	Éducation, Loisir et Sport	50 852	698
11	2-101	Emploi et Solidarité sociale	111 955	347
12	2-109	Famille et Aînés	1 248	
13	2-117	Finances	519 585	230 197
14	2-129	Immigration et Communautés culturelles	1 991	22
15	2-136	Justice	193 539	16
16	2-147	Relations internationales	598	344
17	2-153	Ressources naturelles et Faune	29 257	3 204
18	2-162	Revenu	1 008 133	124 357
19	2-169	Santé et Services sociaux	192 471	91 938
20	2-180	Sécurité publique	16 211	6 959
21	2-189	Services gouvernementaux	3 058	
22	2-202	Transports	25 434	448
23	2-211	Travail	2 369	2 338
			2 218 544	479 528

Miscellaneous revenue	Revenue from Government enterprises	Total own-source revenues	Revenue from Federal Government transfers	Total revenue		
				2009 ¹	2008	
197		197		197	76	1
1 301		1 301		1 301	1 665	2
2 615		7 361		7 361	18 779	3
3 294		16 611		16 611	16 925	4
14 221		14 221		14 221	11 336	5
677		677		677	152	6
1 337		1 337		1 337	201	7
2 987		7 059		7 059	8 546	8
16 552		17 840		17 840	11 825	9
50 154		50 154	108 565	158 719	149 003	10
111 608		111 608	773 519	885 126	766 712	11
1 248		11 626		11 626	11 736	12
289 388	5 013 340	10 934 176	12 805 230	23 739 406	23 211 941	13
1 970		43 506	218 538	262 044	238 325	14
193 524		194 869	29 924	224 792	170 866	15
254		254		254	116	16
26 053		65 721		65 721	130 402	17
883 776		36 465 016		36 465 016	37 300 217	18
100 533		102 146	87 041	189 188	223 916	19
9 252		46 993		46 993	45 885	20
3 058		3 058		3 058	747	21
24 986		797 235	406	797 641	773 180	22
31		31		31	120	23
1 739 016	5 013 340	48 892 997	14 023 223	62 916 220	63 092 670	

Miscellaneous revenue	Total Federal Government transfers	Specific purpose accounts	Revenue from Federal Government transfers	
197				1
1 301				2
2 615	80 883	80 883		3
3 294	250 356	250 356		4
14 221				5
677				6
1 337	777	777		7
2 987	834	834		8
16 552				9
50 154	238 738	130 173	108 565	10
111 608	783 453	9 934	773 519	11
1 248				12
289 388	12 805 230		12 805 230	13
1 970	218 538		218 538	14
193 524	30 382	458	29 924	15
254				16
26 053	(255)	(255)		17
883 776				18
100 533	88 282	1 241	87 041	19
9 252	13 264	13 264		20
3 058				21
24 986	11 431	11 025	406	22
31				23
1 739 016	14 521 913	498 690	14 023 223	

SUMMARY OF EXPENDITURE BUDGET AND APPROPRIATIONS AUTHORIZED FOR EXPENDITURE

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Expenditure budget	Expenditure not requiring appropriations ¹	Initial appropriations ²
		(-)	=
1 Assemblée nationale	114 102	4 836	109 266
2 Personnes désignées par l'Assemblée nationale	66 711	2 383	64 328
3 Affaires municipales et Régions	1 784 413	2 182	1 782 232
4 Agriculture, Pêcheries et Alimentation	703 044	12 286	690 758
5 Conseil du trésor et Administration gouvernementale	635 227	30	635 197
6 Conseil exécutif	337 505	741	336 765
7 Culture, Communications et Condition féminine	649 927	2 678	647 250
8 Développement durable, Environnement et Parcs	201 118	10 405	190 713
9 Développement économique, Innovation et Exportation	793 060	2 550	790 510
10 Éducation, Loisir et Sport	13 983 966	16 431	13 967 535
11 Emploi et Solidarité sociale	4 151 246	1 165	4 150 081
12 Famille et Aînés	1 941 547	3 499	1 938 048
13 Finances (excluding debt service)	164 724	1 749	162 975
14 Immigration et Communautés culturelles	270 346	2 560	267 786
15 Justice	666 223	15 169	651 054
16 Relations internationales	125 287	3 251	122 035
17 Ressources naturelles et Faune	554 090	16 164	537 926
18 Revenu	952 366	1 849	950 517
19 Santé et Services sociaux	25 468 955	1 183	25 467 771
20 Sécurité publique	1 033 063	17 548	1 015 514
21 Services gouvernementaux	100 003	500	99 503
22 Tourisme	140 666		140 666
23 Transports	2 345 205	121 915	2 223 289
24 Travail	33 281	848	32 433
Total for programs	57 216 074	241 923	56 974 151
Finances (debt service)	6 907 000		6 907 000
Total	64 123 074	241 923	63 881 151

¹ Forecast for depreciation expenses of 241 923.

² Appropriations for the current year, including deferred funding, and funding voted on over more than one year.

³ Supplementary appropriations authorized under legislation, associated with the net voted appropriations, associated with proceeds from sales, transfers, jurisdiction changes and other permanent appropriations.

⁴ Including depreciation expenses of 247 065 and a negative expenditure of 3 829.

Change in appropriations ³	Appropriations authorized for expenditure	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations ⁴	Expenditure	
+,(-)	=		+	=	
1 399	110 665	110 535	4 389	114 924	1
69 502	133 830	131 518	2 440	133 958	2
28 489	1 810 721	1 810 183	2 229	1 812 412	3
9 181	699 939	693 460	12 268	705 727	4
(175 520)	459 676	431 795	8	431 804	5
(16 081)	320 684	295 051	480	295 531	6
7 822	655 072	652 034	1 956	653 991	7
14 246	204 959	203 070	12 036	215 105	8
179 411	969 921	969 886	2 370	972 256	9
355 035	14 322 570	14 305 145	15 703	14 320 849	10
70 934	4 221 014	4 175 790	98	4 175 888	11
20 472	1 958 520	1 957 921	2 559	1 960 480	12
71 491	234 466	218 972	1 622	220 593	13
(112 266)	155 520	155 147	2 928	158 075	14
36 131	687 186	686 592	12 331	698 922	15
3 089	125 124	125 105	3 348	128 453	16
44 900	582 825	572 500	20 400	592 900	17
449 543	1 400 060	1 371 425	2 239	1 373 664	18
127 603	25 595 374	25 694 679	1 278	25 695 956	19
92 015	1 107 530	1 102 374	16 434	1 118 807	20
66 796	166 299	153 697	6 852	160 550	21
2 646	143 312	136 812		136 812	22
89 708	2 312 997	2 312 295	122 232	2 434 528	23
7 851	40 284	37 271	867	38 137	24
1 444 397	58 418 548	58 303 256	247 065	58 550 322	
19 208	6 926 208	6 507 607	(3 829)	6 503 778	
1 463 605	65 344 756	64 810 863	243 237	65 054 100	

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

Fiscal year ended March 31, 2009

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS

Parliament authorizes the government, under legislation respecting annual appropriations (voted appropriations) and through permanent appropriations provided for in other legislation, to acquire fixed assets and pay expenditures, loans, investments, advances and other disbursements out of the Consolidated Revenue Fund.

All programs, be they related to the National Assembly, the persons designated by the National Assembly or other portfolios, comprise voted appropriations and permanent appropriations, as the case may be. There is no limit to authorized expenditures using permanent appropriations. Unexpended voted appropriations at fiscal year-end become lapsed and must be written off, unless stipulated otherwise in the legislation. Excess expenditure and other costs over voted appropriations must be entered in the year-end statement and paid out of the following year's appropriations. A report on this excess, if one occurs, must be included in the Public Accounts in accordance with section 86 of the Financial Administration Act (R.S.Q., c. A-6.001).

The statement of use of appropriations for the fiscal year ended March 31, 2009 shows that there were no excess expenditures or other government costs recorded in the accounts for voted appropriations during the year, with the exception of 10 847 thousand under Program 1 – National Operations and 236 763 thousand under Program 2 – Regional Operations – Santé et Services sociaux portfolio and 170 177 thousand under Program 1 – Secrétariat du Conseil du trésor – Conseil du trésor et Administration gouvernementale portfolio, which will be charged to the appropriations allocated by Parliament for this purpose in 2009-2010 in keeping with section 25 of the Financial Administration Act (R.S.Q., c. A-6.001). For the other programs, these appropriations were sufficient to record all expenditures and other costs incurred for goods and services acquired, allocations and transfers due chargeable to these appropriations.



Gilles Paquin
Deputy Minister of Finance



Carole Boisvert, FCA
Comptroller of Finance

Québec, October 12, 2009

**REPORT OF EXCESS OF EXPENDITURE AND OTHER COSTS OVER
APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

USE OF APPROPRIATIONS

	AUTHORIZED APPROPRIATIONS		EXPENDED APPROPRIATIONS		UNEXPENDED APPROPRIATIONS		
	Voted	Permanent	Voted	Permanent	Voted		
					Carry- overs	Other	Permanent
Assemblée nationale		116 437		113 970			2 467
Personnes désignées par l'Assemblée nationale	40 063	97 141	38 243	95 420	1 539	281	1 721
Affaires municipales et Régions	1 950 596	1 134	1 942 694	784	78	7 824	350
Agriculture, Pêcheries et Alimentation	731 461	1 902	710 671	1 892	3 815	16 976	10
Conseil du trésor et Administration gouvernementale	448 188	394 302	579 322	384 061	104	(131 237)	10 241
Conseil exécutif	320 926	1 929	293 786	1 930	2 257	24 883	
Culture, Communications et Condition féminine	656 761	10	653 306	10	53	3 401	
Développement durable, Environnement et Parcs	233 280	177	223 455	72	77	9 749	105
Développement économique, Innovation et Exportation	972 769	4 643	972 734	4 643		35	
Éducation, Loisir et Sport	13 570 574	934 020	13 567 233	934 020		3 340	
Emploi et Solidarité sociale	4 215 014	9 004	4 167 254	9 002	14 574	33 186	2
Famille et Aînés	1 975 215	10 892	1 962 007	10 293	1	13 207	598
Finances (excluding debt service)	230 256	6 355	214 881	5 391	1 465	13 910	964
Immigration et Communautés culturelles	162 222	10	157 507	10		4 715	
Justice	534 228	169 439	534 228	168 845			594
Relations internationales	152 084	687	152 039	687		45	
Ressources naturelles et Faune	710 012	19 370	710 012	9 045		1	10 325
Revenu	575 418	835 669	539 388	835 614		36 030	55
Santé et Services sociaux	15 351 799	10 420 961	15 599 268	10 272 793		(247 469)	148 168
Sécurité publique	1 110 902	29 567	1 100 086	29 251		10 816	315
Services gouvernementaux	181 210	1 362	161 681	1 362		19 528	
Tourisme	143 312		136 812			6 500	
Transports	2 346 154	10 063	2 340 487	10 058	558	5 110	5
Travail	39 294	3 011	34 715	2 734	636	3 944	277
	46 651 740	13 068 084	46 791 809	12 891 887	25 155	(165 224)	176 197
Finances (debt service)	19 208	6 921 714	19 208	6 503 114			418 600
	46 670 947	19 989 798 ¹	46 811 017	19 395 001	25 155	(165 224)	594 797
Expenditure *	45 556 356	19 788 399	45 646 920	19 197 085	25 066	(115 629)	591 314
Loans, investments, advances and other	806 550	193 185	934 903	193 185		(128 353)	
Fixed assets	308 041	8 213	229 193	4 731	89	78 758	3 482
	46 670 947	19 989 798 ¹	46 811 017	19 395 001	25 155	(165 224)	594 797

1 Permanent appropriations:

Included in estimates	19 029 190	18 434 393	594 797
Not included in estimates	960 608	960 608	
	19 989 798	19 395 001	594 797

* Excluding depreciation of fixed assets of 247 065 and a negative expenditure of 3 829 which do not require appropriations and the negative adjustment of provisions of 33 141, of which 15 718 applies to a provision for sick leave.

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PORTFOLIO**

Fiscal year ended March 31, 2009
(in thousands of dollars)

Detail page	APPROPRIATIONS		= INITIAL APPROPRIATIONS		
	Expenditure	Invest- ments ¹	Voted and Permanent	Already voted	
				Carry- overs	Voted on over more
			+	+	+
1 2-4	Assemblée nationale	109 266	5 580	114 846	
2 2-12	Personnes désignées par l'Assemblée nationale	64 328	3 240	67 136	432
3 2-20	Affaires municipales et Régions	1 782 232	165 503	1 947 735	
4 2-34	Agriculture, Pêcheries et Alimentation	690 758	33 275	724 017	15
5 2-42	Conseil du trésor et Administration gouvernementale	635 197	847 814	1 482 907	104
6 2-52	Conseil exécutif	336 765	1 984	336 429	2 320
7 2-62	Culture, Communications et Condition féminine	647 250	6 269	653 231	287
8 2-72	Développement durable, Environnement et Parcs	190 713	26 217	216 747	184
9 2-80	Développement économique, Innovation et Exportation	790 510	14 170	802 011	2 669
10 2-88	Éducation, Loisir et Sport	13 967 535	292 373	14 259 908	
11 2-102	Emploi et Solidarité sociale	4 150 081	2 760	3 867 888	5 952
12 2-110	Famille et Aînés	1 938 048	37 125	1 805 173	279 000
13 2-122	Finances (excluding debt service)	162 975	2 330	163 794	170 000
14 2-130	Immigration et Communautés culturelles	267 786	6 715	274 482	19
15 2-138	Justice	651 054	31 162	682 217	
16 2-148	Relations internationales	122 035	5 662	127 697	
17 2-156	Ressources naturelles et Faune	537 926	30 650	568 576	
18 2-164	Revenu	950 517	10 787	945 877	15 427
19 2-170	Santé et Services sociaux	25 467 771	92 883	25 560 645 ²	8
20 2-182	Sécurité publique	1 015 514	56 568	1 071 881	202
21 2-190	Services gouvernementaux	99 503	22 125	121 628	
22 2-196	Tourisme	140 666		140 666	
23 2-204	Transports	2 223 289	49 591	2 272 880	
24 2-212	Travail	32 433	2 009	33 857	585
	Total for programs	56 974 151	1 746 791	58 242 228	29 714
					449 000
2-124	Finances (debt service)	6 907 000		6 907 000	
	Total	* 63 881 151	1 746 791	65 149 228	29 714
					449 000
	* Voted	44 885 713	1 738 696	46 145 695 ^a	
	Permanent	18 995 438	8 095	19 003 533 ²	
	Not requiring appropriations				
	Not requiring appropriations (inventories)				
	Negative adjustment of provisions				
a	Initial appropriations authorized by statute		S.Q., 2008, c. 2, March 19, 2008.		13 883 963
			S.Q., 2008, c. 6, May 6, 2008.		32 261 732
					46 145 695

Total initial appropriations	SUPPLEMENTARY APPROPRIATIONS			Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations (amounts brought forward on following page)	
	Associated with the net voted appro- priations	Associated with proceeds from sales	Other				
=	+	+	+	+, (-)	+, (-)	=	
114 846			1 591 ³			116 437	1
67 568				12	69 625	137 205	2
1 947 735	2 146		292 ⁴	1 554	5	1 951 730	3
724 032	6 372	10		1 067	1 883	733 363	4
1 483 011				(706 433)	65 912	842 491	5
338 749				(16 737)	844	322 856	6
653 519				3 252		656 770	7
216 931	2 754	105		13 631	37	233 457	8
804 680				171 406	1 326	977 412	9
14 259 908				92 841	151 845	14 504 594	10
4 152 840	3 869	2		63 814	3 492	4 224 018	11
1 975 173			10 282 ⁵	652		1 986 106	12
165 305		3		71 303		236 611	13
274 501	29 966			(142 236)		162 232	14
682 217				8 912	12 539	703 667	15
127 697				24 496	577	152 771	16
568 576	884	362		155 657	3 903	729 382	17
961 304		55	3 045 ⁶	24 550	422 134	1 411 087	18
25 560 654				26 822	185 285	25 772 760	19
1 072 082	547			42 720	25 118	1 140 469	20
121 628				59 581	1 362	182 571	21
140 666				2 646		143 312	22
2 272 880		9 911		73 419	7	2 356 217	23
34 442				7 863		42 305	24
58 720 942	46 539	10 447	15 209	(19 208)	945 894	59 719 823	
6 907 000				19 208	14 714	6 940 922	
65 627 942	46 539	10 447	15 209		960 608 ⁷	66 660 745 *	
46 624 409	46 539					46 670 947	
19 003 533		10 447	15 209 ^{3 to 6}		960 608	19 989 798	

1 Including fixed assets and loans, investments, advances and others.

2 Including initial appropriations of 5 594 000 established in keeping with estimated contributions to the Health Services Fund and 3 922 194 for the estimated contribution based on the changing needs of the Régie de l'assurance maladie du Québec. Real contributions were 5 631 447 for which expenditures were divided equally among the «Regional Operations» and «Régie de l'assurance maladie du Québec» programs of the Ministère de la Santé et des Services sociaux. This amount also includes the Government contribution of 3 785 551.

3 116 437 in permanent appropriations under the Act respecting the National Assembly, R.S.Q., c. A-23.1, although an estimate of 114 846 appeared in the expenditure budget tabled in the National Assembly.

4 292 from appropriations deferred under Order-in-Council 187-2006 of March 22, 2006, as provided for in the Act respecting the town of Schefferville, S.Q., 1986, c. 51.

5 10 282 in permanent appropriations under Order-in-Council 726-2003 of July 3, 2003 as stipulated in the Public Curator Act (R.S.Q., c. C-81).

6 3 045 in permanent appropriations under Order-in-Council 726-2003 of July 3, 2003 as stipulated in the Public Curator Act (R.S.Q., c. C-81).

7 Not included in budgetary estimates.

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PORTFOLIO (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

Detail page	Authorized appropriations (amounts brought forward)	UNEXPENDED APPROPRIATIONS			Negative adjustment of provisions
		Suspension of right to commit	Carry- overs	Other	
	+	(-)	(-)	(-)	(-)
1 2-4 Assemblée nationale	116 437			2 467	
2 2-12 Personnes désignées par l'Assemblée nationale	137 205	28	1 539	1 975	
3 2-20 Affaires municipales et Régions	1 951 730		78	8 174	
4 2-34 Agriculture, Pêcheries et Alimentation	733 363	2 215	3 815	14 770	
5 2-42 Conseil du trésor et Administration gouvernementale	842 491	104	104	(121 100)	15 718
6 2-52 Conseil exécutif	322 856	3 970	2 257	20 913	
7 2-62 Culture, Communications et Condition féminine	656 770	2 749	53	652	
8 2-72 Développement durable, Environnement et Parcs	233 457	1 664	77	8 190	
9 2-80 Développement économique, Innovation et Exportation	977 412			35	
10 2-88 Éducation, Loisir et Sport	14 504 594			3 340	17 424
11 2-102 Emploi et Solidarité sociale	4 224 018	6 707	14 574	26 482	
12 2-110 Famille et Aînés	1 986 106		1	13 805	
13 2-122 Finances (excluding debt service)	236 611	6 611	1 465	8 263	
14 2-130 Immigration et Communautés culturelles	162 232	19		4 696	
15 2-138 Justice	703 667			594	
16 2-148 Relations internationales	152 771			45	
17 2-156 Ressources naturelles et Faune	729 382			10 326	
18 2-164 Revenu	1 411 087	27 972		8 113	
19 2-170 Santé et Services sociaux	25 772 760	8		(99 310)	
20 2-182 Sécurité publique	1 140 469	202		10 930	
21 2-190 Services gouvernementaux	182 571	2 500		17 028	
22 2-196 Tourisme	143 312	6 500			
23 2-204 Transports	2 356 217		558	5 115	
24 2-212 Travail	42 305	1 085	636	3 135	
Total for programs	59 719 823	62 333	25 155	(51 360)	33 141
2-124 Finances (debt service)	6 940 922			418 600	
Total	* 66 660 745	62 333	25 155	367 240	33 141
* Voted	46 670 947	62 333	25 155	(227 557)	
Permanent	19 989 798			594 797	
Not requiring appropriations					
Not requiring appropriations (inventories)					
Negative adjustment of provisions					33 141

INVESTMENTS		Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE		
Loans investments, advances & other	Fixed assets			2009 13	2008	
(-)	(-)	=	+	+	+	
243	3 191	110 535	4 389	114 924	114 243	1
	2 146	131 518	2 440	133 958	70 450	2
130 477 ⁸	2 818	1 810 183	2 229	1 812 412	1 820 803	3
253	18 850	693 460	12 268	705 727	724 077	4
515 728 ⁹	142	431 795	8	431 804	427 187	5
9	656	295 051	480	295 531	285 278	6
	1 281	652 034	1 956	653 991	632 744	7
12	20 445	203 070	12 036	215 105	201 898	8
7 200	292	969 886	2 370	972 256	705 733	9
158 328	20 357	14 305 145	15 703	14 320 849	13 399 347	10
205	261	4 175 790	98	4 175 888	4 108 143	11
300	14 079	1 957 921	2 559	1 960 480	1 835 986	12
14	1 288	218 972	1 622	220 593	88 898	13
28	2 341	155 147	2 928	158 075	131 867	14
10	16 471	686 592	12 331	698 922	683 391	15
1 539	26 081	125 105	3 348	128 453	115 294	16
121 023 ¹⁰	25 533	572 500	20 400	592 900	640 885	17
222	3 356	1 371 425	2 239	1 373 664	1 215 238	18
176 521 ¹¹	862	25 694 679	1 278	25 695 956	24 115 529	19
90	26 874	1 102 374	16 434	1 118 807	1 053 728	20
1	9 345	153 697	6 852	160 550	124 297	21
		136 812		136 812	144 507	22
1 172	37 078	2 312 295	122 232	2 434 528	2 148 064	23
	178	37 271	867	38 137	38 625	24
1 113 374	233 924	58 303 256	247 065	58 550 322	54 826 212	
14 714		6 507 607	(3 829)	6 503 778	7 020 899	
1 128 088	233 924	64 810 863	243 237	65 054 100	61 847 111	*
934 903	229 193	45 646 920		45 646 920	42 709 741	
193 185	4 731	19 197 085		19 197 085	18 933 281	
			243 237 ¹²	243 237	236 674	
					11 955	
		(33 141)		(33 141)	(44 540)	

8 Including 128 598 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2008.

9 Including 293 369 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2008.

10 Including 121 000 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2008.

11 Including 90 857 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2008.

12 Including 3 829 for negative expenditure.

13 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2009.

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted		Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: HEALTH AND SOCIAL SERVICES							
Portfolio: Santé et Services sociaux							
National Operations	2-170	356 343					
Permanent		428					
Not requiring appropriations							
Regional Operations	2-170	14 887 866					
Permanent		3 515 420					
Office des personnes handicapées du Québec	2-172	12 664	8				
Not requiring appropriations							
Régie de l'assurance maladie du Québec	2-172						
Permanent		6 719 194					
Total for the portfolio		25 491 914	8				
TOTAL FOR THE MISSION		25 491 914	8				
MISSION: EDUCATION AND CULTURE							
Portfolio: Culture, Communications et Condition féminine							
Charter of the French Language	2-64	23 070	287				
Not requiring appropriations							
Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	2-62	50 725					
Permanent		10					
Not requiring appropriations							
Support for Culture, Communications and Government Corporations	2-62	568 248					
Total for the portfolio		642 053	287				

* Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2009.

** See components of «Breakdown of authorized appropriations, expenditure and other costs by program, element and supercategory».

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
+,(-)	+	=	(-)	(-)	=	+	=	*
6 245		362 587	(10 847)	785	372 649		372 649	362 510
	23	452	224		227		227	137
						1 187	1 187	1 306
13 274		14 901 140	(236 763)	114 358	15 023 545		15 023 545	14 078 774
	153 494	3 668 914		60 889	3 608 025		3 608 025	3 476 831
90		12 763	138	81	12 544		12 544	12 272
						80	80	108
	31 768	6 750 962	147 756		6 603 206		6 603 206	6 122 473
19 609	185 285	25 696 816	(99 493)	176 113	25 620 196	1 267	25 621 463	24 054 411
19 609	185 285	25 696 816	(99 493)	176 113	25 620 196	1 267	25 621 463	24 054 411
3 506		26 863	498	315	26 050		26 050	23 162
						192	192	249
(2 842)		47 883	1 250	952	45 682		45 682	43 945
		10			10		10	10
						1 755	1 755	1 552
1 378		569 626	1 269		568 357		568 357	553 472
2 042		644 382	3 016	1 267	640 098	1 947	642 045	622 390

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted		Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: EDUCATION AND CULTURE (cont'd)							
Portfolio: Éducation, Loisir et Sport							
Administration and Consulting	2-88	158 561					
Permanent		10					
Not requiring appropriations							
Financial Assistance for Education	2-90	562 831					
Permanent		6 000					
Not requiring appropriations							
Negative adjustment of provisions							
Development of Recreation and Sport	2-92	63 545					
Preschool, Primary and Secondary Education	2-90	8 068 434					
Higher Education	2-92	4 601 869					
Tourism and Hotel Industry Training	2-88	22 493					
Retirement Plans	2-94						
Permanent		776 166					
Total for the portfolio		14 259 908					
Portfolio: Immigration et Communautés culturelles							
Immigration, Integration and Cultural Communities	2-130	273 671			29 966		
Permanent		10					
Not requiring appropriations							
Total for the portfolio		273 680			29 966		
TOTAL FOR THE MISSION		15 175 641	287		29 966		
MISSION: ECONOMY AND ENVIRONMENT							
Portfolio: Affaires municipales et Régions							
Housing	2-24	402 579					
Upgrading Infrastructure and Urban Renewal	2-20	538 447					
Greater Montréal Promotion and Development	2-20	92 436					
Permanent		828					
Total for the portfolio		1 034 289					

- 1 The increase is due primarily to the government's taking charge of the Îlot Voyageur project and to reinvestments in the university and college networks.
- 2 The change is due to the increase in admissions applications and expenses linked to measures resulting from the Bouchard-Taylor report.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
+,(-)	+	=	(-)	(-)	=	+	=	*
(5 310)		153 251 10	2 597	19 261	131 392 10		131 392 10	125 013 10
						5 786	5 786	5 680
(87 843)	27 088	474 988 33 088	743	94 268	379 978 33 088		379 978 33 088	404 233 42 563
			17 424		(17 424)	9 917	9 917	10 016
2 548		66 094			66 094		(17 424) 66 094	(31 403) 62 627
34 667		8 103 101			8 103 101		8 103 101	7 771 936
148 098		4 749 967			4 749 967		4 749 967	4 147 026
680		23 173			23 173		23 173	21 838
	124 757	900 923		65 156	835 767		835 767	839 809
92 841	151 845	14 504 594	20 764	178 685	14 305 145	15 703	14 320 849	13 399 347
(142 236)		161 401 10	4 696	2 369	154 336 10		154 336 10	128 734 11
						2 926	2 926	2 416
(142 236)		161 411	4 696	2 369	154 345	2 926	157 271	131 160
(47 353)	151 845	15 310 387	28 476	182 322	15 099 589	20 576	15 120 165	14 152 897
8 444		411 023			411 023		411 023	382 283
9 348		547 794	2		547 792		547 792	595 937
1 195		93 631	2 107	1 879	89 646		89 646	77 298
		828	58		770		770	334
18 987		1 053 276	2 167	1 879	1 049 230		1 049 230	1 055 852

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted		Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Agriculture, Pêcheries et Alimentation							
Bio-food Company Development, Training and Food Quality	2-34	406 483			5 525		
Permanent		10				7	
Not requiring appropriations							
Negative adjustment of provisions							
Government Agencies	2-34	317 525	15		847		
Permanent						3	
Not requiring appropriations							
Total for the portfolio		724 017	15		6 372	10	
Portfolio: Développement durable, Environnement et Parcs							
Bureau d'audiences publiques sur l'environnement	2-72	5 469	91				
Not requiring appropriations							
Environmental Protection and Parks Management	2-72	211 243	93		2 754		
Permanent		35				105	
Not requiring appropriations							
Total for the portfolio		216 747	184		2 754	105	
Portfolio: Développement économique, Innovation et Exportation							
Research and Innovation Agencies	2-82	184 712	57				
Financial and Technical Support for Economic Development, Research, Innovation and Exports	2-80	613 982	2 612				
Permanent		3 317					
Not requiring appropriations							
Total for the portfolio		802 011	2 669				
Portfolio: Emploi et Solidarité sociale							
Employment Assistance Measures	2-102	913 705					
Total for the portfolio		913 705					

