

EXPENDITURE BUDGET

2017 › 2018

ADDITIONAL INFORMATION



EXPENDITURE BUDGET

2017 ▶ 2018

ADDITIONAL INFORMATION

Expenditure Budget 2017-2018

Additional Information

Legal Deposit – March 2017
Bibliothèque et Archives nationales du Québec

ISBN 978-2-550-77931-5 (Print Version)
ISBN 978-2-550-77932-2 (Online)

ISSN 2368-3953 (Print Version)
ISSN 2368-3961 (Online)

TABLE OF CONTENTS

2016-2017 BUDGET EXPENDITURES AND 2017-2018 EXPENDITURE BUDGET	7
1. 2016-2017 Budget Expenditures	7
1.1 Variation in 2016-2017 Budget Expenditures	7
1.2 Evolution in the Government's 2016-2017 Budget Expenditures	8
2. 2017-2018 Expenditure Budget	8
2.1 Variation in Program Spending in 2017-2018	9
Appendix 1	
Variations between the 2017-2018 Expenditure Budget and the 2016-2017 Probable Expenditure	14
RESULTS OF CONSOLIDATED ENTITIES	17
1. Results of Consolidated Entities in 2017-2018	17
2. Results of Special Funds in 2017-2018	18
3. Results of Bodies Other than Budget-funded Bodies in 2017-2018	19
4. Results of the Health and Social Services and Education Networks in 2017-2018	20
5. Evolution in Forecast Results of Consolidated Entities in 2016-2017	20
Appendix 1	
Changes to the List of Consolidated Entities	23
Appendix 2	
Results of Special Funds	25
Appendix 3	
Results of the Bodies Other than Budget-funded Bodies	28
Appendix 4	
Results of Defined-purpose Accounts	32
STAFFING LEVEL WITHIN GOVERNMENT DEPARTMENTS, PUBLIC SECTOR BODIES AND NETWORKS, AND GOVERNMENT CORPORATIONS	37
1. Staffing Control Results for 2016-2017	37
2. Reducing Outsourcing and Reinforcing Internal Expertise	38
3. Determining Staffing Levels in 2017-2018	39
Appendix 1	
Head Count within Public Bodies	40
Appendix 2	
Glossary	42

2017-2018 EXPENDITURE BUDGET BREAKDOWN

BY MAJOR CATEGORY AND BENEFICIARY 43

1. Overview of Expenditure Breakdown	43
2. Remuneration Expenditures	45
3. Operating Expenditures	47
4. Capital Expenditures	49
5. Interest Expenditures	51
6. Support Expenditures.....	53
7. Expenditures Related to Provisions for Doubtful Accounts and Other Allowances	55

Appendix 1

Nature of Expenditure Categories.....	56
---------------------------------------	----

Appendix 2

2017-2018 Expenditure Budget Breakdown by Major Category.....	57
---	----

Appendix 3

2017-2018 Program Spending Breakdown by Beneficiary	58
---	----

APPENDICES

Appendix A

2017-2018 Expenditure Budget by Mission	61
---	----

Appendix B

Economic and Budgetary Indicators	71
---	----

B.1

Evolution of Program Spending, Debt Service and Budget Expenditures	72
---	----

B.2

Evolution in Certain Specific Indicators for Québec.....	73
--	----

B.3

Expenditures by Portfolio	74
---------------------------------	----

ADDITIONAL INFORMATION

2016-2017 BUDGET EXPENDITURES AND 2017-2018 EXPENDITURE BUDGET

1. 2016-2017 BUDGET EXPENDITURES

For the 2016-2017 fiscal year, the Government's budget expenditures are set at \$77,353.1 million. Program spending amounts to \$69,751.6 million and debt service to \$7,601.5 million.

Evolution of the 2016-2017 Expenditure Budget (millions of dollars)

	Program Spending	Debt Service	Budget Expenditure
2016-2017 Expenditure Budget	68,238.4	8,317.5	76,555.9
Variation	-	(716.0)	(716.0)
Adjustments ¹	1,513.2	-	1,513.2
2016-2017 Probable Expenditure	69,751.6	7,601.5	77,353.1

¹ The expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

1.1 VARIATION IN 2016-2017 BUDGET EXPENDITURES

Before taking into account the adjustments for the 2016-2017 fiscal year, program spending amounts to \$68,238.4 million, the same amount as presented in the 2016-2017 Expenditure Budget. All the departments and bodies worked together to respect the expenditure target.

In comparison with the 2017-2018 Expenditure Budget, program spending in 2016-2017 was increased by \$1,513.2 million over the initial objective of \$68,238.4 million. The increase is due essentially to the following restatements:

- In light of the abolition of the Fund to Finance Health and Social Services Institutions (FINESSS), its expenditures were taken into consideration with those of the Ministère de la Santé et des Services sociaux;
- The transfer of the Registraire des entreprises (REQ) to the Ministère du Travail, de l'Emploi et de la Solidarité sociale, which will subsidize the Goods and Services Fund for the integration of the REQ's activities;
- Taking into account the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure at the Ministère des Affaires municipales et de l'Occupation du territoire;

- Incorporation of the activities of the Régie du cinéma into the Ministère de la Culture et des Communications.

In 2016-2017, these expenditures were not part of the program spending but will be included as of 2017-2018.

The general fund's debt service of the Consolidated Revenue Fund was revised downwards by \$716.0 million in 2016-2017. This revision is mainly due to lower-than-expected interest rates and new pension plan actuarial valuations, resulting in lower interest on pension plan liabilities.

1.2 EVOLUTION IN THE GOVERNMENT'S 2016-2017 BUDGET EXPENDITURES

Program spending increased by 3.8%, for a total of \$69,751.6 million in 2016-2017, compared to \$67,185.9 million in 2015-2016.

Debt service is set at \$7,601.5 million, a decrease of \$353.1 million or 4.4% from 2015-2016.

Thus, the Government's budget expenditures for the 2016-2017 fiscal year amount to \$77,353.1 million, an increase of \$2,212.6 million or 2.9% from the previous fiscal year.

2016-2017 Budget Expenditures

(millions of dollars)

	2016-2017	2015-2016	Variation	
			\$ million	%
Program Spending ¹	69,751.6	67,185.9	2,565.7	3.8
Debt Service	7,601.5	7,954.6	(353.1)	(4.4)
Budget Expenditures	77,353.1	75,140.5	2,212.6	2.9

¹ The expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

2. 2017-2018 EXPENDITURE BUDGET

Program spending amounts to \$72,591.4 million in 2017-2018, an increase of \$2,839.8 million, or 4.1% from the 2016-2017 fiscal year.

Debt service is set at \$7,776.5 million, an increase of \$175.0 million from 2016-2017, mainly due to the expected increase in interest rates.

In total, the Government's budget expenditures for the 2017-2018 fiscal year represent a 3.9% increase from 2016-2017, and are set at \$80,367.9 million.

Evolution in 2017-2018 Budget Expenditures

(millions of dollars)

	2017-2018	2016-2017 ¹	Variation	
			\$ million	%
Program Spending	72,591.4	69,751.6	2,839.8	4.1
Debt Service	7,776.5	7,601.5	175.0	2.3
Budget Expenditures	80,367.9	77,353.1	3,014.8	3.9

¹ The expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

2.1 VARIATION IN PROGRAM SPENDING IN 2017-2018

Program spending will increase by \$2,839.8 million in 2017-2018, or 4.1% from the 2016-2017 probable expenditure. This increase is due to the following variations:

- An increase of \$1,494.9 million or 4.2% in the "Santé et Services sociaux" portfolio;
- An increase of \$637.3 million or 4.2% in the "Éducation et Enseignement supérieur" portfolio;
- An increase of \$382.3 million or 1.8% in the other portfolios;
- An increase of \$325.3 million in the Contingency Fund.

Breakdown of Program Spending Growth in 2017-2018

(millions of dollars)

	2017-2018 Expenditure Budget	2016-2017 Probable Expenditure ¹	Variation	
			\$ million	%
Santé et Services sociaux	36,763.5	35,268.6	1,494.9	4.2
Éducation et Enseignement supérieur	17,881.7	17,244.4	637.3	4.2 ²
Other portfolios (excluding the Contingency Fund)	17,066.9	16,684.6	382.3	1.8 ³
Contingency Fund ⁴	879.3	554.0	325.3	
Total	72,591.4	69,751.6	2,839.8	4.1

¹ The expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

² The variation percentage was calculated by including transfers from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion in the 2017-2018 expenditure budget.

³ The variation percentage was calculated by excluding, from the 2017-2018 expenditure budget, transfers to the Ministère de l'Éducation et de l'Enseignement supérieur from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion, which will be added during the 2017-2018 fiscal year.

⁴ To fund unexpected expenditures that may arise in any government program, costs pertaining to certain measures announced in the 2017-2018 Budget Speech, as well as forecast expenditures in department portfolios that have not been broken down.

SANTÉ ET SERVICES SOCIAUX

Increase of \$1,494.9 million in the 2017-2018 expenditure budget

The increase allocated to the Ministère de la Santé et des Services sociaux is set at \$1,494.9 million for 2017-2018, up 4.2% from 2016-2017. This growth makes it possible to:

- Cover salary adjustments scheduled for April 1, 2017, the indexation of expenditures other than payroll and the consolidation of priority health and social services;
- Fund pay increases planned for healthcare professionals, which take into account the proposals recently tabled by the Government with a view to renewing agreements with medical federations;
- Ensure debt service payments resulting from investments in the healthcare network;
- Increase services to the population, in particular, with a view to cut hospital waiting times, increasing and improving care and services in residential and long-term care centres (CHSLD), decrease waiting times for diagnostic services and surgery, and increasing access to youth protection and psychosocial services;
- Cover the growth in the Prescription Drug Insurance Fund's expenditures, which is largely the result of a greater number of participants.

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

Increase of \$637.3 million in the 2017-2018 expenditure budget

The expenditures of the Ministère de l'Éducation et de l'Enseignement supérieur increase by \$637.3 million in 2017-2018.

Taking into account the amount of \$78.5 million from the provision for carrying on activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion, which will be added to this budget in 2017-2018, the Department's increase in expenditures amounts to \$715.8 million, or 4.2%.

In particular, the 2017-2018 expenditure budget provides for:

- Funding of anticipated measures for the education and higher education success plan;
- Funding for the primary growth factors in the education systems, in particular, salary parameters, enrolment effects, and subsidized debt;
- Increasing financial assistance for education.

The 2017-2018 expenditure budget also funds recreation and sports programs and supports bodies reporting to the ministers and various education bodies.

OTHER DEPARTMENTS

Overall increase of 1.8%

Excluding the Contingency Fund, the main variations in other departments are as follows:

- The **National Assembly** budget is up \$1.9 million. This variation is mainly due to the indexation of operating expenses and the increase in salary expenditures;
- The budget for **Persons Appointed by the National Assembly** is up \$12.2 million. This variation is mainly due to the indexation of operating expenses and the increase in salary expenditures. It is also due to higher expenditures for the municipal elections in November 2017 and activities in preparation for and the resupply of election materials for the provincial general elections in 2018. Lastly, the increase is due to the addition of resources for the responsibilities entrusted to the Public Protector under the Act to facilitate the disclosure of wrongdoings relating to public bodies (S.Q. 2016, chapter 34);
- The budget for the Ministère des **Affaires municipales et de l'Occupation du territoire** is up \$80.0 million. This increase is mainly due to the implementation of the Fonds d'appui au rayonnement des régions program, the variation in costs related to the debt service of infrastructure programs, payment of compensation in lieu of taxes and the Government's contribution to the Société d'habitation du Québec. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- The budget for the Ministère de l'**Agriculture, des Pêcheries et de l'Alimentation** is \$876.7 million, an increase of \$14.6 million from the \$862.1 million in probable expenditure in 2016-2017. This variation is mainly due to the increase in appropriations relative to the Refund of Property Taxes and Compensations to Agricultural Operations and to the additional sums to cover certain measures announced in the 2017-2018 Budget Speech. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- Not including the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** is down \$38.7 million. This variation is mainly due to a revision of retirement plan costs offset by the implementation of two public inquiry commissions: one on protecting the confidentiality of journalistic sources and the other on the relations between Aboriginal people and certain public services, and by the project to create the Autorité des marchés publics;
- The budget for the Ministère du **Conseil exécutif** is up \$13.4 million. This variation is mainly due to the nature and evolution of agreements concluded with Aboriginal nations and communities and the 2016-2021 Youth Action Strategy. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- The budget for the Ministère de la **Culture et des Communications** is up \$10.7 million. This variation is mainly due to the increase in financial assistance granted in the form of debt service repayment. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;

- The budget for the Ministère du **Développement durable, de l'Environnement et de la Lutte contre les changements climatiques** is \$152.8 million, similar to the 2016-2017 probable expenditure of \$146.7 million. This increase of \$6.1 million is mainly due to the implementation of the ClimatSol-Plus Program and the Assistance Program for Innovative Soil Decontamination Technologies announced in the 2016-2017 Budget Speech. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- The budget for the Ministère de l'**Économie, de la Science et de l'Innovation** is \$916.2 million, up \$4.4 million from the 2016-2017 probable expenditure. This increase is mainly due to the drop in costs related to the financial interventions authorized during previous fiscal years for government mandates and former programs, offset by additional amounts for the implementation of various strategies to stimulate investment and support Québec's economic growth. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- The budget for the Ministère de l'**Énergie et des Ressources naturelles** is set at \$72.1 million, comparable to the 2016-2017 probable expenditure;
- The budget for the Ministère de la **Famille** increases by \$18.0 million from the 2016-2017 probable expenditure. This increase is mainly due to the effect of various variation factors in the Assistance Measures for Families, including the creation of spaces, and the variation in the daycare occupancy rate and in the parental financial contribution. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- Excluding the debt service and the provision for revenue initiatives, the budget for the Ministère des **Finances** increases \$46.0 million from the 2016-2017 probable expenditure. This variation is mainly related to the increase in the provision to modernize information systems in the healthcare sector. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- The budget for the Ministère des **Forêts, de la Faune et des Parcs** is \$465.4 million, comparable to the 2016-2017 probable expenditure. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- The budget for the Ministère de l'**Immigration, de la Diversité et de l'Inclusion** is up \$127.5 million from the 2016-2017 probable expenditure. This variation is mainly due to the fact that the probable expenditure is down by \$165.7 million transferred to the Ministère de l'Éducation et de l'Enseignement supérieur, the Ministère de la Santé et des Services sociaux and the Ministère du Travail, de l'Emploi et de la Solidarité sociale for francization and immigrant integration support activities, but also includes amounts related to the net voted appropriation. Excluding these factors, the increase is 10.5% and is mainly due to the indexation of the financial incentives to participate in full-time French courses and increasing admissibility to a larger number of immigrants, as well as to the putting in place of a Québec portal for recognizing immigrants' credentials. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;

