



EXPENDITURE BUDGET

2018 ► 2019

ADDITIONAL INFORMATION



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Expenditure Budget 2018-2019

Additional Information

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TABLE OF CONTENTS

2017-2018 BUDGET EXPENDITURES AND 2018-2019 EXPENDITURE BUDGET	7
1. 2017-2018 Budget Expenditures.....	7
1.1. Variation in 2017-2018 Budget Expenditures.....	7
1.2. Evolution in the Government's 2017-2018 Budget Expenditures.....	7
2. 2018-2019 Expenditure Budget	8
2.1. Variation in Program Spending in 2018-2019	8
Appendix 1	
Variations between the 2018-2019 Expenditure Budget and the 2017-2018 Probable Expenditure	14
RESULTS OF CONSOLIDATED ENTITIES	17
1. Results of Consolidated Entities in 2018-2019	17
2. Results of Special Funds in 2018-2019	18
3. Results of Bodies Other than Budget-funded Bodies in 2018-2019	19
4. Results of the Health and Social Services and Education Networks in 2018-2019.....	20
5. Evolution in Forecast Results of Consolidated Entities in 2017-2018.....	21
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 ENTERPRISES	37
1. Staffing Control Results for 2017-2018	37
2. Reducing Outsourcing and Reinforcing Internal Expertise	38
3. Determining Staffing Levels in 2018-2019	39
Appendix 1	
Head Count within Public Bodies	40
Appendix 2	
Glossary	42

2018-2019 EXPENDITURE BUDGET BREAKDOWN BY CATEGORY AND BENEFICIARY 43

1. Breakdown of Program Spending by Category..... 43
2. Breakdown of Program Spending by Beneficiary..... 55

Appendix 1

2018-2019 Expenditure Budget Breakdown by Category..... 56

Appendix 2

2018-2019 Program Spending Breakdown by Beneficiary 57

APPENDICES

Appendix A

2018-2019 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

2017-2018 BUDGET EXPENDITURES AND 2018-2019 EXPENDITURE BUDGET

1. 2017-2018 BUDGET EXPENDITURES

For the 2017-2018 fiscal year, the Government's budget expenditures amount to \$79,811.9 million. Program spending amounts to \$72,591.4 million and debt service to \$7,220.5 million.

Evolution of the 2017-2018 Expenditure Budget (millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
2017-2018 Expenditure Budget	72,591.4	7,776.5	80,367.9
Variation	-	(556.0)	(556.0)
2017-2018 Probable Expenditure	72,591.4	7,220.5	79,811.9

1.1 VARIATION IN 2017-2018 BUDGET EXPENDITURES

Program spending for the 2017-2018 fiscal year amounts to \$72,591.4 million. Responsible management of government resources made it possible to meet the initial spending target set when the 2017-2018 expenditure budget was tabled.

Debt service for the general fund of the Consolidated Revenue Fund was revised downward by \$556.0 million in 2017-2018, primarily as a result of lower long-term interest rates than expected, and a higher return on the Retirement Plans Sinking Fund (RPSF) than expected in 2016-2017, which reduced debt service as of 2017-2018.

1.2 EVOLUTION IN THE GOVERNMENT'S 2017-2018 BUDGET EXPENDITURES

Program spending increased by 4.6% to \$72,591.4 million in 2017-2018 compared with \$69,376.2 million in 2016-2017.

Debt service amounts to \$7,220.5 million, a decrease of \$322.9 million or 4.3% from 2016-2017.

Thus, the Government's budget expenditures for the 2017-2018 fiscal year amount to \$79,811.9 million, an increase of \$2,892.3 million or 3.8% from the previous fiscal year.

2017-2018 Budget Expenditures

(millions of dollars)

	2017-2018	2016-2017	Variation	
			\$ million	%
Program Spending ¹	72,591.4	69,376.2	3,215.2	4.6
Debt Service	7,220.5	7,543.4	(322.9)	(4.3)
Budget Expenditures	79,811.9	76,919.6	2,892.3	3.8

¹ The 2016-2017 expenditures have been adjusted to take into account notably the expenditures of the Fund to Finance Health and Social Services Institutions (FINESSS), 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. 2018-2019 EXPENDITURE BUDGET

Program spending amounts to \$76,869.4 million for 2018-2019, an increase of \$4,278.0 million. By excluding from 2018-2019 program spending the \$498.7-million provision for the implementation of the reform of the school tax system by the Ministère de l'Éducation et de l'Enseignement supérieur, the growth rate is 5.2% from the 2017-2018 fiscal year.

Debt service amounts to \$7,160.4 million, down \$60.1 million from 2017-2018; in particular, this is due to the use of the Generations Fund to reimburse loans coming due in 2018-2019.

In total, the Government's budget expenditures for the 2018-2019 fiscal year represent an increase of 4.7% from 2017-2018, amounting to \$84,029.8 million.

Evolution of 2018-2019 Budget Expenditures

(millions of dollars)

	2018-2019	2017-2018	Variation	
			\$ million	%
Program Spending	76,869.4	72,591.4	4,278.0	5.2 ¹
Debt Service	7,160.4	7,220.5	(60.1)	(0.8)
Budget Expenditures	84,029.8	79,811.9	4,217.9	4.7¹

¹ The percentage variation was calculated excluding the \$498.7-million provision for the implementation of the reform of the school tax system by the Ministère de l'Éducation et de l'Enseignement supérieur from 2018-2019 program spending.

2.1 VARIATION IN PROGRAM SPENDING IN 2018-2019

The \$4,278.0-million variation in program spending in 2018-2019 is due to the following factors:

- An increase of \$1,671.4 million or 4.6% in the "Santé et Services sociaux" portfolio;
- An increase of \$1,311.1 million or 5.0% in the "Éducation et Enseignement supérieur" portfolio;

- An increase of \$830.4 million or 4.3% in the other portfolios;
- An increase of \$465.1 million in the Contingency Fund.

Breakdown of Program Spending Growth in 2018-2019

(millions of dollars)

	2018-2019 Expenditure Budget	2017-2018 Probable Expenditure	Variation	
			\$ million	%
Santé et Services sociaux	38,540.8	36,869.4	1,671.4	4.6 ¹
Éducation et Enseignement supérieur	19,380.1	18,069.0	1,311.1	5.0 ²
Other portfolios (excluding the Contingency Fund)	17,870.2	17,039.8	830.4	4.3 ³
Contingency Fund ⁴	1,078.3	613.2	465.1	
Total	76,869.4	72,591.4	4,278.0	5.2⁵

¹ The percentage variation was calculated by excluding, from the 2017-2018 probable expenditure, 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.

² The percentage variation was calculated by excluding, from the 2017-2018 probable expenditure, 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. Moreover, the percentage was calculated by excluding, from the 2018-2019 expenditure budget, the provision for the implementation of the reform of the school tax system.

³ The percentage variation was calculated by including, in the 2017-2018 probable expenditure, the transfers to the Ministère de l'Éducation et de l'Enseignement supérieur and the Ministère de la Santé et des Services sociaux for activities supporting the integration and francization of immigrants from the Ministère de l'Immigration, de la Diversité et de l'Inclusion, which will be added during 2018-2019 fiscal year.

⁴ To fund unexpected expenditures that may arise in any government program, costs pertaining to certain measures announced in the 2018-2019 Budget Speech, and forecast expenditures not broken down in departmental portfolios.

⁵ The percentage variation was calculated by excluding, from the 2018-2019 expenditure budget, the provision for the implementation of the reform of the school tax system by the Ministère de l'Éducation et de l'Enseignement supérieur.