3 The increase is due to the upward revision of the provision for losses on balances of financial interventions in effect and the increase in amounts allotted for research, innovation and regional development.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
+,(-)	+	=	(-)	(-)	=	+	=	*
703	1 879	412 711 1 896	20 517 7	18 782	373 412 1 889	11 929	373 412 1 889 11 929	395 557 81 10 333
363	4	318 750 7	274 3	322	318 155 4	339	318 155 4 339	(15) 317 684 5 432
1 067	1 883	733 363	20 801	19 103	693 460	12 268	705 727	724 077
3		5 563	476	32	5 055	39	5 055 39	5 243 39
13 628	37	227 718 177	9 350 105	20 425	197 943 72	11 997	197 943 72 11 997	185 896 106 10 614
13 631	37	233 457	9 931	20 457	203 070	12 036	215 105	201 898
1 041		185 810			185 810		185 810	178 512
170 366	1 326	786 959 4 643	35	7 491	779 433 4 643	2 370	779 433 4 643 2 370	520 047 4 903 2 271
171 406	1 326	977 412	35	7 491	969 886	2 370	972 256	705 733
(17 317)		896 388	7 001		889 387		889 387	813 778
(17 317)		896 388	7 001		889 387		889 387	813 778

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted		Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Relations internationales							
International Affairs	2-148	127 588					
Permanent		110					
Not requiring appropriations							
Total for the portfolio		127 697					
Portfolio: Ressources naturelles et Faune							
Management of Natural Resources and Wildlife	2-156	553 471			884		
Permanent		15 105				362	
Not requiring appropriations							
Total for the portfolio		568 576			884	362	
Portfolio: Santé et Services sociaux							
Promotion and Development of the Capitale-Nationale Region	2-174	68 097					
Permanent		635					
Not requiring appropriations							
Total for the portfolio		68 731					
Portfolio: Tourisme							
Promotion and Development of Tourism	2-196	140 666					
Total for the portfolio		140 666					
Portfolio: Transports							
Administration and Corporate Services	2-206	92 340					
Permanent		145					
Not requiring appropriations							
Transportation Infrastructures	2-204	1 671 928					
Permanent						9 911	
Not requiring appropriations							
Not requiring appropriations (inventories)							
Transportation Systems	2-204	508 467					
Not requiring appropriations							
Total for the portfolio		2 272 880				9 911	
TOTAL FOR THE MISSION		6 869 319	2 868		10 010	10 388	

4 The change is due primarily to the decrease in the amounts paid for extinguishing forest fires.

5 The increase is due primarily to the upswing in the activities of the Highway Network Conservation and Improvement Fund and the rise in highway network-related expenses.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
+,(-)	+	=	(-)	(-)	=	+	=	*
24 496	577	152 084 687	45	27 619 1	124 419 686	3 348	124 419 686 3 348	112 228 491 2 575
24 496	577	152 771	45	27 620	125 105	3 348	128 453	115 294
155 657	3 903	710 012 19 370	1 10 325	146 556	563 455 9 045	20 400	563 455 9 045 20 400	559 672 64 469 16 744
155 657	3 903	729 382	10 326	146 556	572 500	20 400	592 900	640 885
7 213		75 310 635	3 188	1 270	74 036 446	10	74 036 446 10	60 902 208 8
7 213		75 944	191	1 270	74 483	10	74 493	61 118
2 646		143 312			136 812		136 812	144 507
2 646		143 312	6 500		136 812		136 812	144 507
(203)	7	92 137 152	2 855 1	3 604	85 677 151	19 824	85 677 151 19 824	83 163 135 16 601
83 136		1 755 065 9 911	119 4	30 811	1 724 135 9 907	100 381	1 724 135 9 907 100 381	1 494 174 3 227 103 202 11 955
(9 514)		498 953	2 694	3 834	492 424	2 027	492 424 2 027	433 957 1 650
73 419	7	2 356 217	5 672	38 250	2 312 295	122 232	2 434 528	2 148 064
451 205	7 733	7 351 523	62 669	262 626	7 026 228	172 664	7 198 892	6 611 206

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted		Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: SUPPORT FOR INDIVIDUALS AND FAMILIES							
Portfolio: Culture, Communications et Condition féminine							
Status of Women	2-64	11 179					
Not requiring appropriations							
Total for the portfolio		11 179					
Portfolio: Emploi et Solidarité sociale							
Administration	2-104	471 000	5 952		3 869		
Permanent		10				2	
Not requiring appropriations							
Financial Assistance Measures	2-102	2 477 674		279 000			
Permanent		5 500					
Total for the portfolio		2 954 184	5 952	279 000	3 869	2	
Portfolio: Famille et Aînés							
Condition of Seniors	2-112	9 304					
Public Curator	2-112	46 760					
Permanent		100					10 282
Not requiring appropriations							
Assistance Measures for Families	2-110	1 696 719		170 000			
Permanent		500					
Planning, Research and Administration	2-110	51 780					
Permanent		10					
Not requiring appropriations							
Total for the portfolio		1 805 173		170 000			10 282
Portfolio: Justice							
Assistance to Persons Brought before the Courts	2-140	145 205					
Permanent		83 432					
Not requiring appropriations							
Total for the portfolio		228 637					
TOTAL FOR THE MISSION		4 999 172	5 952	449 000	3 869	2	10 282

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
+,(-)	+	=	(-)	(-)	=	+	=	*
1 210		12 389	438	14	11 937	9	11 937 9	10 343 11
1 210		12 389	438	14	11 937	9	11 946	10 355
7 325	11	488 146 23	30 419 2	266	457 461 21	98	457 461 21	467 552 17
73 806	3 481	2 830 480 8 981	10 340	200	2 819 940 8 981		2 819 940 8 981	2 816 806 9 839
81 131	3 492	3 327 630	40 761	466	3 286 403	98	3 286 501	3 294 365
4 975		14 279			14 278		14 278	8 283
131		46 892	3 404	5 430	38 058		38 058	36 361
		10 382	98		10 284		10 284	9 873
						1 164	1 164	1 669
5 499		1 872 218	742	314	1 871 162		1 871 162	1 756 114
		500	500					276
(9 954)		41 826	9 061	8 635	24 130		24 130	21 001
		10			10		10	15
						1 394	1 394	2 395
652		1 986 106	13 806	14 379	1 957 921	2 559	1 960 480	1 835 986
(710)	3 415	144 496		303	144 192		144 192	141 438
		86 846			86 846		86 846	86 025
						220	220	195
(710)	3 415	231 342		303	231 039	220	231 259	227 659
82 283	6 907	5 557 467	55 005	15 163	5 487 299	2 886	5 490 185	5 368 364

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

in thousands of dollars

	Program detail page	INITIAL APPROPRIATIONS		SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted	Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	voted on over more than one year		
		+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE						
Portfolio: Assemblée nationale						
Associate General Secretariat for Administration and Information	2-4					
Permanent		36 848				39
Not requiring appropriations						
General Secretariat, parliamentary affairs and institutional affairs	2-4					
Permanent		19 099				52
Statutory Services for Parliamentarians	2-6					
Permanent		58 900				1 500
Total for the portfolio		114 846				1 591
Portfolio: Personnes désignées par l'Assemblée nationale						
Administration of the Electoral System	2-12					
Permanent		27 224				
Not requiring appropriations						
The Lobbyists Commissioner	2-14	2 691				
Not requiring appropriations						
The Public Protector	2-12	12 633	28			
Permanent		293				
Not requiring appropriations						
The Auditor General	2-12	24 295	404			
Not requiring appropriations						
Total for the portfolio		67 136	432			
Portfolio: Affaires municipales et Régions						
General Administration	2-22	72 834				
Permanent		10				
Not requiring appropriations						
Commission municipale du Québec	2-24	2 482				
Not requiring appropriations						
Compensation in lieu of Taxes and Financial Assistance to Municipalities	2-22	730 424				
Permanent						292
Regional Development and Rurality	2-22	92 055				
Régie du logement	2-24	15 641			2 146	
Not requiring appropriations						
Total for the portfolio		913 446			2 146	292

6 The increase is due primarily to the December 8, 2008 general election.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Invest- ments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
+,(-)	+	=	(-)	(-)	=	+	*	
4 080		40 966	2 355	3 164	35 447	4 389	35 447 4 389	31 199 4 977
(5 815)		13 335	11	26	13 298		13 298	17 714
1 735		62 135	101	244	61 790		61 790	60 352
		116 437	2 467	3 434	110 535	4 389	114 924	114 243
	69 625	96 849	1 713	1 523	93 613		93 613 ⁶	30 767
		2 691	1	165	2 525	1 613	1 613	1 540
							2 525	2 446
						53	53	99
4		12 664	564	134	11 966		11 966	12 410
		293	8		284		284	284
						396	396	315
8		24 708	1 254	324	23 129		23 129	22 163
						379	379	426
12	69 625	137 205	3 541	2 146	131 518	2 440	133 958	70 450
(12 346)		60 488	4 241	2 790	53 457		53 457	55 792
	5	14			14		14	19
						2 088	2 088	2 025
(238)		2 244	216	3	2 025		2 025	1 632
						1	1	1
(13 441)		716 983	12	128 598	588 373		588 373	591 332
		292	292					112
7 115		99 170			99 170		99 170	96 235
1 478		19 264	1 325	25	17 914		17 914	17 586
						140	140	216
(17 433)	5	898 454	6 085	131 417	760 952	2 229	763 181	764 951

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted		Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Conseil du trésor et Administration gouvernementale							
Commission de la fonction publique	2-42	3 614	104				
Not requiring appropriations							
Contingency Fund	2-46	873 060					
Retirement and Insurance Plans	2-44	4 418					
Permanent		328 390					
Secrétariat du Conseil du trésor	2-42	273 426					
Permanent							
Negative adjustment of provisions							
Total for the portfolio		1 482 907	104				
Portfolio: Conseil exécutif							
Aboriginal Affairs	2-54	203 594	141				
Permanent							
Not requiring appropriations							
Canadian Intergovernmental Affairs	2-54	16 572	290				
Permanent		10					
Not requiring appropriations							
Lieutenant-Governor's Office	2-52	707	11				
Youth	2-56	36 748	114				
Not requiring appropriations							
Reform of Democratic Institutions and Access to Information	2-56	7 236	171				
Not requiring appropriations							
Support Services for the Premier and the Conseil exécutif	2-52	70 486	1 593				
Permanent		1 076					
Not requiring appropriations							
Total for the portfolio		336 429	2 320				
Portfolio: Finances							
Department Administration	2-122	44 947					
Permanent		10				3	
Not requiring appropriations							
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	2-122	112 495	1 511				
Permanent		6 343					
Not requiring appropriations							
Total for the portfolio		163 794	1 511			3	

7 The increase is due primarily to a Société de financement des infrastructures locales du Québec subsidy of 132 200.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
+,(-)	+	=	(-)	(-)	=	+	=	*
4		3 721	419	142	3 161		3 161	3 183
						8	8	27
(872 960)		100	100					
		4 418	1 421		2 997		2 997	2 894
	65 907	394 296	10 241	52 182	331 873		331 873	320 411
166 523		439 949	(133 073)	463 546	109 476		109 476	113 795
	6	6			6		6	
			15 718		(15 718)		(15 718)	(13 122)
(706 433)	65 912	842 491	(105 175)	515 870	431 795	8	431 804	427 187
(1 281)		202 455	17 330	28	185 096		185 096	173 571
	50	50			50		50	
						22	22	33
541		17 403	2 200	21	15 182		15 182	13 898
	71	81			81		81	114
						35	35	34
71		789	17		772		772	922
5		36 867	573	9	36 285		36 285	33 853
						6	6	5
8		7 414	1 397	149	5 867		5 867	5 206
						34	34	29
(16 081)		55 998	5 622	458	49 918		49 918	51 698
	723	1 799			1 799		1 799	5 581
						384	384	334
(16 737)	844	322 856	27 140	664	295 051	480	295 531	285 278
129 511		174 458		923	173 535		173 535 ⁷	41 666
		13	3		10		10	9
						1 139	1 139	1 132
(58 208)		55 798	15 374	378	40 045		40 045	40 287
		6 343	961		5 382		5 382	5 515
						482	482	290
71 303		236 611	16 338	1 301	218 972	1 622	220 593	88 898

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted		Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Immigration et Communautés culturelles							
Agency Reporting to the Minister	2-130	802	19				
Not requiring appropriations							
Total for the portfolio		802	19				
Portfolio: Justice							
Judicial Activity	2-138	25 715					
Permanent		62 862					
Administration of Justice	2-138	269 367					
Permanent		10 607					
Not requiring appropriations							
Administrative Justice	2-140	11 626					
Protection Agency Reporting to the Minister	2-142	7 789					
Not requiring appropriations							
Criminal and Penal Prosecutions	2-142	65 615					
Not requiring appropriations							
Total for the portfolio		453 580					
Portfolio: Revenu							
Tax Administration	2-164	535 442	15 427				
Permanent		410 436				55	3 045
Not requiring appropriations							
Total for the portfolio		945 877	15 427			55	3 045
Portfolio: Sécurité publique							
Agencies Reporting to the Minister	2-184	32 722	202				
Permanent		34					
Not requiring appropriations							
Security, Prevention and Internal Management	2-182	484 977					
Permanent		4 414					
Not requiring appropriations							
Sûreté du Québec	2-182	549 734			547		
Permanent							
Not requiring appropriations							
Total for the portfolio		1 071 881	202		547		

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
+,(-)	+	=	(-)	(-)	=	+	=	*
		821	19		802	2	802	701
							2	6
		821	19		802	2	804	707
2 309		28 024		262	27 762		27 762	27 732
	8 866	71 728	146		71 582		71 582	62 309
2 262		271 629		13 305	258 324		258 324	260 785
	258	10 864	448		10 416		10 416	10 275
						11 310	11 310	11 990
(54)		11 571			11 571		11 571	10 537
111		7 900		115	7 785		7 785	7 549
						60	60	59
4 993		70 608		2 496	68 112		68 112	64 085
						741	741	411
9 622	9 124	472 325	594	16 178	455 553	12 111	467 664	455 732
24 550		575 418	36 030	3 577	535 811		535 811	499 053
	422 134	835 669	55		835 614		835 614	714 036
						2 239	2 239	2 149
24 550	422 134	1 411 087	36 085	3 577	1 371 425	2 239	1 373 664	1 215 238
1 023		33 946	1 971	337	31 638		31 638	29 677
	3	38	3		34		34	35
						165	165	152
18 115		503 093	2 652	10 788	489 653		489 653	466 114
	22 570	26 984	312		26 672		26 672	24 020
						4 779	4 779	3 870
23 582		573 864	6 194	15 838	551 831		551 831	516 495
	2 545	2 545			2 545		2 545	2 308
						11 490	11 490	11 058
42 720	25 118	1 140 469	11 132	26 963	1 102 374	16 434	1 118 807	1 053 728

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

in thousands of dollars

	Program detail page	INITIAL APPROPRIATIONS		SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted	Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	voted on over more than one year		
		+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)						
Portfolio: Services gouvernementaux						
Government Services	2-190	121 628				
Permanent						
Not requiring appropriations						
Total for the portfolio		121 628				
Portfolio: Travail						
Labour	2-212	30 846	585			
Permanent		3 011				
Not requiring appropriations						
Total for the portfolio		33 857	585			
TOTAL FOR THE MISSION		5 706 183	20 599	2 693	58	4 927

8 The increase is due primarily to the rise in the amounts invoiced by Services Québec and the Centre de services partagés du Québec.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Invest- ments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
							*	
+,(-)	+	=	(-)	(-)	=	+	=	
59 581	1 362	181 210 1 362	19 528	9 346	152 336 1 362		152 336 ⁸ 1 362	118 848
						6 852	6 852	5 448
59 581	1 362	182 571	19 528	9 346	153 697	6 852	160 550	124 297
7 863		39 294 3 011	4 580 277	161 17	34 553 2 717		34 553 2 717	35 015 2 839
						867	867	772
7 863		42 305	4 856	178	37 271	867	38 137	38 625
(524 951)	594 123	5 803 631	22 612	711 075	5 069 944	49 672	5 119 616	4 639 334

**SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY MISSION (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and permanent	Already voted		Associated with the net voted appro- priations	Associated with proceeds from sales	Other
			Carry- overs	voted on over more than one year			
		+	+	+	+	+	+
MISSION: DEBT SERVICE							
Portfolio: Finances							
Debt Service and Interest on the Retirement Plans Account	2-124						
Permanent		6 907 000					
Not requiring appropriations							
Total for the portfolio		6 907 000					
TOTAL FOR THE MISSION		6 907 000					
TOTAL OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS							
		65 149 228	29 714	449 000	46 539	10 447	15 209
Voted		46 145 695	29 714	449 000	46 539		
Permanent		19 003 533				10 447	15 209
Not requiring appropriations							
Not requiring appropriations (inventories)							
Negative adjustment of provisions							

- 9 The decrease is due primarily to the income generated by amounts deposited in accumulated sick leave banks, which are presented as a decrease in interest costs.
- 10 Including 4 372 324 (2008: 4 548 009) for direct debt service and 2 116 075 (2008: 2 435 525) for interest on the pension plans account.
- 11 Not included in budgetary estimates.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Invest- ments **	Expenditure excluding expenditure not requiring appropriations	Expenditure not requiring appropriations	EXPENDITURE	
							2009	2008
							*	
+,(-)	+	=	(-)	(-)	=	+	=	
19 208		19 208			19 208		19 208 ⁹	38 305
	14 714	6 921 714	418 600	14 714	6 488 400		6 488 400 ¹⁰	6 983 534
						(3 829)	(3 829)	(941)
19 208	14 714	6 940 922	418 600	14 714	6 507 607	(3 829)	6 503 778	7 020 899
19 208	14 714	6 940 922	418 600	14 714	6 507 607	(3 829)	6 503 778	7 020 899
960 608 ¹¹	66 660 745	487 869	1 362 012	64 810 863	243 237	65 054 100	61 847 111	
		46 670 947	(140 069)	1 164 097	45 646 920		45 646 920	42 709 741
960 608		19 989 798	594 797	197 916	19 197 085		19 197 085	18 933 281
						243 237	243 237	236 674
								11 955
			33 141		(33 141)		(33 141)	(44 540)

**SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO,
GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure	*= Remuneration +
Assemblée nationale	<u>110 665</u>	<u>110 535</u>	<u>86 751</u>
Personnes désignées par l'Assemblée nationale			
Lobbyists Commissioner	2 526	2 525	1 757
Chief Electoral Officer - Commission de la représentation	94 349	93 613	58 534
Public Protector	12 602	12 250	9 790
Auditor General	<u>24 353</u>	<u>23 129</u>	<u>17 743</u>
	<u>133 830</u>	<u>131 518</u>	<u>87 825</u>
Affaires municipales et Régions			
Ministère des Affaires municipales et des Régions	1 790 598	1 790 244	32 365
Commission municipale du Québec	2 209	2 025	1 530
Régie du logement	<u>17 914</u>	<u>17 914</u>	<u>13 480</u>
	<u>1 810 721</u>	<u>1 810 183</u>	<u>47 375</u>
Agriculture, Pêcheries et Alimentation			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	686 609	680 301	117 017
Commission de protection du territoire agricole du Québec	8 605	8 599	6 935
Régie des marchés agricoles et alimentaires du Québec	<u>4 724</u>	<u>4 559</u>	<u>3 432</u>
	<u>699 939</u>	<u>693 460</u>	<u>127 385</u>
Conseil du trésor et Administration gouvernementale			
Conseil du trésor	456 114	428 634	370 950
Commission de la fonction publique	<u>3 562</u>	<u>3 161</u>	<u>2 458</u>
	<u>459 676</u>	<u>431 795</u>	<u>373 408</u>
Conseil exécutif			
Ministère du Conseil exécutif	315 751	290 251	52 404
Commission d'accès à l'information	<u>4 932</u>	<u>4 800</u>	<u>3 634</u>
	<u>320 684</u>	<u>295 051</u>	<u>56 039</u>
Culture, Communications et Condition féminine			
Ministère de la Culture, des Communications et de la Condition féminine	627 229	624 503	30 442
Commission des biens culturels du Québec	626	626	408
Conseil du statut de la femme	4 439	4 273	2 961
Conseil supérieur de la langue française	1 597	1 452	857
Office québécois de la langue française	<u>21 181</u>	<u>21 181</u>	<u>14 747</u>
	<u>655 072</u>	<u>652 034</u>	<u>49 415</u>

* Excluding depreciation of fixed assets, use of inventories and a negative expenditure of 3 829 for debt service which do not require appropriations.

** These expenditures include depreciation, use of inventories belonging to the «Operations» supercategory and a negative amount of 3 829 included in the «Debt service» supercategory.

Operating	+	Doubtful accounts and other provisions	+	Transfer	+	Allocation to a special fund	+	Debt service	*	Expenditure not requiring appropriations	**	Total expenditure
23 768				16						4 389		114 924
768										53		2 578
22 316		1		12 762						1 613		95 225
2 460										396		12 646
5 386										379		23 509
30 931		1		12 762						2 440		133 958
20 455		770		1 686 113		50 541				2 088		1 792 331
494										1		2 026
4 434										140		18 054
25 383		770		1 686 113		50 541				2 229		1 812 412
50 307		1 845		511 132						11 929		692 230
1 664										302		8 901
1 123		4								37		4 596
53 094		1 849		511 132						12 268		705 727
28 953		3		23 713		5 015						428 634
703										8		3 169
29 656		3		23 713		5 015				8		431 804
19 517		312		218 018						446		290 697
1 166										34		4 834
20 683		312		218 018						480		295 531
20 949				573 112						1 756		626 260
218												626
1 312										9		4 282
580				15						8		1 460
5 520				914						182		21 363
28 579				574 041						1 956		653 991

**SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO,
GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure	*=	Remuneration	+
Développement durable, Environnement et Parcs					
Ministère du Développement durable, de l'Environnement et des Parcs	199 447	198 015		93 044	
Bureau d'audiences publiques sur l'environnement	5 513	5 055		3 692	
	<u>204 959</u>	<u>203 070</u>		<u>96 736</u>	
Développement économique, Innovation et Exportation	<u>969 921</u>	<u>969 886</u>		<u>59 633</u>	
Éducation, Loisir et Sport					
Ministère de l'Éducation, du Loisir et du Sport 1	14 319 963	14 302 539		93 891	
Conseil supérieur de l'éducation	2 607	2 607		1 898	
	<u>14 322 570</u>	<u>14 305 145</u>		<u>95 789</u>	
1 Includes the Commission consultative de l'enseignement privé's financial data.					
Emploi et Solidarité sociale	<u>4 221 014</u>	<u>4 175 790</u>		<u>169 384</u>	
Famille et Aînés					
Ministère de la Famille et des Aînés	1 910 080	1 909 580		30 042	
Curateur public	48 440	48 342		36 238	
	<u>1 958 520</u>	<u>1 957 921</u>		<u>66 280</u>	
Finances	<u>7 160 674</u>	<u>6 726 579</u>		<u>45 074</u>	
Immigration et Communautés culturelles					
Ministère de l'Immigration et des Communautés culturelles	154 699	154 345		74 268	
Conseil des relations interculturelles	821	802		537	
	<u>155 520</u>	<u>155 147</u>		<u>74 805</u>	

<u>Operating</u> *+	<u>Doubtful accounts and other provisions</u> +	<u>Transfer</u> +	<u>Allocation to a special fund</u> +	<u>Debt service</u> *	<u>Expenditure not requiring appropriations</u> **	<u>Total expenditure</u>
56 832	62	48 077			11 997	210 012
1 362					39	5 093
58 194	62	48 077			12 036	215 105
38 466	317 631	554 156			2 370	972 256
50 857	15 665	14 142 127			15 693	14 318 231
709					11	2 617
51 566	15 665	14 142 127			15 703	14 320 849
97 591	8 981	2 811 286	1 088 549		98	4 175 888
11 398		1 868 140			1 394	1 910 974
12 102	2				1 164	49 506
23 500	2	1 868 140			2 559	1 960 480
24 593		148 855	450	6 507 607	(2 207)	6 724 371
45 046		35 032			2 926	157 271
265					2	804
45 311		35 032			2 928	158 075

**SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO,
GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure	*= Remuneration +
Justice			
Ministère de la Justice 1	593 935	593 488	220 663
Comité de la rémunération des juges	204	58	
Directeur des poursuites criminelles et pénales	68 112	68 112	54 948
Commission des droits de la personne et des droits de la jeunesse	14 599	14 599	10 930
Conseil de la magistrature	2 551	2 551	338
Office de la protection du consommateur	7 785	7 785	5 848
	<u>687 186</u>	<u>686 592</u>	<u>292 727</u>
1 Includes the Tribunal des droits de la personne et du Tribunal des professions' financial data.			
Relations internationales	<u>125 124</u>	<u>125 105</u>	<u>54 640</u>
Ressources naturelles et Faune	<u>582 825</u>	<u>572 500</u>	<u>157 749</u>
Revenu	<u>1 400 060</u>	<u>1 371 425</u>	<u>317 950</u>
Santé et Services sociaux			
Ministère de la Santé et Services sociaux 1	18 831 731 ²	19 078 929 ²	55 835
Office des personnes handicapées du Québec	12 682	12 544	8 488
Régie de l'assurance maladie du Québec	6 750 962	6 603 206	
	<u>25 595 374</u>	<u>25 694 679</u>	<u>64 323</u>
1 Includes the Commissaire à la santé et au bien-être's financial data.			
2 See over expenditure at «Breakdown of authorized appropriations expenditure and other costs by program, element and supercategory» page 2-170.			
Sécurité publique			
Ministère de la Sécurité publique	1 080 524	1 075 623	497 661
Bureau du coroner	7 189	7 174	3 401
Régie des alcools, des courses et des jeux	15 260	15 022	11 924
Commission québécoise des libérations conditionnelles	4 557	4 555	2 824
	<u>1 107 530</u>	<u>1 102 374</u>	<u>515 809</u>
Services gouvernementaux	<u>166 299</u>	<u>153 697</u>	<u>8 374</u>

<u>Operating</u> **	<u>Doubtful accounts and other provisions</u> +	<u>Transfer</u> +	<u>Allocation to a special fund</u> +	<u>Debt service</u> *	<u>Expenditure not requiring appropriations</u> **	<u>Total expenditure</u>
133 981	5 052	218 595	15 197		11 310	604 798
58						58
13 164					741	68 853
3 669					220	14 819
2 213						2 551
1 936		1			60	7 845
<u>155 020</u>	<u>5 052</u>	<u>218 596</u>	<u>15 197</u>		<u>12 331</u>	<u>698 922</u>
<u>30 924</u>		<u>39 541</u>			<u>3 348</u>	<u>128 453</u>
<u>104 364</u>	<u>3 975</u>	<u>23 341</u>	<u>283 072</u>		<u>20 400</u>	<u>592 900</u>
<u>132 173</u>	<u>797 520</u>	<u>3 812</u>	<u>119 971</u>		<u>2 239</u>	<u>1 373 664</u>
80 968	446	18 939 164	2 516		1 197	19 080 126
3 131		925			80	12 624
		6 603 206				6 603 206
<u>84 099</u>	<u>446</u>	<u>25 543 295</u>	<u>2 516</u>		<u>1 278</u>	<u>25 695 956</u>
257 234		86 293	234 435		16 269	1 091 892
3 774						7 174
3 063	34				165	15 187
1 731						4 555
<u>265 803</u>	<u>34</u>	<u>86 293</u>	<u>234 435</u>		<u>16 434</u>	<u>1 118 807</u>
<u>140 584</u>	<u>1 359</u>	<u>3 380</u>			<u>6 852</u>	<u>160 550</u>

**SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO,
GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure	*=	Remuneration	+
Tourisme	<u>143 312</u>	<u>136 812</u>			:
Transports					
Ministère des Transports	2 301 773	2 301 093		185 576	
Commission des transports du Québec	<u>11 225</u>	<u>11 202</u>		<u>8 102</u>	:
	<u>2 312 997</u>	<u>2 312 295</u>		<u>193 678</u>	:
Travail					
Ministère du Travail	31 119	29 190		8 919	
Commission de l'équité salariale	5 453	4 782		3 571	
Conseil consultatif du travail et de la main-d'œuvre	738	591		341	
Conseil des services essentiels	<u>2 974</u>	<u>2 707</u>		<u>1 992</u>	:
	<u>40 284</u>	<u>37 271</u>		<u>14 824</u>	:
TOTAL FOR THE GOVERNMENT	<u>65 344 756</u>	<u>64 810 863</u>		<u>3 055 969</u>	:

1 Excluding a negative expenditure of 3 829 related to interest on the surviving spouse's pension plan, which is disclosed in the column « Expenditure not requiring appropriations ».