- The budget for the Ministère de la **Justice** is up \$44.4 million from the 2016-2017 probable expenditure. This increase is mainly due to the implementation of the action strategy to reduce delays in justice for criminal and penal matters, to the funding of the rising cost of compensating victims of crime and to the increase in the funding of information resources. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- The budget for the Ministère des **Relations internationales et de la Francophonie** is up \$9.2 million from the 2016-2017 probable expenditure. This variation is mainly due to investments to strengthen the Québec representation network abroad;
- The budget for the Ministère de la **Sécurité publique** is up \$29.0 million from the 2016-2017 probable expenditure. This increase is mainly due to the commissioning of new detention facilities and the implementation of the action strategy to reduce delays in justice for criminal and penal matters. The increase is also due to the transfer of funds in 2016-2017 from the provision for revenue initiatives of the Ministère des Finances for various crime-fighting initiatives. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech;
- The budget for the Ministère du **Tourisme** is \$147.7 million, up \$5.6 million from the 2016-2017 probable expenditure. The variation is mainly due to the enhanced support for festivals and tourist events and to the implementation of a new business and tourism governance model in Québec;
- The budget for the Ministère des **Transports, de la Mobilité durable et de l'Électrification des transports** is \$673.1 million, an increase of \$38.1 million from the 2016-2017 probable expenditure. This variation is due to higher transfer expenditures to benefit the Société des Traversiers du Québec, funding infrastructure at Québec City's Jean-Lesage International Airport, assistance for maritime infrastructure and additional funding for adapted transportation. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech. Moreover, amounts will be provided for the reinforcement of internal expertise and network security;
- Taking into account amounts of the provision for carrying on activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion and of the provision for revenue initiatives of the Ministère des Finances, the budget of the Ministère du **Travail, de l'Emploi et de la Solidarité sociale** is down \$9.9 million. This variation is mainly due to a decrease in the number of people drawing last-resort financial assistance, offset in part by the impact of indexing last-resort financial assistance benefits. To this amount, an additional amount from the Contingency Fund will be added to take into account measures announced in the 2017-2018 Budget Speech.

APPENDIX 1

Variations between the 2017-2018 Expenditure Budget and the 2016-2017 Probable Expenditure¹
(millions of dollars)

	2017-2018 Expenditure Budget	2016-2017 Probable Expenditure ²	Variation	
			\$ million	%
National Assembly	137.5	135.6	1.9	1.4
Persons Appointed by the National Assembly	103.0	90.9	12.2	13.4
Affaires municipales et Occupation du territoire	1,880.2	1,800.2	80.0	4.4
Agriculture, Pêcheries et Alimentation	876.7	862.1	14.6	1.7
Conseil du trésor et Administration gouvernementale	1,593.5	1,306.8	286.6	(5.1) ⁴
Conseil exécutif	425.2	411.8	13.4	3.3
Culture et Communications ³	689.8	679.1	10.7	1.6
Développement durable, Environnement et Lutte contre les changements climatiques	152.8	146.7	6.1	4.2
Économie, Science et Innovation	916.2	911.8	4.4	0.5
Éducation et Enseignement supérieur	17,881.7	17,244.4	637.3	4.2 ⁵
Énergie et Ressources naturelles	72.1	71.9	0.2	0.3
Famille	2,546.0	2,528.1	18.0	0.7
Finances ³	200.6	102.9	97.7	32.8 ⁶
Forêts, Faune et Parcs	465.4	465.1	0.3	0.1
Immigration, Diversité et Inclusion	305.5	178.1	127.5	10.5 ⁷
Justice	933.6	889.1	44.4	6.1 ⁸
Relations internationales et Francophonie	106.3	97.1	9.2	9.5
Santé et Services sociaux	36,763.5	35,268.6	1,494.9	4.2
Sécurité publique	1,436.8	1,407.7	29.0	4.2 ⁸
Tourisme	147.7	142.1	5.6	3.9
Transports, Mobilité durable et Électrification des transports	673.1	635.0	38.1	6.0
Travail, Emploi et Solidarité sociale	4,284.2	4,376.5	(92.3)	(0.2) ⁹
Program Spending	72,591.4	69,751.6	2,839.8	4.1
Debt Service	7,776.5	7,601.5	175.0	2.3
Budget Expenditures	80,367.9	77,353.1	3,014.8	3.9

- ¹ Figures are rounded and the sum of the amounts recorded for each portfolio may not correspond to the total. Program spending is presented in accordance with the 2017-2018 budget structure.
- ² The expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.
- ³ For the purposes of this table, debt service is excluded from the expenditures of the "Finances" and "Culture et Communications" portfolios.
- ⁴ The variation percentage was calculated by excluding the Contingency Fund program from the 2017-2018 expenditure budget and from the 2016-2017 probable expenditure.
- ⁵ The variation percentage was calculated by including, in the 2017-2018 expenditure budget, transfers from the provision for carrying on activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion.
- ⁶ The variation percentage was calculated by including, in the 2016-2017 probable expenditure, the revenue initiative provision.
- ⁷ The variation percentage was calculated by excluding, from the 2017-2018 expenditure budget, the provision for carrying on activities supporting the integration and francization of immigrants and by excluding, from the 2016-2017 probable expenditure, the amounts related to the net voted appropriation.
- ⁸ The variation percentage was calculated by excluding, from the 2016-2017 probable expenditure, transfers from the provision for revenue initiatives of the Ministère des Finances.
- ⁹ The variation percentage was calculated by including, in the 2017-2018 expenditure budget, transfers from the provision for carrying on activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion and transfers from the provision for revenue initiatives of the Ministère des Finances.

With regard to references 4 to 9, a provision is a program element for which appropriations legislation gives the Conseil du trésor the power to authorize the transfer of part of an appropriation between programs or portfolios for the purposes of and, if applicable, according to the conditions determined in the **Estimates of the Departments and Bodies** volume.

RESULTS OF CONSOLIDATED ENTITIES

1. RESULTS OF CONSOLIDATED ENTITIES IN 2017-2018

For the 2017-2018 fiscal year, the forecast revenues and expenditures of the consolidated entities are set at \$84,348.6 million and \$81,467.5 million respectively, before consolidation adjustments, for a favourable impact of \$2,881.1 million on the Government's financial results. These results represent an improvement of \$627.8 million from 2016-2017, broken down as follows:

- An improvement of \$1,031.2 million in the forecast results of special funds;
- A decline of \$141.0 million in the forecast results of bodies other than budget-funded bodies;
- A decline of \$35.0 million in the forecast results of the entities of the health and social services and education networks;
- A downward variation of \$227.4 million in the forecast results of defined-purpose accounts.

Results of Consolidated Entities in 2017-2018¹ (millions of dollars)

	2017-2018			2016-2017 ²	
	Revenue	Expenditure	Net Results	Probable Results	Variation
Special Funds ³	15,951.0	13,085.0	2,866.0	1,834.8	1,031.2
Bodies Other than Budget-funded Bodies ⁴	25,393.0	25,264.3	128.7	269.7	(141.0)
Health and Social Services and Education Networks	41,583.0	41,583.0	-	35.0	(35.0)
	82,927.0	79,932.3	2,994.7	2,139.5	855.2
Defined-purpose Accounts ⁵	1,421.6	1,535.2	(113.6)	113.8	(227.4)
Results of Consolidated Entities	84,348.6	81,467.5	2,881.1	2,253.3	627.8

¹ The results of consolidated entities are presented before consolidation adjustments. These adjustments have the effect of eliminating inter-entity transactions within the Government's reporting entity to the General Fund of the Consolidated Revenue Fund, harmonizing the accounting policies in use in the consolidated entities with those applied by the Government, and applying the appropriate reclassifications.

² The data are presented in accordance with the 2017-2018 structure.

³ Including financial information of the Generations Fund and excluding that of the Fund to Finance Health and Social Services Institutions (FINESSS). Due to abolition of FINESSS, which will take effect on April 1, 2017, its expenditures will be henceforth integrated into the "Santé et services sociaux" portfolio.

⁴ Excluding financial information of the Régie du cinéma. Due to its abolition, which will take effect on April 1, 2017, by the transfer of its activities to the Ministère de la Culture et des Communications, its expenditures will be henceforth integrated into the "Culture et Communications" portfolio.

⁵ The results of defined-purpose accounts are presented on a cash basis, which can lead to significant fluctuations depending on cash inflows and outflows. The results of the defined-purpose accounts are presented in Appendix 4 before consolidation adjustments. The effect of consolidation adjustments is to adjust these results, so that they are balanced and can be presented on an accrual basis.

Changes to the breakdown of the bodies other than budget-funded bodies and special funds by portfolio are presented in Appendix 1.

2. RESULTS OF SPECIAL FUNDS IN 2017-2018

The special funds show a forecast surplus of \$2,866.0 million before consolidation adjustments for the 2017-2018 fiscal year, an upward variation of \$1,031.2 million compared with 2016-2017. Excluding the \$446.0-million improvement in the results of the Generations Fund, the results of the special funds are up \$585.2 million. This increase is largely due to the following factors:

- A forecast deficit of \$88.4 million in the Green Fund in 2017-2018, compared with a probable deficit of \$343.7 million in 2016-2017. This \$255.3-million improvement in results is due to the increase in forecast revenues from the carbon market and implementation of the 2013-2020 Climate Change Action Plan;
- A surplus of \$461.6 million in the Land Transportation Network Fund in 2017-2018, compared with a forecast surplus of \$281.0 million in 2016-2017. This upward variation of \$180.6 million is mainly due to an anticipated increase in fuel tax revenues and revenues from duties and permits as well as by a change in the payment schedule for certain subsidies;
- A forecast surplus of \$21.9 million in the Northern Plan Fund in 2017-2018, compared with a deficit of \$121.3 million in 2016-2017. This \$143.2-million upward variation is mainly due to a forecast decrease in transfers to the Société du Plan Nord. In addition, the evolution of projects undertaken in the area covered by the Northern Plan is expected to generate fiscal spin-offs in 2017-2018.

Results of Special Funds in 2017-2018¹

(millions of dollars)

	2017-2018			2016-2017 ²	Variation
	Revenue	Expenditure	Net Results	Probable Results	
Green Fund	709.7	798.1	(88.4)	(343.7)	255.3
Land Transportation Network Fund	3,816.5	3,354.9	461.6	281.0	180.6
Northern Plan Fund	96.4	74.5	21.9	(121.3)	143.2
Other Special Funds	8,840.4	8,857.5	(17.1)	(23.2)	6.1
	13,463.0	13,085.0	378.0	(207.2)	585.2
Generations Fund	2,488.0	-	2,488.0	2,042.0	446.0
Results Before Consolidation Adjustments	15,951.0	13,085.0	2,866.0	1,834.8	1,031.2

¹ The results of the special funds are presented in Appendix 2.

² Excluding data for Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017.

3. RESULTS OF BODIES OTHER THAN BUDGET-FUNDED BODIES IN 2017-2018

The forecast results of bodies other than budget-funded bodies show a surplus of \$128.7 million in 2017-2018 before consolidation adjustments, compared with an anticipated surplus of \$269.7 million in 2016-2017. This \$141.0-million decrease in the forecast net results is largely due to the following factors:

- The Société du Plan Nord shows balanced results in 2017-2018, compared with a surplus of \$100.3 million in 2016-2017. This variation is due to the exceptional increase in the revenues from the Northern Plan Fund in 2016-2017, stemming from a payment of \$100.3 million for the acquisition of an interest in the Société ferroviaire et portuaire de Pointe-Noire s.e.c.;
- The Agence du revenu du Québec shows balanced results in 2017-2018, compared with a forecast deficit of \$42.1 million in 2016-2017. This upward variation is essentially explained by the use in 2016-2017 of part of its cumulated surplus and the return to balanced results in 2017-2018;
- The Société d'habitation du Québec shows a forecast deficit of \$18.6 million in 2017-2018, compared with a forecast surplus of \$26.1 million in 2016-2017. This downward variation is mainly due to a \$91.7-million increase in expenses in 2017-2018 associated with the expected return to a normal completion rate for the AccèsLogis Québec program, an increase in funding associated with the operating deficit of subsidized bodies under the Non-Profit Housing Program for the financing of replacement, improvement and modernization work, and an increase in the expenses of the Rent Supplement program. This decrease is offset in part by the additional anticipated revenues of \$47.0 million from the signing of the Entente 2016 concernant le Fonds consacré à l'infrastructure sociale in accordance with the Agreement for Investment in Affordable Housing.

Results of Bodies Other than Budget-funded Bodies in 2017-2018¹

(millions of dollars)

	2017-2018			2016-2017 ²	Variation
	Revenue	Expenditure	Net Results	Probable Results	
Société du Plan Nord	71.9	71.9	-	100.3	(100.3)
Agence du revenu du Québec	1,175.1	1,175.1	-	(42.1)	42.1
Société d'habitation du Québec	1,145.9	1,164.5	(18.6)	26.1	(44.7)
	2,392.9	2,411.5	(18.6)	84.3	(102.9)
Other Bodies ³	23,000.1	22,852.8	147.3	185.4	(38.1)
Results Before Consolidation Adjustments	25,393.0	25,264.3	128.7	269.7	(141.0)

¹ The results of the bodies other than budget-funded bodies are presented in Appendix 3.