SANTÉ ET SERVICES SOCIAUX

\$1,671.4-million increase in the 2018-2019 expenditure budget

The increase allocated to the Ministère de la Santé et des Services sociaux amounts to \$1,671.4 million for 2018-2019.

Excluding an amount of \$12.2 million from the 2017-2018 probable expenditure that, each year, comes 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, growth of the Department's spending totals \$1,683.6 million, or 4.6%. This growth makes it possible to:

- Cover salary adjustments scheduled for April 1, 2018, the indexation of expenditures other than payroll and the consolidation of priority health and social services;
- Fund planned pay increases for health professionals, which include renewals of agreements with medical federations;

- Make payments on the debt service arising from investments in the health care network;
- Increase services to the public by, among other things, increasing and improving access to services, ensuring that each region's population has comparable access to all front-line and specialized services, regardless of where the services are offered, and financing the service enhancements introduced in 2017-2018, such as in-home care and services, hygiene care at residential and long-term care centres (CHSLD), the impact of the new cohorts of specialized nurse practitioners, and the purchase of places in residence;
- 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

\$1,311.1-million increase in the 2018-2019 expenditure budget

The expenditures of the Ministère de l'Éducation et de l'Enseignement supérieur increase by \$1,311.1 million in 2018-2019.

Excluding an amount of \$78.5 million from the 2017-2018 probable expenditure that, each year, comes 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, and excluding an amount for \$498.7 million from the 2018-2019 budget expenditure for the provision for the implementation of the reform of the school tax system, growth of the Department's spending totals \$890.9 million, or 5.0%.

In particular, the 2018-2019 expenditure budget provides for:

- The funding of measures set out in the Plan for Success: A Lifelong Process from Early Childhood;
- Funding for the primary growth factors in the various education systems, in particular, salary parameters, enrollment effects, and subsidized debt;
- Increasing financial assistance for education.

The 2018-2019 expenditure budget also funds programs pertaining to the status of women, promoting and developing the Capitale-Nationale, and the recreation and sports sector, and supports the operation of bodies reporting to the ministers and of various education bodies.

OTHER DEPARTMENTS

Overall increase of 4.3%

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

- The **National Assembly** budget is up \$2.2 million. This variation is mainly due to the indexation of operating expenditures and the increase in salary expenditures;
- The budget for **Persons Appointed by the National Assembly** is up \$85.0 million. The increase is primarily due to expenditures for the province's general election, scheduled for 2018, as well as the indexation of operating expenditures and the increase in payroll expenditures;
- The budget for the Ministère des **Affaires municipales et de l'Occupation du territoire** is up \$34.2 million. The variation is primarily due to the increase in costs associated with payment of debt service, as well as additional amounts to take into account measures announced in the 2018-2019 Budget Speech;
- The \$899.2-million expenditure budget of the Ministère de l'**Agriculture, des Pêcheries et de l'Alimentation** for the 2018-2019 is \$13.7 million higher. This increase is due to the refund property taxes and compensations agricultural operations program, the Government Health Prevention Policy, programs for agricultural investment support, the responsible use of agricultural pesticides, and support for innovative agriculture and food processing. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech;
- Not including the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** is down \$41.9 million. The variation is primarily due to a downward revision of retirement plan costs;
- The budget for the Ministère du **Conseil exécutif** is up \$39.2 million. This variation is primarily due to the nature and evolution of agreements with First Nations and Aboriginal communities, the implementation of the Policy on Québec Affirmation and Canadian Relations, the creation of the Secrétariat for relations with English-speaking Quebecers, as well as additional amounts to take into account measures announced in the 2018-2019 Budget Speech;
- The budget for the Ministère de la **Culture et des Communications** is up \$25.0 million. This variation is mainly due to enhancement of the financial assistance programs of the Department and the Secrétariat à la politique linguistique, as well as of the financial assistance provided to government enterprises. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech;
- The budget of the Ministère du **Développement durable, de l'Environnement et de la Lutte contre les changements climatiques** is up \$14.2 million. The variation is primarily due to the amounts allocated in the 2017-2018 Budget Speech to better protect drinking water sources, learn more about groundwater and provide assistance for the conservation of Lac Saint-Pierre, as well as depreciation associated with the stepped up efforts to modernize public dams. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech;

- The budget of the Ministère de l'**Économie, de la Science et de l'Innovation** increases by \$214.1 million. The increase is essentially due to implementing the Department's strategies and action plans for, among other things, the digital transformation of the economy, promotion of entrepreneurship and support for economic projects in the Greater Montreal area, as well as non-recurring items that arose in 2017-2018 that characterized certain government-backed financial interventions, in particular by a decline in the provision for losses associated with government mandates and other programs in the framework of the Economic Development Fund. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech;
- The budget of the Ministère de l'**Énergie et des Ressources naturelles** decreases by \$7.6 million. The decline is due to non-recurring extraordinary expenditures incurred in 2017-2018, for example, to fund Transition énergétique Québec financial assistance programs while the Energy Transition, Innovation and Efficiency Master Plan was being developed, as well as by the addition of funds in 2018-2019 to help finance a project to extend the gas network, the inventory of abandoned or orphaned wells, and new obligations arising from the 2030 Energy Policy. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech;
- The budget for the Ministère de la **Famille** increases by \$109.7 million. The increase is mainly due to the impact of various variations in the daycare program, including the creation of spaces, an increase in the payroll expenditures for daycare staff, and the variation in parents' financial contribution. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech;
- Excluding debt service, the budget of the Ministère des **Finances** increases by \$20.8 million. The variation is primarily due to transfers made in 2017-2018 from the provision for revenue initiatives, the Gouvernement du Québec decision to permanently exclude the territory of Île d'Anticosti from oil and gas exploration, as well as additional amounts to take into account measures announced in the 2018-2019 Budget Speech;
- The budget of the Ministère des **Forêts, de la Faune et des Parcs** is comparable to the 2017-2018 probable expenditure. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech;
- The budget of the Ministère de l'**Immigration, de la Diversité et de l'Inclusion** is \$185.7 million higher. Including the provision for activities supporting the integration and francization of immigrants in the 2017-2018 probable expenditure brings the increase down to \$20.0 million. The variation is primarily due to financial incentives to participate in full-time French classes, the expansion of eligibility to more immigrants, the implementation of a Québec single point of service dedicated to immigrant skill recognition, as well as additional amounts to take into account measures announced in the 2018-2019 Budget Speech;

- The budget of the Ministère de la **Justice** increases by \$73.4 million. The increase is primarily due to the funding of the rising cost of compensating crime victims, the increase in the funding for information resources, the implementation of the action strategy to reduce delays in justice for criminal and penal matters, as well as additional amounts to take into account measures announced in the 2018-2019 Budget Speech;
- The budget of the Ministère des **Relations internationales et de la Francophonie** increases by \$2.8 million. This variation is mainly due to the strengthening of Québec's presence and visibility abroad;
- The expenditure budget allocated to the Ministère de la **Sécurité publique** increases by \$28.7 million. The increase is mainly due to additional investments in disaster prevention, expansion of financial support for providing policing in Aboriginal communities, as well as additional amounts to take into account measures announced in the 2018-2019 Budget Speech;
- The budget of the Ministère du **Tourisme** is up \$12.5 million. The variation is mainly due to the increase in amounts allocated to the Programme de soutien aux stratégies de développement touristique, repayment of the debt service associated with a Montréal Port Authority rehabilitation project, the capital expenditure plan of the Régie des installations olympiques, the non-capital expenditures for major maintenance of the Société du Centre des congrès de Québec, as well as additional amounts to take into account measures announced in the 2018-2019 Budget Speech;
- The expenditure budget of the Ministère des **Transports, de la Mobilité durable et de l'Électrification des transports** increases by \$12.5 million. This variation is mainly due to the increase in winter maintenance expenditures and to the increase in the balancing subsidy to the Société des Traversiers du Québec. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech;
- The budget of the Ministère du **Travail, de l'Emploi et de la Solidarité sociale** increases by \$7.2 million. Factoring in amounts from the provision for activities supporting the integration and francization of immigrants from the Ministère de l'Immigration, de la Diversité et de l'Inclusion, the increase is \$82.2 million. The variation is primarily due to the measures in the 2017-2023 Government Action Plan to Foster Economic Inclusion and Social Participation, and decline in the forecast clientele for last-resort financial assistance. An additional amount will be added to the Department's budget from the Contingency Fund to take into account measures announced in the 2018-2019 Budget Speech.