Operating	*+	Doubtful accounts and other provisions	+	Transfer	+	Allocation to a special fund	+	Debt service	*	Expenditure not requiring appropriations	**	Total expenditure
				79 579		57 233						136 812
435 861		139		588 049		1 091 468				120 206		2 421 299
3 100										2 027		13 229
438 961		139		588 049		1 091 468				122 232		2 434 528
4 667		1		15 603						748		29 937
1 212										108		4 891
250												592
715										11		2 718
6 844		1		15 603						867		38 137
1 910 087		1 153 801		49 234 954		2 948 445		6 507 607	¹	243 237		65 054 100

SUMMARY OF TRANSFER EXPENDITURE

Fiscal year ended March 31, 2009
(in thousands of dollars)

BENEFICIARY *	Remuneration	Operating
Enterprises		
Health and social services institutions	12 006 042	4 582 641
School boards and educational institutions	10 369 503	1 752 677
Municipalities and municipal bodies		
Non-profit organizations	31 519	28 831
Individuals:		
Income security		
Health insurance	4 682 874	
Other		7
Government enterprises and agencies	566 991	315 358
	27 656 928	6 679 514

BREAKDOWN:

1	Assemblée nationale		
2	Personnes désignées par l'Assemblée nationale		
3	Affaires municipales et Régions	19 337	6 914
4	Agriculture, Pêcheries et Alimentation	44 113	12 319
5	Conseil du trésor et Administration gouvernementale	23 557	
6	Conseil exécutif		2 025
7	Culture, Communications et Condition féminine	124 518	70 681
8	Développement durable, Environnement et Parcs		11 623
9	Développement économique, Innovation et Exportation	14 498	9 266
10	Éducation, Loisir et Sport	10 361 004	1 758 408
11	Emploi et Solidarité sociale	4 947	1 956
12	Famille et Aînés		32 709
13	Finances	11 626	2 696
14	Immigration et Communautés culturelles		
15	Justice	73 684	18 971
16	Relations internationales		
17	Ressources naturelles et Faune		311
18	Revenu		
19	Santé et Services sociaux	16 921 943	4 691 593
20	Sécurité publique		7 611
21	Services gouvernementaux		
22	Tourisme	24 530	25 653
23	Transports	19 943	24 730
24	Travail	13 229	2 048
		<hr/>	<hr/>
		27 656 928	6 679 514

* Corresponds to the entity to which these sums are ultimately destined. If the assistance is paid by an intermediary and the end beneficiary cannot be identified after a reasonable effort, the initial beneficiary is indicated.

** Total transfers for capital expenditures and the repayment of principal on borrowings contracted for capital expenditures.

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2009.

Capital **		Interest	Support	2009 ¹	2008
Principal	Other				
6 927	27 412	4 328	1 239 965	1 278 633	1 167 023
293 795	65 603	228 242	79 848	17 256 171	15 518 587
619 741	104 655	554 887	389 126	13 790 589	12 909 732
420 231	27 304	213 951	1 040 501	1 701 986	1 810 474
107 829	11 986	98 495	2 821 083	3 099 743	2 818 877
			2 791 816	2 791 816	2 786 915
			2 262 652	6 945 525	6 247 950
8 356	32 933	5 057	704 103	750 456	793 752
210 566	27 805	288 760	210 555	1 620 035	2 298 281
1 667 445	297 700	1 393 720	11 539 648	49 234 954	46 351 592

			16	16	26	1
			12 762	12 762	2 853	2
374 483	27 163	340 911	917 306	1 686 113	1 692 626	3
114	21 070	145	433 371	511 132	539 502	4
			156	23 713	21 296	5
9 039	622	5 566	200 766	218 018	204 361	6
79 458		45 755	253 629	574 041	556 980	7
15 528	120	6 509	14 297	48 077	41 246	8
2 211	12 094	4 467	511 621	554 156	499 826	9
607 493	105 694	551 499	758 029	14 142 127	13 231 040	10
	373		2 804 009	2 811 286	2 806 015	11
11 481	1 014	9 480	1 813 457	1 868 140	1 747 590	12
			134 533	148 855	17 011	13
			35 032	35 032	28 287	14
	523		125 419	218 596	219 380	15
			39 541	39 541	33 028	16
3 262		2 312	17 456	23 341	17 984	17
			3 812	3 812	123	18
394 120	91 754	312 148	3 131 737	25 543 295	23 969 234	19
368			78 314	86 293	78 507	20
			3 380	3 380	311	21
12 062		17 334		79 579	84 565	22
157 828	37 274	97 568	250 706	588 049	543 851	23
		27	300	15 603	15 951	24
1 667 445	297 700	1 393 720	11 539 648	49 234 954	46 351 592	
1 965 144						

SUMMARY OF ALLOCATIONS TO A SPECIAL FUND

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Remune- ration	Operating	Capital	Interest	Support	2009	¹	2008
Affaires municipales et Régions					50 541	50 541		51 277
Conseil du trésor et Administration gouvernementale		100	298	4 618		5 015		10 420
Emploi et Solidarité sociale	112 744	58 439	12 000	1 500	903 866	1 088 549		1 013 335
Finances		450				450		450
Justice					15 197	15 197		15 136
Ressources naturelles et Faune	66 464	112 417	12 400	16 130	75 660	283 072		288 622
Revenu		81 022	38 949			119 971		126 587
Santé et Services sociaux					2 516	2 516		1 793
Sécurité publique	181 201	47 609	5 625			234 435		212 510
Tourisme	15 639	15 909			25 684	57 233		59 942
Transports	62 915	109 669	561 237	357 647		1 091 468		901 228
	438 963	425 615	630 509	379 895	1 073 464	2 948 445		2 681 300

¹ Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2009.

SUMMARY OF REMUNERATION BY SUPERCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Remuneration	Transfer	Allocation to a special fund	Total expenditure	Fixed assets	Total remuneration
Assemblée nationale	86 751			86 751	607	87 358
Personnes désignées par l'Assemblée nationale	87 825			87 825		87 825
Affaires municipales et Régions	47 375	19 337		66 712		66 712
Agriculture, Pêcheries et Alimentation	127 385	44 113		171 498	624	172 122
Conseil du trésor et Administration gouvernementale	373 408	23 557		396 965		396 965
Conseil exécutif	56 039			56 039		56 039
Culture, Communications et Condition féminine	49 415	124 518		173 933	40	173 972
Développement durable, Environnement et Parcs	96 736			96 736	1 291	98 028
Développement économique, Innovation et Exportation	59 633	14 498		74 131		74 131
Éducation, Loisir et Sport	95 789	10 361 004		10 456 792	760	10 457 552
Emploi et Solidarité sociale	169 384	4 947	112 744	287 075		287 075
Famille et Aînés	66 280			66 280		66 280
Finances	45 074	11 626		56 700		56 700
Immigration et Communautés culturelles	74 805			74 805	858	75 663
Justice	292 727	73 684		366 410	2 924	369 334
Relations internationales	54 640			54 640		54 640
Ressources naturelles et Faune	157 749		66 464	224 213	3 251	227 463
Revenu	317 950			317 950		317 950
Santé et Services sociaux	64 323	16 921 943		16 986 265		16 986 265
Sécurité publique	515 809		181 201	697 010	4 326	701 336
Services gouvernementaux	8 374			8 374		8 374
Tourisme		24 530	15 639	40 169		40 169
Transports	193 678	19 943	62 915	276 536	3 426	279 962
Travail	14 824	13 229		28 052		28 052
	3 055 969	27 656 928	438 963	31 151 860	18 107	31 169 967

DETAIL OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS

SECTION 2

DETAIL OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS

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ROUNDED

In this volume, for presentation purposes, the amounts and totals indicated in the tables have been rounded to thousands of dollars. As a result, the sum of the amounts shown may not correspond to the total indicated.

ASSEMBLÉE NATIONALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	<u>2009</u>	<u>2008</u>
Miscellaneous revenue		
Sales of goods and services		
National Assembly own-source revenue	3 172	2 917
Less: Amounts entered in specific purpose accounts for:		
National Assembly own-source revenue	<u>3 172</u>	<u>2 917</u>

Recoveries		
Prior years' expenditures19776
	<u>197</u>	<u>76</u>
Total own-source revenue	<u>197</u>	<u>76</u>
Total revenue	<u><u>197</u></u>	<u><u>76</u></u>

ASSEMBLÉE NATIONALE

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY**
Fiscal year ended March 31, 2009
(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-22		General Secretariat, parliamentary affairs and institutional affairs			
1.	General Secretariat, legal affaires, institutional affairs and security				
	Permanent 1	5 365		5 365	4 645
2.	Parliamentary affairs and library				
	Permanent 1	7 971	26	7 934	6 957
TOTAL		13 335	26	13 298	11 602
1 Act respecting the National Assembly, (R.S.Q., c. A-23.1).					

PROGRAM 2					
Summary: page 1-22					
Associate General Secretariat for Administration and Information					
1. Informational Affairs					
Permanent 1	6 481	1		6 452	5 400
2. Administrative Affairs					
Permanent 1	34 485		3 163	28 995	21 060
Not requiring appropriations				4 389	
TOTAL	40 966	1	3 163	39 836	26 460
1 Act respecting the National Assembly, (R.S.Q., c. A-23.1).					

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to assist Members in the exercise of their duties as legislators and controllers of government activity, to inform parliamentarians and citizens of the National Assembly's activities, administer the library, assure the security of people and property, and provide for protocol, as well as inter-parliamentary activities.

719							
977							11
1 696							11

The objective of this program is to provide the support necessary for parliamentarians and administrative units with regard to the management of financial, human and material resources, as well as services concerning communications, educational activities, the broadcasting of debates and information technology, along with the management of restaurants and buildings.

1 052							28
7 935							2 328
4 389							
13 376							2 355

ASSEMBLÉE NATIONALE

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3					
Summary: page 1-22					
Statutory Services for Parliamentarians					
1. Indemnities and Allocations for Parliamentarians					
Permanent 1	16 459			16 459	16 459
Permanent 2	11 395	242	2	11 141	987
2. Members and Members' Staff Expenditures					
Permanent 2	25 925			25 918	23 718
3. Research Services for Political Parties					
Permanent 2	3 060			3 015	2 267
4. Pension Plan of the Members of the National Assembly					
Permanent 1	5 297			5 257	5 257
TOTAL	62 135	242	2	61 790	48 689
1 Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1).					
2 Act respecting the National Assembly, (R.S.Q., c. A-23.1).					

TOTAL FOR THE PORTFOLIO

Voted					
Permanent	116 437	243	3 191	110 535	86 751
Not requiring appropriations				4 389	
TOTAL	116 437	243	3 191	114 924	86 751 ¹
1 Including 6 739 for 63 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure that Members have necessary resources for carrying out their duties.

10 154							10
2 184		16					7
747							45
							40
13 085		16					101

23 768		16					2 467
4 389							
28 157		16					2 467

ASSEMBLÉE NATIONALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Statutory Services for Parliamentarians			
Other	16		
Total Appropriations and Expenditures	16		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
		16			16	26
		16			16	26

ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Support	16	16	26
TOTAL FOR THE PORTFOLIO	16	16	26

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Duties and permits		
Other		
Miscellaneous		7
Miscellaneous revenue		
Sales of goods and services		
Cost of transmitting information from the permanent electoral list	297	303
Miscellaneous	85	88
	382	391
Interest		
Miscellaneous	13	28
Fines and forfeitures		
Miscellaneous	16	28
Recoveries		
Prior years' expenditures	872	956
Voluntary taxation	18	255
Miscellaneous	1	
	891	1 211
	1 301	1 658
Total own-source revenue	1 301	1 665
Total revenue	1 301	1 665

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY**
Fiscal year ended March 31, 2009
(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES		REMUNERATION	
		Loans investments, advances & other	Fixed assets		
PROGRAM 1		The Public Protector			
Summary: page 1-22					
1. The Public Protector	12 664		134	11 966	9 506
Permanent 1	293			284	284
Not requiring appropriations				396	
TOTAL	12 957		134	12 646	9 790
1 Public Protector Act, (R.S.Q., c. P-32).					
PROGRAM 2		The Auditor General			
Summary: page 1-22					
1. The Auditor General	24 708		324	23 129	17 743
Not requiring appropriations				379	
TOTAL	24 708		324	23 509	17 743
PROGRAM 3		Administration of the Electoral System			
Summary: page 1-22					
1. Internal Management and Support					
Permanent 1	1			1	
Permanent 2	20 166		593	18 830	14 285
Not requiring appropriations				487	
2. Commission de la représentation électorale					
Permanent 2	493			493	
3. Electoral Activities					
Permanent 2	76 189		931	74 289	44 249
Not requiring appropriations				1 126	
TOTAL	96 849		1 523	95 225	58 534
1 Financial Administration Act, (R.S.Q., c. A-6.001).					
2 Election Act, (R.S.Q., c. E-3.3).					

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program allows the Public Protector to protect citizens from abuse, error, negligence, the violation of their rights or inaction in public services by assuring that they are treated with justice, equality and a respect for democratic values. The Public Protector requires the correction of identified harmful situations.

2 460					28	316	221 8
396							
2 856					28	316	229

The objective of this program is to enable the Auditor General to carry out audits, to verify conformity and optimal use of the resources of the Consolidated Revenue Fund, the departments and several government agencies and corporations. Its objective is also to verify the application of the Sustainable Development Act (R.S.Q., c. D-8.1.1). The result of these verifications is reported to the National Assembly.

5 386						1 223	31
379							
5 766						1 223	31

The objective of this program is to implement legislation respecting election and referendum administration and the financing of political parties.

4 545	1						744
487							
493							
17 278		12 762					969
1 126							
23 929	1	12 762					1 713

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 4					
Summary: page 1-22					
The Lobbyists Commissioner					
1. The Lobbyists Commissioner	2 691		165	2 525	1 757
Not requiring appropriations				53	
TOTAL	2 691		165	2 578	1 757
TOTAL FOR THE PORTFOLIO					
Voted	40 063		622	37 621	29 006
Permanent	97 141		1 523	93 897	58 818
Not requiring appropriations				2 440	
TOTAL	137 205		2 146	133 958	87 825 ¹

1 Including 7 668 for 70 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to allow the Lobbyists Commissioner to oversee and control lobbying activities with those holding a public trust within parliamentary, government and municipal institutions.

768							1
53							
820							1
8 614					28	1 539	254
22 316	1	12 762					1 721
2 440							
33 371	1	12 762			28	1 539	1 975

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Administration of the Electoral System			
Financing of Political Parties	2 877		
Reimbursement of electoral expenses	9 885		
Total for Program 3	12 762		
Total Appropriations and Expenditures	12 762		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
		2 877			2 877	2 815
		9 885			9 885	37
		12 762			12 762	2 853
		12 762			12 762	2 853

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Support	12 762	12 762	2 853
TOTAL FOR THE PORTFOLIO	12 762	12 762	2 853

AFFAIRES MUNICIPALES ET RÉGIONS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Duties and permits		
Other		
Régie du logement fees	4 746	4 560
Miscellaneous revenue		
Sales of goods and services		
Miscellaneous	36	28
Interest		
Loans to municipalities and municipal bodies	1 245	1 275
Miscellaneous	23	52
	1 268	1 327
Recoveries		
Prior years' expenditures	159	335
Prior years' subsidies	1 146	12 527
Miscellaneous	6	1
	1 311	12 864
	2 615	14 219
Total own-source revenue	7 361	18 779
Federal Government transfers		
Other programs		
Infrastructures program	43 890 ¹	27 605
Infrastructures 2005	36 992	32 488
	80 883	60 093
Less: Amounts entered in specific purpose accounts for:		
Infrastructures program	43 890 ¹	27 605
Infrastructures 2005	36 992	32 488
Total Federal Government transfers		
Total revenue	7 361	18 779

1 The change is due primarily to the extension of the infrastructure program. Many projects could not be finished by the deadlines set and their completion has been carried over to 2010-2011.

AFFAIRES MUNICIPALES ET RÉGIONS (*)

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-14					
Greater Montréal Promotion and Development					
1.	Assistance for the Development of Greater Montréal	72 246		72 246	
2.	Regional Activities of the Island of Montréal and of Laval	21 385	1 879	17 399	
	Permanent 1	828		770	
TOTAL		94 459	1 879	90 415	
1 Financial Administration Act, (R.S.Q., c. A-6.001).					

PROGRAM 2

Summary: page 1-14

Upgrading Infrastructure and Urban Renewal

1. Construction of Water and Sewer Systems	21 696			21 696	
2. Québec Sewage Treatment Program	405 409			405 409	
3. Infrastructures	110 501			110 499	987
4. Urban Renewal and Town Improvement	10 187			10 187	
TOTAL	547 794			547 792	987

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program seeks to promote and support the economic, cultural and social development of greater Montréal in order to foster its progress, vitality and the broadening of its influence. Furthermore, it is intended to provide financial support for the realization of initiatives designed to further the development and promotion of the greater Montréal area while acting as a catalyst and rallying point for the promotion of its interests. It facilitates cooperation among the numerous private and public sector partners in the area, notably concerning urban planning, monitors the consistency of government initiatives for this territory, and assumes responsibility for government policy concerning local and regional governance.

		72 246					
		17 399					2 107
	770						58
	770	89 646					2 165

This program procures financing to facilitate the construction of water and sewer systems as well as wastewater systems and municipal wastewater purification in all regions of Québec. Moreover, it allows for the provision of financial support to rebuild infrastructure in municipalities, urban communities and northern communities particularly by the Infrastructures and Urban Renewal and Town Improvement programs.

		21 696					
91		405 318					
176		109 336				2	
1		10 187					
268		546 537				2	

AFFAIRES MUNICIPALES ET RÉGIONS (*)

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3					
Summary: page 1-22					
Compensation in lieu of Taxes and Financial Assistance to Municipalities					
1. Compensation in lieu of Taxes	394 806	94 710 ²		300 096	
2. Financial Support to Municipalities	24 437			24 437	
Permanent 1	292				
3. Financial Measures of the Financial Partnership	297 740	33 888 ²		263 840	
TOTAL	717 274	128 598		588 373	
1 Act respecting the town of Schefferville, (S.Q., 1986, c. 51).					
2 Amount related to excess expenditure over credits in 2007-2008.					

PROGRAM 4					
Summary: page 1-22					
General Administration					
1. Administration	4 630			4 627	2 426
Permanent 1	14			14	
2. Management	28 858			27 399	22 363
3. Shared Services	27 000		2 790	21 431	6 589
Not requiring appropriations				2 088	
TOTAL	60 502		2 790	55 559	31 378
1 Executive Power Act, (R.S.Q., c. E-18).					

PROGRAM 5					
Summary: page 1-22					
Regional Development and Rurality					
1. Support for Local and Regional Development	99 170			99 170	
TOTAL	99 170			99 170	

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program is intended to provide municipalities with compensation in lieu of taxes on property belonging to the government, the health and social services and education networks, and foreign governments. It is also designed to support voluntary municipal amalgamation and to grant financial assistance to municipalities. It supports regional county municipalities, especially from the standpoint of land-use planning. This program also includes measures of the Partenariat fiscal et financier 2007-2013 agreement reached with municipalities.

		300 096					
		24 437					292
		263 840					12
		588 373					304

The aim of this program is to allocate the resources needed so that the directors of the Department and its administrative units can work efficiently to manage the different programs, and also draw up and implement government orientations and policies for municipalities and the development of all Québec's regions. Moreover, Services partagés - Affaires municipales et Régions provides administrative services with respect to financial, informational, material and human resources for two organizations of the portfolio: the Régie du logement and the Commission municipale du Québec.

692		1 509				2	
14							
4 639		397					1 459
14 842							2 780
2 088							
22 275		1 906				2	4 239

This program offers financial support for local and regional development. It includes budgeted amounts allocated to regional development and rurality.

		48 629	50 541				
		48 629	50 541				

AFFAIRES MUNICIPALES ET RÉGIONS (*)

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 6					
Summary: page 1-22					
Commission municipale du Québec					
1. Commission municipale du Québec	2 244		3	2 025	1 530
Not requiring appropriations				1	
TOTAL	2 244		3	2 026	1 530
PROGRAM 7					
Summary: page 1-14					
Housing					
1. Société d'habitation du Québec	411 023			411 023	
TOTAL	411 023			411 023	
PROGRAM 8					
Summary: page 1-22					
Régie du logement					
1. Régie du logement	19 264		25	17 914	13 480
Not requiring appropriations				140	
TOTAL	19 264		25	18 054	13 480
TOTAL FOR THE PORTFOLIO					
Voted	1 950 596	130 477	2 818	1 809 399	47 375
Permanent	1 134			784	
Not requiring appropriations				2 229	
TOTAL	1 951 730	130 477	2 818	1 812 412	47 375 ¹

1 Including 12 474 for 107 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

(*) Effective December 18, 2008, under section 9 of the Executive Power Act, (R.S.Q., c. E-18) and Order-in-Council 1151-2008, the Ministère des Affaires municipales et des Régions is designated as Ministère des Affaires municipales, des Régions et de l'Occupation du territoire.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program is geared to act with municipalities concerning territorial organization, technical regulation, investigation, trusteeship, contract allocation and recognition of tax-exempt status.

494						73	143
1							
496						73	143

The objective of this program is to facilitate Québec citizens' access to adequate housing conditions, promote the improvement of general housing conditions in Québec, and foster the development and recognition of Québec expertise in housing.

		411 023					
		411 023					

Due to this program, the Régie du logement has the necessary resources to decide disputes between parties of residential leases, inform citizens about rights and obligations associated with a lease and to promote reconciliation between tenants and those who rent to them. Moreover, the Régie looks after the preservation of the stock of rental units in certain situations and, in these cases, assures the protection of tenants' rights.

4 434							1 325
140							
4 574							1 325

25 369		1 686 113	50 541		78	7 824
14	770					350
2 229						
27 612	770	1 686 113	50 541		78	8 174

AFFAIRES MUNICIPALES ET RÉGIONS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Greater Montréal Promotion and Development			
Grand Montréal Bleu	314		
Greater Montréal Development Fund	17 450	1 970	
Regional Activities of the Island of Montréal and of Laval	17 399		
Scientific Equipment - Société de gestion Marie-Victorin	15 121		
Support for Montréal's Economic Development	18 000		
Support for the Actuarial Deficit of Retirement Plans of the Ville de Montréal	21 311		
Other	50		
Total for Program 1	89 646	1 970	
Program 2 - Upgrading Infrastructure and Urban Renewal			
Canada-Québec 2000 Infrastructure Works	28 833	87	
Canada-Québec Infrastructures 94-97	11 741	2 043	
Connectivity for Québec's Communities	3 195		
Construction of Water and Sewer Systems	925		
Eaux vives du Québec	20 771		
Improvement of Northern Municipalities' Infrastructures	8 282		
Northern Municipalities' Infrastructures	5 924		
Québec Sewage Treatment	405 311		
Québec-Municipalities Infrastructure Works	50 942	704	
Urban Renewal and Town Improvement	10 187		
Other	426		
Total for Program 2	546 537	2 834	
Program 3 - Compensation in lieu of Taxes and Financial Assistance to Municipalities			
Assistance to Demerging Municipalities	544		
Financial Compensation for Antipollution Equipment	5 136		
Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	275 323		
Compensation in lieu of Taxes on Government Buildings of Other Provinces, Foreign Governments, and International Organizations	2 439		
Compensation in lieu of Taxes on Government Buildings	22 335		
Financial Assistance Program for Regional County Municipalities	5 998		
Financial Measures of the Financial Partnership	263 840		
Municipal Consolidation	383		
Neutrality Program	6 750		
Support for the Actuarial Deficit of Retirement Plans of the Ville de Québec	1 353		
Other	4 347		
Total for Program 3	588 447		
Program 4 - General Administration			
Other	1 906	4	
Program 5 - Regional Development and Rurality			
Fonds conjoncturel de développement	3 135	3	
Fonds d'aide au développement des territoires de la région			
Gaspésie-Îles-de-la-Madeleine	3 575		
Fonds d'intervention stratégique régional	2 318	1 201	
Fonds de diversification économique de la Gaspésie-Îles-de-la-Madeleine	253	186	
Fonds de soutien aux territoires en difficulté	4 900		
Politique nationale de la ruralité	33 358	1 428	
Other	1 090		
Total for Program 5	48 629	2 819	

EDUC	MUNI	NPO	IND	GEA	2009	2008
	314				314	415
108	5 264	9 918		190	17 450	18 455
		17 399			17 399	15 307
15 121					15 121	15 753
	18 000				18 000	6 000
	21 311				21 311	21 369
		50			50	
15 229	44 889	27 367		190	89 646	77 298
259	25 268	3 219			28 833	31 759
	8 921	777			11 741	25 091
	2 186	1 008			3 195	1 416
	925				925	1 161
	20 771				20 771	20 437
	8 282				8 282	8 317
	5 924				5 924	4 480
	288 719	190		116 403	405 311	435 795
1 392	41 386	7 460			50 942	57 195
	10 187				10 187	8 556
	0	419		7	426	547
1 651	412 570	13 073		116 410	546 537	594 755
	544				544	354
	5 136				5 136	5 136
	275 323				275 323	275 944
7	2 432				2 439	2 327
	22 335				22 335	21 999
	5 968	30			5 998	5 998
	263 820	20			263 840	260 668
	383				383	425
	6 750				6 750	10 468
	1 353				1 353	1 255
	4 043	230			4 272	6 758
7	588 086	280			588 373	591 332
65	244	1 593			1 906	1 999
27	433	2 672			3 135	3 226
	1 316	2 258			3 575	
	348	769			2 318	
		67			253	5 871
	4 900				4 900	5 450
159	28 451	3 320			33 358	29 520
		1 090			1 090	890
186	35 448	10 176			48 629	44 958

AFFAIRES MUNICIPALES ET RÉGIONS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 7 - Housing			
Assistance for Social, Community and Affordable Housing	336 833		
Home Improvement Assistance	43 926		
Société d'habitation du Québec - Operations	29 779		
Support for Development of the Québec Housing Industry	485		
Total for Program 7	411 023		
Total Appropriations and Expenditures	1 686 188	7 627	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
		213 439	123 395		336 833	321 150
		2 434	41 492		43 926	30 977
				29 779	29 779	29 535
		139	346		485	622
		216 012	165 232	29 779	411 023	382 283
17 137	1 081 238	268 501	165 232	146 379	1 686 113	1 692 626

AFFAIRES MUNICIPALES ET RÉGIONS

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	19 337	19 337	18 907
Operating	6 914	6 914	7 326
Capital	401 646	401 646	425 267
Interest	340 911	340 911	348 040
Support	917 380	917 306	893 086
TOTAL FOR THE PORTFOLIO	1 686 188	1 686 113	1 692 626

ALLOCATIONS TO A SPECIAL FUND ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Support	50 541	50 541	51 277
TOTAL FOR THE PORTFOLIO	50 541	50 541	51 277

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Duties and permits		
Motor vehicles		
Régie des marchés agricoles	22	68
Other		
Case studies	470	544
Application for authorization - agricultural zone	571	561
Grains marketing	218	217
Marketing	106	101
Slaughterhouses and plants	231	237
Inseminators	65	65
CPTAQ declaration	103	103
Commercial fishing	93	128
Preparation and canning	61	63
Restaurant and food retail sector	11 309	11 180
Miscellaneous	68	84
	13 295	13 282
	13 317	13 350
Miscellaneous revenue		
Sales of goods and services		
Water	126	102
Hauling-slip	61	54
Dues - Monitoring of milk use	499	351
Dues - Monitoring of poultry producer quotas	58	57
Technical assistance and support	76	69
Other assistance to farmers	1 041	1 010
Financing of certain activities in agriculture and fisheries sectors	6 132	4 000
Training, partnership and special events organization	3 628	3 249
Miscellaneous	149	115
	11 771	9 007
Less: Amounts entered in specific purpose accounts for:		
Financing of certain activities in agriculture and fisheries sectors	6 132	4 000
Training, partnership and special events organization	3 628	3 249
	2 011	1 758
Interest		
Loans to bio-food operations	101	368
Miscellaneous	61	54
	162	422
Recoveries		
Prior years' expenditures	461	691
Prior years' subsidies	645	689
Miscellaneous	14	14
	1 121	1 394
	3 294	3 574
Total own-source revenue	16 611	16 925

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Federal Government transfers		
Other programs		
Financing of agricultural risk management programs	250 356 ¹	297 358
	250 356	297 358
Less: Amounts entered in specific purpose accounts for:		
Financing of agricultural risk management programs	250 356 ¹	297 358
Total Federal Government transfers		
Total revenue	16 611	16 925

¹ The decrease is due primarily to the end of the Canada-Québec production cost compensation agreement.