² Excluding data for the Régie du cinéma, which will be abolished on April 1, 2017.

³ Including, among others, the Régie de l'assurance maladie du Québec, with revenues and expenditures of \$12,848.1 million, and the Prescription Drug Insurance Fund, with revenues and expenditures of \$3,914.6 million.

4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS IN 2017-2018

The results of the health and social services and education networks, before consolidation adjustments, show balanced results for the 2017-2018 fiscal year, compared with a surplus of \$35.0 million in 2016-2017, a decline of \$35.0 million.

Results of Entities of the Health and Social Services and Education Networks in 2017-2018 (millions of dollars)

	2017-2018			2016-2017	Variation
	Revenue	Expenditure	Net Results	Probable Results	
Results Before Consolidation Adjustments	41,583.0	41,583.0	-	35.0	(35.0)

5. EVOLUTION IN FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2016-2017

The forecast results of consolidated entities, before consolidation adjustments, are \$189.8 million lower than in the 2016-2017 Expenditure Budget:

- The forecast results of the special funds and bodies other than budget-funded bodies decreased by \$359.6 million;
- The forecast results of entities of the health and social services and education networks increased by \$45.0 million;
- The results of the defined-purpose accounts are up \$124.8 million.

Evolution in Forecast Results of Consolidated Entities in 2016-2017 (millions of dollars)

	2016-2017		Variation
	Probable Results	Expenditure Budget	
Special Funds ¹	1,834.8	2,304.1	(469.3)
Bodies Other than Budget-funded Bodies ²	269.7	160.0	109.7
	2,104.5	2,464.1	(359.6)
Health and Social Services and Education Networks	35.0	(10.0)	45.0
Defined-purpose Accounts	113.8	(11.0)	124.8
Results Before Consolidation Adjustments	2,253.3	2,443.1	(189.8)

¹ Including the results of the Generations Fund and excluding the results of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished on April 1, 2017.

² Excluding the results of the Régie du cinéma, which will be abolished on April 1, 2017.

More specifically, the main variations in the forecast results of the special funds and bodies other than budget-funded bodies, before consolidation adjustments, are due to the following factors:

- The Green Fund forecasts a deficit of \$343.7 million in 2016-2017, compared with a forecast deficit of \$2.7 million in the 2016-2017 Expenditure Budget. This \$341.0-million decline in results is due to the decrease in the forecast revenues from the carbon market and to the delay in implementing the 2013-2020 Climate Change Action Plan;
- A surplus of \$281.0 million is forecast in 2016-2017 for the Land Transportation Network Fund, compared with a surplus of \$389.1 million in the 2016-2017 Expenditure Budget. This \$108.1-million decline in results is mainly due to a downward revision of fuel tax revenues and a change in the payment schedule for certain subsidies;
- The Société d'habitation du Québec shows a surplus of \$26.1 million in 2016-2017, compared with a forecast deficit of \$41.5 million in the 2016-2017 Expenditure Budget. This \$67.6-million improvement in results is due, in particular, to the anticipated additional revenue from the Canada Mortgage and Housing Corporation following the signature of the Entente concernant le Fonds d'infrastructure sociale and a decrease in expenditures;
- A forecast deficit of \$121.3 million in 2016-2017 in the Northern Plan Fund, compared with a forecast deficit of \$87.1 million in the 2016-2017 Expenditure Budget. This \$34.2-million variation in results is due to exceptional expenditures incurred by the Société du Plan Nord in 2016-2017;
- A surplus of \$5.4 million is forecast for the Highway Safety Fund in 2016-2017, compared with a forecast surplus of \$37.5 million in the 2016-2017 Expenditure Budget. This \$32.1-million decline in results is mainly due to delays in the deployment of automated traffic enforcement devices;
- A deficit of \$5.6 million is forecast in the Labour Market Development Fund, compared with a forecast deficit of \$23.9 million. This \$18.3-million improvement in results compared to the 2016-2017 Expenditure Budget is due, in particular, to increased revenues from federal agreements;
- A surplus of \$9.3 million is forecast for the Commission des services juridiques in 2016-2017, compared to a forecast deficit of \$7.2 million in the 2016-2017 Expenditure Budget. This \$16.5-million improvement in results is mainly due to lower costs in applying Chapter III of the Act respecting legal aid and the provision of certain other legal services (CQLR, chapter A-14) as well as the impact of applying higher eligibility thresholds.

Evolution in Forecast Results of Special Funds and Bodies Other than Budget-funded Bodies in 2016-2017

(millions of dollars)

	2016-2017		Variation
	Probable Results	Expenditure Budget	
Green Fund	(343.7)	(2.7)	(341.0)
Land Transportation Network Fund	281.0	389.1	(108.1)
Société d'habitation du Québec	26.1	(41.5)	67.6
Northern Plan Fund	(121.3)	(87.1)	(34.2)
Highway Safety Fund	5.4	37.5	(32.1)
Labour Market Development Fund	(5.6)	(23.9)	18.3
Commission des services juridiques	9.3	(7.2)	16.5
	(148.8)	264.2	(413.0)
Other Funds and Bodies ¹	2,253.3	2,199.9	53.4
Results Before Consolidation Adjustments	2,104.5	2,464.1	(359.6)

¹ Including the results of the Generations Fund and excluding the results of the Fund to Finance Health and Social Services Institutions (FINESSS) and excluding the results of the Régie du cinéma which will be abolished on April 1, 2017.

APPENDIX 1**CHANGES TO THE LIST OF CONSOLIDATED ENTITIES****SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES**

Some special funds and bodies other than budget-funded bodies were added or moved to other portfolios, changed status or name, or no longer appear in the 2017-2018 Expenditure Budget versus 2016-2017.

A plus sign (+) means that a special fund or a body other than a budget-funded body has been added, and a minus sign (-) means that it has been removed.

Conseil du trésor et Administration gouvernementale

- (-) The Commission de la capitale nationale du Québec has been transferred to the "Travail, Emploi et Solidarité sociale" portfolio.

Culture et Communications

- (-) The activities of the Régie du cinéma will be incorporated with those of the Ministère de la Culture et des Communications as of April 1, 2017.

Énergie et Ressources naturelles

- (+) The Transition énergétique Québec body and the Energy Transition Fund have been added to this portfolio.
- (-) The Société nationale de l'amiante is now a legal person established in the public interest and governed by the provisions of the Business Corporations Act (CQLR, chapter S-31.1).

Finances

The Fund of the Bureau de décision et de révision is henceforth called the Fund of the Financial Markets Administrative Tribunal.

Justice

The Fonds d'aide aux recours collectifs is henceforth called the Fonds d'aide aux actions collectives.

Santé et Services sociaux

- (-) The Fund to Finance Health and Social Services Institutions will be abolished as of April 1, 2017. Its activities will be transferred to the "Santé et Services sociaux" portfolio.
- (-) The Fund for the Promotion of a Healthy Lifestyle will cease on the date(s) determined by the Government, which may not be prior to April 1, 2017.

APPENDIX 1 (cont'd)**Travail, Emploi et Solidarité sociale**

(+) The Commission de la capitale nationale du Québec and the National Capital and National Capital Region Fund have been added to this portfolio.

DEFINED-PURPOSE ACCOUNTS

With respect to defined-purpose accounts, two new accounts have been approved since the previous fiscal year:

- The Account for the Clean Water and Wastewater Fund has been added to the "Affaires municipales et Occupation du territoire" portfolio. This account was created specifically to allow the Department to record amounts paid by the federal government to fund infrastructure designed to improve drinking water and wastewater treatment systems;
- The Account for the Post-Secondary Institutions Strategic Investment Fund has been added in three portfolios, i.e. "Économie, Science et Innovation", "Éducation et Enseignement supérieur" and "Santé et Services sociaux". This account was created specifically to enable the departments to record amounts paid by the federal government to fund infrastructure projects in post-secondary institutions, mainly Canadian colleges and universities.

A new request to use the Account for the Financing of activities performed as part of the Plan Nord was approved in the "Économie, Science et Innovation" portfolio. This account was created specifically to enable the departments to record amounts paid by the Société du Plan Nord to fund projects related to Northern Plan activities.

ENTITIES OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS

The list of bodies in the health and social services and education networks can be found in appendix 3 of volume I of the Public Accounts.

APPENDIX 2

Results of Special Funds¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Affaires municipales et Occupation du territoire				
Territories Development Fund	102.3	109.0	(6.7)	(12.6)
	102.3	109.0	(6.7)	(12.6)
Conseil du trésor et Administration gouvernementale				
Natural Disaster Assistance Fund	5.4	5.4	-	-
	5.4	5.4	-	-
Culture et Communications				
Avenir Mécénat Culture Fund	5.0	5.0	-	0.3
Québec Cultural Heritage Fund	15.7	19.0	(3.3)	(1.6)
	20.7	24.0	(3.3)	(1.3)
Développement durable, Environnement et Lutte contre les changements climatiques				
Green Fund	709.7	798.1	(88.4)	(343.7)
	709.7	798.1	(88.4)	(343.7)
Économie, Science et Innovation				
Mining and Hydrocarbon Capital Fund	1.7	0.8	0.9	(7.6)
Economic Development Fund	452.1	452.1	-	-
	453.8	452.9	0.9	(7.6)
Éducation et Enseignement supérieur				
Sports and Physical Activity Development Fund	67.9	76.1	(8.2)	8.6
University Excellence and Performance Fund	25.0	26.9	(1.9)	(3.9)
	92.9	103.0	(10.1)	4.7
Énergie et Ressources naturelles				
Energy Transition Fund	0.1	0.1	-	-
Natural Resources Fund	28.9	32.8	(3.9)	(12.5)
Territorial Information Fund	139.7	113.6	26.1	29.5
	168.7	146.5	22.2	17.0
Famille				
Caregiver Support Fund	15.1	14.9	0.2	(12.2)
Educational Childcare Services Fund	2,332.1	2,332.1	-	-
Early Childhood Development Fund	15.0	21.3	(6.3)	(6.2)
	2,362.2	2,368.3	(6.1)	(18.4)

APPENDIX 2 (cont'd)
Results of Special Funds¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Finances				
Financing Fund	1,533.8	1,519.5	14.3	21.5
Generations Fund	2,488.0	-	2,488.0	2,042.0
IFC Montréal Fund	0.7	1.3	(0.6)	(0.6)
Northern Plan Fund	96.4	74.5	21.9	(121.3)
Fund of the Financial Markets Administrative Tribunal	2.9	2.9	-	0.1
Tax Administration Fund	926.7	926.7	-	-
	5,048.5	2,524.9	2,523.6	1,941.7
Forêts, Faune et Parcs				
Natural Resources Fund - Sustainable Forest Development Section	531.2	542.3	(11.1)	1.7
	531.2	542.3	(11.1)	1.7
Justice				
Access to Justice Fund	16.4	16.4	-	0.1
Crime Victims Assistance Fund	25.8	27.1	(1.3)	2.4
Register Fund of the Ministère de la Justice	36.7	38.7	(2.0)	4.0
Fund of the Administrative Tribunal of Québec	40.2	41.1	(0.9)	(0.5)
Public Contracts Fund	4.0	2.7	1.3	(1.4)
	123.1	126.0	(2.9)	4.6
Santé et Services sociaux				
Health and Social Services Information Resources Fund	207.5	213.0	(5.5)	(5.3)
Fund for the Promotion of a Healthy Lifestyle	-	-	-	(20.2)
	207.5	213.0	(5.5)	(25.5)
Sécurité publique				
Police Services Fund	596.5	596.5	-	-
	596.5	596.5	-	-
Tourisme				
Tourism Partnership Fund	161.5	163.5	(2.0)	(3.0)
	161.5	163.5	(2.0)	(3.0)
Transports, Mobilité durable et Électrification des transports				
Air Service Fund	67.3	67.0	0.3	0.3
Rolling Stock Management Fund	113.5	112.1	1.4	1.4
Highway Safety Fund	57.2	53.9	3.3	5.4
Land Transportation Network Fund	3,816.5	3,354.9	461.6	281.0
	4,054.5	3,587.9	466.6	288.1

APPENDIX 2 (cont'd)

Results of Special Funds¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Travail, Emploi et Solidarité sociale				
Assistance Fund for Independent Community Action	22.8	23.3	(0.5)	(0.5)
Labour Market Development Fund	1,047.9	1,054.8	(6.9)	(5.6)
National Capital and National Capital Region Fund	15.0	15.0	-	-
Goods and Services Fund	98.3	102.3	(4.0)	-
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	22.6	22.6	-	-
Administrative Labour Tribunal Fund	84.3	84.3	-	(4.1)
Fonds québécois d'initiatives sociales	21.5	21.6	(0.1)	(0.9)
	1,312.4	1,323.9	(11.5)	(11.1)
Total Before Consolidation Adjustments	15,951.0	13,085.0	2,866.0	1,834.8

¹ Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total. The results of consolidated entities are presented before consolidation adjustments.