APPENDIX 1

Variation between the 2018-2019 Expenditure Budget and the 2017-2018 Probable Expenditure¹ (millions of dollars)

	2018-2019 Expenditure Budget	2017-2018 Probable Expenditure	Variation	
			\$ million	%
National Assembly	139.6	137.4	2.2	1.6
Persons Appointed by the National Assembly	188.0	103.0	85.0	82.5
Affaires municipales et Occupation du territoire	1,889.0	1,854.9	34.2	1.8
Agriculture, Pêcheries et Alimentation	899.2	885.5	13.7	1.6
Conseil du trésor et Administration gouvernementale	1,721.6	1,298.4	423.2	(6.1) ³
Conseil exécutif	463.0	423.8	39.2	9.2
Culture et Communications ²	726.2	701.2	25.0	3.6
Développement durable, Environnement et Lutte contre les changements climatiques	175.5	161.3	14.2	8.8
Économie, Science et Innovation	1,017.4	803.3	214.1	26.7
Éducation et Enseignement supérieur	19,380.1	18,069.0	1,311.1	5.0 ⁴
Énergie et Ressources naturelles	84.1	91.7	(7.6)	(8.3)
Famille	2,657.2	2,547.5	109.7	4.3
Finances ²	200.5	179.7	20.8	(12.4) ⁵
Forêts, Faune et Parcs	488.5	489.5	(0.9)	(0.2)
Immigration, Diversité et Inclusion	339.0	153.3	185.7	6.2 ⁶
Justice	1,016.6	943.2	73.4	8.8 ⁷
Relations internationales et Francophonie	111.6	108.8	2.8	2.6
Santé et Services sociaux	38,540.8	36,869.4	1,671.4	4.6 ⁸
Sécurité publique	1,587.7	1,559.0	28.7	3.8 ⁷
Tourisme	185.4	172.9	12.5	7.3
Transports, Mobilité durable et Électrification des transports	698.2	685.7	12.5	1.8
Travail, Emploi et Solidarité sociale	4,360.2	4,353.0	7.2	2.1 ⁹
Program Spending	76,869.4	72,591.4	4,278.0	5.2¹⁰
Debt Service	7,160.4	7,220.5	(60.1)	(0.8)
Budget Expenditures	84,029.8	79,811.9	4,217.9	4.7¹⁰

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total. Program spending is presented in accordance with the 2018-2019 budget structure.
- ² For the purposes of this table, debt service is excluded from the expenditures of the "Finances" and "Culture et Communications" portfolios.
- ³ The percentage variation was calculated by excluding the Contingency Fund program from the 2018-2019 expenditure budget and 2017-2018 probable expenditure.
- ⁴ The percentage variation was calculated by excluding from the 2017-2018 probable expenditure the annual 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. The percentage was also calculated by excluding, from the 2018-2019 expenditure budget, the provision for the implementation of the reform of the school tax system.
- ⁵ The percentage variation was calculated by including, from the 2017-2018 probable expenditure, the provision for revenue initiative.
- ⁶ The percentage variation was calculated by including from the 2017-2018 probable expenditure, the provision for activities supporting the integration and francization of immigrants.
- ⁷ The percentage variation was calculated by excluding, from the 2017-2018 probable expenditure, transfers from the provision for revenue initiatives of the Ministère des Finances.
- ⁸ The percentage variation was calculated by excluding, from the 2017-2018 probable expenditure, the annual 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.
- ⁹ The percentage variation was calculated by excluding, from the 2017-2018 probable expenditure, the annual 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 and transfers from the provision for revenue initiatives of the Ministère des Finances.
- ¹⁰ The percentage variation was calculated by excluding, from the 2018-2019 expenditure budget, the provision for the implementation of the reform of the school tax system by the Ministère de l'Éducation et de l'Enseignement supérieur.

With regard to references 4 to 10, a provision is a program element for which appropriations legislation empowers the Conseil du trésor 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 2018-2019

For the 2018-2019 fiscal year, forecast revenues and expenditures of the consolidated entities are set at \$88,197.7 million and \$85,898.5 million respectively before consolidation adjustments, for a favourable impact of \$2,299.2 million on the Government's financial results. These results represent a decline of \$828.4 million from 2017-2018, broken down as follows:

- A decline of \$366.2 million in the forecast results of special funds;
- A decline of \$314.0 million in the forecast results of bodies other than budget-funded bodies;
- A decline of \$126.0 million in the forecast results of the entities of the education networks, and no variation in the forecast results of the health and social services network;
- A downward variation of \$22.2 million in the forecast results of defined-purpose accounts.

Results of Consolidated Entities in 2018-2019^{1,2} (millions of dollars)

	2018-2019			2017-2018 ³	Variation
	Revenues	Expenditures	Net Results	Probable Results	
Special Funds	16,804.5	14,563.5	2,241.0	2,607.2	(366.2)
Bodies Other than Budget-funded Bodies	25,123.3	24,996.0	127.3	441.3	(314.0)
Education Networks	17,662.0	17,688.0	(26.0)	100.0	(126.0)
Health and Social Services Network	27,043.0	27,043.0	-	-	-
	86,632.8	84,290.5	2,342.3	3,148.5	(806.2)
Defined-purpose Accounts ⁴	1,564.9	1,608.0	(43.1)	(20.9)	(22.2)
Results of Consolidated Entities	88,197.7	85,898.5	2,299.2	3,127.6	(828.4)

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 These results do not cover certain measures in the 2018-2019 Budget Speech.

³ The data are presented in accordance with the 2018-2019 structure.

⁴ 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 special funds and bodies other than budget-funded bodies by portfolio are presented in Appendix 1.

2. RESULTS OF SPECIAL FUNDS IN 2018-2019

The special funds show a forecast surplus of \$2,241.0 million before consolidation adjustments for 2018-2019, a downward variation of \$366.2 million from 2017-2018. Excluding the \$199.0-million improvement in the results of the Generations Fund, the results of the special funds are down \$565.2 million. This decrease is largely due to the following factors:

- A forecast deficit of \$91.0 million in the Land Transportation Network Fund in 2018-2019, compared with a forecast surplus of \$149.3 million in 2017-2018. This downward variation of \$240.3 million is mainly due to the integration of the new Programme d'aide financière under the Government of Canada's Public Transit Infrastructure Fund (PTIF), and the impact of measures in the March 2017 Québec Economic Plan;
- A forecast deficit of \$115.9 million in the Green Fund in 2018-2019, compared with a forecast surplus of \$120.7 million in 2017-2018. This decline of \$236.6 million is due to a decrease in forecast revenues from the carbon market and implementation of the 2013-2020 Climate Change Action Plan;
- A forecast deficit of \$9.5 million in the Capitale-Nationale Region Fund in 2018-2019, compared with a probable surplus of \$9.5 million in 2017-2018. This decline of \$19.0 million is mainly due to the use of the surplus from 2017-2018 and to the adjustment of budgeted amounts set out in the Entente sur les engagements du gouvernement et la Ville de Québec pour la reconnaissance du statut particulier de la capitale nationale;
- A forecast deficit of \$10.7 million in the Sports and Physical Activity Development Fund in 2018-2019, compared with a probable surplus of \$5.6 million in 2017-2018. This downward variation of \$16.3 million is mainly due to the pace at which projects financed by the Fund are being implemented;
- A forecast deficit of \$2.6 million in the Labour Market Development Fund in 2018-2019, compared with a deficit of \$29.7 million in 2017-2018. This upward variation of \$27.1 million is mainly due to higher-than-anticipated participation in public employment services in 2017-2018, financed by the Fund's accumulated surplus.