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-16		Bio-food Company Development, Training and Food Quality			
1. Development of Agricultural and Bio-food Companies	231 787	5		227 583	41 550
2. Contribution to Fisheries and Aquaculture Companies	17 687	244	167	17 248	6 554
Permanent 1	1 704			1 704	
3. Institut de technologie agroalimentaire	20 523		764	19 754	16 381
4. Centre québécois d'inspection des aliments et de santé animale	56 914		979	54 818	24 580
5. Administration and Management Services	85 801	4	16 619	54 010	27 952
Permanent 2	137			137	
Permanent 3	47			47	
Permanent 4	7				
Not requiring appropriations				11 929	
TOTAL	414 607	253	18 529	387 230	117 017
1 Act respecting the financing of commercial fishing (R.S.Q., c. F-1.3).					
2 Financial Administration Act, (R.S.Q., c. A-6.001).					
3 Executive Power Act, (R.S.Q., c. E-18).					
4 Public Administration Act, (R.S.Q., c. A-6.01).					

PROGRAM 2 Summary: page 1-16 **Government Agencies**

1. Financière agricole du Québec	305 000			305 000	
2. Commission de protection du territoire agricole du Québec	8 955		248	8 599	6 935
Permanent 1	3				
Not requiring appropriations				302	
3. Régie des marchés agricoles et alimentaires du Québec	4 795		74	4 556	3 432
Permanent 2	4			4	
Not requiring appropriations				37	
TOTAL	318 757		322	318 497	10 368
1 Public Administration Act, (R.S.Q., c. A-6.01).					
2 Financial Administration Act, (R.S.Q., c. A-6.001).					

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop the potential and improve technological performance relating to the production, processing and conservation of agri-food products in a way that respects the environment. Its objective is also to train competent people for agriculture.

8 565		177 468			2 200	1 996	4
2 219	4	8 471				7	21
	1 704						
1 784		1 589				1	3
11 634		18 604				604	513
26 058						1 051	14 117
	137						
47							7
11 929							
62 237	1 845	206 132			2 200	3 659	14 665

The objective of this program is to promote the profitability of agricultural operations by providing them with adequate financing, to compensate for crop losses and by guaranteeing an annual revenue to agricultural producers according to certain terms and conditions. The program also seeks to promote effective marketing of agricultural and food products and preserve the vocation of arable land.

		305 000					
1 664					6		102
							3
302							
1 123					9	156	
	4						
37							
3 126	4	305 000			15	156	105

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
TOTAL FOR THE PORTFOLIO					
Voted	731 461	253	18 850	691 567	127 385
Permanent	1 902			1 892	
Not requiring appropriations				12 268	
TOTAL	733 363	253	18 850	705 727	127 385 ¹

¹ Including 14 722 for 144 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
53 047	4	511 132			2 215	3 815	14 760
47	1 845						10
12 268							
65 362	1 849	511 132			2 215	3 815	14 770

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Bio-food Company Development, Training and Food Quality			
Assistance for Research and Technology Transfer	16 107	2 993	
Assistance for Operations Affected by the Golden Nematode	1 000	913	
Assistance for the Isolation, Salvage and Disposal of Specified High-risk Materials			
Development Support for Fisheries and Aquaculture Companies	8 356	6 102	
Improvement of Animal Health	15 436	15 334	
Prime-Vert	28 720	27 518	
Regional Development Assistance	12 729	8 953	
Special Assistance for Hog Producers			
Special Assistance for the Confinement of Hand-reared Birds			
Support for the Processing Sector	7 900	5 956	
Support for Training	1 591	10	
Refund of Property Taxes and Compensations to Agricultural Operations	111 614	111 577	
Food Tracing	3 000	19	
Other	2 416	539	
Total for Program 1	208 869	179 914	
Program 2 - Government Agencies			
Financière agricole du Québec	305 000	248 568	
Total Appropriations and Expenditures	513 869	428 482	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
1 168		11 734		181	16 076 913	18 716 6
922		1 323			8 346	10 000
	17	1 148			15 334	8 925
	88	2 363			28 683	15 211
					11 404	32 128
						13 021
						15 000
		1 151				313
1 207		372			7 108	4 297
					1 589	2 808
		2 670			111 577	108 908
35	51	1 773		16	2 688	3 425
3 331	157	22 533		197	2 413	1 742
				56 432	305 000	305 000
3 331	157	22 533		56 629	511 132	539 502

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	44 115	44 113	42 716
Operating	12 321	12 319	12 978
Capital	21 185	21 183	27 436
Interest	1 918	145	216
Support	434 330	433 371	456 156
TOTAL FOR THE PORTFOLIO	513 869	511 132	539 502

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Miscellaneous revenue		
Sales of goods and services		
Insurance schemes - independent organizations and special funds	4 791	4 881
Interest		
Divers	984	(984)
Recoveries		
Prior years' expenditures	8 447	7 438
	14 221	11 336
Total own-source revenue	14 221	11 336
Total revenue	14 221	11 336

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY**
Fiscal year ended March 31, 2009
(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-24	Secrétariat du Conseil du trésor				
1. Support for the Conseil du trésor	52 957			52 957	25 860
Permanent 1	3			3	
Permanent 2	3			3	
2. Government Operations	3 629			3 629	1 295
3. Employer Contributions	37 003				
Negative adjustment of provisions				(15 718) 4	(15 718)
4. Disaster Funds	4 690			4 690	
5. Provision to transfer between programs or portfolios, in accordance with management practices approved by the Conseil du trésor, any part of an appropriation corresponding to the exchange value agreed upon at the moment of transfer of an asset between departments and agencies	100				
6. Provision for environmental liability	293 370	463 546 3			
7. Pay Equity Provision	48 200			48 200	48 200
TOTAL	439 955	463 546		93 764	59 637
1 Executive Power Act, (R.S.Q., c. E-18).					
2 Financial Administration Act, (R.S.Q., c. A-6.001).					
3 Including 293 369 related to excess expenditure over estimates in 2007-2008 and 170 177 posted to the net debt for an environmental liability for existing contaminated property at March 31, 2006.					
4 Negative adjustment of provisions applies to a provision for sick leave.					

PROGRAM 2

Summary: page 1-24

Commission de la fonction publique

1. Commission de la fonction publique	3 721		142	3 161	2 458
Not requiring appropriations				8	
TOTAL	3 721		142	3 169	2 458

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program includes expenditures that support the Conseil du trésor in its role of counselor to the government in the management of human, financial and material resources of the Québec public service. Moreover, there are expenditures associated with government functions exercised by the Secrétariat du Conseil du trésor concerning staffing and recruiting. This program provides the financing of reconstruction programs for disaster areas following the ice storm of January 1998 and torrential rains of July 1996, as well as contributions by the government in its role as employer.

26 616		156	325				
3							
	3						
2 334							
							37 003
			4 690				
							100
							(170 177)
28 953	3	156	5 015				(133 073)

This program combines the expenditures of the Commission; and its chief mission is to intervene regarding appeals lodged by public servants, to make sure the decisions affecting them are impartial and equitable, to enforce the laws and regulations related to recruitment and promotion, to rule on applications for certification of assessment methods, to produce studies, to give opinions and submit reports to the authorities and advise the Conseil du trésor when it decides to remove a job or a category of jobs from the provisions of the Public Service Act (R.S.Q., c. F-3.1.1).

703					104	104	211
8							
711					104	104	211

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

(in thousands of dollars)

PROGRAMS Elements		AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
			Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-24		Retirement and Insurance Plans				
1.	Civil Service Superannuation Plan Permanent 1	22 978			17 737	17 737
2.	Pension Plan of Certain Teachers Permanent 2	21 289			21 289	
3.	Government and Public Employees Retirement Plan Permanent 3	169 455			169 455	169 455
4.	Group Life Insurance for Public Employees Permanent 4	4 418 12			2 997 12	728 12
5.	Pension Plan of Peace Officers in Correctional Services Permanent 5	10 848			10 848	10 848
6.	Pension Plan of the Judges Permanent 6	11 998			11 998	11 998
7.	Superannuation Plan of the Members of the Sûreté du Québec Permanent 7	16 825			15 284	15 284
8.	Pension Plan of Management Personnel Permanent 8	140 891	52 182 ⁹		85 251	85 251
TOTAL		398 714	52 182		334 870	311 313

- 1 Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12).
- 2 Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1).
- 3 Act respecting The Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).
- 4 Act granting a pension to the widow of Mr. Pierre Laporte, (S.Q., 1970, c. 6).
- 5 Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2).
- 6 Courts of Justice Act, (R.S.Q., c. T-16).
- 7 Police Act, (R.S.Q., c. P-13.1).
- 8 Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. P-12-1).
- 9 Amount posted to the net debt for changing the depreciation period of actuarial gains and losses.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
This program provides government contributions to certain pension and insurance plans.							
							5 242
		21 289					
		2 268					1 421
							1 541
							3 458
		23 557					11 662

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 4 Summary: page 1-24		Contingency Fund			
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and agencies on condition that the amount added does not exceed 25% of the increased appropriation					
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation associated with remuneration	100				
3. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and agencies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the 2008-2009 fiscal year					
4. Provision to provide, with the approval of the Conseil du trésor, for the financing of infrastructures					
5. Provision to provide, with the approval of the Conseil du trésor, for funding of improvement of the condition of seniors					
6. Provision to provide, with the approval of the Conseil du trésor, for bridge funding of shortfalls from forestry fees					
7. Provision to provide, with the approval of the Conseil du trésor, for funding business solutions related to integrated resource management					
TOTAL	100				
TOTAL FOR THE PORTFOLIO					
Voted	448 188	463 546	142	115 634	78 541
Permanent	394 302	52 182		331 879	310 585
Not requiring appropriations				8	
Negative adjustment of provisions				(15 718)	(15 718)
TOTAL	842 491	515 728	142	431 804	373 408 ¹

1 Including 6 636 for 61 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program provides for unplanned expenditures that may arise during administration of government programs. It also provides for any temporary lack of liquidity of departments and agencies.

100

							100
29 653		2 424	5 015		104	104	(131 341)
3	3	21 289					10 241
8							
29 665	3	23 713	5 015		104	104	(121 100)

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secrétariat du Conseil du trésor			
Other	156	14	3
Program 3 - Retirement and Insurance Plans			
Pension Plan of Certain Teachers	21 289		
Public Employees Group Life Insurance Plan	3 349		1 647
Total for Program 3	24 638		1 647
Total Appropriations and Expenditures	24 794	14	1 650

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
2	10	126		1	156	153
21 289					21 289	19 009
621					2 268	2 134
21 910					23 557	21 143
21 912	10	126		1	23 713	21 296

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

**TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY**
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	24 638	23 557	21 143
Support	156	156	153
TOTAL FOR THE PORTFOLIO	24 794	23 713	21 296

**ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY**
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Operating	100	100	1 129
Capital	298	298	982
Interest	4 618	4 618	8 310
TOTAL FOR THE PORTFOLIO	5 015	5 015	10 420

CONSEIL EXÉCUTIF**BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	<u>2009</u>	<u>2008</u>
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization		70
Stratégie d'action jeunesse financing		8
Miscellaneous	<u>4</u>	<u>5</u>
	4	84
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization		70
Stratégie d'action jeunesse financing		8
	<u>4</u>	<u>5</u>
Recoveries		
Prior years' expenditures	419	146
Prior years' subsidies	<u>255</u>	
	<u>673</u>	<u>146</u>
	<u>677</u>	<u>152</u>
Total own-source revenue	<u>677</u>	<u>152</u>
Total revenue	<u><u>677</u></u>	<u><u>152</u></u>

CONSEIL EXÉCUTIF

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-24					
Lieutenant-Governor's Office					
1. Lieutenant-Governor's Office	789			772	623
TOTAL	789			772	623
PROGRAM 2 Summary: page 1-24					
Support Services for the Premier and the Conseil exécutif					
1. Office of the Premier Permanent 1	5 470 437			5 409 437	4 038
2. Secrétariat général and Greffe of the Conseil exécutif	13 170			11 687	9 485
3. Direction générale de l'administration Not requiring appropriations	18 994	6	452	16 447 383	8 732
4. Indemnities for the Executive Permanent 1	1 361			1 361	1 361
5. Secrétariat à la communication gouvernementale	17 031			16 376	15 687
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of government communication projects	1 333				
TOTAL	57 797	6	452	52 101	39 304

1 Executive Power Act, (R.S.Q., c. E-18).

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable the Lieutenant-Governor to assume the responsibilities vested in him by law.

149					11	6	
149					11	6	

The objective of this program is to provide the Premier, the Conseil exécutif and its committees with the human and technical resources needed to perform their duties.

961		410					61
437							
1 987		215			688	311	484
7 715					905	723	461
383							
689						451	204
							1 333
12 171		625			1 593	1 486	2 543

CONSEIL EXÉCUTIF

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3					
Summary: page 1-24					
Canadian Intergovernmental Affairs					
1. Office of the Minister responsible for Canadian Intergovernmental Affairs, Aboriginal Affairs, Francophones within Canada, the Reform of Democratic Institutions and Access to Information	1 567		11	1 393	974
Permanent 1	81			81	
Not requiring appropriations				11	
2. Secrétariat aux affaires intergouvernementales canadiennes	7 451	3	7	6 304	3 092
Not requiring appropriations				23	
3. Representation of Québec in Canada	2 271			2 095	1 278
4. Intergovernmental and Francophone Co-operation	6 115			5 390	775
TOTAL	17 484	3	18	15 298	6 120
1 Executive Power Act, (R.S.Q., c. E-18).					

PROGRAM 4 Summary: page 1-24

Aboriginal Affairs

1. Secrétariat aux affaires autochtones	202 455		28	185 096	3 185
Permanent 1	50			50	
Not requiring appropriations				22	
TOTAL	202 504		28	185 168	3 185
1 Executive Power Act, (R.S.Q., c. E-18).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure coordination of the relations of the Gouvernement du Québec with the federal government and with the governments of the other provinces of Canada.

335		84					164
81							
11							
2 008		1 204			290	245	602
23							
817							176
252		4 363				72	652
3 528		5 650			290	317	1 593

The objective of this program is to ensure the coordination and development of government policies and activities regarding aboriginal affairs.

2 862	311	178 738			1 791	148	15 391
50							
22							
2 933	311	178 738			1 791	148	15 391

CONSEIL EXÉCUTIF

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 5 Summary: page 1-24		Youth			
1. Secrétariat à la jeunesse Not requiring appropriations	36 098		7	35 579 5	1 696
2. Conseil permanent de la jeunesse Not requiring appropriations	769		2	707 1	534
TOTAL	36 867		9	36 292	2 230

PROGRAM 6 Summary: page 1-24 **Reform of Democratic Institutions and Access to Information**

1. Reform of Democratic Institutions	1 127			655	611
2. Commission d'accès à l'information Not requiring appropriations	5 620		149	4 800 34	3 634
3. Support for Acces to Information and Protection of Personal Information	667			412	330
TOTAL	7 414		149	5 901	4 576

TOTAL FOR THE PORTFOLIO

Voted	320 926	9	656	293 121	54 677
Permanent	1 929			1 930	1 361
Not requiring appropriations				480	
TOTAL	322 856	9	656	295 531	56 039 ¹

1 Including 13 504 for 109 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to assure the coherence of policies and initiatives concerning youth and to coordinate interdepartmental dossiers, notably the implementation of the Québec youth policy. A defined-purpose account of \$10,800,000 is used to finance the Youth Action Strategy of the Gouvernement du Québec.

927		32 955			114	87	312
5							
173						17	43
1							
1 106		32 955			114	104	355

The objective of this program is to improve the representativeness of Parliament and democratic life in Québec, to promote access to information, and to allow appeals by citizens to the agency mandated to protect their rights concerning protection of personal information.

44					60	64	349
1 166						132	538
34							
32		50			111		144
1 275		50			171	196	1 031

20 115	311	218 018			3 970	2 257	20 913
568							
480							
21 163	312	218 018			3 970	2 257	20 913

CONSEIL EXÉCUTIF

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Support Services for the Premier and the Conseil exécutif			
Governmental Mission at the ÉNAP	175		
Other	969		
Total for Program 2	1 144		
Program 3 - Canadian Intergovernmental Affairs			
Centre de la francophonie des Amériques	2 025		
Francophone Organizations Outside Québec	1 604	16	
Intergovernmental Co-operation Activities	788	3	
Research Support	1 500		
Other	91		
Total for Program 3	6 008	19	
Program 4 - Aboriginal Affairs			
Aboriginal Development Fund	7 547	15	
Aboriginal Initiatives Fund	10 459	220	
Aboriginal Organizations	1 550	15	50
Agreement with the Cree Nation	97 708		
Agreement with the Inuit (Sanarrutik)	16 707		
Overall Financing of the Kativik Regional Administration	39 904		
Overall Funding for Northern Villages	11 612		
Transfer of Oujé-Bougoumou Territories	10 000		
Other	73		
Total for Program 4	195 560	250	50
Program 5 - Youth			
Youth Action Plan	33 246		90
Program 6 - Reform of Democratic Institutions and Access to Information			
Support for Acces to Information and Protection of Personal Information	50		
Total Appropriations and Expenditures	236 007	269	140

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
175					175	175
16	7	427			450	528
191	7	427			625	703
17		1 517		2 025	2 025	1 425
34	1	745	5		1 550	1 521
155		1 049			788	860
4		81			1 204	1 000
					84	262
210	1	3 391	5	2 025	5 650	5 068
	557	6 516			7 088	6 796
	4 315	1 840			6 375	3 814
79	10	1 372	2		1 527	1 226
		95 562			95 562	92 425
	5 532	11 064			16 596	16 218
	40 104	(200)			39 904	36 151
	11 612				11 612	10 774
		73			73	74
79	62 131	116 227	2		178 738	167 477
221		32 644			32 955	31 046
		50			50	66
701	62 138	152 738	7	2 025	218 018	204 361

CONSEIL EXÉCUTIF

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Operating	2 025	2 025	5 406
Capital	9 660	9 660	10 315
Interest	5 566	5 566	5 928
Support	218 755	200 766	182 712
TOTAL FOR THE PORTFOLIO	236 007	218 018	204 361

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	31	505
Application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	750	648
Financing of independent service units	435	685
Miscellaneous	3	4
	<u>1 219</u>	<u>1 843</u>
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	31	505
Application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	750	648
Financing of independent service units	435	685
	<u>3</u>	<u>4</u>
Recoveries		
Prior years' expenditures	1 280	114
Prior years' subsidies	54	82
	<u>1 334</u>	<u>196</u>
	<u>1 337</u>	<u>201</u>
Total own-source revenue	<u>1 337</u>	<u>201</u>
Federal Government transfers		
Other programs		
Training, partnership and special events organization	777	
	<u>777</u>	
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	777	
	<u>777</u>	
Total Federal Government transfers		
Total revenue	<u><u>1 337</u></u>	<u><u>201</u></u>

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES		REMUNERATION	
		Loans investments, advances & other	Fixed assets		Expenditure
PROGRAM 1 Summary: page 1-12		Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec			
1. Internal Management and Support	44 912		917	42 746	26 940
Permanent 1	10			10	
Not requiring appropriations				1 714	
2. Centre de conservation du Québec	2 345		35	2 310	1 410
Not requiring appropriations				41	
3. Commission des biens culturels du Québec	626			626	408
TOTAL	47 893		952	47 446	28 758
1 Executive Power Act, (R.S.Q., c. E-18).					

PROGRAM 2
Summary: page 1-12

Support for Culture, Communications and Government Corporations

1. Cultural Action and Communications	154 751			153 689
2. Provincial Museums	68 588			68 588
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	17 729			17 729
4. Société de développement des entreprises culturelles	67 605			67 398
5. Commission de reconnaissance des associations d'artistes et des associations de producteurs	545			545
6. Société de télédiffusion du Québec	66 077			66 077
7. Conseil des arts et des lettres du Québec	93 241			93 241
8. Bibliothèque et Archives nationales du Québec	76 838			76 838
9. Conservatoire de musique et d'art dramatique du Québec	24 250			24 250
TOTAL	569 626			568 357

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop a comprehensive view of the cultural and communications activities in Québec and to formulate and manage policies, orientations and programs in matters of culture and communications. It also seeks to ensure management support services. This program also aims to ensure the restoration of cultural property, and provide expertise and promote awareness in this regard. Lastly, through the action of the Commission des biens culturels du Québec, this program provides expertise that fosters the protection and enhancement of Québec's heritage.

15 806					854		395
10							
1 714							
899							1
41							
218							
18 688					854		396

The objective of this program is to support the following activities: ensure support for culture and communications by offering financial assistance to various stakeholders and partners, agencies, institutions, municipalities and businesses; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; make available to artists and promoters major performance facilities; foster the development of cultural and communications enterprises; ensure recognition of artist and producer associations and oversee labour relations in the sectors concerned; offer educational and cultural television programming; support creativity, skills upgrading and experimentation and artistic production throughout Québec and foster its extension; offer democratic access to culture and knowledge by working with libraries and Québec documentary institutions and also to promote the protection and enhancement of archival heritage. The objective is also to promote the teaching of performing arts through a network of conservatories.

		153 689			1 062		
		68 588					
		17 729					
		67 398					207
		545					
		66 077					
		93 241					
		76 838					
		24 250					
		568 357			1 062		207

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-12					
Charter of the French Language					
1.	Language Policy Coordination Not requiring appropriations	3 506	7	3 417 2	809
2.	Office québécois de la langue française Not requiring appropriations	21 480	298	21 181 182	14 747
3.	Conseil supérieur de la langue française Not requiring appropriations	1 607	10	1 452 8	857
4.	Provision to increase, with the approval of the Conseil du trésor, any appropriation to undertake activities to promote the French	270			
TOTAL		26 863	315	26 242	16 414
PROGRAM 4 Summary: page 1-20					
Status of Women					
1.	Conseil du statut de la femme Not requiring appropriations	4 464	4	4 273 9	2 961
2.	Secrétariat à la condition féminine	7 924	10	7 664	1 282
TOTAL		12 389	14	11 946	4 243
TOTAL FOR THE PORTFOLIO					
Voted		656 761	1 281	652 025	49 415
Permanent		10		10	
Not requiring appropriations				1 956	
TOTAL		656 770	1 281	653 991	49 415
1 Including 7 669 for 76 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program ensures the dissemination, development, quality, respect and promotion of French in all sectors of activity and the coordination and development of policies and government activities related to language issues.

1 552		1 056			82		
2							
5 520		914					
182							
580		15			92	53	
8							
					270		
7 844		1 985			445	53	

The objective of this program is to promote equality and respect for the rights of women. Its objective is also to ensure the coordination and development of government policies and activities with respect to the status of women.

1 312					144		44
9							
2 683		3 699			245		6
4 004		3 699			389		49

28 569		574 041			2 749	53	652
10							
1 956							
30 535		574 041			2 749	53	652

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Support for Culture, Communications and Government Corporations			
Assistance for Partnership Initiatives	16 620	15	75
Bibliothèque et Archives nationales du Québec - Assistance Programs	1 004		
Bibliothèque et Archives nationales du Québec - Operations	75 834		
Fixed Asset Assistance	69 614	321	86
Operations Assistance	49 718		
Other Particular Interventions in Culture and Communications	5 257	34	
Project Assistance	13 543	322	
Commission de reconnaissance des associations d'artistes et des associations de producteurs	545		
Conseil des arts et des lettres du Québec - Assistance Programs	86 252		
Conseil des arts et des lettres du Québec - Operations	6 990		
Conservatoire de musique et d'art dramatique du Québec	24 250		
Montreal Museum of Fine Arts	18 694		
Musée d'Art contemporain de Montréal	10 383		
Musée de la Civilisation	24 172		
Musée national des beaux-arts du Québec	15 339		
Société de développement des entreprises culturelles - Assistance Programs	59 802	46 586	
Société de développement des entreprises culturelles - Operations	7 597		
Société de la Place des Arts de Montréal	12 575		
Société de télédiffusion du Québec	66 077		
Société du Grand Théâtre de Québec	5 155		
Total for Program 2	569 419	47 277	161
Program 3 - Charter of the French Language			
Spread and Promotion of the French Language	1 970	219	
Other	15		
Total for Program 3	1 985	219	
Program 4 - Status of Women			
« À égalité pour décider » Program	1 080		
Consultation Tables on the Condition of Women	360		
Gender Equality	2 100		
Other	160		
Total for Program 4	3 700		
Total Appropriations and Expenditures	575 104	47 496	161

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
545	8 184	7 646 1 004		154	16 620 1 004	16 384 1 383
				75 834	75 834	74 670
785	30 772	34 602	59	2 989	69 614	69 202
1 253	1 106	46 297			48 655	48 197
36	479	4 533	167	8	5 257	5 332
459	4 577	8 167		19	13 543	12 521
				545	545	747
		76 564	9 688		86 252	82 012
				6 990	6 990	6 648
				24 250	24 250	22 039
		18 694			18 694	18 587
				10 383	10 383	10 202
				24 172	24 172	23 856
				15 339	15 339	14 953
1 453		10 531	789	443	59 802	60 853
				7 596	7 596	6 693
				12 575	12 575	13 633
				66 077	66 077	60 497
				5 155	5 155	4 667
4 531	45 118	208 038	10 704	252 528	568 357	553 075
779		931 5	31 10	10	1 970 15	1 297 15
779		936	41	10	1 985	1 312
		1 080 360			1 080 360	993 360
200		1 900			2 100	1 200
2	1	156			159	40
202	1	3 497			3 699	2 593
5 512	45 119	212 470	10 745	252 538	574 041	556 980

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

**TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

	Authorized appropriations	2009	2008
Remuneration	124 518	124 518	119 991
Operating	70 681	70 681	68 565
Capital	79 458	79 458	76 533
Interest	45 755	45 755	45 948
Support	254 692	253 629	245 943
TOTAL FOR THE PORTFOLIO	575 104	574 041	556 980

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Duties and permits		
Water resources		
Certification of private and municipal laboratories	638	585
Water supply	876	427
Dam Safety	1 054	1 667
	<u>2 568</u>	<u>2 679</u>
Other		
Depollution attestations	536	619
Environmental protection fees	966	1 784
Miscellaneous	2	1
	<u>1 504</u>	<u>2 405</u>
	<u>4 072</u>	<u>5 084</u>
Miscellaneous revenue		
Sales of goods and services		
Form, documentation and information	45	58
Land and buildings	213	653
Rental and concessions	1 148	884
Gains on sale immoveables	66	150
Management of public dams	1 256	1 246
Recoveries from third parties	114	18
Deferred revenue amortization - third parties	45	85
Training, partnership and special events organization	1 202	1 335
Financing of independent service units	2 754	2 010
Miscellaneous	37	12
	<u>6 881</u>	<u>6 451</u>
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	1 202	1 335
Financing of independent service units	2 754	2 010
	<u>2 925</u>	<u>3 106</u>
Interest		
Miscellaneous	33	42
Fines and forfeitures		
Miscellaneous	1	40
Recoveries		
Prior years' expenditures	16	257
Miscellaneous	11	17
	<u>28</u>	<u>274</u>
	<u>2 987</u>	<u>3 462</u>
Total own-source revenue	<u>7 059</u>	<u>8 546</u>

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS**BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	<u>2009</u>	<u>2008</u>
Federal Government transfers		
Other programs		
Training, partnership and special events organization	<u>834</u>	<u>804</u>
	834	804
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	<u>834</u>	<u>804</u>
Total Federal Government transfers		
Total revenue	<u><u>7 059</u></u>	<u><u>8 546</u></u>

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-16					
Environmental Protection and Parks Management					
1. Environmental Policies	24 789	1	302	23 985	11 345
2. Sustainable Development, Parks Management, Environmental Evaluations and Monitoring	68 792	3	4 426	62 721	13 339
3. Regional Analysis and Expertise	31 807		198	29 434	14 324
4. Centre de contrôle environnemental du Québec	17 707		174	16 442	14 305
5. Centre d'expertise en analyse environnementale du Québec	6 114		1 541	4 561	4 535
6. Centre d'expertise hydrique du Québec	27 594	7	10 009	15 495	9 904
7. Administration	8 960		224	8 639	5 708
Permanent 1	10			10	
8. Management Services	41 954		3 540	36 667	19 584
Permanent 2	105				
Permanent 3	62			62	
Not requiring appropriations				11 997	
TOTAL	227 895	12	20 413	210 012	93 044
1 Executive Power Act, (R.S.Q., c. E-18).					
2 Public Administration Act, (R.S.Q., c. A-6.01).					
3 Financial Administration Act, (R.S.Q., c. A-6.001).					