APPENDIX 3

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Affaires municipales et Occupation du territoire				
Société d'habitation du Québec	1,145.9	1,164.5	(18.6)	26.1
	1,145.9	1,164.5	(18.6)	26.1
Agriculture, Pêcheries et Alimentation				
La Financière agricole du Québec	543.4	436.3	107.1	112.5
	543.4	436.3	107.1	112.5
Conseil du trésor et Administration gouvernementale				
Centre de services partagés du Québec	545.5	538.5	7.0	5.7
Société québécoise des infrastructures	1,042.1	1,036.6	5.5	5.6
	1,587.6	1,575.1	12.5	11.3
Conseil exécutif				
Centre de la francophonie des Amériques	4.4	4.8	(0.4)	(0.3)
	4.4	4.8	(0.4)	(0.3)
Culture et Communications				
Bibliothèque et Archives nationales du Québec	89.5	89.7	(0.2)	1.3
Conseil des arts et des lettres du Québec	109.9	110.5	(0.6)	-
Conservatoire de musique et d'art dramatique du Québec	30.6	32.1	(1.5)	1.0
Musée d'Art contemporain de Montréal	13.0	12.8	0.2	(0.1)
Musée de la Civilisation	32.1	31.7	0.4	(0.8)
Musée national des beaux-arts du Québec	27.3	28.4	(1.1)	0.5
Société de développement des entreprises culturelles	68.6	68.3	0.3	(1.2)
Société de la Place des Arts de Montréal	31.4	36.7	(5.3)	(3.6)
Société de télédiffusion du Québec	75.8	77.2	(1.4)	(1.8)
Société du Grand Théâtre de Québec	12.9	12.9	-	0.4
	491.1	500.3	(9.2)	(4.3)
Développement durable, Environnement et Lutte contre les changements climatiques				
Société québécoise de récupération et de recyclage	47.7	46.5	1.2	0.7
	47.7	46.5	1.2	0.7

APPENDIX 3 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Économie, Science et Innovation				
Centre de recherche industrielle du Québec	32.0	31.8	0.2	0.5
Québec Research Fund - Nature and Technology	58.8	58.8	-	-
Québec Research Fund - Health	97.6	97.6	-	-
Québec Research Fund - Society and Culture	51.6	51.6	-	-
Société du parc industriel et portuaire de Bécancour	6.3	5.9	0.4	(0.5)
	246.3	245.7	0.6	-
Éducation et Enseignement supérieur				
Institut de tourisme et d'hôtellerie du Québec	37.1	38.3	(1.2)	(1.0)
Institut national des mines	1.0	1.1	(0.1)	(0.2)
	38.1	39.4	(1.3)	(1.2)
Énergie et Ressources naturelles				
Régie de l'énergie	15.7	16.0	(0.3)	(0.1)
Société de développement de la Baie-James	31.4	31.9	(0.5)	1.4
Société du Plan Nord	71.9	71.9	-	100.3
Transition énergétique Québec	213.6	215.0	(1.4)	-
	332.6	334.8	(2.2)	101.6
Finances				
Agence du revenu du Québec	1,175.1	1,175.1	-	(42.1)
Autorité des marchés financiers	167.6	141.0	26.6	32.4
Financement-Québec	329.1	300.4	28.7	26.6
Institut de la statistique du Québec	27.4	27.4	-	-
Société de financement des infrastructures locales du Québec	666.4	683.3	(16.9)	(10.6)
	2,365.6	2,327.2	38.4	6.3
Forêts, Faune et Parcs				
Fondation de la faune du Québec	6.5	6.4	0.1	(0.2)
Société des établissements de plein air du Québec	136.4	135.8	0.6	3.0
	142.9	142.2	0.7	2.8

APPENDIX 3 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Justice				
Commission des services juridiques	180.2	182.8	(2.6)	9.3
Fonds d'aide aux actions collectives	1.8	4.4	(2.6)	(2.3)
Office des professions du Québec	10.5	11.0	(0.5)	(1.2)
Société québécoise d'information juridique	15.1	14.8	0.3	0.4
	207.6	213.0	(5.4)	6.2
Relations internationales et Francophonie				
Office Québec-Amériques pour la jeunesse	2.0	1.9	0.1	0.1
Office Québec-Monde pour la jeunesse	8.0	7.9	0.1	(0.1)
	10.0	9.8	0.2	-
Santé et Services sociaux				
Corporation d'urgences-santé	134.2	134.2	-	2.1
Prescription Drug Insurance Fund	3,914.6	3,914.6	-	-
Héma-Québec	450.5	450.5	-	-
Institut national de santé publique du Québec	71.6	72.5	(0.9)	-
Institut national d'excellence en santé et en services sociaux	19.4	21.1	(1.7)	4.6
Régie de l'assurance maladie du Québec	12,848.1	12,848.1	-	-
	17,438.4	17,441.0	(2.6)	6.7
Sécurité publique				
École nationale de police du Québec	36.2	36.2	-	0.3
École nationale des pompiers du Québec	3.0	2.6	0.4	1.2
	39.2	38.8	0.4	1.5
Tourisme				
Régie des installations olympiques	57.8	61.3	(3.5)	(1.0)
Société du Centre des congrès de Québec	25.6	28.9	(3.3)	(3.2)
Société du Palais des congrès de Montréal	59.5	55.9	3.6	3.9
	142.9	146.1	(3.2)	(0.3)
Transports, Mobilité durable et Électrification des transports				
Agence métropolitaine de transport	83.2	83.2	-	-
Société de l'assurance automobile du Québec	264.1	249.7	14.4	6.0
Société des Traversiers du Québec	141.8	149.4	(7.6)	(15.9)
	489.1	482.3	6.8	(9.9)

APPENDIX 3 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Travail, Emploi et Solidarité sociale				
Commission de la capitale nationale du Québec	20.1	21.4	(1.3)	3.2
Cree Hunters and Trappers Income Security Board	31.4	31.4	-	-
Régie du bâtiment du Québec	68.7	63.6	5.1	7.0
	120.2	116.4	3.8	10.2
Total Before Consolidation Adjustments	25,393.0	25,264.3	128.7	269.7

¹ Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total. The results of consolidated entities are presented before consolidation adjustments.

APPENDIX 4

Results of Defined-purpose Accounts¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Affaires municipales et Occupation du territoire				
Clean Water and Wastewater Fund	236.4	236.4	-	-
2008 Infrastructure Projects	83.7	83.7	-	-
2015 Infrastructure Projects	28.7	28.7	-	-
	348.8	348.8	-	-
Agriculture, Pêcheries et Alimentation				
Financing of agricultural risk management programs	108.0	108.0	-	-
Training, partnership and organization of special events	2.4	2.3	0.1	-
	110.4	110.3	0.1	-
Conseil exécutif				
Financing of activities performed as part of the Plan Nord	12.0	12.0	-	-
Financing the Youth Action Strategy	-	1.5	(1.5)	-
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	-
Training, partnership and organization of special events	-	-	-	-
	12.0	13.5	(1.5)	-
Culture et Communications				
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	0.8	0.8	-	-
Financing of activities performed as part of the Plan Nord	0.8	0.8	-	-
Financing of autonomous service units - Centre de conservation du Québec	1.5	1.4	0.1	0.1
Training, partnership and organization of special events	-	-	-	-
2008 Infrastructure Projects	-	-	-	-
	3.1	3.0	0.1	0.1

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Développement durable, Environnement et Lutte contre les changements climatiques				
Financing of autonomous service units - Centre d'expertise en analyse environnementale du Québec	2.2	2.2	-	-
Training, partnership and organization of special events	1.2	1.4	(0.2)	(0.1)
	3.4	3.6	(0.2)	(0.1)
Économie, Science et Innovation				
Financing of activities performed as part of the Plan Nord	0.1	0.1	-	-
Post-Secondary Institutions Strategic Investment Fund	31.5	56.2	(24.7)	23.6
Training, partnership and organization of special events	1.0	1.0	-	(0.2)
Knowledge Infrastructure Program	-	1.1	(1.1)	(0.7)
	32.6	58.4	(25.8)	22.7
Éducation et Enseignement supérieur				
Minority-language and second-language teaching	28.5	28.5	-	-
Financing of activities performed as part of the Plan Nord	6.3	6.3	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	26.0	26.0	-	-
Post-Secondary Institutions Strategic Investment Fund	142.7	214.0	(71.3)	71.3
Training in federal penitentiaries	-	-	-	-
Training, partnership and organization of special events	0.6	0.6	-	-
	204.1	275.4	(71.3)	71.3
Énergie et Ressources naturelles				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	0.3	(0.3)	-
Training, partnership and organization of special events	0.5	0.6	(0.1)	-
	0.5	0.9	(0.4)	-

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Finances				
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	481.1	481.1	-	-
	481.1	481.1	-	-
Forêts, Faune et Parcs				
Financing of activities performed as part of the Plan Nord	6.6	6.6	-	-
Training, partnership and organization of special events	1.0	2.0	(1.0)	(0.5)
Access Maintenance for Public Lands having a Wildlife or Multiresource Vocation	-	-	-	(2.3)
	7.6	8.6	(1.0)	(2.8)
Immigration, Diversité et Inclusion				
Training, partnership and organization of special events	5.5	4.3	1.2	(0.4)
	5.5	4.3	1.2	(0.4)
Justice				
Agreement respecting the Contraventions Act	0.5	0.5	-	-
Training, partnership and organization of special events	0.3	0.3	-	-
	0.8	0.8	-	-
Relations internationales et Francophonie				
Financing of activities performed as part of the Plan Nord	0.1	0.1	-	0.1
Training, partnership and organization of special events	-	-	-	-
	0.1	0.1	-	0.1

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Santé et Services sociaux				
Cost of Health Services due to Automobile Accidents	104.0	104.0	-	-
Financing of services to seniors with reduced mobility	-	-	-	(0.3)
Financing of the program to assist pathological gamblers	22.0	22.0	-	-
Post-Secondary Institutions Strategic Investment Fund	20.6	36.8	(16.2)	15.4
Training, partnership and organization of special events	4.2	3.5	0.7	(3.0)
Implementation of the Informatization Plan of the Health and Social Services Network	41.1	39.5	1.6	10.3
	191.9	205.8	(13.9)	22.4
Sécurité publique				
Administration of the Firearms Act	5.9	5.9	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	3.6	3.6	-	-
Financing of the program to assist pathological gamblers	3.0	3.5	(0.5)	0.3
Training, partnership and organization of special events	2.9	2.9	-	-
	15.4	15.9	(0.5)	0.3
Transports, Mobilité durable et Électrification des transports				
Financing of rail infrastructure	-	-	-	-
Training, partnership and organization of special events	-	0.1	(0.1)	-
	-	0.1	(0.1)	-

APPENDIX 4 (cont'd)
Results of Defined-purpose Accounts¹

(millions of dollars)

	2017-2018			2016-2017
	Revenue	Expenditure	Results	Results
Travail, Emploi et Solidarité sociale				
Financing of the Bureau d'évaluation médicale	4.0	4.0	-	-
Training, partnership and organization of special events	0.4	0.4	-	-
	4.4	4.4	-	-
Total Before Consolidation Adjustments	1,421.6	1,535.2	(113.6)	113.8

¹ Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total. The results of consolidated entities are presented before consolidation adjustments.

STAFFING LEVEL WITHIN GOVERNMENT DEPARTMENTS, PUBLIC SECTOR BODIES AND NETWORKS, AND GOVERNMENT CORPORATIONS

1. STAFFING CONTROL RESULTS FOR 2016-2017

In terms of staffing control, the Government announced the following for 2016-2017:

- The downsizing of its overall staffing level for the public service to bring it to a level equivalent to that recorded in the 2011-2012 fiscal year;
- The continuation of the overall staffing freeze over the utilized staff level in 2014-2015 for public bodies whose staff are not appointed under the Public Service Act (CQLR, chapter F-3.1.1), and which are subject to staffing control for the period from April 1, 2016 to March 31, 2017 under the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises (CQLR, chapter G-1.011).

According to the actual data from April to December 2016 and the provisional data established based on staff intake from January to March 2016, paid hours within public bodies for this period amount to 860.9 million hours. Compared to the 2015-2016 fiscal year, total paid hours are up 5.3 million, or 0.6%, for an increase of 2,890 full-time equivalent (FTE) employees on an annual basis. This variation represents:

- A reduction of 296 FTEs due to public bodies whose staff are subject to the Public Service Act, or 0.5% over the 2015-2016 fiscal year, such that the forecast level is slightly below the level recorded in 2011-2012 (66,942 FTEs). This is even a reduction of 4,454 FTEs, or 6.4%, over the 2013-2014 fiscal year;
- An increase of 3,186 FTEs related to public bodies whose staff are not appointed under this Act, or 0.8% over the 2015-2016 fiscal year. This increase is mainly due to the effect of unpaid leave associated with the 2015 strike in the education networks, and to the additional investments announced as part of the October 2016 update to The Québec Economic Plan: investments in health and social services, chiefly to prioritize home care and residential care for persons suffering from a loss of functional independence, and in education and higher education to improve student success rates. The forecast staffing level nevertheless remains well below the level recorded in 2014-2015.

Overall, the staffing levels established by the Government for fiscal year 2016-2017 are currently being met. Therefore, overall staffing levels are down by 5,258 FTEs since the 2014-2015 fiscal year.

Furthermore, staffing numbers in public bodies from January 1 to December 31, 2016 are presented in Appendix 1 of this chapter. Definitions related to staffing are also presented in Appendix 2.

Variation in Utilized Staff Level¹

(thousands of paid hours and FTEs)

	Public Service		Outside the Public Service²		Total	
	Paid Hours	FTEs	Paid Hours	FTEs	Paid Hours	FTEs
Utilized Staff Level in 2013-2014	127,002.0	69,541	N/A	N/A	N/A	N/A
Variation	(2,624.4)	(1,437)	N/A	N/A	N/A	N/A
Utilized Staff Level in 2014-2015	124,377.6	68,104	746,171.4	408,570	870,549.0	476,674
Variation	(4,968.1)	(2,721)	(9,910.8)	(5,427)	(14,878.9)	(8,148)
Utilized Staff Level in 2015-2016	119,409.5	65,383	736,260.6	403,143	855,670.1	468,526
Variation	(542.2)	(296)	5,818.9	3,186	5,276.7	2,890
Utilized Staff Level in 2016-2017 (forecast)	118,867.3	65,087	742,079.5	406,329	860,946.8	471,416

¹ From a workforce control perspective, the National Assembly and persons appointed by the National Assembly, Université du Québec and its constituent universities, research institutes and superior schools, school boards for Cree, Inuit and Naskapi Native persons as well as the Anti-Corruption Commissioner are excluded.

² Including downward adjustments of 13,712.8 thousand paid hours in 2014-2015, of 13,947.8 thousand paid hours in 2015-2016, and of 13,897.0 thousand paid hours in 2016-2017, mainly related to private institutions under agreement governed by the Act respecting health services and social services (CQLR, chapter S-4.2) being excluded from the application of the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises.