Results of Special Funds in 2018-2019¹

(millions of dollars)

	2018-2019			2017-2018	
	Revenues	Expenditures	Net Results	Probable Results	Variation
Land Transportation Network Fund	4,175.6	4,266.6	(91.0)	149.3	(240.3)
Green Fund	735.9	851.8	(115.9)	120.7	(236.6)
Capitale-Nationale Region Fund	17.0	26.5	(9.5)	9.5	(19.0)
Sports and Physical Activity Development Fund	69.9	80.6	(10.7)	5.6	(16.3)
Labour Market Development Fund	1,104.3	1,106.9	(2.6)	(29.7)	27.1
Other Special Funds	8,210.8	8,231.1	(20.3)	59.8	(80.1)
	14,313.5	14,563.5	(250.0)	315.2	(565.2)
Generations Fund	2,491.0	-	2,491.0	2,292.0	199.0
Results Before Consolidation Adjustments	16,804.5	14,563.5	2,241.0	2,607.2	(366.2)

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

3. RESULTS OF BODIES OTHER THAN BUDGET-FUNDED BODIES IN 2018-2019

The forecast results of bodies other than budget-funded bodies show a surplus of \$127.3 million in 2018-2019 before consolidation adjustments, compared with an anticipated surplus of \$441.3 million in 2017-2018. This decline of \$314.0 million in the forecast net results is largely due to the following factors:

- The Société d'habitation du Québec (SHQ) shows a forecast deficit of \$42.4 million in 2018-2019, compared with a forecast surplus of \$236.3 million in 2017-2018. This downward variation of \$278.7 million is mainly due to the additional revenues considered in 2017-2018 following the adoption of a decree for contributions paid into the Québec Community Housing Fund, which are now co-managed by the SHQ, as well as to the use of a portion of the accumulated surplus in 2018-2019;
- La Financière agricole du Québec shows a surplus of \$125.9 million in 2018-2019, compared with a forecast surplus of \$155.2 million in 2017-2018. This downward variation of \$29.3 million is mainly due to the redistribution in 2017-2018 of monies from the Farm Income Stabilization Insurance Fund;
- The Société du Plan Nord shows a \$7.6-million surplus in 2018-2019, compared with an \$11.5-million forecast deficit in 2017-2018. This upward variation of \$19.1 million is mainly due to an increase in revenues from the Société ferroviaire et portuaire de Pointe-Noire.

Results of Consolidated Entities

Results of Bodies other than Budget-funded Bodies in 2018-2019¹

(millions of dollars)

	2018-2019			2017-2018	Variation
	Revenues	Expenditures	Net Results	Probable Results	
Société d'habitation du Québec	1,189.0	1,231.4	(42.4)	236.3	(278.7)
La Financière agricole du Québec	531.0	405.1	125.9	155.2	(29.3)
Société du Plan Nord	77.1	69.5	7.6	(11.5)	19.1
	1,797.1	1,706.0	91.1	380.0	(288.9)
Other Bodies ²	23,326.2	23,290.0	36.2	61.3	(25.1)
Results Before Consolidation Adjustments	25,123.3	24,996.0	127.3	441.3	(314.0)

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

² Including, among others, the Régie de l'assurance maladie du Québec, with revenues and expenditures of \$12,870.1 million, and the Prescription Drug Insurance Fund, with revenues and expenditures of \$3,683.6 million.

4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS IN 2018-2019

The results of the health and social services and education networks before consolidation adjustments show a deficit of \$26.0 million in 2018-2019, compared with a surplus of \$100.0 million in 2017-2018, a decline of \$126.0 million.

Results of Entities of the Health and Social Services and Education Networks in 2018-2019

(millions of dollars)

	2018-2019			2017-2018	Variation
	Revenues	Expenditures	Net Results	Probable Results	
Education Networks	17,662.0	17,688.0	(26.0)	100.0	(126.0)
Health and Social Services Network	27,043.0	27,043.0	-	-	-
Results Before Consolidation Adjustments	44,705.0	44,731.0	(26.0)	100.0	(126.0)

5. EVOLUTION IN FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2017-2018

The forecast results of consolidated entities before consolidation adjustments are \$246.5 million higher than in the 2017-2018 Expenditure Budget:

- The forecast results of special funds and bodies other than budget-funded bodies are up \$53.8 million;
- The forecast results of the education networks are up \$100.0 million;
- The forecast results of the health and social services network are balanced;
- The forecast results of defined-purpose accounts are up \$92.7 million.

Evolution in Forecast Results of Consolidated Entities in 2017-2018¹

(millions of dollars)

	2017-2018		Variation
	Probable Results	Expenditure Budget	
Special Funds	2,607.2	2,866.0	(258.8)
Bodies Other than Budget-funded Bodies	441.3	128.7	312.6
	3,048.5	2,994.7	53.8
Education Networks	100.0	-	100.0
Health and Social Services Network	-	-	-
Defined-purpose Accounts	(20.9)	(113.6)	92.7
Results Before Consolidation Adjustments	3,127.6	2,881.1	246.5

¹ Excluding the results of the Natural Disaster Assistance Fund and the Agence métropolitaine de transport.

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

- The SHQ shows a surplus of \$236.3 million in 2017-2018, compared with a forecast deficit of \$18.6 million in the 2017-2018 Expenditure Budget. This \$254.9-million improvement is mainly due to additional revenues following a decree for contributions paid into the Québec Community Housing Fund, which are, from now on, co-managed by the SHQ;
- The Green Fund forecasts a surplus of \$120.7 million in 2017-2018, compared with a forecast deficit of \$91.3 million in the 2017-2018 Expenditure Budget. This improvement of \$212.0 million is due to higher revenues than initially anticipated from the carbon market and to the delay in implementing the 2013-2020 Climate Change Action Plan;
- A surplus of \$155.2 million is forecast for La Financière agricole du Québec in 2017-2018, compared with a forecast surplus of \$107.1 million in the 2017-2018 Expenditure Budget. This \$48.1-million improvement is mainly due to the redistribution of monies from the Farm Income Stabilization Insurance Fund;

Results of Consolidated Entities

- A forecast surplus of \$41.6 million in the Financing Fund in 2017-2018, compared with a forecast surplus of \$14.3 million in the 2017-2018 Expenditure Budget. This \$27.3-million improvement is mainly due to an increase in interest income from short-term loans;
- A deficit of \$18.9 million is forecast for the Highway Safety Fund in 2017-2018, compared with a forecast surplus of \$3.3 million in the 2017-2018 Expenditure Budget. This \$22.2-million decline is mainly due to a court judgment in November 2016, which has greatly slowed down the usual process of issuing violation tickets;
- A surplus of \$149.3 million in 2017-2018 for the Land Transportation Network Fund, compared with a surplus of \$461.6 million in the 2017-2018 Expenditure Budget. This decline of \$312.3 million is mainly due to a change in the payment schedule for certain financial assistance programs, the integration of the new Programme d'aide financière under the Government of Canada's Public Transit Infrastructure Fund and the impact of measures in the March 2017 Québec Economic Plan.