PROGRAM 2

Summary: page 1-16

Bureau d'audiences publiques sur l'environnement

1. Bureau d'audiences publiques sur l'environnement	5 563		32	5 055	3 692
Not requiring appropriations				39	
TOTAL	5 563		32	5 093	3 692

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure, within a framework of sustainable development, the protection of the environment by formulating and implementing policies and programs aimed at preventing, reducing or eliminating water, soil and air pollution, restoring contaminated sites, and protecting areas and resources. It also ensures the management of parks under the objectives of conservation, education or recreation within a framework of sustainable development.

1 276		11 364					500
23 219		26 163					1 642
4 836		10 274					2 176
2 137							1 092
26							12
5 572		20			93		1 989
2 676		254			80		18
10							
17 080		2			1 110		637
	62						105
11 997							
68 829	62	48 077			1 283		8 172

The Bureau d'audiences publiques sur l'environnement is responsible for the dissemination of information and holding public meetings with regard to the examination process and environmental impact of development projects.

1 362					381	77	18
39							
1 401					381	77	18

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
TOTAL FOR THE PORTFOLIO					
Voted	233 280	12	20 445	202 998	96 736
Permanent	177			72	
Not requiring appropriations				12 036	
TOTAL	233 457	12	20 445	215 105	96 736 ¹

¹ Including 10 685 for 105 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
58 185		48 077			1 664	77	8 085
10	62						105
12 036							
70 230	62	48 077			1 664	77	8 190

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Environmental Protection and Parks Management			
Air Purification	1 759		
Contaminated Land Rehabilitation Program	8 390		
Groundwater knowledge acquisition program	3 020		
Natural Heritage Conservation Program - Private Lands	1 422		
Partners for nature program	1 475		
Province-wide Program for the Development of a Private Network of Protected Areas	2 013		
Société des établissements de plein air du Québec	9 362		
Société des parcs de sciences naturelles du Québec	11 299		
St. Lawrence Community Interaction Programs	102		
Support for Environmental Agencies	1 885		
Support for Environmental Management in Agricultural Areas	58		
Support for Reduction of Blue-green Algae	1 000		
Support for Watershed Agencies	5 020		
Other	1 416	1	1
Total for Program 1	48 221	1	1
Total Appropriations and Expenditures	48 221	1	1

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
	1 759				1 759	1 759
	8 389				8 389	8 329
1 818				1 200	3 018	
		1 168		136	1 304	1 354
		1 474			1 474	
		1 853		150	2 003	2 027
				9 362	9 362	9 362
				11 294	11 294	11 116
		102			102	303
		1 885			1 885	1 685
		58			58	102
		1 000			1 000	1 165
		5 015			5 015	2 220
74	426	907	4		1 413	1 825
1 892	10 574	13 462	4	22 142	48 077	41 246
1 892	10 574	13 462	4	22 142	48 077	41 246

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Operating	11 767	11 623	9 476
Capital	15 648	15 648	13 967
Interest	6 509	6 509	6 888
Support	14 297	14 297	10 915
TOTAL FOR THE PORTFOLIO	48 221	48 077	41 246

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Duties and permits		
Other		
Upholstering	1 167	1 076
Fashion design Visa - Tax credit	89	79
Miscellaneous	32	35
	<u>1 288</u>	<u>1 190</u>
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	556	597
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	<u>556</u>	<u>597</u>

Interest		
Loans	5 820	5 844
Miscellaneous		3
	<u>5 820</u>	<u>5 847</u>

Recoveries		
Prior years' expenditures	942	577
Prior years' subsidies	9 790	4 211
	<u>10 732</u>	<u>4 788</u>

	<u>16 552</u>	<u>10 635</u>

Total own-source revenue	<u>17 840</u>	<u>11 825</u>

Total revenue	<u><u>17 840</u></u>	<u><u>11 825</u></u>

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY**
Fiscal year ended March 31, 2009
(in thousands of dollars)

PROGRAMS Elements		AUTHORIZED APPROPRIATIONS	CHARGES		REMUNERATION	
			Loans investments, advances & other	Fixed assets		Expenditure
PROGRAM 1 Summary: page 1-16		Financial and Technical Support for Economic Development, Research, Innovation and Exports				
1.	Administration and Management Services	38 395		292	38 068	17 761
	Permanent 1	44			44	
	Permanent 2	1			1	
	Not requiring appropriations				2 370	
2.	Policy Development and Entrepreneurial Assistance	32 520			32 520	6 606
3.	Development of Industrial Sectors	20 374			20 374	7 753
4.	Market development	16 017	20		15 997	5 926
5.	Regional Economic Development and Services to Businesses	124 949	7 179		117 771	14 080
	Permanent 2	4 597			4 597	
6.	Support for Science, Research and Innovation	128 218			128 218	6 207
7.	Investissement Québec	426 486			426 486	
8.	Provision to increase, with the approval of the Conseil du trésor, any appropriation for realizing projects to increase investments within the framework of the Private Investment and Job Creation Promotion Fund (FAIRE) program					
9.	Provision to increase, with the approval of the Conseil du trésor, any appropriation that supports the realization of strategic investment projects					
10.	Provision to increase, with the approval of the Conseil du trésor, any appropriation for the carrying out of regional and local economic development projects					
TOTAL		791 602	7 200	292	786 447	58 334
1	Executive Power Act, (R.S.Q., c. E-18).					
2	Financial Administration Act, (R.S.Q., c. A-6.001).					

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to create and support economic and regional development as well as research within a perspective of job creation, economic prosperity, scientific development and sustainable development. More specifically, this program provides financing to support the development and competitiveness of businesses, to intensify research development, the transfer of research results and the enhancement of their value and the renewal of the entrepreneurial base as well as to support the diversification and consolidation of the regions. Moreover, its objective is to promote concerted action and mobilization of economic and scientific players.

16 304		4 002					35
44							
	1						
2 370							
12 964		12 950					
1 183		11 438					
3 495		6 575					
2 694		100 997					
	4 597						
973		121 038					
	313 033	113 453					
40 029	317 631	370 453					35

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 2 Summary: page 1-16					
Research and Innovation Agencies					
1. Fonds de recherche en santé du Québec	75 200			75 200	
2. Fonds québécois de la recherche sur la société et la culture	48 833			48 833	
3. Fonds québécois de la recherche sur la nature et les technologies	49 420			49 420	
4. Centre de recherche industrielle du Québec	10 250			10 250	
5. Conseil de la science et de la technologie	2 107			2 107	1 300
TOTAL	185 810			185 810	1 300
TOTAL FOR THE PORTFOLIO					
Voted	972 769	7 200	292	965 243	59 633
Permanent	4 643			4 643	
Not requiring appropriations				2 370	
TOTAL	977 412	7 200	292	972 256	59 633

1 Including 8 202 for 81 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to finance subsidy funds; their mission is to promote and support the financing of research, the training of researchers and the spread of knowledge. Moreover, it consists of budget allocations to the Conseil de la science et de la technologie and the Centre de recherche industrielle du Québec, in order to support its specialized services concerning industrial research and innovation by businesses.

		75 200					
		48 833					
		49 420					
		10 250					
807							
807		183 703					
38 421	313 033	554 156					35
44	4 598						
2 370							
40 836	317 631	554 156					35

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Financial and Technical Support for Economic Development, Research, Innovation and Exports			
Assistance to Businesses	21 618	21 089	
Support for Strategic Investment Projects	25 041	25 041	
Private Investment and Job Creation Promotion Fund	34 682	34 682	
Investissement Québec - Assistance to Certain Industrial Projects of Economic Interest	53 730	53 730	
Research Support Measures - Other	74 803	2 504	601
Support for the Future of the Culture of Science and its Promotion	4 530	256	
Support for the Promotion of Research Results	37 845	1 400	
Support for Entrepreneurship	14 700	990	
Support for investment and Development of Niches of Excellence	37 727	26 288	
Support for Local Development Centres	47 759	14 004	
Support for Partnerships and Industrial Networks	11 476	4	20
Other	6 542	1 486	1
Total for Program 1	370 453	181 474	621
Program 2 - Research and Innovation Agencies			
Centre de recherche industrielle du Québec	10 250		
Fonds de la recherche en santé du Québec	75 200		30 264
Fonds québécois de la recherche sur la nature et les technologies	49 420		11 797
Fonds québécois de la recherche sur la société et la culture	48 833		11 507
Total for Program 2	183 703		53 567
Total Appropriations and Expenditures	554 156	181 474	54 188

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
		529			21 618	12 044
					25 041	12 042
					34 682	61 892
					53 730	27 466
4 311		65 437	150	1 800	74 803	64 167
413		3 742	120		4 530	5 520
13 502		22 943			37 845	31 998
		13 710			14 700	9 792
482	151	10 805			37 727	12 098
	27	33 728			47 759	56 663
145	503	10 804			11 476	10 201
219	439	2 707	26	1 665	6 542	19 415
19 072	1 119	164 406	296	3 465	370 453	323 298
				10 250	10 250	9 250
24 324			16 122	4 491	75 200	74 025
21 234			14 156	2 233	49 420	47 020
20 712			13 808	2 807	48 833	46 233
66 270			44 086	19 780	183 703	176 528
85 342	1 119	164 406	44 382	23 245	554 156	499 826

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	14 498	14 498	2 926
Operating	9 266	9 266	6 621
Capital	14 304	14 304	8 522
Interest	4 467	4 467	2 998
Support	511 621	511 621	478 759
TOTAL FOR THE PORTFOLIO	554 156	554 156	499 826

ÉDUCATION, LOISIR ET SPORT

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Duties and permits		
Other		
Miscellaneous	1	6
Miscellaneous revenue		
Sales of goods and services		
Recoveries from third parties	6 996	7 344
Training, partnership and special events organization	698	638
Miscellaneous	7	8
	7 701	7 990
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	698	638
	7 003	7 352
Interest		
Student loans	22 180	26 377
Recoveries		
Prior years' expenditures	1 665	1 307
Prior years' subsidies	11 451	1 223
Amounts paid out as indemnities		373
Scholarships	7 855	10 049
	20 971	12 953
	50 154	46 682
Total own-source revenue	50 154	46 687
Federal Government transfers		
Other programs		
Teaching of Native children	108 565	102 316
Instruction in the language of the minority and second language instruction	27 384	27 857
Basic Literacy Program	2 766	580
Training in federal penitentiaries	5 596	4 215
Financing of Cree and Kativik school board immoveables and the Naskapi school	13 494	18 059
Financing of millennium scholarships	79 960	77 170
Training, partnership and special events organization	974	689
	238 738	230 887
Less: Amounts entered in specific purpose accounts for:		
Instruction in the language of the minority and second language instruction	27 384	27 857
Basic Literacy Program	2 766	580
Training in federal penitentiaries	5 596	4 215
Financing of Cree and Kativik school board immoveables and the Naskapi school	13 494	18 059
Financing of millennium scholarships	79 960	77 170
Training, partnership and special events organization	974	689
Total Federal Government transfers	108 565	102 316
Total revenue	158 719	149 003

ÉDUCATION, LOISIR ET SPORT

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1					
Summary: page 1-14					
Administration and Consulting					
1.	Administration	11 358	51	11 282	6 658
	Permanent 1	10		10	
	Not requiring appropriations			202	
2.	Information, Communication and Administration	81 892	18 642	60 873	28 408
	Not requiring appropriations			5 152	
3.	Administration of Preschool, Primary and Secondary Education	32 224	390	31 765	25 654
	Not requiring appropriations			261	
4.	Higher Education Administration	9 465	74	9 390	8 244
	Not requiring appropriations			46	
5.	Administration of Professional and Technical Training and of Continuing Education	8 350	58	8 275	6 610
	Not requiring appropriations			58	
6.	Conseil supérieur de l'éducation	2 627	20	2 607	1 898
	Not requiring appropriations			11	
7.	Commission d'évaluation de l'enseignement collégial	2 410	16	2 390	1 813
	Not requiring appropriations			11	
8.	Administration of Recreation and Sport	4 925	10	4 810	3 041
	Not requiring appropriations			46	
TOTAL		153 260	19 261	137 188	82 325
1 Executive Power Act, (R.S.Q., c. E-18).					

PROGRAM 2

Summary: page 1-14

Tourism and Hotel Industry Training

1. Institut de tourisme et d'hôtellerie du Québec	23 173			23 173	
TOTAL	23 173			23 173	

							UNEXPENDED APPROPRIATIONS	
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other	

The objective of this program is to administer all programs of the Department, except for financial assistance for education. It also supports the activities of the education networks by providing the services necessary to carry out their mandates. This program also assures the operation of consulting and evaluation agencies in the education domain.

2 023		2 601					25
10							
202							
32 465							2 377
5 152							
6 111							69
261							
1 146							
46							
1 665							17
58							
709							
11							
577							4
11							
1 570		200					105
46							
52 062		2 801					2 597

The objective of this program is to provide vocational, technical and university training activities in the hotel, restaurant and tourism fields. It also supports research and provides technical assistance and services in these fields.

		23 173					
		23 173					

ÉDUCATION, LOISIR ET SPORT

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-14					
Financial Assistance for Education					
1. Scholarships Provided with Loans	288 050			288 050	
2. Interest and Bank Repayments	154 188	93 172		61 016	
Permanent 1	33 088			33 088	
Negative adjustment of provisions				(17 424)	
3. Other Scholarships	12 158			12 158	
4. Administration of Financial Assistance for Education	20 592		1 096	18 754	13 464
Not requiring appropriations				9 917	
TOTAL	508 077	93 172	1 096	405 560	13 464
1 Financial Administration Act, (R.S.Q., c. A-6.001).					

PROGRAM 4

Summary: page 1-14

Preschool, Primary and Secondary Education

1. School Boards	6 422 205			6 422 205	
2. Special Status School Boards	228 278			228 278	
3. Debt Service of School Boards	684 903			684 903	
4. Private Education	446 495			446 495	
5. Support for Education Partners	45 931			45 931	
6. School Transportation Assistance	275 289			275 289	
TOTAL	8 103 101			8 103 101	

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program promotes access to professional training at the secondary level and post-secondary full-time or part-time studies. It provides financial support to persons whose financial resources are judged insufficient.

		288 050					
		61 016					
	33 088 (17 424)						
		12 158					
5 290							743
9 917							
15 207	15 665	361 224					743

The objective of this program is to make teaching services available to pupils, both young and adult, by providing financial resources to school boards, subsidized private institutions and other organizations that are necessary for their operation and development. It also includes subsidies for school transport.

		6 422 205					
		228 278					
		684 903					
		446 495					
		45 931					
		275 289					
		8 103 101					

ÉDUCATION, LOISIR ET SPORT

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 5 Summary: page 1-14					
Higher Education					
1. CEGEPs	1 440 704			1 440 704	
2. Universities	2 679 093			2 679 093	
3. Private College Education	95 763			95 763	
4. Debt Service of CEGEPs	222 692			222 692	
5. Debt Service of Universities	304 644			304 644	
6. Support for Education Partners	7 071			7 071	
TOTAL	4 749 967			4 749 967	

PROGRAM 6

Summary: page 1-14

Development of Recreation and Sport

1. Promotion of Recreation and Volunteer Activities	37 135			37 135	
2. Promotion of Sports and Security and Research	28 959			28 959	
TOTAL	66 094			66 094	

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to make teaching services available to students of the public and private college sectors as well as the university sector by providing financial resources to institutions that are necessary for their operation and development.

		1 440 704					
		2 679 093					
		95 763					
		222 692					
		304 644					
		7 071					
		4 749 967					

The objective of this program is to promote and encourage recreation and sports by supporting community organizations and specific clientele. It also seeks to support volunteer activities, with a special focus on safety in recreational and sports activities.

		37 135					
		28 959					
		66 094					

ÉDUCATION, LOISIR ET SPORT

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			
		Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 7					
Summary: page 1-14					
Retirement Plans					
1. Teachers Pension Plan					
Permanent 1	94 798			94 798	
2. Government and Public Employees Retirement Plan					
Permanent 2	637 930			637 930	
3. Pension Plan of Management Personnel					
Permanent 3	168 194	65 156 4		103 038	
TOTAL	900 923	65 156		835 767	
1 Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11).					
2 Act respecting The Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).					
3 Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. P-12-1).					
4 Amount posted to the net debt for changing the depreciation period of actuarial gains and losses.					
TOTAL FOR THE PORTFOLIO					
Voted	13 570 574	93 172	20 357	13 453 705	95 789
Permanent	934 020	65 156		868 864	
Not requiring appropriations				15 703	
Negative adjustment of provisions				(17 424)	
TOTAL	14 504 594	158 328	20 357	14 320 849	95 789 1
1 Including 12 049 for 111 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program provides government contributions to retirement plans applicable to employees in the networks.

		94 798					
		637 930					
		103 038					
		835 767					

51 556		13 306 360					3 340
10	33 088	835 767					
15 703							
	(17 424)						
67 269	15 665	14 142 127					3 340

ÉDUCATION, LOISIR ET SPORT

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Administration and Consulting			
Other	2 801		
Program 2 - Tourism and Hotel Industry Training			
Institut de tourisme et d'hôtellerie du Québec	23 173		
Program 3 - Financial Assistance for Education			
Interest and Bank Repayments	61 016		
Scholarships Provided with Loans	288 050		
Other	12 158		
Total for Program 3	361 224		
Program 4 - Preschool, Primary and Secondary Education			
Employer Negotiating Committees	11 380		
Operations			
Preschool Education and Public Elementary and Secondary Instruction	6 650 482		
Private Education	446 495		
Community Action Program	17 135		
Debt Service of School Boards	684 903		
School Transportation	275 289		
Other	17 416	70	10
Total for Program 4	8 103 101	70	10
Program 5 - Higher Education			
Operations			
CEGEPs	1 440 704		
Private College Education	95 763		
Universities	2 679 093		
Debt service			
Debt Service for CEGEPs	222 692		
Debt Service for Universities	304 644		
Other	7 071		
Total for Program 5	4 749 967		
Program 6 - Development of Recreation and Sport			
Kino-Québec	2 534		
Promotion of Recreation Activities	13 804		
Promotion of Sports Activities	21 413		
Support for Multidisciplinary Agencies	23 015		
Support for Recreation Facilities	316		
Team Québec	4 836		
Other	176		
Total for Program 6	66 094		

EDUC	MUNI	NPO	IND	GEA	2009	2008
1 373	34	1 090	304		2 801	2 738
				23 173	23 173	21 838
			61 016		61 016	83 000
3 007			288 050		288 050	291 939
			9 151		12 158	10 127
3 007			358 217		361 224	385 066
		11 380			11 380	9 380
6 650 482					6 650 482	6 436 617
446 495					446 495	422 234
		17 135			17 135	16 812
684 903					684 903	616 453
275 289					275 289	254 420
838		16 498			17 416	16 020
8 058 007		45 014			8 103 101	7 771 936
1 440 704					1 440 704	1 370 760
95 763					95 763	91 699
2 679 093					2 679 093	2 178 273
222 692					222 692	206 140
304 644					304 644	294 649
3 438		2 633		1 000	7 071	5 504
4 746 334		2 633		1 000	4 749 967	4 147 026
		2 534			2 534	2 572
	243	13 561			13 804	15 112
		21 413			21 413	17 520
		23 015			23 015	20 828
	316				316	1 435
			4 836		4 836	4 986
		176			176	175
	559	60 698	4 836		66 094	62 627

ÉDUCATION, LOISIR ET SPORT

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 7 - Retirement Plans			
Government and Public Employees Retirement Plan	637 930		
Pension Plan of Management Personnel	103 038		
Teachers Pension Plan	94 798		
Total for Program 7	835 767		
Total Appropriations and Expenditures	14 142 127	70	10

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
637 930					637 930	650 743
103 038					103 038	86 448
94 798					94 798	102 619
835 767					835 767	839 809
13 644 488	593	109 435	363 358	24 173	14 142 127	13 231 040

ÉDUCATION, LOISIR ET SPORT

**TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY**
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	10 361 004	10 361 004	9 735 806
Operating	1 758 408	1 758 408	1 593 254
Capital	713 187	713 187	559 479
Interest	551 499	551 499	596 755
Support	758 029	758 029	745 747
TOTAL FOR THE PORTFOLIO	14 142 127	14 142 127	13 231 040

EMPLOI ET SOLIDARITÉ SOCIALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Miscellaneous revenue		
Sales of goods and services		
Collection charges	2 130	2 143
Training, partnership and special events organization	347	108
Miscellaneous	10	6
	2 487	2 258
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	347	108
	2 140	2 149
Interest		
Employment Assistance	23 794	26 802
Miscellaneous	2	
	23 797	26 802
Fines and forfeitures		
Charges - Cheques without sufficient funds	320	308
Recoveries		
Prior years' expenditures	1 584	1 362
Prior years' subsidies	10 669	9
Employment Assistance	48 509	54 109
Employment Assistance - QPP	2 321	2 649
Employment Assistance - Support payments	19 245	20 096
Employment Assistance - Warrantors in default	3 023	3 465
Miscellaneous	(1)	4
	85 351	81 696
	111 608	110 955
Total own-source revenue	111 608	110 955
Federal Government transfers		
Other programs		
Labour market agreement	657 519	655 757
Labour market agreement – Employment Pact	116 000	
Training, partnership and special events organization	1 554	783
Financing of pilot projects for older workers	8 380	2 845
	783 453	659 384
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	1 554	783
Financing of pilot projects for older workers	8 380	2 845
	773 519	655 757
Total Federal Government transfers	773 519	655 757
Total revenue	885 126	766 712

1 The increase is due to the signing of the Canada-Québec labour market agreement on March 27, 2009.

EMPLOI ET SOLIDARITÉ SOCIALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-16		Employment Assistance Measures			
1. Employment Assistance Measures	890 049			889 387	
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying out job creation projects for students	46				
3. Provision to allocate, with the approval of the Conseil du trésor, any appropriation for the implementation of the Pacte pour l'emploi	6 293				
TOTAL	896 388			889 387	

PROGRAM 2

Summary: page 1-20

Financial Assistance Measures

1. Assistance to Individuals and Families	2 794 924	200		2 788 063	
Permanent 1	8 981			8 981	
2. Community Action	11 016			10 911	
3. Cree Hunters and Trappers Income Security Board	23 240			20 966	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the creation of projects fostering the conversion of financial assistance benefits into employment assistance measures	1 300				
TOTAL	2 839 462	200		2 828 921	
1 Financial Administration Act, (R.S.Q., c. A-6.001).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
<p>This program is designed to finance employment assistance measures. Emploi-Québec is Québec's public employment service responsible for labour market information, placement and active employment measures relating to the active labour market policy at the provincial, regional, local and sectorial levels. It is also responsible for the Act to promote workforce skills development and recognition (R.S.Q., c. D-7.1) and the Act respecting workforce vocational training and qualification (R.S.Q., c. F-5). It also promotes summer employment for students in the Public Services. Moreover, this program favours the mobilization and reciprocal commitment of all the players concerned by the operation of the labour market through the Pacte pour l'emploi.</p>							
			889 387		620		42
							46
							6 293
			889 387		620		6 381

The objective of this program is to make financial assistance services accessible to all citizens who request them and demonstrate the need for them through the intervention of the Emploi-Québec network. More precisely, it allows individuals to receive assistance of last resort based on the difference between their resources and acknowledged essential needs. In addition it allows the Alternative jeunesse program to financially support young adults on a voluntary basis, who require financial assistance in order to encourage them to pursue activities which allow them to re-establish their personal, social and professional autonomy. The social assistance and support programs allow beneficiaries to receive personalized support and accompaniment with the objective of an adequate preparation for participation in a specific measure or in an employment assistance program. Moreover, this program contributes to the financing of community organizations corresponding with their overall mission and it provides the Cree Hunters and Trappers Income Security Board with the amounts required to support the traditional activities of members of that community. It also provides appropriations to finance the Fonds québécois d'initiatives sociales and allows for the conversion of financial assistance benefits into employment assistance measures.

		2 780 744	7 319				6 661
	8 981						
		3 751	7 160				105
		20 966					2 274
							1 300
	8 981	2 805 461	14 479				10 340

EMPLOI ET SOLIDARITÉ SOCIALE

(in thousands of dollars)

PROGRAMS Elements		AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
			Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-20		Administration				
1.	Administration	15 988	2		14 967	11 294
	Permanent 1	10			10	
2.	Management Services	171 170		75	146 816	23 189
	Permanent 2	2				
	Not requiring appropriations				98	
3.	Collection Centre	12 040		5	11 070	9 526
	Permanent 3	11			11	
4.	Government Affairs and Citizen Relations	23 893	1	15	20 726	10 442
5.	Administration of Employment Assistance Measures and Financial Assistance Measures	259 033	2	166	258 027	109 725
6.	Policies	6 021			5 853	5 208
TOTAL		488 168	5	261	457 580	169 384
1	Executive Power Act, (R.S.Q., c. E-18).					
2	Public Administration Act, (R.S.Q., c. A-6.01).					
3	Financial Administration Act, (R.S.Q., c. A-6.001).					

TOTAL FOR THE PORTFOLIO

Voted	4 215 014	205	261	4 166 788	169 384
Permanent	9 004			9 002	
Not requiring appropriations				98	
TOTAL	4 224 018	205	261	4 175 888	169 384 ¹
1 Including 27 905 for 300 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to administer employment assistance measures, the Commission des partenaires du marché du travail, financial assistance measures, the Quebec Parental Insurance Plan as well as the development of policies, income security and parental insurance. The purpose of this program is to plan, administer, and coordinate human, financial, material, and information resources essential to program management. Moreover, it allows payments to the Tribunal administratif du Québec in order to support causes related to the Department. This program also provides financing for planning activities and departmental coordination, and for public services. It contributes to the financing of the Comité consultatif de lutte contre la pauvreté et l'exclusion sociale.

3 174 10		500			80	931	8
55 375			68 251		6 007	11 699	6 573 2
98							
1 545 11						312	652
4 982		5 303				890	2 261
31 871			116 431			577	261
624		22				164	3
<u>97 689</u>		<u>5 825</u>	<u>184 683</u>		<u>6 087</u>	<u>14 574</u>	<u>9 760</u>

97 570 21 98	8 981	2 811 286	1 088 549		6 707	14 574	26 480 2
<u>97 689</u>	<u>8 981</u>	<u>2 811 286</u>	<u>1 088 549</u>		<u>6 707</u>	<u>14 574</u>	<u>26 482</u>

EMPLOI ET SOLIDARITÉ SOCIALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Employment Assistance Measures			
Pacte pour l'emploi	4 000		
Program 2 - Financial Assistance Measures			
Assistance to Individuals and Families	2 786 605	64	11
Community Action	2 758		
Cree Hunters and Trappers Income Security Board	23 240		
Social and Community Initiative Support Program	1 099		1
Provision for increasing, with the Conseil du trésor's authorization, credits for the creation of projects promoting the conversion of financial assistance benefits into employment assistance measures	1 300		
Total for Program 2	2 815 002	64	12
Program 3 - Administration			
Tribunal administratif du Québec	7 557		
Other	545	3	
Total for Program 3	8 102	3	
Total Appropriations and Expenditures	2 827 103	67	12

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
1	7	7 398 2 748	2 772 824 18 992	439 1 974	2 780 744 2 748 20 966 1 003	2 774 744 3 132 20 413 639
6	25	972				
7	32	11 118	2 791 816	2 413	2 805 461	2 798 929
24	17	457		5 303 22	5 303 522	6 556 530
24	17	457		5 325	5 825	7 086
30	49	11 575	2 791 816	7 738	2 811 286	2 806 015

EMPLOI ET SOLIDARITÉ SOCIALE

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	6 576	4 947	5 912
Operating	2 582	1 956	2 274
Capital	373	373	439
Interest			21
Support	2 817 573	2 804 009	2 797 369
TOTAL FOR THE PORTFOLIO	2 827 103	2 811 286	2 806 015

ALLOCATIONS TO A SPECIAL FUND ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	113 324	112 744	116 101
Operating	58 439	58 439	46 038
Capital	21 727	12 000	17 683
Interest	1 500	1 500	1 858
Support	903 907	903 866	831 656
TOTAL FOR THE PORTFOLIO	1 098 897	1 088 549	1 013 335

FAMILLE ET AÎNÉS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Duties and permits		
Other		
Case studies	167	52
Fees - Public files	10 187	9 808
Miscellaneous	24	21
	<u>10 378</u>	<u>9 882</u>
Miscellaneous revenue		
Sales of goods and services		
Miscellaneous	3	1
Interest		
Advances to administered accounts	76	85
Recoveries		
Prior years' expenditures	340	28
Prior years' subsidies	829	1 741
	<u>1 169</u>	<u>1 769</u>
	<u>1 248</u>	<u>1 854</u>
Total own-source revenue	<u>11 626</u>	<u>11 736</u>
Total revenue	<u><u>11 626</u></u>	<u><u>11 736</u></u>

FAMILLE ET AÎNÉS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1					
Summary: page 1-20					
Planning, Research and Administration					
1. Planning, Research and Administration	41 826		8 635	24 130	13 126
Permanent 1	10			10	
Not requiring appropriations				1 394	
TOTAL	41 836		8 635	25 534	13 126
1 Executive Power Act, (R.S.Q., c. E-18).					