2. REDUCING OUTSOURCING AND REINFORCING INTERNAL EXPERTISE

The Government has adopted an information technology strategy called "Rénover l'État par les technologies de l'information", to reflect the crucial role IT plays in service delivery to citizens and businesses, and to enhance the State's performance. The 13th measure in this strategy, increase staffing, is intended to bolster internal IT expertise in order to have full control over the organization's core functions, service delivery and associated changes, namely by prioritizing positions intended to substitute external resources with internal resources, for 12 potentially critical areas of speciality¹.

Overall, internalization is resulting in increased staffing levels, and this is being balanced out by an equivalent and lasting reduction in external resources. Beyond the benefits associated with complete internal control and lasting expertise, the strategy generates recurring savings, since the cost of internal resources is generally lower than that of external resources.

During the 2016-2017 fiscal year, the Conseil du trésor authorized the addition of 203,400 paid hours in information resources, or 111 FTEs, to replace external resources. The impact of this addition represents close to 370 FTEs in 2017-2018.

¹ These 12 potentially critical specialties are: business architecture, enterprise architecture, data and information architecture, strategic consulting, application integration architecture, technology integration architecture, process architecture, security architecture, information security, business intelligence, project management and project steering.

3. DETERMINING STAFFING LEVELS IN 2017-2018

In the coming weeks, the Conseil du trésor will establish the 2017-2018 staffing level for public bodies whose staff is subject to the Public Service Act. It will also establish the staffing level available to the Ministers for all of the public bodies under their respective responsibility, in addition to establishing a distinct staffing level for each of the four Government corporations concerned¹. The Government will thus continue staffing control measures for the period from April 1, 2017 to March 31, 2018.

The 2017-2018 staffing levels will mean a freeze in staffing levels for most public bodies. The Government will, however, authorize additional staffing within some public bodies based on its priorities, particularly in relation to the additional investments in health and education announced in the October 2016 update to The Québec Economic Plan and in the 2017-2018 Expenditure Budget.

¹ Hydro-Québec, Investissement Québec, Loto-Québec and Société des alcools du Québec.

APPENDIX 1

HEAD COUNT WITHIN PUBLIC BODIES

Head Count within Public Bodies from January 1 to December 31, 2016¹

(thousands of paid hours and FTEs)

	Paid Hours	FTEs
Management Personnel	45,281.6	24,794
Professional Personnel	138,121.6	75,629
Nursing Staff	113,913.8	62,374
Teaching Staff	140,228.9	76,783
Office Personnel, Technicians and Equivalent Staff	331,923.8	181,747
Peace Officers	20,068.8	10,989
Labourers, Maintenance and Service Personnel	85,391.0	46,756
Students and Interns	4,359.5	2,387
Total	879,289.0	481,459

¹ Including a downward adjustment of 13,897.0 thousand paid hours, mainly related to private institutions under agreement governed by the Act respecting health services and social services being excluded from the application of the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises.

From a head count perspective, public bodies include:

- Departments and budget-funded bodies as well as bodies other than budget-funded bodies subject to or not subject to the Public Service Act;
- Université du Québec and its constituent universities, as well as research institutes and superior schools;
- CEGEPs and school boards, including school boards for Cree, Inuit and Naskapi Native persons;
- Integrated health and social services centres, integrated university health and social services centres, public health and social services establishments as well as the regional council constituted by the Act respecting health services and social services for Cree Native persons (CQLR, chapter S-5);
- Government corporations.

The data exclude the head count for the National Assembly and persons appointed by the National Assembly.

APPENDIX 1 (cont'd)

Data from the 2015-2016 fiscal year were used for the head count for Université du Québec and its constituent universities, and for research institutes and superior schools. For school boards for Cree, Inuit and Naskapi Native persons, data from the 2014-2015 fiscal year were used.

Furthermore, in December 2016, the number of salaried employees of public bodies was 576,252. This number is a snapshot taken on a given date and is thus susceptible to the effect of seasonality.

APPENDIX 2

GLOSSARY

Staffing level:	Maximum level of paid hours to be respected by a public body.
Paid hours:	Number of hours worked and number of overtime hours.
Hours worked:	<p>Number of hours associated with a job class under the conditions of employment from which periods of leave without pay (other than those described in the following paragraph) and periods of reorganized working time resulting in a reduction in the number of hours are deducted. For personnel where the deputy minister or the chief executive officer of a public body determines the work schedule, the number of hours worked is considered to be 35 hours per week.</p> <p>For greater precision, periods are counted as hours worked where the employee receives employment insurance or compensation for occupational injury or disease, as well as periods where the employee is on preventive withdrawal, parental leave, or on full or partial pre-retirement.</p>
Overtime hours worked:	Paid hours that exceed the normal hours of the job class. Hours paid at a premium rate are calculated in the same manner as overtime hours paid at a straight-time rate.
FTE:	Number of paid hours converted into full-time equivalent (FTE) employees on the basis of a 35-hour week. To do this, the total number of paid hours is divided by 1,826.3.

2017-2018 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

1. OVERVIEW OF EXPENDITURE BREAKDOWN

For the 2017-2018 fiscal year, the Government's expenditure budget amounts to \$80,367.9 million, of which \$72,591.4 million, or 90.3%, is allocated to program spending and \$7,776.5 million, or 9.7%, to debt service.

BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

Program spending for 2017-2018 is broken down mainly among the following categories:

- \$42,461.0 million, or 58.5%, for remuneration expenditures;
- \$11,749.5 million, or 16.2%, for operating expenditures and other;
- \$14,099.4 million, or 19.4%, for support expenditures for individuals, municipalities, businesses and other government partners.

2017-2018 Expenditure Budget by Supercategory and Category (millions of dollars)

	Categories					Total	
	Remuneration	Operating and Other	Capital	Interest	Support	\$ million	%
Supercategories							
Remuneration	3,092.0	-	-	-	-	3,092.0	3.8
Operating	-	2,968.3	-	-	-	2,968.3	3.7
Transfert	38,889.7	8,244.1	3,148.3	1,048.0	10,623.0	61,953.1	77.1
Allocation to a Special Fund	479.3	291.9	62.7	22.5	3,476.4	4,332.8	5.4
Doubtful Accounts and Other Allowances	-	245.2	-	-	-	245.2	0.3
Program Spending	42,461.0	11,749.5	3,211.0	1,070.5	14,099.4	72,591.4	90.3
%	58.5	16.2	4.4	1.5	19.4	100.0	
Debt Service	-	-	-	7,776.5	-	7,776.5	9.7
Budget Expenditures	42,461.0	11,749.5	3,211.0	8,847.0	14,099.4	80,367.9	100.0
Comparative Expenditures in 2016-2017 ¹	40,831.3	11,180.6 ²	2,987.5	8,684.1	13,669.6	77,353.1	

¹ The expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

² Includes operating expenditures of \$10,914.7 million, expenditures related to provisions for doubtful accounts and other allowances of \$210.7 million, and accounting adjustments of \$55.2 million.

The expenditure categories make it possible to present expenditures by type and relative importance. They are shown in Appendix 1. The breakdown of the expenditure budget by major category is presented by portfolio in Appendix 2.

BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

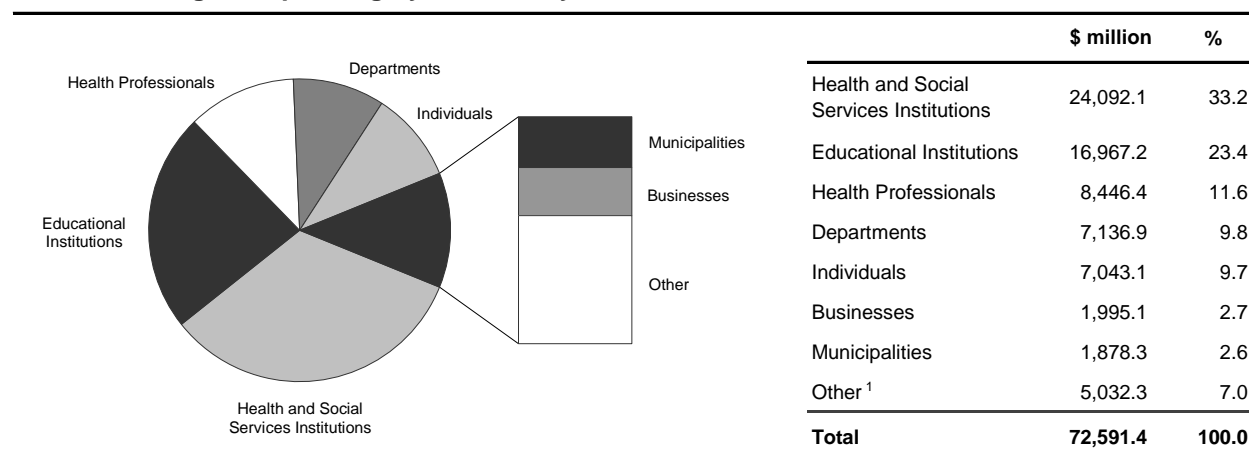
The main beneficiaries of program spending are health and social services institutions, with \$24,092.1 million, and educational institutions, with \$16,967.2 million; together, they account for 56.6% of total program spending.

The balance of the program spending, \$31,532.1 million, is divided among the following beneficiaries:

- \$8,446.4 million, or 11.6%, for health professionals;
- \$7,136.9 million, or 9.8%, for the departments;
- \$7,043.1 million, or 9.7%, for individuals;
- \$8,905.7 million, or 12.3%, for spending allocated to various other beneficiaries, such as businesses, municipalities, non-profit organizations, and government corporations and bodies.

The breakdown of the expenditure budget by beneficiary is presented by portfolio in Appendix 3.

2017-2018 Program Spending by Beneficiary



¹ Including non-profit organizations, and government corporations and bodies.

2. REMUNERATION EXPENDITURES

For the 2017-2018 fiscal year, remuneration expenditures amount to \$42,461.0 million, broken down as follows:

- 38.9% for health and social services institutions;
- 31.6% for educational institutions;
- 19.9% for health professionals;
- 9.6% for departmental staff and other beneficiaries.

An overall increase of \$1,629.6 million is forecast for remuneration expenditures, compared with 2016-2017 comparative expenditures, divided mainly among the following sectors:

- An increase of \$1,072.0 million is forecast for the "Santé et Services sociaux" portfolio, mainly due to salary adjustments scheduled for April 1, 2017, pay scale increases and adjustments to the remuneration of health professionals, which take into account the proposals recently tabled by the Government with a view to renewing agreements with medical federations. The additional appropriations granted to increase services to the population, mainly to cut hospital waiting times and improve services in residential and long-term care centres (CHSLD), also contribute to an increase in remuneration;
- An increase of \$526.0 million is forecast for the "Éducation et Enseignement supérieur" portfolio, mainly due to the measures of the education and higher education success plan, scheduled salary adjustments for April 1, 2017, wage progression of education network staff and clientele effects;
- An increase of \$31.6 million is projected for the other departments and for other beneficiaries, mainly due to salary adjustments scheduled for April 1, 2017.

2017-2018 Forecast Remuneration Expenditures by Beneficiary¹

(millions of dollars)

	Salaries	Employer Contributions			Total	
		Retirement Plans	Other	Subtotal	\$ million	%
Santé et Services sociaux						
Department	75.7	-	7.3	7.3	83.0	0.2
Health and Social Services Institutions	13,722.1	1,158.4	1,644.1	2,802.5	16,524.6	38.9
Health Professionals	8,446.4	-	-	-	8,446.4	19.9
Other Beneficiaries	127.4	-	26.6	26.6	154.0	0.4
	22,371.6	1,158.4	1,678.0	2,836.4	25,208.0	59.4
Éducation et Enseignement supérieur						
Department	85.2	-	8.0	8.0	93.2	0.2
Educational Institutions	11,013.1	1,194.1	1,215.0	2,409.1	13,422.2	31.6
Other Beneficiaries	14.4	-	2.9	2.9	17.3	-
	11,112.7	1,194.1	1,225.9	2,420.0	13,532.7	31.8
Others						
Departments	2,686.2	401.5	286.5	688.0	3,374.2	8.0
Other Beneficiaries	279.4	24.5	42.2	66.7	346.1	0.8
	2,965.6	426.0	328.7	754.7	3,720.3	8.8
Total	36,449.9	2,778.5	3,232.6	6,011.1	42,461.0	100.0
Comparative Expenditures in 2016-2017 ²	34,755.7	2,942.4	3,133.3	6,075.7	40,831.4	

¹ Includes appropriations for the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

² The expenditures have been adjusted to take into account the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017.

3. OPERATING EXPENDITURES

Operating expenditures amount to \$11,504.3 million for 2017-2018, broken down as follows:

- 53.3% for health and social services institutions, or \$6,135.6 million, and 14.3% for educational institutions, or \$1,639.8 million;
- 28.3 % allocated to the departments, or \$3,256.2 million, and 4.1% to other beneficiaries, or \$472.7 million.

The 2017-2018 operating expenditures increased by \$534.4 million from the 2016-2017 comparative expenditures. This increase is mainly due to the following variations:

- In the "Santé et Services sociaux" portfolio, the increase of \$205.4 million from 2016-2017 stems from the indexation of non-salary expenditures, specific costs of the healthcare system, additional appropriations granted to increase services to the population, mainly to cut hospital waiting times and improve services in CHSLDs, and the operation of new facilities;
- In the "Sécurité publique" portfolio, the increase of \$37.2 million in operating expenditures is mainly due to the planned opening of new detention facilities;
- In the "Éducation et Enseignement supérieur" portfolio, the increase of \$31.9 million is mainly due to the measures of the education and higher education success plan;
- In the "Conseil du trésor et Administration gouvernementale" portfolio, the increase of \$250.1 million is largely due to the Contingency Fund.