Evolution in Forecast Results of Special Funds and Bodies Other than Budget-funded Bodies in 2017-2018

(millions of dollars)

	2017-2018		Variation
	Probable Results	Expenditure Budget	
Société d'habitation du Québec	236.3	(18.6)	254.9
Green Fund	120.7	(91.3)	212.0
La Financière agricole du Québec	155.2	107.1	48.1
Financing Fund	41.6	14.3	27.3
Highway Safety Fund	(18.9)	3.3	(22.2)
Land Transportation Network Fund	149.3	461.6	(312.3)
	684.2	476.4	207.8
Generations Fund	2,292.0	2,488.0	(196.0)
Other Funds and Bodies	72.3	30.3	42.0
Results Before Consolidation Adjustments	3,048.5	2,994.7	53.8

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 2018-2019 Expenditure Budget versus 2017-2018.

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

Affaires municipales et Occupation du territoire

- (+) The Régie du bâtiment du Québec has been transferred to this portfolio from the "Travail, Emploi et Solidarité sociale" portfolio.

Conseil du trésor et Administration gouvernementale

- (+) The Autorité des marchés publics has been added to this portfolio.
- (-) The Natural Disaster Assistance Fund will be abolished as of April 1, 2018.

Développement durable, Environnement et Lutte contre les changements climatiques

- (+) The Conseil de gestion du Fonds vert has been added to this portfolio.

Éducation et Enseignement supérieur

- (+) The Commission de la capitale nationale du Québec and the Capitale-Nationale Region Fund have been transferred to this portfolio from the "Travail, Emploi et Solidarité sociale" portfolio.

Énergie et Ressources naturelles

The assets and liabilities of the energy efficiency and innovation component of the Natural Resources Fund are transferred to Transition énergétique Québec.

Relations internationales et Francophonie

- (-) The activities of the Office Québec-Amériques pour la jeunesse have been grouped with the Office Québec-Monde pour la jeunesse.

Santé et Services sociaux

- (-) The Fund for the Promotion of a Healthy Lifestyle shall cease in 2018-2019 fiscal year.

APPENDIX 1 (cont'd)**Transports, Mobilité durable et Électrification des transports**

- (-) The Agence métropolitaine de transport ceased to exist on June 1, 2017 and is no longer a reporting entity of the Gouvernement du Québec.

Travail, Emploi et Solidarité sociale

- (-) The National Capital and National Capital Region Fund has been renamed the Capitale-Nationale Region Fund. It and the Commission de la capitale nationale du Québec have been transferred to the "Éducation et Enseignement supérieur" portfolio.
- (-) The Régie du bâtiment du Québec has been transferred to the "Affaires municipales et Occupation du territoire" portfolio.

DEFINED-PURPOSE ACCOUNTS

With respect to defined-purpose accounts, one new account has been approved since the previous fiscal year:

- The account "Financing of activities performed as part of the Plan Nord" was added to the "Santé et Services sociaux" portfolio. This account was created specifically to enable the department to record monies paid by the Société du Plan Nord to fund activities of the Northern Plan.

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)

	2018-2019			2017-2018	Variation
	Revenue	Expenditure	Results	Results	
Affaires municipales et Occupation du territoire					
Territories Development Fund	107.3	120.7	(13.4)	(3.5)	(9.9)
	107.3	120.7	(13.4)	(3.5)	(9.9)
Culture et Communications					
Avenir Mécénat Culture Fund	5.0	6.0	(1.0)	0.1	(1.1)
Québec Cultural Heritage Fund	15.6	23.1	(7.5)	(3.4)	(4.1)
	20.6	29.1	(8.5)	(3.3)	(5.2)
Développement durable, Environnement et Lutte contre les changements climatiques					
Fund for the Protection of the Environment and the Waters in the Domain of the State	32.2	24.3	7.9	0.8	7.1
Green Fund	735.9	851.8	(115.9)	120.7	(236.6)
	768.1	876.1	(108.0)	121.5	(229.5)
Économie, Science et Innovation					
Mining and Hydrocarbon Capital Fund	1.8	1.9	(0.1)	42.2	(42.3)
Economic Development Fund	435.6	435.6	-	-	-
	437.4	437.5	(0.1)	42.2	(42.3)
Éducation et Enseignement supérieur					
Capitale-Nationale Region Fund	17.0	26.5	(9.5)	9.5	(19.0)
Sports and Physical Activity Development Fund	69.9	80.6	(10.7)	5.6	(16.3)
University Excellence and Performance Fund	25.0	25.0	-	-	-
	111.9	132.1	(20.2)	15.1	(35.3)
Énergie et Ressources naturelles					
Energy Transition Fund	0.1	0.1	-	-	-
Natural Resources Fund	32.1	33.8	(1.7)	0.2	(1.9)
Territorial Information Fund	142.5	114.4	28.1	32.2	(4.1)
	174.7	148.3	26.4	32.4	(6.0)

Results of Consolidated Entities

APPENDIX 2 (cont'd)

Results of Special Funds¹

(millions of dollars)

	2018-2019			2017-2018	Variation
	Revenue	Expenditure	Results	Results	
Famille					
Caregiver Support Fund	15.5	14.9	0.6	0.4	0.2
Educational Childcare Services Fund	2,423.3	2,423.3	-	(42.3)	42.3
Early Childhood Development Fund	15.1	21.3	(6.2)	(6.1)	(0.1)
	2,453.9	2,459.5	(5.6)	(48.0)	42.4
Finances					
Financing Fund	1,710.1	1,676.7	33.4	41.6	(8.2)
Generations Fund	2,491.0	-	2,491.0	2,292.0	199.0
IFC Montréal Fund	0.7	1.3	(0.6)	(0.7)	0.1
Northern Plan Fund	91.4	74.6	16.8	17.0	(0.2)
Fund of the Financial Markets Administrative Tribunal	2.9	2.9	-	-	-
Tax Administration Fund	971.3	971.3	-	-	-
	5,267.4	2,726.8	2,540.6	2,349.9	190.7
Forêts, Faune et Parcs					
Natural Resources Fund - Sustainable Forest Development Section	487.5	537.9	(50.4)	(6.6)	(43.8)
	487.5	537.9	(50.4)	(6.6)	(43.8)
Justice					
Access to Justice Fund	15.8	17.7	(1.9)	-	(1.9)
Crime Victims Assistance Fund	26.3	30.9	(4.6)	(0.3)	(4.3)
Register Fund of the Ministère de la Justice	39.1	50.0	(10.9)	0.2	(11.1)
Fund of the Administrative Tribunal of Québec	40.0	41.6	(1.6)	(0.8)	(0.8)
Public Contracts Fund	-	0.4	(0.4)	7.1	(7.5)
	121.2	140.6	(19.4)	6.2	(25.6)
Santé et Services sociaux					
Health and Social Services Information Resources Fund	210.8	210.5	0.3	0.3	-
	210.8	210.5	0.3	0.3	-
Sécurité publique					
Police Services Fund	650.1	650.1	-	-	-
	650.1	650.1	-	-	-
Tourisme					
Tourism Partnership Fund	201.8	202.8	(1.0)	(1.6)	0.6
	201.8	202.8	(1.0)	(1.6)	0.6

Additional Information

APPENDIX 2 (cont'd)

Results of Special Funds¹

(millions of dollars)