PROGRAM 2					
Summary: page 1-20					
Assistance Measures for Families					
1. Management of Family Services	21 725	299	13	21 373	13 993
2. Financial Support for Childcare Centres and Other Childcare Services	1 730 774			1 730 073	
3. Debt Service for Childcare Centres	20 960			20 960	
4. Pension Plan for Employees Working in Childcare Services	48 900			48 900	
5. Support for Children	32 777			32 777	
Permanent 1	500				
6. Community Organizations	16 089			16 089	
7. Conseil de la famille et de l'enfance	993		2	989	790
TOTAL	1 872 718	299	15	1 871 162	14 783
1 Financial Administration Act, (R.S.Q., c. A-6.001).					

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure research, as well as elaboration and evaluation of policies promoting families and children, in concerted action with government departments and agencies. It also has an additional objective to plan, direct and coordinate administrative activities essential to program management.

8 298		2 706					9 061
10							
1 394							
9 702		2 706					9 061

The objective of this program is to ensure the financing of management of services to families and children. It allows for developing and promoting access to quality educational childcare services as well as ensuring their financial support. It also provides financing for debt service childcare centres as well as the Pension Plan for Employees Working in Childcare Services. It allows for the financing of the administration of child assistance allowances and financing of community organizations, and it ensures the operation of the Conseil de la famille et de l'enfance.

1 041		6 339					39
		1 730 073					701
		20 960					
		48 900					
		32 777					500
		16 089					
199							2
1 240		1 855 139					1 242

FAMILLE ET AÎNÉS

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3					
Summary: page 1-20					
Condition of Seniors					
1. Conseil des aînés	959			959	559
2. Secrétariat aux aînés	13 319			13 319	1 573
TOTAL	14 279			14 278	2 133

PROGRAM 4					
Summary: page 1-20					
Public Curator					
1. Public Curator	46 892	1	5 429	38 058	27 452
Permanent 1	10 282			10 282	8 786
Permanent 2	100			2	
Not requiring appropriations				1 164	
TOTAL	57 274	1	5 429	49 506	36 238
1 The Public Curator Act, (R.S.Q., c. C-81).					
2 Financial Administration Act, (R.S.Q., c. A-6.001).					

TOTAL FOR THE PORTFOLIO

Voted	1 975 215	300	14 079	1 947 628	57 494
Permanent	10 892			10 293	8 786
Not requiring appropriations				2 559	
TOTAL	1 986 106	300	14 079	1 960 480	66 280 ¹

1 Including 6 330 for 60 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the financing of the Conseil des aînés and the Secrétariat aux aînés to support the promotion of participation by seniors in Québec society in order to encourage an equitable Québec for all generations.

399		1					
1 451		10 294					
1 850		10 295					

The objective of this program is to assure the protection of citizens declared to be incapacitated and to represent them concerning their rights and property.

10 606							3 404
1 496							
	2						98
1 164							
13 267	2						3 502

21 995		1 868 140				1	13 207
1 506	2						598
2 559							
26 059	2	1 868 140				1	13 805

FAMILLE ET AÎNÉS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Planning, Research and Administration			
Other	2 706		
Program 2 - Assistance Measures for Families			
Administration of Child Assistance by the Régie des rentes du Québec	32 584		
Family Allowance and Allowance for Handicapped Children	193		
Family-oriented Community Organizations	16 089		
Pension Plan for Employees Working in Childcare Services	48 900		
Annual Subsidy for Day Care Centres	343 874	343 874	
Debt Service for Childcare Centres	20 960		
Development and Investment Subsidies	1 343		
Subsidies for Childcare Centres	900 904	46	
Subsidies for Home Childcare	483 953		
Other	6 339		
Total for Program 2	1 855 139	343 919	
Program 3 - Condition of Seniors			
Action Strategy for the Elderly	3 688		
Senior-oriented Community Organizations	2 263		
Support for initiatives targeting respect for older persons (SIRA)	4 183		
Other	161		
Total for Program 3	10 295		
Total Appropriations and Expenditures	1 868 140	343 919	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
78	738	1 640		250	2 706	1 932
				32 584	32 584	33 144
			193		193	952
		16 089			16 089	14 180
		48 900			48 900	45 250
					343 874	316 012
		20 960			20 960	14 173
		1 343			1 343	294
		900 859			900 904	844 732
		483 953			483 953	466 007
		6 339			6 339	5 952
		1 478 443	193	32 584	1 855 139	1 740 695
	64	3 624			3 688	2 732
		2 263			2 263	2 129
		4 183			4 183	
		161			161	101
	64	10 231			10 295	4 962
78	802	1 490 314	193	32 834	1 868 140	1 747 590

FAMILLE ET AÎNÉS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Operating	32 709	32 709	33 144
Capital	12 494	12 494	8 172
Interest	9 480	9 480	6 164
Support	1 813 457	1 813 457	1 700 110
TOTAL FOR THE PORTFOLIO	1 868 140	1 868 140	1 747 590

FINANCES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Income and property taxes		
Contributions to the Health Services Fund		
Employer contributions	5 458 124	5 203 130
Personal contributions	173 323 ¹	200 459
	<u>5 631 447</u>	<u>5 403 589</u>
Miscellaneous revenue		
Sales of goods and services		
Loan guarantees - Government corporations	174 777	168 310
Application of the agreement governing the transfer of revenue of a portion of the federal gasoline excise tax and additional amount provided for under Bill C-66	230 197 ²	184 158
Miscellaneous	22	31
	<u>404 995</u>	<u>352 500</u>
Less: Amounts entered in specific purpose accounts for:		
Application of the agreement governing the transfer of revenue of a portion of the federal gasoline excise tax and additional amount provided for under Bill C-66	230 197 ²	184 158
	<u>174 798</u>	<u>168 342</u>
Interest		
Bank accounts	2 666	5 529
Dividends	68 900 ³	
Budgetary reserve fund	19 470 ⁴	
Government of Canada account	(59)	(597)
Miscellaneous		1
	<u>90 977</u>	<u>4 932</u>
Fines and forfeitures		
Legal deposits	22 738 ⁵	38 326
Recoveries		
Prior years' expenditures	875	455
Voluntary taxation		487
Surplus - Special funds and agencies		25 926 ⁶
	<u>875</u>	<u>26 867</u>
	<u>289 388</u>	<u>238 467</u>

1 The decrease is due in part to adjustments related to collection of receipts for past years.

2 The change is due to payments stipulated in the agreement.

3 The increase is due to dividends paid by the Société immobilière du Québec (65 000) and the Société d'investissement dans la diversification de l'exploration (3 900).

4 The increase is due to a \$1 100 million investment in March 2008 under the Act to establish a budgetary surplus reserve fund (R.S.Q., c. R-25.1).

5 The change is due to the amount received under Section 27 of the Deposit Act for amounts deposited but not claimed and the decrease in lapsed outstanding cheques.

6 The change is due to the amounts received in 2007-2008 when the Special Olympic Fund was closed.

FINANCES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009		2008
Revenues from Government enterprises			
Société des alcools du Québec	806 000	⁷	762 000
Loto-Québec	1 375 400	⁷	1 361 000
Hydro-Québec	2 252 000	⁷	2 095 000
Other		⁷	
	<u>4 433 400</u>		<u>4 218 000</u>
Total own-source revenue	<u>10 354 235</u>		<u>9 860 057</u>
Federal Government transfers			
Equalization payments	8 028 426	^B	7 160 352
Health transfers	3 739 565	^C	3 924 640
Post-secondary education and other social program transfers	1 266 942	^D	1 515 958
Other programs	(229 703)	^E	(56 092)
Total Federal Government transfers	<u>12 805 230</u>		<u>12 544 859</u>
Total revenue	<u>23 159 466</u>		<u>22 404 916</u>
 7 Balance of the Government's share in the results:			
Société des alcools du Québec	1 569		(1 093)
Loto-Québec	6		(781)
Hydro-Québec	846 000		831 000
Other	(257 626)	^A	(22 101)
Consolidation adjustments	<u>(10 009)</u>		
	579 940		807 025
Dividends declared	<u>4 433 400</u>		<u>4 218 000</u>
	<u><u>5 013 340</u></u>		<u><u>5 025 025</u></u>

FINANCES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
A) Other		
Capital Financière agricole inc.	(7 189)	(3 127)
Fonds d'indemnisation du courtage immobilier	(2)	(264)
IQ FIER inc.	(13 269)	(7 948)
IQ Immigrants Investisseurs inc.	10 625	13 687
Société générale de financement du Québec	(244 354)	(6 146)
Société Innovatech du Grand Montréal	405	43
Société Innovatech du Sud du Québec	(310)	140
Société Innovatech Québec et Chaudière - Appalaches	(3 580)	(15 241)
Société Innovatech Régions Ressources	48	(3 245)
	<u>(257 626)</u>	<u>(22 101)</u>
B) Equalization payments		
2008-2009	8 028 426	
2007-2008		7 160 352
	<u>8 028 426</u>	<u>7 160 352</u>
C) Health transfers		
Total entitlements		
2008-2009	8 478 479	
2007-2008	73 268	8 046 000
2006-2007	9 405	58 553
2005-2006	8 586	13 528
2004-2005		(3 916)
	<u>8 569 739</u>	<u>8 114 166</u>
Tax transfers		
2008-2009	(2 959 296)	
2007-2008	(77 529)	(2 796 000)
2006-2007	(17 010)	5 011
2005-2006	(15 443)	(9 112)
2004-2005		1 753
	<u>(3 069 277)</u>	<u>(2 798 348)</u>
Special abatements (13.5 personal income tax points)		
2008-2009	(1 862 690)	
2007-2008	(29 766)	(1 768 000)
2006-2007	(15 226)	47 188
2005-2006	(9 395)	6 220
	<u>(1 917 076)</u>	<u>(1 714 591)</u>

8 The decrease is due primarily to the devaluation of certain investments and realization of losses following the disposal of corporate shares.

9 The change is due primarily to losses on the disposal of lower investments and the increase in unrealized added values on certain investments.

FINANCES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
C) Health transfers (cont'd)		
Trust funds for waiting time reduction	68 180	281 413
Trust for sureties covering waiting time	42 000	42 000
HPV vaccination development trust fund	46 000	
	<u>3 739 565</u>	<u>3 924 640</u>
D) Post-secondary education and other social program transfers		
Total fees		
2008-2009	2 452 487	
2007-2008	(3 795)	2 219 104
2006-2007	7 114	35 523
2005-2006	5 783	8 823
2004-2005		(2 377)
	<u>2 461 589</u>	<u>2 261 073</u>
Tax transfers		
2008-2009		
2007-2008		
2006-2007	(10 586)	3 232
2005-2006	(9 498)	(5 552)
2004-2005		1 075
	<u>(20 084)</u>	<u>(1 245)</u>
Special abatements (13.5 personal income tax points)		
2008-2009	(1 141 648)	
2007-2008	(17 856)	(1 084 000)
2006-2007	(9 429)	29 019
2005-2006	(5 629)	3 684
	<u>(1 174 563)</u>	<u>(1 051 298)</u>
Trust - Post-secondary education infrastructure		248 939
Transfer for child care centres		58 489
	<u>1 266 942</u>	<u>1 515 958</u>
E) Other programs		
Fiscal transfer youth allowances (tax abatement reimbursement) (3 personal income tax points)		
2008-2009	(690 339)	
2007-2008		(616 085)
	<u>(690 339)</u>	<u>(616 085)</u>
Bilingualism		
2008-2009	38 524	
2007-2008		38 524
	<u>38 524</u>	<u>38 524</u>

FINANCES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
E) Other programs (cont'd)		
Trust - Transportation infrastructure	58 000	
Canada Student Loans program	138 514	112 020
Trust - Transportation infrastructure	7 937	116 343
Trust- Affordable housing	11 517	187 434
Trust - Native housing off reservations	14 413	26 167
Share in special tax on preferred share dividends	27 001	31 822
Population-based subsidy	5 353	5 302
Softwood Lumber Products Export Charge	1 477	29 982
Compensation - Tax on capital	43 900	12 400
Police officer recruiting fund	19 000	
Community development trust	95 000	
	(229 703)	(56 092)

FINANCES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1					
Summary: page 1-24					
Department Administration					
1. Administration and Management Services	27 935	14	909	27 013	13 206
Permanent 1	10			10	
Permanent 2	3				
Not requiring appropriations				1 139	
2. Institut de la statistique du Québec	14 323			14 323	
3. Société de financement des infrastructures locales du Québec	132 200			132 200	
TOTAL	174 470	14	909	174 684	13 206
1 Executive Power Act, (R.S.Q., c. E-18).					
2 Public Administration Act, (R.S.Q., c. A-6.01).					

PROGRAM 2					
Summary: page 1-24					
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities					
1. Budget and Taxation Policies, Analysis of Economic Policies and Financial Institutions	16 901			13 090	12 299
Not requiring appropriations				45	
2. Financing, Debt Management and Financial Operations	8 068		353	6 269	6 090
3. Bank Service Fees					
Permanent 1	6 343			5 382	
4. Comptroller of Finance and Government Accounting	15 996		26	13 828	13 478
Not requiring appropriations				437	
5. Financial and Taxation Affairs and Institutional Research	10 000			6 858	
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for revenue initiatives	4 832				
TOTAL	62 141		378	45 909	31 867
1 Financial Administration Act, (R.S.Q., c. A-6.001).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to assure the administration of the Department and central services concerning planning, coordination, public affairs and management support. It is also to provide statistical information on the situation of Québec.

13 606		200					
10							3
1 139							
		14 323					
		132 200					
14 755		146 723					3

The objective of this program is to assure the administration of the financial and accounting activities of the government, the development of orientations concerning taxation and budgetary matters, the preparation of economic analyses and the financing of infrastructures.

791					3 811		
45							
179					600		847
5 382							961
350					300		1 842
437							
4 276		2 133	450		1 000	1 465	678
					900		3 932
11 460		2 133	450		6 611	1 465	8 260

FINANCES

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3					
Summary: page 1-30					
Debt Service and Interest on the Retirement Plans Account					
1. Direct Debt Service					
Permanent 1	4 736 000			4 372 324	
2. Interest on the Retirement Plans Account					
Permanent 2	2 185 714	14 714 3		2 116 075	
3. Interest on surviving spouse's pension plan					
Not requiring appropriations				(3 829)	
4. Interest on obligation for accumulated sick leave	19 208			19 208	
TOTAL	6 940 922	14 714		6 503 778	
1 Financial Administration Act, (R.S.Q., c. A-6.001).					
2 Permanent appropriations refer to the following acts: Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12), Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1), Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11), Act respecting The Government and Public Employees Retirement Plan, (R.S.Q., c. R-10), Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1), Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2), Courts of Justice Act, (R.S.Q., c. T-16), Police Act, (R.S.Q., c. P-13-1) and Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. P-12-1).					
3 Amount posted to the net debt for changing the depreciation period of actuarial gains and losses.					

TOTAL FOR THE PORTFOLIO

Voted	249 463	14	1 288	232 788	45 074
Permanent	6 928 069	14 714		6 493 791	
Not requiring appropriations				(2 207) ¹	
TOTAL	7 177 533	14 728	1 288	6 724 371	45 074 ²

1 Including 3 829 for negative expenditure.

2 Including 9 682 for 87 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to fund the payment of interest on the direct debt and the retirement plans account.

				4 372 324			363 676
				2 116 075			54 925
				(3 829)			
				19 208			
				6 503 778			418 600

19 201		148 855	450	19 208	6 611	1 465	7 299
5 391				6 488 400			419 564
1 622				(3 829)			
26 215		148 855	450	6 503 778	6 611	1 465	426 863

FINANCES

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Department Administration			
Institut de la statistique du Québec	14 323		
Société de financement des infrastructures locales du Québec	132 200		
Other	200		
Total for Program 1	146 723		
Program 2 - Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities			
Other	3 350		
Total Appropriations and Expenditures	150 073		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
				14 323	14 323	14 323
				132 200	132 200	
		200			200	199
		200		146 523	146 723	14 521
		2 110	23		2 133	2 490
		2 310	23	146 523	148 855	17 011

FINANCES

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	11 626	11 626	11 385
Operating	2 696	2 696	2 938
Support	135 750	134 533	2 688
TOTAL FOR THE PORTFOLIO	150 073	148 855	17 011

ALLOCATIONS TO A SPECIAL FUND ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Operating	450	450	450
TOTAL FOR THE PORTFOLIO	450	450	450

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Duties and permits		
Other		
Sponsorship application - Foreign nationals	3 060	3 105
Employer's request regarding temporary employment	1 436	1 419
Certificate of selection - Foreign nationals	32 276	25 392
Certificate of acceptance - Workers	2 312	4 409
Certificate of acceptance - Students	2 452	
	<u>41 536</u>	<u>34 325</u>
Miscellaneous revenue		
Sales of goods and services		
Comparative assesment of studies conducted outside Québec	1 921	1 593
Training, partnership and special events organization	22	87
Miscellaneous	5	4
	<u>1 947</u>	<u>1 684</u>
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	<u>22</u>	<u>87</u>
	<u>1 926</u>	<u>1 597</u>
Recoveries		
Miscellaneous	<u>44</u>	<u>39</u>
	<u>1 970</u>	<u>1 637</u>
Total own-source revenue	<u>43 506</u>	<u>35 961</u>
Federal Government transfers		
Other programs		
Integration of immigrants	<u>218 538</u>	<u>202 364</u>
Total Federal Government transfers	<u>218 538</u>	<u>202 364</u>
Total revenue	<u><u>262 044</u></u>	<u><u>238 325</u></u>

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1					
Summary: page 1-14		Immigration, Integration and Cultural Communities			
1.	Immigration	19 732	25	19 708	13 216
2.	Francization	62 364	24	62 340	29 117
3.	Integration, Regionalization and Intercultural Relations	45 958		45 958	16 559
4.	Management, Information and Centralized Services	33 347	4	26 331	15 376
	Permanent 1	10		10	
	Not requiring appropriations			2 926	
5.	Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying on activities supporting the integration and francization of immigrants				
TOTAL		161 411	28	157 271	74 268
1 Executive Power Act, (R.S.Q., c. E-18).					
PROGRAM 2					
Summary: page 1-26		Agency Reporting to the Minister			
1.	Conseil des relations interculturelles	821		802	537
	Not requiring appropriations			2	
TOTAL		821		804	537
TOTAL FOR THE PORTFOLIO					
Voted		162 222	28	155 138	74 805
Permanent		10		10	
Not requiring appropriations				2 928	
TOTAL		162 232	28	158 075	74 805
1 Including 5 748 for 60 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to recruit and select immigrants and ensure their linguistic, cultural and economic integration. In addition it seeks to promote a society open to pluralism and intercultural reconciliation.

6 492							
20 893		12 330					
6 984		22 415					
10 668		287					4 696
10							
2 926							
47 972		35 032					4 696

The objective of this program is to give the Department a better understanding of the particular problems of integration and intercultural relations.

265					19		
2							
267					19		
45 301		35 032			19		4 696
10							
2 928							
48 239		35 032			19		4 696

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Immigration, Integration and Cultural Communities			
Financial Assistance Program for the Linguistic Integration of Immigrants	12 330		
Intercultural Relations Support Program	2 609		
New Arrivals Support Program	9 254		
Program to Support Full Participation and Openness to Diversity	969		
Refugee Reception and Establishment Program	2 898		
Recognition and Support Program for Autonomous Community Organizations Working in Areas Related to the Mission of the Department	1 039		
Support Program for Projects to Facilitate Admission into Professional Orders	625		
Regional Integration Program	5 021		
Other	287		
Total for Program 1	35 032		
Total Appropriations and Expenditures	35 032		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
			12 330		12 330	9 967
		2 609			2 609	2 015
		9 254			9 254	7 919
9		957	3		969	563
			2 898		2 898	2 236
		1 039			1 039	637
		625			625	1 029
123	3 325	1 573			5 021	3 596
7	2	279			287	325
138	3 327	16 336	15 231		35 032	28 287
138	3 327	16 336	15 231		35 032	28 287

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Support	35 032	35 032	28 287
TOTAL FOR THE PORTFOLIO	35 032	35 032	28 287

JUSTICE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Duties and permits		
Other		
Legal of enterprises advertising	217	201
Travelling salesmen	244	225
Health spa	98	90
Travel agents	716	678
Miscellaneous	70	78
	<u>1 345</u>	<u>1 274</u>
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	550	541
Room and board	101	100
Recoveries from third parties	143	224
Judicial documents	35 395	29 759
Legal transactions	39 248 ¹	23 663
Training, partnership and special events organization	16	8
Miscellaneous	4	5
	<u>75 456</u>	<u>54 302</u>
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	<u>16</u>	<u>8</u>
	<u>75 441</u>	<u>54 293</u>
Interest		
Loans		115
Miscellaneous	<u>1</u>	<u>159</u>
	<u>1</u>	<u>273</u>
Fines and forfeitures		
Offences under the Highway Safety Code	70 478 ²	46 098
Offences under the Criminal Code	8 989	7 455
Offences under miscellaneous legislation	16 751	16 801
Assistance for victims of criminal acts	18 750	13 889
Miscellaneous	10	11
	<u>114 977</u>	<u>84 254</u>
Recoveries		
Prior years' expenditures	2 889	753
Surplus - Special funds and agencies	<u>217</u>	<u>515</u>
	<u>3 105</u>	<u>1 268</u>
	<u>193 524</u>	<u>140 089</u>
Total own-source revenue	<u>194 869</u>	<u>141 362</u>

1 The change is due primarily to a backlog in processing statements of offence and the increase in legal fees.

2 The increase is due primarily to a backlog in processing statements of offence and the increase in fines.

JUSTICE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Federal Government transfers		
Other programs		
Legal aid	26 606	26 200
Legal counsel to Native people	498	490
Québec family law measures	2 742	2 742
Application of the Accord governing the Contraventions Act	371	322
Training, partnership and special events organization	87	98
Miscellaneous	77	72
	30 382	29 924
Less: Amounts entered in specific purpose accounts for:		
Application of the Accord governing the Contraventions Act	371	322
Training, partnership and special events organization	87	98
Total Federal Government transfers	29 924	29 504
Total revenue	224 792	170 866

JUSTICE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements		AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
			Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-26			Judicial Activity			
1.	Magistrature	2 406		139	2 267	1 875
	Permanent 1	68 974			68 974	65 498
2.	Judiciary Ethics and Advanced Courses for Judges					
	Permanent 1	2 551			2 551	338
3.	Support for Magistrature	25 618	3	120	25 495	23 671
4.	Committee on Judges' Remuneration					
	Permanent 1	204			58	
TOTAL		99 753	3	260	99 344	91 383
1 Courts of Justice Act, (R.S.Q., c. T-16).						
PROGRAM 2 Summary: page 1-26			Administration of Justice			
1.	Administrative Support for Judicial Activity	83 022		1 432	81 589	55 248
2.	Legal and Legislative Affairs	34 673		1	34 672	32 349
3.	Management, Planning and Organizational Services	136 664	1	5 034	131 629	29 152
	Permanent 1	5 500			5 052	
	Permanent 2	5 357			5 357	5 357
	Permanent 3	7			7	
	Not requiring appropriations				11 310	
4.	Processing of Violations and Collection of Fines	11 885		1 452	10 433	7 345
5.	Justice Integrated Information System	5 386		5 386		
TOTAL		282 493	1	13 305	280 050	129 451
1 Financial Administration Act, (R.S.Q., c. A-6.001).						
2 Courts of Justice Act, (R.S.Q., c. T-16).						
3 Executive Power Act, (R.S.Q., c. E-18).						

							UNEXPENDED APPROPRIATIONS
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to allow the courts of various jurisdictions to exercise judiciary authority and jurisdictional functions associated with it, i.e. to grant judgment or promote resolution of litigation through judicial mediation. It includes activities associated with the rules of ethics that apply to the Bench, further training of judges, and necessary administrative support. The program also includes the committee responsible for evaluating the compensation, the retirement plan, and other employee benefits of judges of the Court of Québec, judges of the municipal courts, and presiding justices of the peace as well as formulating recommendations to the government.

392							
3 476							
2 213							
1 824							
58							146
7 961							146

The objective of this program is to provide administrative support necessary for the operation of the courts of justice and for the publication of rights, to provide legal, legislative and regulatory support for all government activities.

25 355		986					
2 323							
86 406		875	15 197				
	5 052						448
7							
11 310							
3 088							
128 490	5 052	1 860	15 197				448

JUSTICE

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3					
Summary: page 1-26					
Administrative Justice					
1. Contribution of the Ministère de la Justice to the Tribunal administratif du Québec	11 228			11 228	
2. Conseil de la justice administrative	344			344	167
TOTAL	11 571			11 571	167

PROGRAM 4					
Summary: page 1-20					
Assistance to Persons Brought before the Courts					
1. Commission des services juridiques	128 874			128 874	
2. Fonds d'aide aux recours collectifs	720			720	
3. Crime Victims Compensation Permanent 1	85 453			85 453	
4. Act to promote good citizenship Permanent 2	1 394			1 394	
5. Commission des droits de la personne et des droits de la jeunesse	14 902	1	302	14 599	10 930
Not requiring appropriations				220	
TOTAL	231 342	1	302	231 259	10 930
1 Crime Victims Compensation Act, (R.S.Q., c. I-6).					
2 Act to promote good citizenship, (R.S.Q., c. C-20).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the Department's share in the financing of the Tribunal administratif du Québec, whose function, in cases provided for by the Act respecting administrative justice, (R.S.Q., c. J-3), is to rule on proceedings instituted concerning decisions rendered by an administrative or decentralized authority. This program also includes the Conseil de la justice administrative, an agency concerned with professional ethics, intervening with respect to the members of the different administrative courts.

		11 228					
176							
176		11 228					

The objective of this program is to assure legal, financial and social assistance to persons with low incomes and who are economically disadvantaged and to children and families faced with social problems related to justice. It is also to ensure financial compensation to crime victims or to individuals injured as a result of an act of good citizenship. Assistance offered is in the form of legal aid, assistance for class actions, assistance for acts of good citizenship, and compensation to crime victims. Moreover, this program monitors respect for the Québec Charter of Human Rights and Freedoms through the Commission des droits de la personne et des droits de la jeunesse.

		128 874					
		720					
10 732		74 721					
201		1 193					
3 669							
220							
14 821		205 507					

JUSTICE

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 5					
Summary: page 1-26					
Protection Agency Reporting to the Minister					
1. Office de la protection du consommateur	7 900	2	113	7 785	5 848
Not requiring appropriations				60	
TOTAL	7 900	2	113	7 845	5 848
PROGRAM 6					
Summary: page 1-26					
Criminal and Penal Prosecutions					
1. Director of Criminal and Penal Prosecutions	70 608	4	2 492	68 112	54 948
Not requiring appropriations				741	
TOTAL	70 608	4	2 492	68 853	54 948
TOTAL FOR THE PORTFOLIO					
Voted	534 228	10	16 471	517 747	221 533
Permanent	169 439			168 845	71 194
Not requiring appropriations				12 331	
TOTAL	703 667	10	16 471	698 922	292 727 ¹

1 Including 12 396 for 127 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program, which is managed by the Office de la protection du consommateur, is to ensure the protection of the rights of citizens in regard to the application of the Consumer Protection Act (R.S.Q., c. P-40.1).

1 936		1					
60							
1 997		1					

This program, which is managed by the Director of Criminal and Penal Prosecutions, allows this individual to act as plaintiff in criminal and penal matters.