2017-2018 Expenditure Budget Breakdown by Major Category and Beneficiary

2017-2018 Forecast Operating Expenditures by Beneficiary

(millions of dollars)

	Operating ¹	Transfer		Total	
		Networks	Other	\$ million	%
Santé et Services sociaux					
Department	145.3	-	-	145.3	1.3
Health and Social Services Institutions	-	6,135.6	-	6,135.6	53.3
Other Beneficiaries	-	-	182.3	182.3	1.6
	145.3	6,135.6	182.3	6,463.2	56.2
Éducation et Enseignement supérieur					
Department	93.4	-	-	93.4	0.8
Educational Institutions	4.0	1,635.8	-	1,639.8	14.3
Other Beneficiaries	-	-	5.7	5.7	-
	97.4	1,635.8	5.7	1,738.9	15.1
Others					
Departments	3,017.5	-	-	3,017.5	26.2
Other Beneficiaries	-	-	284.7	284.7	2.5
	3,017.5	-	284.7	3,302.2	28.7
Total	3,260.2	7,771.4	472.7	11,504.3	100.0
Comparative Expenditures in 2016-2017 ²	2,959.3	7,538.3	472.3	10,969.9	

¹ Includes expenditures of the "Operating" supercategory and the "Operating" category of the "Allocation to a Special Fund" supercategory.

² The expenditures have been adjusted to take into account the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

4. CAPITAL EXPENDITURES

Forecast capital expenditures increased by \$223.5 million, from \$2,987.5 million in 2016-2017 to \$3,211.0 million in 2017-2018.

Capital expenditures are allocated to the three types of intervention used by the Government: repayment of principal, subsidies for fixed assets, and capital expenditures of special funds.

EXPENDITURES FOR REPAYMENT OF PRINCIPAL

In 2017-2018, expenditures for repayment of principal on subsidized debt represent 90.5% of total capital expenditures.

These expenditures are \$2,907.2 million in 2017-2018 compared with \$2,738.7 million in 2016-2017. This represents an increase of \$168.5 million, which is mainly explained by a rise in authorized investments in the health and social services network and the education networks.

SUBSIDIES FOR FIXED ASSETS

Subsidies for fixed assets account for 7.5% of total capital expenditures in 2017-2018. These subsidies are primarily intended for educational institutions, businesses and other beneficiaries.

They amount to \$241.1 million in 2017-2018 compared with \$190.5 million in 2016-2017, up \$50.6 million. This variation is mainly due to an increase in the "Affaires municipales et Occupation du territoire" portfolio, more specifically to the Société d'habitation du Québec, given the expected return to a normal completion rate for the AccèsLogis Québec program.

SPECIAL FUND CAPITAL EXPENDITURES

The capital expenditures for which the departments allocate money to special funds represent 2.0% of aggregate capital expenditures in 2017-2018. Thus, the departments, through their special funds, are the sole beneficiaries of these expenditures.

These expenditures are \$62.7 million in 2017-2018 compared with \$58.3 million in 2016-2017, up \$4.4 million.

2017-2018 Expenditure Budget Breakdown by Major Category and Beneficiary

2017-2018 Forecast Capital Expenditures by Beneficiary¹

(millions of dollars)

	Special Funds	Subsidized Fixed Assets		Total	
		Repayment of Principal	Other	\$ million	%
Santé et services sociaux					
Health and Social Services Institutions	-	976.8	13.8	990.6	30.9
Other Beneficiaries	-	-	6.9	6.9	0.2
	-	976.8	20.7	997.5	31.1
Éducation et Enseignement supérieur					
Educational Institutions	-	1,166.3	57.3	1,223.6	38.1
Other Beneficiaries	-	2.3	-	2.3	0.1
	-	1,168.6	57.3	1,225.9	38.2
Affaires municipales et Occupation du territoire					
Municipalities	-	305.9	-	305.9	9.5
Other Beneficiaries	-	158.8	134.1	292.9	9.2
	-	464.7	134.1	598.8	18.7
Others					
Departments	62.7	-	-	62.7	1.9
Businesses	-	4.5	10.5	15.0	0.5
Municipalities	-	73.7	5.2	78.9	2.4
Other Beneficiaries	-	218.9	13.3	232.2	7.2
	62.7	297.1	29.0	388.8	12.0
Total	62.7	2,907.2	241.1	3,211.0	100.0
%	2.0	90.5	7.5	100.0	
Comparative Expenditures in 2016-2017	58.3	2,738.7	190.5	2,987.5	

¹ Includes expenditures in the "Capital" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

5. INTEREST EXPENDITURES

For the 2017-2018 fiscal year, interest expenditures incurred by the Government amount to \$8,847.0 million compared with \$8,684.1 million for 2016-2017.

INTEREST ON THE DEBT OF THE GENERAL FUND OF THE CONSOLIDATED REVENUE FUND

The 2017-2018 expenditures allocated to debt service are \$7,776.5 million, a \$175.0-million increase from 2016-2017. This increase is mainly due to expected higher interest rates.

INTEREST ON THE DEBT ATTRIBUTABLE TO PROGRAM SPENDING

Interest on the debt attributable to program spending decreased by \$12.1 million to \$1,070.5 million, due to a change in authorized investments in the health and social services network and the education networks.

2017-2018 Expenditure Budget Breakdown by Major Category and Beneficiary

2017-2018 Forecast Interest Expenditures by Beneficiary

(millions of dollars)

	Subsidized Debt and Other ¹	Government Debt	Total	
			\$ million	%
Santé et Services sociaux				
Health and Social Services Institutions	354.0	-	354.0	33.1
Other Beneficiaries	-	-	-	-
	354.0	-	354.0	33.1
Éducation et Enseignement supérieur				
Educational Institutions	400.5	-	400.5	37.4
Other Beneficiaries	2.3	-	2.3	0.2
	402.8	-	402.8	37.6
Affaires municipales et Occupation du territoire				
Municipalities	106.2	-	106.2	9.9
Other Beneficiaries	103.2	-	103.2	9.6
	209.4	-	209.4	19.5
Others				
Municipalities	24.1	-	24.1	2.3
Other Beneficiaries	80.2	-	80.2	7.5
	104.3	-	104.3	9.8
Program Spending	1,070.5	-	1,070.5	100.0
Debt Service				
Direct Debt	-	5,818.5	5,818.5	
Retirement Plans Account	-	2,003.0	2,003.0	
Future Employee Benefits	-	(45.0)	(45.0)	
	-	7,776.5	7,776.5	
Total	1,070.5	7,776.5	8,847.0	
Comparative Expenditures in 2016-2017	1,082.6	7,601.5	8,684.1	

¹ Includes expenditures in the "Interest" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

6. SUPPORT EXPENDITURES

Support expenditures encompass support and assistance programs intended mainly for individuals, non-profit organizations, businesses and municipalities. Nearly half the support expenditures are disbursed to individuals.

Support expenditures amount to \$14,099.4 million in 2017-2018, an increase of \$429.8 million from 2016-2017, including:

- In the "Santé et Services sociaux" portfolio, the increase of \$168.8 million from 2016-2017 is mainly due to the indexing of community organization expenditures, support for handicapped persons and pre-hospital emergency services, and the increase in the cost of medication and programs entrusted to the Régie de l'assurance maladie du Québec;
- In the "Éducation et Enseignement supérieur" portfolio, the \$94.0-million increase is mainly due to the expansion of financial assistance for education subsequent to the increase in federal compensation, the forecast growth in the number of eligible persons and the indexation of funding parameters;
- In the "Économie, Science et Innovation" portfolio, an increase of \$56.0 million from 2016-2017. This increase is mainly due to additional amounts to implement the various strategies to stimulate investment, support Québec's economic growth and promote research and innovation;
- In the "Affaires municipales et Occupation du territoire" portfolio, the \$40.9-million increase is mainly due to the implementation of the Fonds d'appui au rayonnement des régions program and to the rise in compensation in lieu of taxes;
- In the "Finances" portfolio, the \$34.5-million increase is mainly due to the provision to modernize information systems in the healthcare sector.

2017-2018 Expenditure Budget Breakdown by Major Category and Beneficiary

2017-2018 Forecast Support Expenditures by Beneficiary

(millions of dollars)

	Transfer	Allocation to a Special Fund	Total	
			\$ million	%
Santé et Services sociaux				
Health and Social Services Institutions	9.9	-	9.9	0.1
Individuals	2,666.9	-	2,666.9	18.9
Other Beneficiaries	986.4	77.6	1,064.0	7.5
	3,663.2	77.6	3,740.8	26.5
Éducation et Enseignement supérieur				
Educational Institutions	3.4	-	3.4	-
Individuals	823.9	-	823.9	5.8
Other Beneficiaries	148.1	-	148.1	1.1
	975.4	-	975.4	6.9
Économie, Science et Innovation				
Businesses	69.3	55.9	125.2	0.9
Municipalities	21.1	-	21.1	0.1
Individuals	49.1	-	49.1	0.3
Other Beneficiaries	303.5	-	303.5	2.2
	443.0	55.9	498.9	3.5
Others				
Businesses	664.8	583.3	1,248.1	8.9
Municipalities	1,315.7	143.2	1,458.9	10.3
Individuals	3,248.7	241.3	3,490.0	24.8
Other Beneficiaries	312.2	2,375.1	2,687.3	19.1
	5,541.4	3,342.9	8,884.3	63.1
Total	10,623.0	3,476.4	14,099.4	100.0
Comparative Expenditures in 2016-2017	10,198.8	3,470.8	13,669.6	

7. EXPENDITURES RELATED TO PROVISIONS FOR DOUBTFUL ACCOUNTS AND OTHER ALLOWANCES

Expenditures related to provisions for doubtful accounts and other allowances consist of the variations in the provisions for doubtful accounts, the provisions for losses on financial interventions guaranteed by the Government, and in provisions for valuation allowances for loans, investments and advances.

For the 2017-2018 fiscal year, these expenditures are up \$34.5 million to \$245.2 million:

- Expenditures attributable to the variation in the provisions for doubtful accounts are \$16.9 million, the same as in 2016-2017;
- Expenditures related to other allowances are \$228.3 million in 2017-2018, an increase of \$34.5 million from 2016-2017. This increase is mainly in the "Économie, Science et Innovation" portfolio and essentially stems from the growth in provisions for losses on financial initiatives guaranteed by the Gouvernement du Québec.

Expenditures Related to Provisions for Doubtful Accounts and Other Allowances in 2017-2018 (millions of dollars)

	Doubtful Accounts	Other Allowances	Total	%
Économie, Science et Innovation	-	227.3	227.3	92.7
Éducation et Enseignement supérieur	6.0	-	6.0	2.4
Other Departments	10.9	1.0	11.9	4.9
Total	16.9	228.3	245.2	100.0
Comparative Expenditures in 2016-2017	16.9	193.8	210.7	

APPENDIX 1

NATURE OF EXPENDITURE CATEGORIES

Remuneration

Remuneration expenditures encompass the fees of health professionals and the salaries of employees of the health and social services network, the education networks and the public service. It also includes salaries and allowances for Members of the National Assembly, all persons named or appointed by the National Assembly, the personnel directed by the National Assembly, judges and members of the Sûreté du Québec. Lastly, it includes all employee benefits as well as other contributions by the Government in its role as employer.

Operating

Operating and other expenditures include the support and administration expenditures of the departments and bodies, including the Contingency Fund, those of the health and social services network and those of the education networks. Also included are the expenditures related to the depreciation of fixed assets of departments and bodies, including information resources.

Capital

Capital expenditures include subsidized fixed assets and allocations to special funds to meet the commitments associated with their fixed assets. The Government subsidizes the cost of beneficiaries' fixed assets or repayment of the principal of loans contracted by its partners, as the case may be.

Expenditures for repayment of principal cover the funding of the Government's share with respect to fixed assets subsidized by debt service. This type of intervention applies to investments made by educational institutions, by health and social services institutions, by municipalities for public transportation and water treatment facilities, and by cultural institutions for cultural facilities.

For these sectors, completed capital projects are financed by long-term borrowing. The repayment schedule may extend over a 25-year period in some cases. To cover its share, the Government undertakes to repay all or part of the principal.

Interest

Interest expenditures include expenditures allocated to service subsidized debt. These are accounted for in program spending and in expenditures to pay interest on government debt.

Support

Support expenditures include various other subsidies intended to provide different forms of financial assistance to individuals, businesses, government and parapublic bodies, and other government partners, but not consisting for the Government of a direct acquisition of goods or services, a loan or an investment.

2017-2018 Expenditure Budget Breakdown by Major Category¹ (millions of dollars)

APPENDIX 2

	Remuneration	Operating and Other ²	Capital	Interest	Support	Total
National Assembly	100.4	37.0	-	-	0.1	137.5
Persons Appointed by the National Assembly	65.5	26.8	-	-	10.7	103.0
Affaires municipales et Occupation du territoire	83.0	39.3	598.8	209.4	949.7	1,880.2
Agriculture, Pêcheries et Alimentation	146.8	74.4	10.7	0.1	644.7	876.7
Conseil du trésor et Administration gouvernementale	548.3	1,040.4	3.6	1.0	0.2	1,593.5
Conseil exécutif	96.5	27.7	11.7	1.8	287.5	425.2
Culture et Communications	135.8	122.4	144.4	46.9	240.3	689.8
Développement durable, Environnement et Lutte contre les changements climatiques	86.7	41.7	6.8	2.6	15.0	152.8
Économie, Science et Innovation	76.2	275.4	60.2	5.5	498.9	916.2
Éducation et Enseignement supérieur	13,532.7	1,744.9	1,225.9	402.8	975.4	17,881.7
Énergie et Ressources naturelles	46.0	21.2	1.9	1.2	1.8	72.1
Famille	70.8	79.0	31.1	16.1	2,349.0	2,546.0
Finances	82.3	44.0	-	-	74.3	200.6
Forêts, Faune et Parcs	181.8	180.2	14.8	6.9	81.7	465.4
Immigration, Diversité et Inclusion	50.0	200.3	-	-	55.2	305.5
Justice	511.1	237.0	0.5	-	185.0	933.6
Relations internationales et Francophonie	53.7	24.3	-	-	28.3	106.3
Santé et Services sociaux	25,208.0	6,463.2	997.5	354.0	3,740.8	36,763.5
Sécurité publique	886.1	456.9	7.2	0.1	86.5	1,436.8
Tourisme	29.1	24.7	44.4	11.8	37.7	147.7
Transports, Mobilité durable et Électrification des transports	131.8	403.5	29.5	6.7	101.6	673.1
Travail, Emploi et Solidarité sociale	338.4	185.2	22.0	3.6	3,735.0	4,284.2
Program Spending	42,461.0	11,749.5	3,211.0	1,070.5	14,099.4	72,591.4
Debt Service	-	-	-	7,776.5	-	7,776.5
Budget Expenditures	42,461.0	11,749.5	3,211.0	8,847.0	14,099.4	80,367.9

¹ Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

² Including Doubtful Accounts and Other Allowances.