	2018-2019		2017-2018		Variation
	Revenue	Expenditure	Results	Results	
Transports, Mobilité durable et Électrification des transports					
Air Service Fund	74.4	74.1	0.3	0.8	(0.5)
Rolling Stock Management Fund	123.2	123.2	-	1.4	(1.4)
Highway Safety Fund	42.2	43.1	(0.9)	(18.9)	18.0
Land Transportation Network Fund	4,175.6	4,266.6	(91.0)	149.3	(240.3)
	4,415.4	4,507.0	(91.6)	132.6	(224.2)
Travail, Emploi et Solidarité sociale					
Assistance Fund for Independent Community Action	25.3	25.7	(0.4)	(0.3)	(0.1)
Labour Market Development Fund	1,104.3	1,106.9	(2.6)	(29.7)	27.1
Goods and Services Fund	112.3	117.3	(5.0)	-	(5.0)
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	20.0	20.0	-	-	-
Administrative Labour Tribunal Fund	84.0	84.0	-	-	-
Fonds québécois d'initiatives sociales	30.2	30.5	(0.3)	-	(0.3)
	1,376.1	1,384.4	(8.3)	(30.0)	21.7
Total Before Consolidation Adjustments	16,804.5	14,563.5	2,241.0	2,607.2	(366.2)

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

Results of Consolidated Entities

APPENDIX 3

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2018-2019			2017-2018	Variation
	Revenue	Expenditure	Results	Results	
Affaires municipales et Occupation du territoire					
Régie du bâtiment du Québec	70.2	66.1	4.1	7.8	(3.7)
Société d'habitation du Québec	1,189.0	1,231.4	(42.4)	236.3	(278.7)
	1,259.2	1,297.5	(38.3)	244.1	(282.4)
Agriculture, Pêcheries et Alimentation					
La Financière agricole du Québec	531.0	405.1	125.9	155.2	(29.3)
	531.0	405.1	125.9	155.2	(29.3)
Conseil du trésor et Administration gouvernementale					
Autorité des marchés publics	11.8	11.8	-	-	-
Centre de services partagés du Québec	557.4	557.4	-	11.9	(11.9)
Société québécoise des infrastructures	1,028.6	1,018.4	10.2	5.4	4.8
	1,597.8	1,587.6	10.2	17.3	(7.1)
Conseil exécutif					
Centre de la francophonie des Amériques	2.8	3.0	(0.2)	(0.4)	0.2
	2.8	3.0	(0.2)	(0.4)	0.2
Culture et Communications					
Bibliothèque et Archives nationales du Québec	89.6	91.6	(2.0)	(3.0)	1.0
Conseil des arts et des lettres du Québec	114.3	114.8	(0.5)	-	(0.5)
Conservatoire de musique et d'art dramatique du Québec	32.1	32.4	(0.3)	(0.4)	0.1
Musée d'Art contemporain de Montréal	13.1	12.9	0.2	0.1	0.1
Musée de la Civilisation	31.9	30.5	1.4	2.0	(0.6)
Musée national des beaux-arts du Québec	29.0	28.9	0.1	0.5	(0.4)
Société de développement des entreprises culturelles	72.3	72.2	0.1	(2.7)	2.8
Société de la Place des Arts de Montréal	40.2	38.2	2.0	1.0	1.0
Société de télédiffusion du Québec	84.4	93.0	(8.6)	(0.5)	(8.1)
Société du Grand Théâtre de Québec	13.6	13.3	0.3	0.3	-
	520.5	527.8	(7.3)	(2.7)	(4.6)

APPENDIX 3 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2018-2019		2017-2018		Variation
	Revenue	Expenditure	Results	Results	
Développement durable, Environnement et Lutte contre les changements climatiques					
Conseil de gestion du Fonds vert	-	-	-	-	-
Société québécoise de récupération et de recyclage	41.7	41.2	0.5	2.4	(1.9)
	41.7	41.2	0.5	2.4	(1.9)
Économie, Science et Innovation					
Centre de recherche industrielle du Québec	32.8	32.5	0.3	0.9	(0.6)
Québec Research Fund - Nature and Technology	68.4	69.0	(0.6)	-	(0.6)
Québec Research Fund - Health	118.4	118.4	-	(0.7)	0.7
Québec Research Fund - Society and Culture	64.4	64.6	(0.2)	-	(0.2)
Société du parc industriel et portuaire de Bécancour	6.8	5.9	0.9	0.7	0.2
	290.8	290.4	0.4	0.9	(0.5)
Éducation et Enseignement supérieur					
Commission de la capitale nationale du Québec	22.5	22.9	(0.4)	2.6	(3.0)
Institut de tourisme et d'hôtellerie du Québec	39.9	41.1	(1.2)	(1.2)	-
Institut national des mines	1.0	1.1	(0.1)	(0.2)	0.1
	63.4	65.1	(1.7)	1.2	(2.9)
Énergie et Ressources naturelles					
Régie de l'énergie	16.3	17.3	(1.0)	0.3	(1.3)
Société de développement de la Baie-James	35.9	35.1	0.8	9.3	(8.5)
Société du Plan Nord	77.1	69.5	7.6	(11.5)	19.1
Transition énergétique Québec	59.7	59.8	(0.1)	(1.6)	1.5
	189.0	181.7	7.3	(3.5)	10.8
Finances					
Agence du revenu du Québec	1,220.7	1,220.7	-	-	-
Autorité des marchés financiers	176.1	144.4	31.7	27.4	4.3
Financement-Québec	288.4	262.6	25.8	27.6	(1.8)
Institut de la statistique du Québec	30.2	30.2	-	-	-
Société de financement des infrastructures locales du Québec	653.0	658.8	(5.8)	(7.7)	1.9
	2,368.4	2,316.7	51.7	47.3	4.4

Results of Consolidated Entities

APPENDIX 3 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2018-2019			2017-2018	Variation
	Revenue	Expenditure	Results	Results	
Forêts, Faune et Parcs					
Fondation de la faune du Québec	6.7	6.7	-	(0.8)	0.8
Société des établissements de plein air du Québec	151.0	150.4	0.6	0.7	(0.1)
	157.7	157.1	0.6	(0.1)	0.7
Justice					
Commission des services juridiques	183.0	191.6	(8.6)	(0.8)	(7.8)
Fonds d'aide aux actions collectives	1.5	4.3	(2.8)	(0.6)	(2.2)
Office des professions du Québec	10.6	12.5	(1.9)	-	(1.9)
Société québécoise d'information juridique	19.5	16.5	3.0	0.5	2.5
	214.6	224.9	(10.3)	(0.9)	(9.4)
Relations internationales et Francophonie					
Office Québec-Amériques pour la jeunesse	-	-	-	0.3	(0.3)
Office Québec-Monde pour la jeunesse	9.1	9.1	-	(0.2)	0.2
	9.1	9.1	-	0.1	(0.1)
Santé et Services sociaux					
Corporation d'urgences-santé	136.4	136.1	0.3	(2.3)	2.6
Prescription Drug Insurance Fund	3,683.6	3,683.6	-	-	-
Héma-Québec	438.4	438.4	-	(11.3)	11.3
Institut national de santé publique du Québec	73.3	74.3	(1.0)	(0.2)	(0.8)
Institut national d'excellence en santé et en services sociaux	21.6	22.6	(1.0)	(0.5)	(0.5)
Régie de l'assurance maladie du Québec	12,870.1	12,870.1	-	-	-
	17,223.4	17,225.1	(1.7)	(14.3)	12.6
Sécurité publique					
École nationale de police du Québec	38.3	38.3	-	1.4	(1.4)
École nationale des pompiers du Québec	2.8	2.5	0.3	0.8	(0.5)
	41.1	40.8	0.3	2.2	(1.9)
Tourisme					
Régie des installations olympiques	63.1	66.1	(3.0)	0.2	(3.2)
Société du Centre des congrès de Québec	27.8	29.9	(2.1)	(3.6)	1.5
Société du Palais des congrès de Montréal	60.6	59.8	0.8	3.6	(2.8)
	151.5	155.8	(4.3)	0.2	(4.5)