13 164							
741							
13 905							

138 334		142 683	15 197				
16 686	5 052	75 914					594
12 331							
167 351	5 052	218 596	15 197				594

JUSTICE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Administration of Justice			
Worker mobility support fund	252		
Other	1 608		
Total for Program 2	1 860		
Program 3 - Administrative Justice			
Contribution of the ministère de la Justice to the Tribunal administratif du Québec	11 228		
Program 4 - Assistance to Persons Brought before the Courts			
Acts of Good Citizenship	1 193		
Commission des services juridiques	81 528		
Crime Victims Compensation	74 721		
Fonds d'aide aux recours collectifs - Assistance for Recipients	298		
Fonds d'aide aux recours collectifs - Operation	422		
Legal Aid	47 346		
Total for Program 4	205 507		
Program 5 - Protection Agency Reporting to the Minister			
Scholarships	1		
Total Appropriations and Expenditures	218 596		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
		252			252	5 000
		1 608			1 608	2 296
		1 860			1 860	7 296
				11 228	11 228	10 149
			1 193		1 193	731
				81 528	81 528	78 111
			74 721		74 721	73 970
			298		298	298
				422	422	422
			47 346		47 346	48 401
			123 557	81 950	205 507	201 934
			1		1	1
		1 860	123 558	93 177	218 596	219 380

JUSTICE

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	73 684	73 684	119 420
Operating	18 971	18 971	17 141
Capital	523	523	523
Support	125 419	125 419	82 297
TOTAL FOR THE PORTFOLIO	218 596	218 596	219 380

ALLOCATIONS TO A SPECIAL FUND ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration			262
Operating			557
Support	15 197	15 197	14 316
TOTAL FOR THE PORTFOLIO	15 197	15 197	15 136

RELATIONS INTERNATIONALES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	344	246
Miscellaneous	16	10
	360	256
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	344	246
	16	10
Interest		
Miscellaneous	1	
Recoveries		
Prior years' expenditures	233	106
Miscellaneous	4	
	237	106
	254	116
Total own-source revenue	254	116
Total revenue	254	116

RELATIONS INTERNATIONALES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18		International Affairs			
1.	Management, Analysis and Policies	14 272	4	14 268	5 943
	Permanent 1	687	1	686	
2.	Québec Representation Abroad	72 357	1 032	47 872	31 299
	Not requiring appropriations		23 426	2 120	
3.	Bilateral Relations and Francophonie	40 308	9	40 291	5 357
4.	Protocol, Missions, Events and Department Services	25 148	494	21 989	12 040
	Not requiring appropriations		2 655	1 228	
5.	Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of Québec's International Policy				
TOTAL		152 771	1 539	128 453	54 640
1 Executive Power Act, (R.S.Q., c. E-18).					
TOTAL FOR THE PORTFOLIO					
Voted	152 084	1 538	26 081	124 419	54 640
Permanent	687	1		686	
Not requiring appropriations				3 348	
TOTAL		152 771	1 539	128 453	54 640 ¹
1 Including 8 815 for 79 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to plan, organize and direct the action of the Gouvernement du Québec in other countries as well as that of its departments and agencies.

1 587		6 737					
686							
16 573							27
2 120							
2 159		32 775					8
9 919		29					10
1 228							
34 272		39 541					45

30 238		39 541					45
686							
3 348							
34 272		39 541					45

RELATIONS INTERNATIONALES

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - International Affairs			
Agencies of La Francophonie	12 763		
Cooperation Programs	1 758		38
Québec Contribution to the Sommet de la Francophonie (Québec 2008)	8 485		
Québec sans frontières and Other	3 654	11	
Subsidies for Bilateral Affairs	990	49	
Support for the Establishment of International Organizations	4 204	23	3
Youth Agencies	5 127		
Other	2 563	23	
Total for Program 1	39 543	106	41
Total Appropriations and Expenditures	39 543	106	41

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
39	15	12 709			12 763	9 481
398	73	713	221	316	1 758	1 852
		8 484			8 484	6 196
201		3 441			3 654	3 669
287		567	86		990	855
16	7	4 153	2		4 204	4 088
1		5 126			5 127	4 866
602	500	1 081	326	30	2 563	2 022
1 544	595	36 274	635	346	39 541	33 028
1 544	595	36 274	635	346	39 541	33 028

RELATIONS INTERNATIONALES

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	2009	2008
Support	39 543	39 541	33 028
TOTAL FOR THE PORTFOLIO	39 543	39 541	33 028

RESSOURCES NATURELLES ET FAUNE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Duties and permits		
Forest resources		
Logging - Domestic use	209	193
Wood processing plants	616	670
Forest management permits - Supply of timber from public forests	141 946 ¹	160 727
Sugar bushes	1 597	1 529
Permits - Public utility work	113	77
Permits - Mining operations	100	102
Permits - Wildlife and recreation management	45	64
Regular silvicultural treatments	(133 257)	(142 300)
Forest resources development program	(5 343)	(11 380)
Special plans - recovery and production	(3 346)	(7 047)
Miscellaneous	39	22
	<u>2 719</u>	<u>2 657</u>
Mining resources		
Mining operations	(10 301) ²	43 987
Mining concessions	10 893	11 315
Mining lease operations	1 527	1 534
Search for an aquifer	397	272
General information	19	79
Processing - Sand, gravel and other	3 512	2 803
Miscellaneous	27	40
	<u>6 075</u>	<u>60 029</u>
Water resources		
Hydroelectric power	(809)	3 469
Electric power produced	(20) ³	15 486
Water supply	1 712	1 669
	<u>883</u>	<u>20 624</u>
Other		
Prospecting licence		83
Exploration for petroleum and natural gas	995	672
Operating leases for underground reservoir	65	61
Hunting, fishing and trapping permits	27 026	27 485
Commercial and private permits	159	163
Fees for commercial operations	1 719	958
Miscellaneous	27	39
	<u>29 991</u>	<u>29 461</u>
	<u>39 668</u>	<u>112 771</u>

1 The change is due to the decrease in timber volumes invoiced and the decline in average timber prices.

2 The change is due primarily to the drop in mineral rights following the decrease in mining companies' annual profits.

3 The change is due to the transfer of all water-power royalties to the Generations Fund as of January 1, 2008.

RESSOURCES NATURELLES ET FAUNE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	234	249
Capital assets acquired by donation or for a token value	2 556	
Public land	5 478	3 331
Land and buildings	4	1 214
Rental of land for the development of hydroelectric power	152	148
Fees for the sale and rental of land	395	599
Rental and concessions	10 903	10 999
Registry of transfers	185	209
Registration fees for draws	497	296
Gains on sale immoveables	329	284
Wind generator file – Annual rate for a surface reserve	185	
Training, partnership and special events organization	2 925	1 471
Mining site protection, safety, redevelopment and restoration financing measures	279	107
Miscellaneous	107	52
	24 230	18 958
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	2 925	1 471
Mining site protection, safety, redevelopment and restoration financing measures	279	107
	21 026	17 381
Interest		
Other revenues receivable	465	742
Duties on profits from mining operations	828	(71)
Payment of hydraulic royalties	(3)	(3 516)
Accounts receivable	56	49
	1 346	(2 795)
Fines and forfeitures		
Deposits	2 016	47
Offences under the Forest Act	48	107
Miscellaneous	41	47
	2 106	201
Recoveries		
Prior years' expenditures	426	275
Prior years' subsidies	1 150	2 570
	1 576	2 845
	26 053	17 631
Total own-source revenue	65 721	130 402

RESSOURCES NATURELLES ET FAUNE**BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	<u>2009</u>	<u>2008</u>
Federal Government transfers		
Other programs		
Cooperative mining project with Bolivia	(275)	
Training, partnership and special events organization	<u>20</u>	
	(255)	
Less: Amounts entered in specific purpose accounts for:		
Cooperative mining project with Bolivia	(275)	
Training, partnership and special events organization	<u>20</u>	
Total Federal Government transfers		
Total revenue	<u><u>65 721</u></u>	<u><u>130 402</u></u>

RESSOURCES NATURELLES ET FAUNE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements		AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
			Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-18		Management of Natural Resources and Wildlife				
1.	Knowledge and Administration of Territory Not requiring appropriations	8 404	1	2 107	6 296 591	4 902
2.	Administration of Forestry Resources	353 309	121 000 ⁶		232 309	
	Permanent 1	15 000			5 037	
	Permanent 2	20			20	
3.	Protection and Development of Wildlife Resources	74 299	7	6 263	68 029 5 673	40 742
4.	Development and Managment of Energy and Mineral Resources	61 778	1	1 772	60 004	15 239
	Permanent 3	3 975			3 975	
	Not requiring appropriations				1 965	
5.	Department Management and Management Services	41 243	13	2 948	38 282	14 533
	Permanent 4	362				
	Permanent 5	12			12	
	Not requiring appropriations				8 154	
6.	Regional operations	164 120	1	12 294	151 825	77 969
	Not requiring appropriations				3 364	
7.	Forester-in-Chief	6 859		148	6 712	4 362
	Not requiring appropriations				652	
TOTAL		729 382	121 023	25 533	592 900	157 749
1	Forest Act, (R.S.Q., c. F-4.1).					
2	Forestry Credit Act, (R.S.Q., c. C-78).					
3	Financial Administration Act, (R.S.Q., c. A-6.001).					
4	Public Administration Act, (R.S.Q., c. A-6.01).					
5	Executive Power Act, (R.S.Q., c. E-18).					
6	Amount related to excess expenditure over credits in 2007-2008.					

TOTAL FOR THE PORTFOLIO

Voted	710 012	121 023	25 533	563 455	157 749
Permanent	19 370			9 045	
Not requiring appropriations				20 400	
TOTAL	729 382	121 023	25 533	592 900	157 749 ¹

1 Including 20 259 for 217 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to assure the development, protection, knowledge and development of Québec territory as well as wildlife, forestry, mineral and energy resources within a context of sustainable development and integrated management.

1 388		5					
591							
29 870			202 439				
5 037							9 963
		20					
19 576		7 711					
5 673							
5 762		6 603	32 400				
	3 975						
1 965							
15 260		581	7 909				
							362
12							
8 154							
25 110		8 421	40 325				
3 364							
2 349							
652							
124 763	3 975	23 341	283 072				10 326

99 314		23 321	283 072				1
5 049	3 975	20					10 325
20 400							
124 763	3 975	23 341	283 072				10 326

RESSOURCES NATURELLES ET FAUNE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Management of Natural Resources and Wildlife			
Assistance for Mineral Exploration	90	90	
Assistance for Research and Development	803		
Assistance to the Mining Industry	1 986	1 736	
Commissions régionales sur les ressources naturelles et le territoire (CRRNT)	5 760		
Extension of the Gas Network	2 309	2 309	
Forestry Loans	20		
Power Line Burial	1 416		
Support in Aboriginal Communities	7 278		
Other	3 680		
Total for Program 1	23 341	4 135	
Total Appropriations and Expenditures	23 341	4 135	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
					90	2 426
13		285		505	803	200
		250			1 986	1 390
		5 760			5 760	1 960
					2 309	1 155
				20	20	20
	1 416				1 416	666
	3 630	3 648			7 278	8 637
1	1 261	2 338		80	3 680	1 530
13	6 306	12 281		605	23 341	17 984
13	6 306	12 281		605	23 341	17 984

RESSOURCES NATURELLES ET FAUNE

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Operating	311	311	
Capital	3 262	3 262	1 846
Interest	2 312	2 312	
Support	17 456	17 456	16 138
TOTAL FOR THE PORTFOLIO	23 341	23 341	17 984

ALLOCATIONS TO A SPECIAL FUND ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	66 464	66 464	63 951
Operating	112 417	112 417	107 280
Capital	12 401	12 400	12 400
Interest	16 130	16 130	17 226
Support	75 660	75 660	87 765
TOTAL FOR THE PORTFOLIO	283 072	283 072	288 622

REVENU

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Income and property taxes		
Personal income tax	17 948 940	18 648 078
Corporate tax	4 175 508 ¹	4 818 788
	<u>22 124 448</u>	<u>23 466 866</u>
Consumption Taxes		
Sales	10 743 675	10 237 912
Fuel	1 635 734	1 656 433
Tobacco	593 735	646 819
Alcoholic beverages	429 617	421 233
	<u>13 402 761</u>	<u>12 962 397</u>
Duties and permits		
Alcoholic beverages		
Miscellaneous		(9)
Forest resources		
Profits from forestry operations	(3 835)	(244)
Other		
Fees - Public files	3 045	3 951
Creation of and amendments to corporations	10 948	17 137
Legal of enterprises advertising	42 541	39 235
Registration of tax shelters and flowthrough shares	627	540
International and interprovincial carriers	677	724
Miscellaneous	29	22
	<u>57 867</u>	<u>61 609</u>
	<u>54 032</u>	<u>61 356</u>
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	205	188
Collection charges	439	236
Collection of contributions for the Québec Pension Plan	30 519	29 582
Gains on sale immoveables	38	51
Recoveries from third parties	52	71
Judicial documents	249	215
Advance rulings	71	105
Administration of the Goods and Services Tax	124 357	138 499
Miscellaneous	17	
	<u>155 947</u>	<u>168 948</u>
Less: Amounts entered in specific purpose accounts for:		
Administration of the Goods and Services Tax	<u>124 357</u>	<u>138 499</u>
	<u>31 589</u>	<u>30 448</u>

¹ The decrease is due primarily to fiscal measures, notably abolition of the tax on capital.

REVENUE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Miscellaneous revenue (cont'd)		
Interest		
Personal income tax receivable	187 008	214 438
Corporate tax receivable	204 059 ²	176 209
Sales tax collectable	74 757 ³	100 332
Fuel tax collectable	64	(2 193)
Tobacco tax collectable	21 566 ²	10 458
Other revenues receivable	111	(539)
Miscellaneous	(37)	(2)
	<u>487 529</u>	<u>498 703</u>
Fines and forfeitures		
Legal deposits	784	1 421
Offences under fiscal laws	1 849	1 420
Penalties	244 574 ⁴	272 394
Charges - Cheques without sufficient funds	1 771	2 011
Miscellaneous	11	13
	<u>248 988</u>	<u>277 258</u>
Recoveries		
Prior years' expenditures	870	3 190
Voluntary taxation	114 800 ⁵	
Miscellaneous		(2)
	<u>115 670</u>	<u>3 189</u>
	<u>883 776</u>	<u>809 598</u>
Total own-source revenue	<u>36 465 016</u>	<u>37 300 217</u>
Total revenue	<u><u>36 465 016</u></u>	<u><u>37 300 217</u></u>

2 The increase is due to tax recovery activities.

3 The decrease is due to the decline in the average interest rate, which dropped from 9% to 8%.

4 The change is due to the increase in the provision for non-realization of income.

5 The increase is due to a settlement signed on July 31, 2008 with two tobacco manufacturers.

Note

	2009	2008
The following refunds were subtracted from revenue:		
Personal income tax	6 532 745	6 136 682
Corporate tax	2 506 399	2 106 580
Sales	5 580 835	5 630 679
Fuel	106 018	96 303
Tobacco	10 110	12 711
Profits from forestry operations	6 562	3 010
Miscellaneous	590	532

REVENU

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements		AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
			Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-26		Tax Administration				
1.	Regional Operations	159 026	43	2	158 852	150 229
2.	Concentrated Operations	56 641		1 470	54 640	41 737
	Permanent 1	35 040			35 040	
3.	Information Technologies	79 218	1	4	79 209	37 164
4.	Administration and Support	140 183	175	1 879	102 986	41 141
	Permanent 2	55				
	Permanent 3	10			10	
	Not requiring appropriations				2 239	
5.	Tax Collection	42 839			42 839	
	Permanent 4	797 520			797 520	
6.	Alimony and Support Payments	38 184			38 183	
7.	Research and Development to Counter Tax Evasion	47 691	3		47 515	38 063
8.	Provisional Administration of Unclaimed Assets	4 633			4 623	3 232
	Permanent 5	3 045			3 045	1 661
9.	Enterprise Registrar	7 003			6 965	4 721
TOTAL		1 411 087	222	3 356	1 373 664	317 950
1	Act respecting the Ministère du Revenu, (R.S.Q., c. M-31) (Interest and refunds).					
2	Public Administration Act, (R.S.Q., c. A-6.01).					
3	Executive Power Act, (R.S.Q., c. E-18).					
4	Financial Administration Act, (R.S.Q., c. A-6.001).					
5	The Public Curator Act, (R.S.Q., c. C-81).					

TOTAL FOR THE PORTFOLIO

Voted	575 418	222	3 356	535 811	316 288
Permanent	835 669			835 614	1 661
Not requiring appropriations				2 239	
TOTAL	1 411 087	222	3 356	1 373 664	317 950 ¹

1 Including 35 345 for 387 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to collect taxes and administer social programs involving tax revenues, as well as any other collection program assigned to it by the government. It is also to manage unclaimed property and return it to those having the right to it or to the government. This program also has an objective to administer a government register of proprietorships, corporations and moral persons.

4 923		3 700					129
12 902							532
35 040							
42 045							4
25 657		112	36 076		27 972		7 171
10							55
2 239							
			42 839				
	797 520						
			38 183				1
7 101			2 351				173
1 391							10
861			522				
2 243							39
134 412	797 520	3 812	119 971		27 972		8 113

96 262		3 812	119 449		27 972		8 058
35 910	797 520		522				55
2 239							
134 412	797 520	3 812	119 971		27 972		8 113

REVENU

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Tax Administration			
Subsidies for modifications to the credit for home maintenance of older persons	3 700		
Subsidies to Organizations	124		
Total for Program 1	3 824		
Total Appropriations and Expenditures	3 824		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
			3 700		3 700	
		112			112	123
		112	3 700		3 812	123
		112	3 700		3 812	123

REVENU**TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

	Authorized appropriations	2009	2008
Support	3 824	3 812	123
TOTAL FOR THE PORTFOLIO	3 824	3 812	123

**ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

	Authorized appropriations	2009	2008
Operating	81 779	81 022	71 879
Capital	38 949	38 949	54 709
TOTAL FOR THE PORTFOLIO	120 728	119 971	126 587

SANTÉ ET SERVICES SOCIAUX

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009	2008
Duties and permits		
Other		
Private hospitals and other institutions	1 614	1 663
Miscellaneous revenue		
Sales of goods and services		
Third party liability insurance - Internal	7 531	6 222
Third party liability insurance - External	1 729	1 344
Hospitalization insurance - Foreigners	169	149
Third party liability insurance - Fonds d'assurance automobile du Québec	88 654	88 654
Training, partnership and special events organization	1 053	335
Implementation of the health and social services network automation plan	38 886	43 806
Financing of services to less autonomous seniors	30 000	30 000
Financing of the assistance program for pathological gamblers	22 000	22 000
Miscellaneous	10	15
	190 032	192 525
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	1 053	335
Implementation of the health and social services network automation plan	38 886	43 806
Financing of services to less autonomous seniors	30 000	30 000
Financing of the assistance program for pathological gamblers	22 000	22 000
	98 093	96 384
Interest		
Accounts receivable	347	618
Recoveries		
Prior years' expenditures	2 520	6 221
Prior years' subsidies	(428)	25 355
	2 092	31 576
	100 533	128 578
Total own-source revenue	102 146	130 241
Federal Government transfers		
Other programs		
Young Offenders Act	36 683	36 783
Handicapped persons' participation in the labour force	45 893	45 893
Treatment and rehabilitation services		10 999
Antiviral purchase and management	4 466	
Training, partnership and special events organization	1 241	843
	88 282	94 518
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	1 241	843
Total Federal Government transfers	87 041	93 675
Total revenue	189 188	223 916

1 The decrease is due primarily to application of the accounting reform for stock acquired before fiscal 2007-2008.

2 The decrease is due to the signing in 2007-2008 of the agreement related to the alcoholism treatment and rehabilitation program covering the past four financial years.

SANTÉ ET SERVICES SOCIAUX

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION	
		Loans investments, advances & other	Fixed assets	Expenditure		
PROGRAM 1						
Summary: page 1-12						
National Operations						
1.	Administration and Departmental Management	100 092	12	773	99 306	50 012
	Permanent 1	33			33	
	Not requiring appropriations				1 187	
2.	Advisory Bodies	7 394	1		7 394	4 086
3.	National Activities	255 102			265 949	
	Permanent 2	419			194	
TOTAL		363 039	12	773	374 064	54 098
1	Executive Power Act, (R.S.Q., c. E-18).					
2	Public Health Protection Act, (R.S.Q., c. P-35).					

PROGRAM 2

Summary: page 1-12

Regional Operations

1. Health and Social Services Agencies	100 775			100 775	
2. Health and Social Services Establishments	12 151 347	90 857 ⁴		12 213 171	
Permanent 1	2 817 655			2 817 655 ^a	
3. Community Organizations and Other Organizations	424 599			424 599	
4. Related Activities	1 536 634	23 501 ⁵		1 513 133	
Permanent 2	659 896			659 896	
Permanent 3	191 362	60 889 ⁶		130 473	
5. Debt Service	687 785			771 867	
TOTAL	18 570 053	175 247		18 631 569	

- 1 Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5).
- 2 Act respecting The Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).
- 3 Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. P-12-1).
- 4 Amount related to excess expenditure over credits in 2007-2008.
- 5 Amount related for inventories acquisitions.
- 6 Amount posted to the net debt for changing the depreciation period of actuarial gains and losses.
- a Including 2 797 000 representing the portion, attributed to the Ministère de la Santé et des Services sociaux, of projected contributions from employers and individuals to the Health Services Funds for an expenditure of 2 817 655.

							UNEXPENDED APPROPRIATIONS
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program provides the Department and its advisory bodies with the resources and services necessary to establish, implement and monitor their health and social services programs. It also enables the general public to voice its needs, it ensures national coordination of the development and delivery of health and social services, and it funds provincial projects.

49 295							
33							
1 187							
3 186		121					
5 356		260 593					(10 847)
		194					224
59 058		260 908					(10 623)

This program provides public services that meet the objectives defined in the policy on health and well-being with regard to social adaptation, physical and mental health, public health and social integration.

		100 775					
		12 213 171					(152 681)
		2 817 655					
		424 599					
22 652		1 490 481					
		659 896					
		130 473					
		771 867					(84 082)
22 652		18 608 918					(236 763)

SANTÉ ET SERVICES SOCIAUX

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-12					
Office des personnes handicapées du Québec					
1. Administration and support for the integration of handicapped persons	12 763		81	12 544	8 488
Not requiring appropriations				80	
TOTAL	12 763		81	12 624	8 488

PROGRAM 4 Summary: page 1-12

Régie de l'assurance maladie du Québec

1. Medical Care					
Permanent 1	4 039 592			4 013 119	
2. Optometric Care					
Permanent 1	40 434			38 266	
3. Dental Care					
Permanent 1	112 141			108 874	
4. Pharmaceutical Services and Drugs					
Permanent 1	2 292 796			2 177 561	
5. Other Services					
Permanent 1	159 771			159 160	
6. Administration					
Permanent 1	106 226			106 226	
TOTAL	6 750 962 ^a			6 603 206 ^a	

1 Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5).

a Including 2 797 000 representing the portion, attributed to the Régie de l'assurance maladie du Québec, of projected contributions from employers and individuals to the Health Services Funds for an expenditure of 2 817 655 and the projected contribution of 3 922 194 of the Consolidated Revenue Fund for an expenditure of 3 785 551.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the rights of handicapped persons.

3 131		925			8		130
80							
3 211		925			8		130

The objective of this program is to defray the cost of insured services under the health insurance, health assistance, and drug insurance plans and the associated administrative expenses.

		4 013 119					26 474
		38 266					2 168
		108 874					3 267
		2 177 561					115 236
		159 160					612
		106 226					
		6 603 206					147 756

SANTÉ ET SERVICES SOCIAUX

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 5 * Summary: page 1-18					
Promotion and Development of the Capitale-Nationale Region					
1. Development of the Capitale-Nationale Region	75 310	1 262	8	74 036	1 736
Permanent 1	635			446	
Not requiring appropriations				10	
TOTAL	75 944	1 262	8	74 493	1 736
1 Financial Administration Act, (R.S.Q., c. A-6.001).					
* Effective December 18, 2008, under section 9 of the Executive Power Act, (R.S.Q., c. E-18) and Order-in-Council 1164-2008, this program is the responsibility of the Minister responsible for the National Capital region and the Minister of Employment and Social Solidarity.					
TOTAL FOR THE PORTFOLIO					
Voted	15 351 799	115 632	862	15 482 774	64 323
Permanent	10 420 961	60 889		10 211 904	
Not requiring appropriations				1 278	
TOTAL	25 772 760	176 521	862	25 695 956	64 323 ¹
1 Including 8 994 for 86 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).					

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to support and promote the Capitale-Nationale region by reinforcing the role of Québec City as capital city, by contributing to the enhancement of its sites, monuments and activities, by empowering local and regional districts to take control of their development, and by supporting development and diversification of its economic base.

446		69 338	2 516				3
	446						188
10							
456	446	69 338	2 516				191

84 066		15 331 870	2 516		8		(247 478)
33	446	10 211 425					148 168
1 278							
85 377	446	25 543 295	2 516		8		(99 310)

SANTÉ ET SERVICES SOCIAUX

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - National Operations			
Hospital Services Outside Québec	134 540 ¹		
Intervention Program - Hepatitis C	2 383		1 199
Other	113 362	307	2 888
Total for Program 1	250 285	307	4 087
Program 2 - Regional Operations			
Financial Assistance to Handicapped Persons for Various Special Needs	91 600		91 358
Purchase of Vaccines and Biological Products	96 996		94 667
Operations			
CHQ Rent - Network Establishments	142 271		142 132
Health and Social Services Agencies	100 775		
Private Institutions	443 785		443 740
Public Health	74 407	116	73 117
Public Institutions	14 292 089 ¹	3 385	14 391 959
Ambulance Services	297 063	232 401	406
Blood System	290 449		259 447
Community Organizations	424 599	1 403	91
Debt Service	687 785 ¹		587 550
Family Resources	221 877		221 864
Financial Exemption Program for Home Assistance Services	58 448	275	
Government and Public Employees Retirement Plan	659 896		659 896
Pension Plan of Management Personnel	130 473		130 473
Remuneration of Interns and Residents	156 345		
Other	203 296	5 494	99 088
Total for Program 2	18 372 154	243 074	17 195 788
Program 3 - Office des personnes handicapées du Québec			
Support for the Integration of Handicapped Persons	928		90
Program 4 - Régie de l'assurance maladie du Québec			
Dental Care	112 141		
Expenses Related to the Administration of the Health Insurance Plan	106 226		
Medical Care	4 039 592		
Optometric Care	40 434		
Pharmaceutical Services and Drugs	2 292 796		
Study and Research Grants	13 942		
Technical Assistance	145 829		
Total for Program 4	6 750 962		
Program 5 - Promotion and Development of the Capitale-Nationale Region			
Assistance to Québec City	19 800		
Commission de la capitale nationale du Québec	13 063		
Local Development Centres of the Capitale-Nationale Region	7 313		
Celebration of the 400th Anniversary of Québec City - Commission de la capitale nationale du Québec	6 336		
Celebration of the 400th Anniversary of Québec City - Société du 400e anniversaire de Québec	17 000		
Economic Development Fund for the Capitale-Nationale Region	5 829	20	3
Total for Program 5	69 340	20	3
Total Appropriations and Expenditures	25 443 667	243 400	17 199 967

¹ See over expenditure at «Breakdown of authorized appropriations expenditure and other costs by program, element and supercategory» page 2-170.

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
			145 387		145 387	128 548
		145	1 039		2 383	52 431
204	6	21 023	80 814	7 897	113 138	72 904
204	6	21 168	227 240	7 897	260 908	253 883
		242			91 600	85 291
240				2 089	96 996	57 870
		139			142 271	151 266
				100 775	100 775	95 195
				45	443 785	428 100
		277		897	74 407	71 979
1 037	335	21 397	2 962	23 695	14 444 771	13 691 964
713				63 543	297 063	271 207
		27 034		3 968	290 449	275 791
23	2 884	420 160		38	424 599	392 376
		1 306		183 011	771 867	646 072
		14			221 877	200 432
			58 173		58 448	53 141
					659 896	670 605
					130 473	104 430
			156 345		156 345	143 849
4 937	10	41 764	3 824	48 178	203 296	195 445
6 950	3 229	512 333	221 305	426 238	18 608 918	17 535 013
		832	1	3	925	905
			108 874		108 874	102 397
				106 226	106 226	98 862
			4 013 119		4 013 119	3 578 787
			38 266		38 266	37 718
			2 177 561		2 177 561	2 152 724
			13 942		13 942	20 726
			145 218		145 218	131 259
			6 496 980	106 226	6 603 206	6 122 473
	14 800			5 000	19 800	7 800
	7 313			13 063	13 063	15 870
					7 313	6 285
				6 336	6 336	6 140
		17 000			17 000	14 600
	1 039	4 556		210	5 827	6 265
	23 152	21 556		24 608	69 338	56 960
7 154	26 387	555 889	6 945 525	564 973	25 543 295	23 969 234

SANTÉ ET SERVICES SOCIAUX

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations		2009		2008
Remuneration	16 907 208	¹	16 921 943	¹	15 693 188
Operating	4 691 593		4 691 593		4 538 922
Capital	401 792	¹	485 874	¹	379 954
Interest	312 148		312 148		303 620
Support	3 130 926	¹	3 131 737	¹	3 053 549
TOTAL FOR THE PORTFOLIO	25 443 667		25 543 295		23 969 234

¹ See over expenditure at «Breakdown of authorized appropriations expenditure and other costs by program, element and supercategory» page 2-170.