2017-2018 Program Spending Breakdown by Beneficiary¹
(millions of dollars)

APPENDIX 3

	Departments	Health and Social Services Establishments	Educational Institutions	Individuals ²	Municipalities	Businesses	Other ³	Total
National Assembly	137.4	-	-	-	-	-	0.1	137.5
Persons Appointed by the National Assembly	92.3	-	-	-	-	-	10.7	103.0
Affaires municipales et Occupation du territoire	88.8	-	5.2	166.2	1,410.4	12.0	197.6	1,880.2
Agriculture, Pêcheries et Alimentation	179.8	-	9.3	-	0.6	590.0	97.0	876.7
Conseil du trésor et Administration gouvernementale	1,552.7	1.8	23.8	-	-	-	15.2	1,593.5
Conseil exécutif	122.1	-	0.5	0.2	227.6	8.5	66.3	425.2
Culture et Communications	80.2	-	3.5	13.3	75.7	42.8	474.3	689.8
Développement durable, Environnement et Lutte contre les changements climatiques	128.3	-	-	-	15.9	0.7	7.9	152.8
Économie, Science et Innovation	326.7	32.0	179.5	49.1	22.7	125.2	181.0	916.2
Éducation et Enseignement supérieur	192.6	1.5	16,689.5	823.9	-	-	174.2	17,881.7
Énergie et Ressources naturelles	68.0	-	-	-	2.3	-	1.8	72.1
Famille	163.2	1.8	1.5	1.4	7.1	433.3	1,937.7	2,546.0
Finances	113.8	40.0	3.3	-	12.1	4.9	26.5	200.6
Forêts, Faune et Parcs	364.3	-	-	-	12.5	16.0	72.6	465.4
Immigration, Diversité et Inclusion	250.3	-	-	30.6	1.2	-	23.4	305.5
Justice	639.8	-	-	181.4	-	-	112.4	933.6
Relations internationales et Francophonie	78.0	-	0.9	0.2	-	-	27.2	106.3
Santé et Services sociaux	228.3	24,014.7	-	11,113.3	-	486.3	920.9	36,763.5
Sécurité publique	1,344.9	-	-	14.7	65.2	1.8	10.2	1,436.8
Tourisme	21.8	-	0.2	-	0.2	6.9	118.6	147.7
Transports, Mobilité durable et Électrification des transports	434.6	-	0.2	15.3	99.5	11.6	111.9	673.1
Travail, Emploi et Solidarité sociale	529.0	0.3	49.8	3,079.9	42.1	138.3	444.8	4,284.2
Program Spending	7,136.9	24,092.1	16,967.2	15,489.5	1,995.1	1,878.3	5,032.3	72,591.4

¹ Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

² Including assistance to individuals and health professionals.

³ Including non-profit organizations and government corporations and bodies.

APPENDICES

APPENDIX A

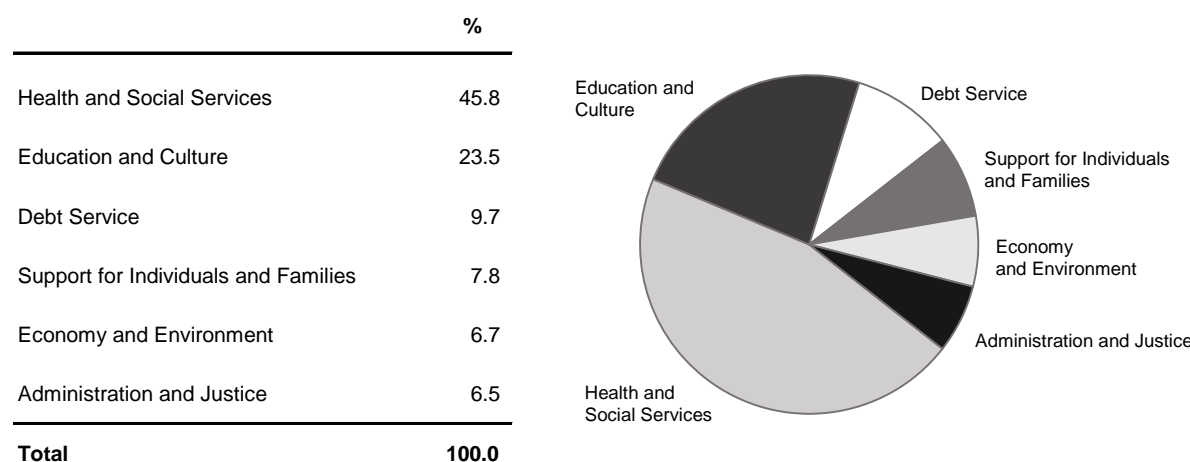
2017-2018 EXPENDITURE BUDGET BY MISSION

Government budget expenditures are broken down into six major government missions, namely: Health and Social Services, Education and Culture, Economy and Environment, Support for Individuals and Families, Administration and Justice, and Debt Service.

Three missions account for more than three quarters of budget expenditures:

- The Health and Social Services mission is 45.8% of budget expenditures;
- The Education and Culture mission, representing 23.5% of budget expenditures;
- The Debt Service mission, which accounts for 9.7% of budget expenditures.

2017-2018 Expenditure Budget – Breakdown by Mission



2017-2018 Expenditures by Portfolio and Mission¹

(millions of dollars)

Portfolios	Missions						Total
	Health and Social Services	Education and Culture	Economy and Environment	Support for Individuals and Families	Administration and Justice	Debt Service	
National Assembly	-	-	-	-	137.5	-	137.5
Persons Appointed by the National Assembly	-	-	-	-	103.0	-	103.0
Affaires municipales et Occupation du territoire	-	-	1,160.8	-	719.4	-	1,880.2
Agriculture, Pêcheries et Alimentation	-	-	876.7	-	-	-	876.7
Conseil du trésor et Administration gouvernementale	-	-	-	-	1,593.5	-	1,593.5
Conseil exécutif	-	-	-	-	425.2	-	425.2
Culture et Communications	-	689.8	-	-	-	3.5	693.3
Développement durable, Environnement et Lutte contre les changements climatiques	-	-	152.8	-	-	-	152.8
Économie, Science et Innovation	-	-	907.8	8.5	-	-	916.2
Éducation et Enseignement supérieur	-	17,881.7	-	-	-	-	17,881.7
Énergie et Ressources naturelles	-	-	72.1	-	-	-	72.1
Famille	-	-	-	2,546.0	-	-	2,546.0
Finances	-	-	-	-	200.6	7,773.0	7,973.6
Forêts, Faune et Parcs	-	-	465.4	-	-	-	465.4
Immigration, Diversité et Inclusion	-	305.5	-	-	-	-	305.5
Justice	-	-	-	308.2	625.4	-	933.6
Relations internationales et Francophonie	-	-	106.3	-	-	-	106.3
Santé et Services sociaux	36,763.5	-	-	-	-	-	36,763.5
Sécurité publique	-	-	-	-	1,436.8	-	1,436.8
Tourisme	-	-	147.7	-	-	-	147.7
Transports, Mobilité durable et Électrification des transports	-	-	673.1	-	-	-	673.1
Travail, Emploi et Solidarité sociale	-	-	855.7	3,411.0	17.4	-	4,284.2
Total	36,763.5	18,877.0	5,418.5	6,273.7	5,258.7	7,776.5	80,367.9

¹ Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

Mission Health and Social Services, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2017-2018 Expenditure Budget	2016-2017 Expenditure Budget^{2, 3}	2016-2017 Probable Expenditure³	2015-2016 Expenditure³	2014-2015 Expenditure³
Santé et Services sociaux					
Coordination Functions	143.4	141.8	141.8	117.4	113.7
Office des personnes handicapées du Québec	12.8	12.7	12.7	11.1	11.4
Régie de l'assurance maladie du Québec	10,783.9	10,183.5	10,183.5	9,853.1	9,396.5
Services to the Public	25,823.4	24,918.0	24,930.6	24,295.6	24,252.1
Total	36,763.5	35,255.9	35,268.6	34,277.1	33,773.7

¹ Program spending by mission is presented in accordance with the 2017-2018 budget structure. Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

² Data for the 2016-2017 Expenditure Budget correspond to 2016-2017 comparative expenditures presented in volume Estimates of the Departments and Bodies.

³ The expenditures have been adjusted to take into account the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017; however, this adjustment was applied to the Ministère de la Santé et des Services sociaux. Expenditures have also been adjusted to take into account notably the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

Mission Education and Culture, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2017-2018 Expenditure Budget	2016-2017 Expenditure Budget^{2, 3}	2016-2017 Probable Expenditure³	2015-2016 Expenditure³	2014-2015 Expenditure³
Culture et Communications					
Charter of the French Language	29.7	29.3	28.8	23.9	24.8
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	57.6	54.3	57.6	57.4	60.2
Support for Culture, Communications and Government Corporations	602.6	597.0	592.7	597.4	576.3
Éducation et Enseignement supérieur					
Administration	187.8	188.5	176.1	167.4	172.5
Financial Assistance for Education	824.9	744.8	743.3	702.6	679.9
Development of Recreation and Sports	81.8	77.8	78.8	72.0	59.5
Preschool, Primary and Secondary Education	9,940.7	9,447.9	9,514.2	9,065.5	9,127.0
Higher Education	5,559.8	5,375.5	5,384.6	5,284.0	5,282.0
Retirement Plans	1,194.1	1,255.3	1,255.3	1,236.4	1,232.0
Support for Organizations	92.8	80.1	92.1	73.5	63.5
Immigration, Diversité et Inclusion					
Immigration, Diversity and Inclusion	305.5	291.9	178.1	149.7	155.6
Total	18,877.0	18,142.2	18,101.6	17,429.7	17,433.3

¹ Program spending by mission is presented in accordance with the 2017-2018 budget structure. Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

² Data for the 2016-2017 Expenditure Budget correspond to 2016-2017 comparative expenditures presented in volume Estimates of the Departments and Bodies.

³ The expenditures have been adjusted to take into account the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017; however, this adjustment was applied to the Ministère de la Santé et des Services sociaux. Expenditures have also been adjusted to take into account notably the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

Mission Economy and Environment, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2017-2018 Expenditure Budget	2016-2017 Expenditure Budget^{2, 3}	2016-2017 Probable Expenditure³	2015-2016 Expenditure³	2014-2015 Expenditure³
Affaires municipales et Occupation du territoire					
Territorial Development	143.6	115.9	116.3	114.5	164.0
Housing	434.5	430.9	426.0	459.6	449.1
Municipal Infrastructure Modernization	438.9	424.8	405.8	382.9	377.0
Promotion and Development of the Metropolitan Region	143.9	120.7	143.4	140.8	154.7
Agriculture, Pêcheries et Alimentation					
Bio-food Business Development, Training and Food Quality	432.8	410.2	411.0	406.1	423.0
Government Bodies	443.9	451.1	451.1	460.4	498.5
Développement durable, Environnement et Lutte contre les changements climatiques					
Bureau d'audiences publiques sur l'environnement	5.1	5.1	5.9	5.6	6.7
Environmental Protection	147.7	142.0	140.8	143.8	143.1
Économie, Science et Innovation					
Economic Development and Development of Science and Innovation	435.5	344.4	360.0	328.6	354.8
Economic Development Fund Interventions	283.2	276.5	353.0	79.6	183.1
Research and Innovation Bodies	189.1	189.0	189.0	188.7	188.7
Énergie et Ressources naturelles					
Management of Natural Resources	72.1	72.2	71.9	69.5	73.6
Forêts, Faune et Parcs					
Wildlife and Parks	119.2	118.1	118.1	124.2	119.5
Forests	346.2	347.0	347.0	317.6	336.9
Relations internationales et Francophonie					
International Affairs	106.3	95.9	97.1	98.8	96.2
Tourisme					
Promotion and Development of Tourism	147.7	138.0	142.1	122.5	124.0
Transports, Mobilité durable et Électrification des transports					
Administration and Corporate Services	62.5	63.6	63.3	58.5	65.7
Infrastructures and Transportation Systems	610.6	590.9	571.7	598.7	595.9

Mission Economy and Environment, Expenditures by Portfolio and Program¹ (cont'd)
(millions of dollars)

Portfolios and Programs	2017-2018 Expenditure Budget	2016-2017 Expenditure Budget^{2, 3}	2016-2017 Probable Expenditure³	2015-2016 Expenditure³	2014-2015 Expenditure³
Travail, Emploi et Solidarité sociale					
Employment Assistance Measures	799.9	802.1	840.1	837.6	825.1
Promotion and Development of the Capitale-Nationale	55.7	53.8	54.0	50.3	50.0
Total	5,418.5	5,192.2	5,307.6	4,988.4	5,229.6

¹ Program spending by mission is presented in accordance with the 2017-2018 budget structure. Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

² Data for the 2016-2017 Expenditure Budget correspond to 2016-2017 comparative expenditures presented in volume Estimates of the Departments and Bodies.