Additional Information

APPENDIX 3 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2018-2019		2017-2018		Variation
	Revenue	Expenditure	Results	Results	
Transports, Mobilité durable et Électrification des transports					
Société de l'assurance automobile du Québec	278.9	278.9	-	0.3	(0.3)
Société des Traversiers du Québec	153.4	159.4	(6.0)	(8.0)	2.0
	432.3	438.3	(6.0)	(7.7)	1.7
Travail, Emploi et Solidarité sociale					
Cree Hunters and Trappers Income Security Board	28.8	28.8	-	-	-
	28.8	28.8	-	-	-
Total Before Consolidation Adjustments	25,123.3	24,996.0	127.3	441.3	(314.0)

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

Results of Consolidated Entities

APPENDIX 4

Results of Defined-purpose Accounts¹

(millions of dollars)

	2018-2019			2017-2018	
	Revenue	Expenditure	Results	Results	Variation
Affaires municipales et Occupation du territoire					
Clean Water and Wastewater Fund	267.8	267.8	-	-	-
2008 Infrastructure Projects	60.7	60.7	-	-	-
2015 Infrastructure Projects	64.0	64.0	-	-	-
	392.5	392.5	-	-	-
Agriculture, Pêcheries et Alimentation					
Financing of certain agriculture and fishing activities	-	-	-	(0.1)	0.1
Financing of agricultural risk management programs	89.3	89.3	-	-	-
Training, partnership and organization of special events	2.7	2.6	0.1	-	0.1
	92.0	91.9	0.1	(0.1)	0.2
Conseil exécutif					
Financing of activities performed as part of the Plan Nord	12.0	12.0	-	-	-
Financing the Youth Action Strategy	-	1.8	(1.8)	-	(1.8)
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	-	-
Training, partnership and organization of special events	-	-	-	-	-
	12.0	13.8	(1.8)	-	(1.8)
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	1.0	1.0	-	-	-
Financing of activities performed as part of the Plan Nord	1.0	-	1.0	-	1.0
Financing of autonomous service units - Centre de conservation du Québec	1.3	1.2	0.1	0.1	-
Training, partnership and organization of special events	-	-	-	-	-
2008 Infrastructure Projects	-	-	-	-	-
	3.3	2.2	1.1	0.1	1.0

Additional Information

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2018-2019			2017-2018	
	Revenue	Expenditure	Results	Results	Variation
Développement durable, Environnement et Lutte contre les changements climatiques					
Financing of autonomous service units - Centre d'expertise en analyse environnementale du Québec	-	-	-	-	-
Training, partnership and organization of special events	3.4	3.4	-	-	-
	3.4	3.4	-	-	-
Économie, Science et Innovation					
Post-Secondary Institutions Strategic Investment Fund	47.4	80.3	(32.9)	20.7	(53.6)
Training, partnership and organization of special events	2.0	2.0	-	-	-
Knowledge Infrastructure Program	-	-	-	(1.1)	1.1
	49.4	82.3	(32.9)	19.6	(52.5)
Éducation et Enseignement supérieur					
Minority-language and second-language teaching	-	-	-	-	-
Financing of activities performed as part of the Plan Nord	2.5	2.5	-	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	19.4	19.4	-	-	-
Post-Secondary Institutions Strategic Investment Fund	108.8	108.8	-	(31.4)	31.4
Training in federal penitentiaries	-	-	-	(1.8)	1.8
Training, partnership and organization of special events	0.8	0.8	-	(0.1)	0.1
	131.5	131.5	-	(33.3)	33.3
Énergie et Ressources naturelles					
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	0.1	(0.1)	-	(0.1)
Training, partnership and organization of special events	-	-	-	-	-
	-	0.1	(0.1)	-	(0.1)

Results of Consolidated Entities

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2018-2019			2017-2018	
	Revenue	Expenditure	Results	Results	Variation
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	504.0	504.0	-	-	-
	504.0	504.0	-	-	-
Forêts, Faune et Parcs					
Financing of activities performed as part of the Plan Nord	6.5	6.5	-	-	-
Training, partnership and organization of special events	1.2	2.1	(0.9)	(0.8)	(0.1)
Access Maintenance for Public Lands having a Wildlife or Multiresource Vocation	-	-	-	-	-
	7.7	8.6	(0.9)	(0.8)	(0.1)
Immigration, Diversité et Inclusion					
Training, partnership and organization of special events	6.2	4.5	1.7	2.6	(0.9)
	6.2	4.5	1.7	2.6	(0.9)
Justice					
Agreement respecting the Contraventions Act	0.6	0.6	-	-	-
Training, partnership and organization of special events	0.3	0.3	-	-	-
	0.9	0.9	-	-	-
Relations internationales et Francophonie					
Financing of activities performed as part of the Plan Nord	-	-	-	-	-
Training, partnership and organization of special events	-	-	-	-	-
	-	-	-	-	-

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2018-2019			2017-2018	
	Revenue	Expenditure	Results	Results	Variation
Santé et Services sociaux					
Cost of Health Services due to Automobile Accidents	104.0	104.0	-	-	-
Financing of activities performed as part of the Plan Nord	0.5	0.5	-	-	-
Financing of the program to assist pathological gamblers	22.0	22.0	-	-	-
Post-Secondary Institutions Strategic Investment Fund	0.6	0.6	-	(0.6)	0.6
Training, partnership and organization of special events	2.4	2.8	(0.4)	(1.0)	0.6
Implementation of the Informatization Plan of the Health and Social Services Network	31.9	41.5	(9.6)	(7.5)	(2.1)
	161.4	171.4	(10.0)	(9.1)	(0.9)
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	3.0	-	-	-
Training, partnership and organization of special events	183.0	183.0	-	-	-
	195.5	195.5	-	-	-
Transports, Mobilité durable et Électrification des transports					
Training, partnership and organization of special events	-	0.3	(0.3)	-	(0.3)
	-	0.3	(0.3)	-	(0.3)
Travail, Emploi et Solidarité sociale					
Financing of the Bureau d'évaluation médicale	4.5	4.5	-	-	-
Training, partnership and organization of special events	0.4	0.4	-	-	-
	4.9	4.9	-	-	-
Total Before Consolidation Adjustments	1,564.9	1,608.0	(43.1)	(20.9)	(22.2)

¹ Figures are rounded and the sum of the amounts recorded 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 ENTERPRISES

1. STAFFING CONTROL RESULTS FOR 2017-2018

For 2017-2018, the Government announced staffing control objectives, as follows:

- A staffing freeze for most public bodies;
- The addition of resources to certain public bodies based on the priorities established, associated mainly with the additional investments in health and education announced in the Québec Economic Plan as part of the October 2016 update and in the 2017-2018 Expenditure Budget.

According to the actual data from April to December 2017 and the provisional data established based on staff intake from January to March 2017, paid hours within public bodies for this period amount to 880.2 million hours. Compared with the 2016-2017 fiscal year, total paid hours are up 16.2 million, or 1.9%, for an increase of 8,861 full-time equivalent (FTE) employees on an annual basis. This variation represents:

- An increase of 926 FTEs due to public bodies whose staff are subject to the Public Service Act (CQLR, chapter F-3.1.1) or 1.4% over the 2016-2017 fiscal year. This increase is explained in particular by the implementation of the government action strategy to reduce delays in justice for criminal and penal matters, by managing the victim financial assistance program associated with the spring floods in 2017, by the establishment of new detention facilities and by the consolidation of internal expertise of the government;
- An increase of 7,935 FTEs related to public bodies whose staff are not appointed under this Act, or 1.9% over the 2016-2017 fiscal year. This increase is mainly due to the additional investments announced in the March 2017 Québec Economic Plan in health and social services, with a view to reducing hospital wait times, increasing and improving care and services in residential and long-term care centres, reducing wait times for diagnostic services and surgery, and increasing access to youth protection and psychosocial services, as well as in education and higher education, to foster the educational success of students.