ALLOCATIONS TO A SPECIAL FUND ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations		2009		2008
Support	2 516		2 516		1 793
TOTAL FOR THE PORTFOLIO	2 516		2 516		1 793

SÉCURITÉ PUBLIQUE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Duties and permits		
Alcoholic beverages		
Retailers	21 711	21 025
Industrial beverage production	638	633
	22 349	21 658
Publicity contests and amusement machines		
Publicity contests	4 577	4 653
Amusement machines	2 868	2 971
Bingo	2 285	1 117
Lotteries	2 575	3 125
Races	119	180
	12 425	12 047
Other		
Case studies	917	875
Security and detective agencies	1 403	1 459
Organization - Combat sports events	306	179
Permits for the possession of explosives	301	267
Miscellaneous	39	45
	2 966	2 825
	37 741	36 530
Miscellaneous revenue		
Sales of goods and services		
Auditing fees - past convictions	647	543
Room and board	3 245	3 214
Reconciliation and investigation - Police conduct and ethics	824	555
Training, partnership and special events organization	544	1 982
Financing of the assistance program for pathological gamblers	3 000	3 000
Financing of independent service units	3 414	3 482
Miscellaneous	46	45
	11 722	12 821
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	544	1 982
Financing of the assistance program for pathological gamblers	3 000	3 000
Financing of independent service units	3 414	3 482
	4 763	4 356
Interest		
Accounts receivable	135	36
Fines and forfeitures		
Seizure of money - drugs and narcotics	2 546	2 308
Miscellaneous	29	60
	2 575	2 368

SÉCURITÉ PUBLIQUE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	1 247	2 114
Prior years' subsidies	148	84
CARRA cost recovery	379	386
Miscellaneous	6	4
	<u>1 779</u>	<u>2 587</u>
	<u>9 252</u>	<u>9 347</u>
Total own-source revenue	<u>46 993</u>	<u>45 877</u>
Federal Government transfers		
Other programs		
Administration of the Firearms Act	8 871	4 826
Financing of the Joint Emergency Preparedness Program	745	367
Training, partnership and special events organization	3 648	11 960
Miscellaneous		8
	<u>13 264</u>	<u>17 161</u>
Less: Amounts entered in specific purpose accounts for:		
Administration of the Firearms Act	8 871	4 826
Financing of the Joint Emergency Preparedness Program	745	367
Training, partnership and special events organization	<u>3 648</u>	<u>11 960</u>
Total Federal Government transfers		<u>8</u>
Total revenue	<u><u>46 993</u></u>	<u><u>45 885</u></u>

SÉCURITÉ PUBLIQUE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans investments, advances & other	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1					
Summary: page 1-26					
Security, Prevention and Internal Management					
1.	Administration and Management Support Services	20 753		20 665	17 447
	Permanent 1	10		10	
2.	Correctional Services	254 620		253 930	188 852
3.	Forensic Examinations	7 295		7 272	6 044
4.	Police, Security and Protection	88 509	2	87 950	20 765
5.	Public Safety and Fire Prevention	15 395		14 993	10 212
	Permanent 2	26 974		26 663	1 528
6.	Central Management Items	116 521	10 785	104 843	26 512
	Not requiring appropriations			4 779	
TOTAL		530 077	3	521 104	271 359
1	Executive Power Act, (R.S.Q., c. E-18).				
2	Civil Protection Act, (R.S.Q., S-2.3).				

PROGRAM 2

Summary: page 1-26

Sûreté du Québec

1. Protection of Society, People and their Property	352 615	87	47	352 170	179 279
Permanent 1	2 545			2 545	2 545
2. Internal Management and Support	221 248		15 704	199 661	40 603
Not requiring appropriations				11 490	
TOTAL	576 408	87	15 751	565 867	222 427
1 Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity, (R.S.Q., c.C-52.2).					

UNEXPENDED APPROPRIATIONS							
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to plan, administer and coordinate the resources required for program management. Its objective is also to protect society by encouraging it to participate in the administration of justice and by ensuring services for adults on probation, in custody and on parole, which will facilitate their reintegration, to provide a variety of expert advice of a legal nature, ensure the security of persons and their property as well as certain government buildings, inspect police forces and fund aboriginal police services. It includes a central management system in which expenses for elements of this program and certain other programs sponsored by the Department are recorded.

2 928		290					88
10							
64 863		215					689
1 228							23
7 183		60 002					558
2 800		1 981					402
1 330		23 804					312
78 332							893
4 779							
163 452		86 293					2 964

The objective of this program is to protect society, people and their property.

16 436			156 455				311
81 079			77 979				5 883
11 490							
109 005			234 435				6 194

SÉCURITÉ PUBLIQUE

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3					
Summary: page 1-26					
Agencies Reporting to the Minister					
1. Régie des alcools, des courses et des jeux	16 993		200	14 988	11 924
Permanent 1	34			34	
Permanent 2	3				
Not requiring appropriations				165	
2. Commission québécoise des libérations conditionnelles	4 730		63	4 555	2 824
3. Coroner's Office	7 281		69	7 174	3 401
4. Police Ethics Commissioner	2 940			2 935	2 435
5. Comité de déontologie policière	2 003		6	1 986	1 439
TOTAL	33 984		337	31 837	22 023
1 Financial Administration Act, (R.S.Q., c. A-6.001).					
2 Act respecting lotteries, publicity contests and amusement machines, (R.S.Q., c. L-6).					

TOTAL FOR THE PORTFOLIO

Voted	1 110 902	90	26 874	1 073 122	511 736
Permanent	29 567			29 251	4 073
Not requiring appropriations				16 434	
TOTAL	1 140 469	90	26 874	1 118 807	515 809 ¹

1 Including 59 149 for 665 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to fund activities with regard to monitoring the sale and production of alcohol, gambling and amusement machines, horse racing, and combat sports. The program also seeks to protect society while encouraging the social reintegration of the detainee, act in the event of death occurring in obscure or violent circumstances, and process complaints against police officers relating to their duties.

3 063					202		1 604
	34						3
165							
1 731							111
3 774							37
500							5
547							11
9 780	34				202		1 773

264 463		62 488	234 435		202		10 615
1 340	34	23 804					315
16 434							
282 236	34	86 293	234 435		202		10 930

SÉCURITÉ PUBLIQUE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Security, Prevention and Internal Management			
Analytical Framework for Prevention and Mitigation of Important Natural Risks	647		
Police and Firefighter Training	7 605		
Combatting Illegal Trade in Tobacco Products	3 811		
Crime Prevention, Health and Victim Assistance	21 204		
Fire Safety Coverage Plans	110		
Police Services for Aboriginal	23 854		
Public Safety	23 854	1 160	
Street Gangs	3 905		
Other	1 365	5	
Total for Program 1	86 354	1 165	
Total Appropriations and Expenditures	86 354	1 165	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
500	71	75			646	2 564
				7 605	7 605	8 105
	3 763	46			3 809	3 220
	21 026	134		6	21 165	18 530
	90	20			110	1 470
	23 853				23 853	20 119
	8 252	197	14 245		23 854	20 657
	2 110	1 794			3 904	2 817
19	674	648			1 345	1 025
519	59 839	2 913	14 245	7 611	86 293	78 507
519	59 839	2 913	14 245	7 611	86 293	78 507

SÉCURITÉ PUBLIQUE

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Operating	7 612	7 611	8 105
Capital	368	368	
Support	78 375	78 314	70 402
TOTAL FOR THE PORTFOLIO	86 354	86 293	78 507

ALLOCATIONS TO A SPECIAL FUND ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	181 524	181 201	163 671
Operating	47 896	47 609	43 675
Capital	5 668	5 625	5 164
TOTAL FOR THE PORTFOLIO	235 088	234 435	212 510

SERVICES GOUVERNEMENTAUX**BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY**

Fiscal year ended March 31, 2009
(in thousands of dollars)

	<u>2009</u>	<u>2008</u>
Miscellaneous revenue		
Sales of goods and services		
Miscellaneous 3
Recoveries		
Prior years' expenditures 3 058 744
	<u>3 058</u>	<u>747</u>
Total own-source revenue	<u>3 058</u>	<u>747</u>
Total revenue	<u><u>3 058</u></u>	<u><u>747</u></u>

SERVICES GOUVERNEMENTAUX

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION	
		Loans investments, advances & other	Fixed assets	Expenditure		
PROGRAM 1						
Summary: page 1-28						
Government Services						
1.	Management and Services of the Department Portfolio	131 961	1	1	131 959	3 800
	Permanent 1	1 359			1 359	
	Permanent 2	3			3	
	Not requiring appropriations				122	
2.	e-Government	28 995		9 343	19 652	4 574
	Not requiring appropriations				6 730	
3.	Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects pertaining to e-government	19 528				
4.	Development of competencies	725			725	
TOTAL		182 571	1	9 345	160 550	8 374
1	Financial Administration Act, (R.S.Q., c. A-6.001).					
2	Executive Power Act, (R.S.Q., c. E-18).					

TOTAL FOR THE PORTFOLIO

Voted	181 210	1	9 345	152 336	8 374
Permanent	1 362			1 362	
Not requiring appropriations				6 852	
TOTAL	182 571	1	9 345	160 550	8 374 ¹

1 Including 1 843 for 16 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

SERVICES GOUVERNEMENTAUX

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
127 858		300					
	1 359						
3							
122							
11 998		3 080					
6 730							
					2 500		17 028
725							
147 436	1 359	3 380			2 500		17 028
140 581		3 380			2 500		17 028
3	1 359						
6 852							
147 436	1 359	3 380			2 500		17 028

SERVICES GOUVERNEMENTAUX

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Government Services			
Support for Passage to an Information Society	3 080		
Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects pertaining to e-government	2 920		
Other	300		
Total for Program 1	6 300		
Total Appropriations and Expenditures	6 300		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
		3 080			3 080	
25	1	273		1	300	311
25	1	3 353		1	3 380	311
25	1	3 353		1	3 380	311

SERVICES GOUVERNEMENTAUX

**TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

	Authorized appropriations	2009	2008
Support	6 300	3 380	311
TOTAL FOR THE PORTFOLIO	6 300	3 380	311

TOURISME

**BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-18		Promotion and Development of Tourism			
1. Tourisme Québec	57 533			57 233	
2. Société du Centre des congrès de Québec	15 940			15 440	
3. Société du Palais des congrès de Montréal	39 599			34 399	
4. Régie des installations olympiques	30 240			29 740	
TOTAL	143 312			136 812	
TOTAL FOR THE PORTFOLIO					
Voted	143 312			136 812	
TOTAL	143 312			136 812	

							UNEXPENDED APPROPRIATIONS	
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other	

This program promotes the tourism industry in Québec by guiding and coordinating government and private tourism initiatives, by stimulating and supporting the development of tourism offerings, by assuring the promotion of Québec and its tourism experiences as well as by operating and developing public facilities which are tourist attractions.

			57 233		300		
		15 440			500		
		34 399			5 200		
		29 740			500		
		79 579	57 233		6 500		
		79 579	57 233		6 500		
		79 579	57 233		6 500		

TOURISME

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Promotion and Development of Tourism			
Régie des installations olympiques	30 240		
Société du Centre des congrès de Québec	15 940		
Société du Palais des congrès de Montréal	39 599		
Total for Program 1	85 779		
Total Appropriations and Expenditures	85 779		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
				29 740	29 740	29 832
				15 440	15 440	15 669
				34 399	34 399	39 064
				79 579	79 579	84 565
				79 579	79 579	84 565

TOURISME

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	24 530	24 530	24 301
Operating	29 601	25 653	29 100
Capital	14 314	12 062	11 834
Interest	17 334	17 334	19 331
TOTAL FOR THE PORTFOLIO	85 779	79 579	84 565

ALLOCATIONS TO A SPECIAL FUND ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	15 939	15 639	15 949
Operating	15 909	15 909	18 308
Support	25 684	25 684	25 684
TOTAL FOR THE PORTFOLIO	57 533	57 233	59 942

TRANSPORTS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Duties and permits		
Motor vehicles		
Registration fees	680 917	669 033
Operator and drivers	85 645	82 731
Public commercial transport	712	693
Inspection and updating fees - Category A1	2 167	2 089
Inspection and updating fees - Category A2	2 021	1 954
Inspection and renewal fees - Transportation	103	106
	<u>771 564</u>	<u>756 604</u>
Other		
Transfer of licences	669	760
Miscellaneous	15	26
	<u>684</u>	<u>785</u>
	<u>772 249</u>	<u>757 390</u>
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus	792	610
Land and buildings	12 663	3 897
Rental of land and buildings	2 342	1 741
Technical assistance and support	92	116
Publication fees - licence applications	105	102
Laboratory analysis	34	81
Landing fees	(68)	
Unloading fees	307	317
Training, partnership and special events organization	448	27
Miscellaneous	74	66
	<u>16 787</u>	<u>6 957</u>
Less: Amounts entered in specific purpose accounts for:		
Training, partnership and special events organization	<u>448</u>	<u>27</u>
	<u>16 339</u>	<u>6 930</u>
Interest		
Miscellaneous	<u>7</u>	<u>7</u>
Fines and forfeitures		
Deposits and bonds	67	152
Alco-frein	1 091	1 008
Miscellaneous	3	3
	<u>1 161</u>	<u>1 164</u>
Recoveries		
Prior years' expenditures	2 022	1 534
Prior years' subsidies	1 770	2 272
Amounts paid out as indemnities	3 687	3 618
	<u>7 479</u>	<u>7 424</u>
	<u>24 986</u>	<u>15 525</u>
Total own-source revenue	<u>797 235</u>	<u>772 914</u>

TRANSPORTS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Federal Government transfers		
Other programs		
Maintenance of federal roads	222	48
Airport development	201	201
Infrastructures program	7 232 ¹	19 041
Training, partnership and special events organization	1 123	723
Airport immoveables assistance program	2 351	2 279
Rail infrastructure financing	320	
Miscellaneous	(17)	17
	11 431	22 309
Less: Amounts entered in specific purpose accounts for:		
Infrastructures program	7 232 ¹	19 041
Training, partnership and special events organization	1 123	723
Airport immoveables assistance program	2 351	2 279
Rail infrastructure financing	320	
Total Federal Government transfers	406	266
Total revenue	797 641	773 180

¹ The decrease is due to the end of the Canada-Québec Agreement relative to the 2000 Infrastructure Works Program.

TRANSPORTS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1		Transportation Infrastructures			
Summary: page 1-18					
1. Transportation Infrastructures Construction	1 094 068		13 319	1 080 748	
Permanent 1	8 992			8 992	
Not requiring appropriations (depreciation)				100 381	
2. Transportation Infrastructures Maintenance	537 342	1 172 2	16 319	519 732	116 321
Permanent 1	919			916	
3. Financial Assistance for the Local Road System					
	123 655			123 655	
TOTAL	1 764 975	1 172	29 639	1 834 423	116 321

1 Public Administration Act, (R.S.Q., c. A-6.01).

2 Amount related for inventories acquisitions.

PROGRAM 2

Summary: page 1-18

Transportation Systems

1. Land Transportation	394 815		1 955	391 421	5 805
2. Maritime Transportation	80 264			80 261	836
3. Air Transportation	9 597			9 540	585
4. Commission des transports du Québec	14 277		1 879	11 202	8 102
Not requiring appropriations (depreciation)				2 027	
TOTAL	498 953		3 834	494 451	15 328

							UNEXPENDED APPROPRIATIONS
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program ensures that improvements, repairs and maintenance of land, maritime and air transportation infrastructures are carried out.

1 238			1 079 510				
			8 992				
100 381							
396 780		3 665	2 966				118
916							4
380		123 275					
499 694		126 940	1 091 468				122

The objective of this program is to formulate policies and regulations affecting transportation systems for persons and goods, to provide funding for organizations that offer transportation services and issue transportation or leasing permits for various modes of transportation, and to manage the Register of Owners and Operators of Heavy Vehicles.

3 742		381 875				2	1 436
10 026		69 398				2	1
935		8 021				57	
3 100						23	1 173
2 027							
19 829		459 294				83	2 610

TRANSPORTS

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 3					
Summary: page 1-18					
Administration and Corporate Services					
1.	Departmental Management	7 169	24	6 926	6 082
	Permanent 1	13		12	
2.	Administrative Services	67 680	3 520	61 746	44 260
	Permanent 2	139		139	
	Not requiring appropriations (depreciation)			19 824	
3.	Planning, Research and Development	17 289	61	17 006	11 687
TOTAL		92 289	3 604	105 653	62 028
1	Executive Power Act, (R.S.Q., c. E-18).				
2	Financial Administration Act, (R.S.Q., c. A-6.001).				

TOTAL FOR THE PORTFOLIO

Voted	2 346 154	1 172	37 078	2 302 237	193 678
Permanent	10 063			10 058	
Not requiring appropriations (depreciation)				122 232	
TOTAL	2 356 217	1 172	37 078	2 434 528	193 678 ¹

¹ Including 19 128 for 225 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program provides various management support services for activities of the department and ensures the formulation of plans for the transportation of persons and goods. The objective is also to promote expertise by supporting research and development activities.

565		279				173	46
12							1
17 486						149	2 266
	139						
19 824							
3 782		1 537				153	70
41 670	139	1 816				474	2 382

438 034		588 049	1 082 476			558	5 110
928	139		8 992				5
122 232							
561 193	139	588 049	1 091 468			558	5 115

TRANSPORTS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Transportation Infrastructures			
Financial Assistance for the Local Road System	123 275		
Road Network Maintenance	3 766	192	
Total for Program 1	127 042	192	
Program 2 - Transportation Systems			
Air Transportation	8 021	2 070	
Assistance for Adapting Vehicles to Handicapped Persons	8 219		
Société des traversiers du Québec	51 615		
Public transportation			
Adapted Transportation for Handicapped Persons	76 514		
Agence métropolitaine de transport	91 150		
Fixed Assets and Debt Service	145 278		
Operation of Municipal and Intermunicipal Organizations	26 290		
Land Transportation	28 625	2 214	
Maritime Transportation	17 783	10 168	
Rail Transport	5 800	5 759	
Total for Program 2	459 294	20 211	
Program 3 - Administration and Corporate Services			
Assistance for Transport-related Research and Development	1 537		
Other	300		
Total for Program 3	1 837		
Total Appropriations and Expenditures	588 172	20 404	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
	123 275				123 275	135 470
	3 472				3 665	4 376
	126 748				126 940	139 846
	4 746	280	925		8 021	7 456
			8 219		8 219	7 090
				51 615	51 615	48 163
	76 064			450	76 514	69 156
				91 150	91 150	82 034
	145 278				145 278	120 158
	26 290				26 290	35 979
21	17 155	8 235		1 000	28 625	15 474
35	7 404	177			17 783	12 857
	28	12			5 800	3 930
56	276 964	8 703	9 144	144 215	459 294	402 298
663		874			1 537	1 464
	10	269			279	243
663	10	1 143			1 816	1 707
719	403 721	9 846	9 144	144 215	588 049	543 851

TRANSPORTS**TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

	Authorized appropriations	2009	2008
Remuneration	19 943	19 943	25 408
Operating	24 853	24 730	14 165
Capital	195 102	195 102	181 829
Interest	97 568	97 568	81 966
Support	250 706	250 706	240 482
TOTAL FOR THE PORTFOLIO	588 172	588 049	543 851

**ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2009
(in thousands of dollars)**

	Authorized appropriations	2009	2008
Remuneration	62 915	62 915	68 737
Operating	109 686	109 669	62 923
Capital	561 237	561 237	452 678
Interest	357 647	357 647	316 889
TOTAL FOR THE PORTFOLIO	1 091 485	1 091 468	901 228

TRAVAIL

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	2009	2008
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	23	72
Bureau d'évaluation médicale financing	2 338	2 243
Miscellaneous		1
	2 362	2 316
Less: Amounts entered in specific purpose accounts for:		
Bureau d'évaluation médicale financing	2 338	2 243
	23	73
Interest		
Miscellaneous	2	
Recoveries		
Miscellaneous	5	47
	31	120
Total own-source revenue	31	120
Total revenue	31	120

TRAVAIL

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans investments, advances & other	Fixed assets	Expenditure	
PROGRAM 1					
Summary: page 1-28					
Labour					
1. Labour Relations	25 707		142	21 935	8 919
Permanent 1	10			10	
Permanent 2	1			1	
Not requiring appropriations				748	
2. Conseil consultatif du travail et de la main-d'oeuvre	740			591	341
Not requiring appropriations					
3. Commission de l'équité salariale	5 603		20	4 782	3 571
Not requiring appropriations				108	
4. Conseil des services essentiels					
Permanent 2	1				
Permanent 3	3 000		17	2 707	1 992
Not requiring appropriations				11	
5. Financial Contribution of the Ministère du Travail to the Commission des relations du travail	7 244			7 244	
TOTAL	42 305		178	38 137	14 824
1 Executive Power Act, (R.S.Q., c. E-18).					
2 Financial Administration Act, (R.S.Q., c. A-6.001).					
3 Labour Code, (R.S.Q., c. C-27).					

TOTAL FOR THE PORTFOLIO

Voted	39 294		161	34 553	12 832
Permanent	3 011		17	2 717	1 992
Not requiring appropriations				867	
TOTAL	42 305		178	38 137	14 824

¹ Including 3 156 for 27 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop, implement, supervise the application and coordinate the execution of policies and measures regarding minimum working conditions, labour relations and pay equity.

4 658		8 358			927	478	2 226
10							
	1						
748							
250							149
1 212					158	159	484
108							
							1
715							276
11							
		7 244					
7 711	1	15 603			1 085	636	3 135

6 119		15 603			1 085	636	2 859
725	1						277
867							
7 711	1	15 603			1 085	636	3 135

TRAVAIL

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2009
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Labour			
Commission des relations du travail	7 244		
Fight against moonlighting and tax evasion in the construction industry	7 958		
Other	406	6	1
Total for Program 1	15 608	6	1
Total Appropriations and Expenditures	15 608	6	1

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2009	2008
				7 244	7 244	7 733
				7 958	7 958	7 817
53	10	230		101	401	401
53	10	230		15 303	15 603	15 951
53	10	230		15 303	15 603	15 951

TRAVAIL

TRANSFER EXPENDITURE ALLOTMENT BY EXPENDITURE CATEGORY Fiscal year ended March 31, 2009 (in thousands of dollars)

	Authorized appropriations	2009	2008
Remuneration	13 233	13 229	13 408
Operating	2 048	2 048	2 110
Interest	27	27	32
Support	300	300	401
TOTAL FOR THE PORTFOLIO	15 608	15 603	15 951

SUMMARY FINANCIAL INFORMATION ON THE SPECIAL FUNDS AND THE SINKING FUNDS

SECTION 3**SUMMARY FINANCIAL INFORMATION ON THE SPECIAL FUNDS AND THE SINKING FUNDS**

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ROUNDED

In this volume, for presentation purposes, the amounts and totals indicated in the tables have been rounded to thousands of dollars. As a result, the sum of the amounts shown may not correspond to the total indicated.

SUMMARY FINANCIAL STATEMENTS OF THE SPECIAL FUNDS AND THE SINKING FUNDS

Fiscal year ended March 31, 2009

(in thousands of dollars)

	2009
	Revenue
Assistance Fund for Independent Community Action	25 480
Assistance Fund for Victims of Crime	17 484
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec	6 279
Sinking Fund relating to Borrowings by Québec School Boards	6 674
Sinking Fund relating to Borrowings by Québec University Establishments	8 658
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies	5 442
Sinking Fund relating to Government Borrowings	
Sinking Fund of Société québécoise d'assainissement des eaux	
Retirement Plans Sinking Fund	2 176 564
Sinking Fund of Government Air Service Fund	603
Financial Assistance Fund for Certain Disaster Areas	3 155
Road Network Preservation and Improvement Fund	1 121 575
Labour Market Development Fund	1 075 757
Regional Development Fund	51 017
Financing Fund	34 519
Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale	4 784
Fonds de fourniture de biens ou de services du ministère du Revenu	21 039
Rolling Stock Management Fund	92 774
Prescription Drug Insurance Fund	3 051 492
Civil Status Fund	
Horse-Racing Industry Fund	10 310
Fonds de la sécurité routière	
Tourism Partnership Fund	131 145
Collection Fund	99 903
Accumulated Sick Leave Fund	16 089
Fund for the Contributions of Motorists to Public Transit	71 219
Support Payments Fund (excluding fiduciary section)	39 591
Register Fund of the Ministère de la Justice	28 476
Police Services Fund	482 376
Health Services Fund	7 224 018
Information Technology Fund of the Conseil du trésor	325
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	17 921
Information Technology Fund of the Ministère du Revenu	49 120
Land Information Fund	131 314
Geographic Information Fund	4 988
Fonds du centre financier de Montréal	1 308
Fonds du patrimoine culturel québécois	10 325
Fonds du patrimoine minier	8 000
Survivor Pension Plan Fund	27 873
Government Air Service Fund	63 159
Forestry Fund	262 946
Fund for the promotion of a healthy lifestyle	20 006
Fund for the Sale of Goods and Services of the Ministère des Transports	3 288
Sports and Physical Activity Development Fund	31 106
Fonds québécois d'initiatives sociales	7 319
Ice Storm Fund	25 935
Green Fund	355 119

- 1 Including \$157 million (\$146 million in 2008), of which \$94 million (\$85 million in 2008) is for the Sinking Fund for Government Borrowings contracted to finance the health and social services and education networks and government enterprises.
- 2 In 2009, the Amortization Fund of the Fonds du service aérien gouvernemental was used to pay the Fonds' financial obligations.
- 3 The Fonds's activities were transferred to Services Québec on April 1, 2008.

2009					2008 (Restated)
Expenditure	Excess of revenue over expenditure	Assets	Liabilities	Fund balance	Fund balance
24 345	1 135	4 640	1 061	3 579	2 444
14 180	3 304	31 626	998	30 628	27 324
2 754	3 525	72 272	2 751	69 521	82 231
144	6 530	119 816	138	119 678	171 886
1 049	7 609	162 503	1 043	161 460	178 289
1 279	4 163	70 683	1 276	69 407	114 441
		4 885 844		4 885 844 ¹	4 518 088
		63 373	351	63 022	60 600
	2 176 564	36 025 851		36 025 851 ²	31 764 001
803	(200)				51 869
3 155		115 471	115 471		
1 121 575		10 651 342	10 651 342		
1 080 018	(4 261)	138 076	99 103	38 973	43 234
51 017		52 923	52 923		
1 801	32 718	20 284 143	20 088 158	195 985	163 267
4 954	(170)	1 330	495	835	1 005
21 039		21 323	21 323		
92 702	72	173 833	173 331	502	430
3 051 492		779 941	779 941		
				³	6 319
10 310		826	826		
97	(97)	37	134	(97)	
129 929	1 216	36 373	26 548	9 825	8 608
102 155	(2 252)	33 813	14 986	18 827	21 079
	16 089	616 089		616 089	
72 564	(1 345)	17 347	56 840	(39 493)	(38 148)
39 591		46 267	46 267		
21 801	6 675	53 745	2 553	51 192	44 517
482 376		129 973	129 973		
7 224 018		268 093	268 093		
325		996	996		
17 921		74 855	74 855		
49 120		255 987	255 987		
88 418	42 896	526 006	19 513	506 493	463 597
5 027	(39)	5 198	3 564	1 634	1 673
930	378	3 193		3 193	2 815
2 334	7 991	22 316	193	22 123	14 132
8 000					
	27 873	439 040		439 040	
61 883	1 276	166 767	112 137	54 630	1 685
264 341	(1 395)	77 890	66 262	11 628	13 023
20 002	4	13	1	12	8
3 360	(72)	15 144	12 734	2 410	2 463
5 498	25 608	69 968	1 876	68 092	42 484
9 068	(1 749)	3 149	302	2 847	4 596
25 935					
142 979	212 140	741 964	437 753	304 211	92 071