³ The expenditures have been adjusted to take into account the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017; however, this adjustment was applied to the Ministère de la Santé et des Services sociaux. Expenditures have also been adjusted to take into account notably the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

Mission Support for Individuals and Families, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2017-2018 Expenditure Budget	2016-2017 Expenditure Budget^{2, 3}	2016-2017 Probable Expenditure³	2015-2016 Expenditure³	2014-2015 Expenditure³
Économie, Science et Innovation					
Status of Women	8.5	9.3	9.8	8.6	9.1
Famille					
Condition of Seniors	29.5	29.2	29.2	20.6	14.9
Public Curator	51.6	50.1	50.1	61.9	57.4
Assistance Measures for Families	2,398.8	2,389.8	2,383.8	2,430.0	2,474.6
Planning, Research and Administration	66.1	64.7	65.0	53.2	52.7
Justice					
Justice Accessibility	177.3	178.4	176.5	174.3	161.5
Compensation and Recognition	130.9	125.1	125.1	112.9	108.7
Travail, Emploi et Solidarité sociale					
Administration	493.1	460.9	491.7	478.2	487.8
Financial Assistance Measures	2,917.9	2,934.0	2,967.1	3,004.9	3,013.8
Total	6,273.7	6,241.5	6,298.2	6,344.6	6,380.6

¹ Program spending by mission is presented in accordance with the 2017-2018 budget structure. Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

² Data for the 2016-2017 Expenditure Budget correspond to 2016-2017 comparative expenditures presented in volume Estimates of the Departments and Bodies.

³ The expenditures have been adjusted to take into account the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017; however, this adjustment was applied to the Ministère de la Santé et des Services sociaux. Expenditures have also been adjusted to take into account notably the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

Mission Administration and Justice, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2017-2018 Expenditure Budget	2016-2017 Expenditure Budget^{2, 3}	2016-2017 Probable Expenditure³	2015-2016 Expenditure³	2014-2015 Expenditure³
National Assembly					
General Directorate for Administration, Institutional Affairs and the National Assembly Library	58.3	57.0	57.0	55.0	52.5
General Secretariat and Legal and Parliamentary Affairs	7.1	7.2	7.2	7.0	6.2
Statutory Services for Parliamentarians	72.1	71.4	71.4	68.2	67.4
Persons Appointed by the National Assembly					
Administration of the Electoral System	50.1	42.0	42.0	41.7	77.7
The Ethics Commissioner	1.2	1.2	1.2	0.7	0.7
The Lobbyists Commissioner	3.5	3.5	3.4	3.2	3.2
The Public Protector	17.6	15.8	15.8	14.4	14.5
The Auditor General	30.7	29.3	28.4	27.7	26.7
Affaires municipales et Occupation du territoire					
General Administration	59.8	61.1	59.1	49.8	51.8
Commission municipale du Québec	3.4	3.4	3.3	3.0	3.4
Compensation in Lieu of Taxes and Financial Assistance to Municipalities	634.3	608.5	625.2	576.5	623.9
Régie du logement	21.9	21.1	21.1	21.7	22.9
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	4.3	4.0	4.0	3.9	4.0
Contingency Fund	879.3	640.2	554.0	-	-
Retirement and Insurance Plans	420.7	478.2	478.2	393.8	393.0
Support for the Conseil du trésor	73.8	73.6	73.0	62.3	64.3
Support for Government Operations	215.2	197.7	197.7	366.4	275.1
Conseil exécutif					
Access to Information and Reform of Democratic Institutions	8.8	8.8	8.8	7.6	8.0
Aboriginal Affairs	269.3	266.3	265.3	250.4	248.9
Canadian Intergovernmental Affairs	12.6	12.8	12.8	11.2	13.3
Maritime Affairs	1.3	1.3	1.6	1.1	0.5
Lieutenant-Governor's Office	0.8	0.8	0.8	0.8	0.8
Youth	39.3	38.6	33.5	32.7	39.3
Support Services for the Premier and the Conseil exécutif	93.0	89.8	89.0	80.4	86.7

Mission Administration and Justice, Expenditures by Portfolio and Program¹ (cont'd)

(millions of dollars)

Portfolios and Programs	2017-2018 Expenditure Budget	2016-2017 Expenditure Budget^{2, 3}	2016-2017 Probable Expenditure³	2015-2016 Expenditure³	2014-2015 Expenditure³
Finances					
Department Administration	41.9	40.1	41.3	75.4	40.8
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	158.6	121.6	61.6	51.1	55.2
Justice					
Judicial Activity	126.4	123.5	123.8	113.2	111.6
Administration of Justice	317.0	288.5	295.4	301.5	287.7
Bodies Reporting to the Minister	23.3	23.2	23.2	23.7	23.8
Administrative Justice	14.3	14.5	14.5	13.5	13.4
Criminal and Penal Prosecutions	144.3	125.6	130.6	127.5	126.2
Sécurité publique					
Bodies Reporting to the Minister	48.7	47.6	50.0	42.0	38.9
Security, Prevention and Internal Management	748.7	697.1	711.3	646.1	657.2
Sûreté du Québec	639.4	632.0	646.5	644.7	664.3
Travail, Emploi et Solidarité sociale					
Labour	17.4	17.2	23.6	27.9	28.9
Total	5,258.7	4,864.5	4,775.6	4,146.1	4,132.6

¹ Program spending by mission is presented in accordance with the 2017-2018 budget structure. Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

² Data for the 2016-2017 Expenditure Budget correspond to 2016-2017 comparative expenditures presented in volume Estimates of the Departments and Bodies.

³ The expenditures have been adjusted to take into account the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017; however, this adjustment was applied to the Ministère de la Santé et des Services sociaux. Expenditures have also been adjusted to take into account notably the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

Mission Debt Service, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2017-2018 Expenditure Budget	2016-2017 Expenditure Budget^{2, 3}	2016-2017 Probable Expenditure³	2015-2016 Expenditure³	2014-2015 Expenditure³
Culture et Communications					
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	3.5	3.5	3.5	3.6	3.7
Finances					
Debt Service	7,773.0	7,598.0	7,598.0	7,951.0	8,146.2
Total	7,776.5	7,601.5	7,601.5	7,954.6	8,149.9
Accounting Adjustments	-	55.2	-	-	-
Missions Total	80,367.9	77,353.1	77,353.1	75,140.5	75,099.6

¹ Program spending by mission is presented in accordance with the 2017-2018 budget structure. Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

² Data for the 2016-2017 Expenditure Budget correspond to 2016-2017 comparative expenditures presented in volume Estimates of the Departments and Bodies.

³ The expenditures have been adjusted to take into account the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017; however, this adjustment was applied to the Ministère de la Santé et des Services sociaux. Expenditures have also been adjusted to take into account notably the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

APPENDIX B

ECONOMIC AND BUDGETARY INDICATORS

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 2003-2004 fiscal year over a period of 15 years. It is composed of three tables presenting:

- The evolution of program spending, debt service and budget expenditures;
- The evolution in certain specific indicators for Québec;
- The expenditures by portfolio.

B.1

Evolution of Program Spending, Debt Service and Budget Expenditures¹

	Program Spending ²		Debt Service		Budget Expenditures	
	\$ million	% variation	\$ million	% variation	\$ million	% variation
2003-2004	43,419	3.6	6,850	0.7	50,269	3.2
2004-2005	45,537	4.9	7,035	2.7	52,572	4.6
2005-2006	46,839	2.9	7,042	0.1	53,881	2.5
2006-2007	49,081	4.8	7,185	2.0	56,266	4.4
2007-2008	51,833	5.6	7,160	(0.3)	58,993	4.8
2008-2009	55,258	6.6	6,639	(7.3)	61,897	4.9
2009-2010	58,279	5.5	6,240	(6.0)	64,519	4.2
2010-2011	60,292	3.5	7,084	13.5	67,376	4.4
2011-2012	62,180	3.1	7,348	3.7	69,528	3.2
2012-2013	63,313	1.8	7,766	5.7	71,079	2.2
2013-2014	65,905	4.1	8,434	8.6	74,339	4.6
2014-2015	66,950	1.6	8,150	(3.4)	75,100	1.0
2015-2016	67,186	0.4	7,955	(2.4)	75,141	0.1
2016-2017 ³	69,752	3.8	7,601	(4.4)	77,353	2.9
2017-2018 ³	72,591	4.1	7,777	2.3	80,368	3.9

¹ Budget expenditures exclude consolidated entities.

² The expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

³ Forecast.

B.2

Evolution in Certain Specific Indicators for Québec

	Population ¹ in thousands	GDP Growth rate ² %	Inflation rate in Canada ³ en %	Program Spending		
				% of GDP	per capita	
					\$	% variation
2003-2004	7,485	3.8	2.8	16.8	5,800	3.0
2004-2005	7,535	4.9	1.8	16.8	6,043	4.2
2005-2006	7,581	3.1	2.2	16.7	6,178	2.2
2006-2007	7,632	3.7	2.0	16.9	6,431	4.1
2007-2008	7,693	5.3	2.2	16.9	6,738	4.8
2008-2009	7,762	2.7	2.3	17.6	7,120	5.7
2009-2010	7,843	0.1	0.3	18.5	7,430	4.4
2010-2011	7,929	4.3	1.8	18.4	7,604	2.3
2011-2012	8,008	5.1	2.9	18.0	7,765	2.1
2012-2013	8,086	2.7	1.5	17.9	7,830	0.8
2013-2014	8,156	3.0	0.9	18.1	8,081	3.2
2014-2015	8,215	1.9	2.0	18.0	8,150	0.9
2015-2016	8,259	2.6	1.1	17.6	8,134	(0.2)
2016-2017 ⁴	8,326	3.0	1.4	17.8	8,377	3.0
2017-2018 ⁴	8,391	3.3	2.0	17.9	8,651	3.3

Sources: Secrétariat du Conseil du trésor for program spending data, Statistics Canada and Ministère des Finances for economic data.

¹ Population as of July 1, of the fiscal year considered.

² The GDP is calculated on a nominal basis, taking the annual average for the calendar year ending three months before the end of the fiscal year considered.

³ For the calendar year ending three months before the end of the fiscal year considered.

⁴ Forecast.

B.3

Expenditures by Portfolio¹

(millions of dollars)

	2017-2018 Expenditure Budget	2016-2017 Probable Expenditure ³	Actual Expenditures ³		
			2015-2016	2014-2015	2013-2014
National Assembly	138	136	130	126	122
Persons Appointed by the National Assembly	103	91	88	123	130
Affaires municipales et Occupation du territoire	1,880	1,800	1,749	1,847	1,741
Agriculture, Pêcheries et Alimentation	877	862	867	922	1,047
Conseil du trésor et Administration gouvernementale ²	1,593	1,307	826	736	896
Conseil exécutif	425	412	384	397	398
Culture et Communications	690	679	679	661	665
Développement durable, Environnement et Lutte contre les changements climatiques	153	147	149	150	164
Économie, Science et Innovation	916	912	606	736	745
Éducation et Enseignement supérieur	17,882	17,244	16,601	16,616	16,469
Énergie et Ressources naturelles	72	72	69	74	63
Famille	2,546	2,528	2,566	2,600	2,536
Finances ²	201	103	127	96	99
Forêts, Faune et Parcs	465	465	442	456	480
Immigration, Diversité et Inclusion ²	306	178	150	156	162
Justice	934	889	867	833	839
Relations internationales et Francophonie	106	97	99	96	104
Santé et Services sociaux	36,764	35,269	34,277	33,774	32,624
Sécurité publique	1,437	1,408	1,333	1,360	1,369
Tourisme	148	142	122	124	135
Transports, Mobilité durable et Électrification des transports	673	635	657	662	708
Travail, Emploi et Solidarité sociale	4,284	4,376	4,399	4,406	4,411
Program Spending	72,591	69,752	67,186	66,950	65,905
Debt Service	7,777	7,601	7,955	8,150	8,434
Budget Expenditures	80,368	77,353	75,141	75,100	74,339

¹ Expenditures by portfolio are presented in accordance with the 2017-2018 budget structure. Figures are rounded and the sum of the amounts recorded for each portfolio may not correspond to the total. It should be noted that the reclassification of expenditures by portfolio is not definitive. Additional discussions may change the breakdown of expenditures.

² The 2017-2018 expenditure budget of this portfolio contains one or several provisions that allow for the transfer of appropriations to other portfolios, and expenditures of previous fiscal years are reduced due to these transfers.

Actual Expenditures ³									
2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004
119	115	113	114	115	114	107	99	96	97
151	74	70	70	134	70	131	58	58	93
1,780	1,823	1,752	1,740	1,657	1,609	1,669	1,601	1,534	1,358
1,068	1,059	1,056	1,098	704	722	692	656	659	659
482	557	802	542	532	501	700	513	524	435
390	369	352	341	326	315	264	262	272	225
649	675	650	657	646	626	597	539	529	516
163	163	169	169	167	152	146	154	165	181
656	862	772	877	954	679	499	667	520	496
15,803	15,563	15,185	14,643	14,310	13,389	12,629	12,271	11,865	11,559
92	120	100	112	120	119	112	114	121	128
2,445	2,427	2,262	2,066	1,961	1,836	1,719	1,622	1,544	1,488
84	109	87	280	218	84	79	82	90	83
540	562	638	621	517	567	392	323	281	328
157	166	172	164	155	129	122	113	118	124
810	776	715	694	687	672	718	643	622	588
115	116	118	123	127	113	100	100	100	109
31,122	29,969	28,784	27,483	25,638	24,071	22,468	21,178	20,596	19,040
1,358	1,311	1,161	1,147	1,109	1,044	977	933	932	924
129	142	140	144	136	144	143	158	144	145
713	744	745	737	703	619	604	567	530	521
4,486	4,478	4,450	4,456	4,342	4,255	4,214	4,184	4,238	4,321
63,313	62,180	60,292	58,279	55,258	51,833	49,081	46,839	45,537	43,419
7,766	7,348	7,084	6,240	6,639	7,160	7,185	7,042	7,035	6,850
71,079	69,528	67,376	64,519	61,897	58,993	56,266	53,881	52,572	50,269

³ The expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), which will be abolished as of April 1, 2017, the integration of the activities of the Registraire des entreprises and the Régie du cinéma, as well as the replacement of the tax measure associated with compensation for the abolition of amusement taxes for the Ville de Montréal by a budgetary measure beginning in 2017-2018.