Furthermore, adjusted staffing numbers in public bodies 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 Service^{2,3}		Total	
	Paid Hours	FTE	Paid Hours	FTE	Paid Hours	FTE
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	746,212.3	408,592	870,589.9	476,696
Variation	(4,968.1)	(2,721)	(9,823.6)	(5,378)	(14,791.7)	(8,099)
Utilized Staff Level in 2015-2016 ⁴	119,409.5	65,383	736,388.7	403,214	855,798.2	468,597
Variation	(645.1)	(353)	8,907.3	4,877	8,262.2	4,524
Utilized Staff Level in 2016-2017	118,764.4	65,030	745,296.0	408,091	864,060.4	473,121
Variation	1,690.8	926	14,491.7	7,935	16,182.5	8,861
Utilized Staff Level in 2017-2018⁵ (forecast)	120,455.2	65,956	759,787.7	416,026	880,242.9	481,982

¹ From a workforce control perspective, the National Assembly and persons appointed by the National Assembly, the Université du Québec and its constituent universities, research institutes and institutes of higher learning, school boards for Cree, Inuit and Naskapi Native persons as well as the Anti-Corruption Commissioner are excluded. Also excluded are paid hours for staff hired to fill student jobs or for internships in the departments and bodies subject to the Public Service Act.

² Including upward adjustments of 40.9 thousand paid hours in 2014-2015, 128.1 thousand paid hours in 2015-2016 and 204.1 thousand paid hours in 2016-2017, related to the recognition by Hydro-Québec of employees subject to the conditions of employment of the Commission de la construction du Québec.

³ Also including downward adjustments during the 2016-2017 fiscal year of 13,712.8 thousand paid hours in 2014-2015, of 13,947.8 thousand paid hours in 2015-2016, and of 9,573.1 thousand paid hours in 2016-2017 (nine months adjusted), mainly related to private establishments 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 government enterprises (CQLR, chapter G-1.011).

⁴ The period covered includes 262 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

⁵ The period covered includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

2. REDUCING OUTSOURCING AND REINFORCING INTERNAL EXPERTISE

The Government is continuing its priority actions in the consolidation of internal expertise, particularly in the area of IT. Among other things, during the 2017-2018 fiscal year, the Conseil du trésor authorized an additional 371.3 thousand paid hours in information resources, or 203 FTEs, recurring to 409 FTEs in 2018-2019, to replace external resources.

Since the announcement of the government information technology strategy, some 945 FTEs have been allocated to internalize the IT workforce. Consequently, more than 70% of IT workers are now internal resources. Moreover, expertise in critical specialties has been reinforced with the proportion of internal resources increasing by 10 percentage points between 2015 and 2017.

The Conseil du trésor also authorized 480.4 thousand paid hours, or 263 FTEs, to complete the allocation of the 970 positions announced as part of the action plan "Actions concertées pour renforcer la lutte contre la collusion et la corruption" of the Ministère des Transports, de la Mobilité durable et de l'Électrification des transports (MTMDET). This addition to total staffing enables the continuation of activities under contract and the strengthening or implementation of new activities by the MTMDET. This plan enabled the hiring of public works engineers and technicians.

Lastly, as part of the renewal of the latest collective agreements, the parties agreed to add workers to repatriate expertise internally. Thus, the Conseil du trésor allocated to the "Transports, Mobilité durable et Électrification des transports" portfolio an additional 290.7 thousand paid hours for 2017-2018, or 159 FTEs recurring to 246 FTEs in 2018-2019, to repatriate expertise in snow and ice removal from the road network, as well as the preservation of structures.

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.

3. DETERMINING STAFFING LEVELS IN 2018-2019

The 2018-2019 staffing levels must remain in line with government priorities and their growth must support the improvement and development of public services. The Government will therefore align its overall staffing target to actual expenditure growth, i.e. the growth rate in program expenditures net of inflation.

While the growth in expenditures is partly due to the indexing of the costs of existing programs and services, including the indexing of remuneration expenditures, it is also due to the enhancement of these programs and services or by the addition of new programs and services. Thus, the staffing level must be adjusted so as to adequately support the increase in service delivery.

In the coming weeks, the Conseil du trésor will establish:

- The staffing envelopes for public bodies whose staff are subject to the Public Service Act;
- The staffing envelopes available to the Ministers for all of the public bodies under their respective responsibility, in addition to establishing a distinct staffing envelope for each of the four government enterprises concerned¹.

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

APPENDIX 1

HEAD COUNT WITHIN PUBLIC BODIES

Adjusted Head Count within Public Bodies^{1,2,3} (FTEs)

	2014-2015	2015-2016 ⁴	2016-2017	2017-2018 ⁵
Management Personnel	26,864	25,429	24,669	24,622
Professional Personnel	76,453	75,370	75,943	77,585
Nursing Staff	61,760	61,954	62,629	63,992
Teaching Staff	75,681	74,721	77,445	78,753
Office Personnel, Technicians and Equivalent Staff	185,670	180,993	182,484	186,138
Peace Officers	10,951	11,013	11,000	11,142
Labourers, Maintenance and Service Personnel	47,463	46,746	46,995	47,805
Students and Interns	2,578	2,374	2,419	2,544
Utilized Staff Level - Head Count	487,420	478,600	483,584	492,581
Less: Staffing Excluded from Control ⁶	(10,724)	(10,003)	(10,463)	(10,599)
Utilized Staff Level - Control	476,696	468,597	473,121	481,982

¹ Including upward adjustments of 40.9 thousand paid hours in 2014-2015, 128.1 thousand paid hours in 2015-2016 and 204.1 thousand paid hours in 2016-2017, related to the recognition by Hydro-Québec of employees subject to the conditions of employment of the Commission de la construction du Québec.

² Also including downward adjustments during the 2016-2017 fiscal year of 13,712.8 thousand paid hours in 2014-2015, of 13,947.8 thousand paid hours in 2015-2016, and of 9,573.1 thousand paid hours in 2016-2017 (nine months adjusted), mainly related to private establishments 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 government enterprises.

³ No adjustment has been made with regard to unpaid absences due to strikes, as with those in the education networks in 2015.

⁴ The period covered includes 262 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

⁵ Head count covers the period from January 1 to December 31, 2017. This period includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

⁶ From a workforce control perspective, the Université du Québec and its constituent universities, research institutes and institutes of higher learning, school boards for Cree, Inuit and Naskapi Native persons as well as the Anti-Corruption Commissioner are excluded. Also excluded are paid hours for staff hired to fill student jobs or for internships in the departments and bodies subject to the Public Service Act.

APPENDIX 1 (cont'd)

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;
- The 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 enterprises.

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

Data from the 2014-2015 fiscal year were used for the head count for school boards for Cree, Inuit and Naskapi Native persons. For the Université du Québec and its constituent universities, and for research institutes and superior schools, the data correspond to the period from May 1, 2016 to April 30, 2017.

Furthermore, in December 2017, the number of salaried employees of public bodies was 591,717. 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 employees (FTEs) on the basis of a 35-hour week. To do this, the total number of paid hours is divided by 1,826.3.

2018-2019 EXPENDITURE BUDGET BREAKDOWN BY CATEGORY AND BENEFICIARY

1. BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

For the 2018-2019 fiscal year, the Government's expenditure budget amounts to \$84,029.8 million, of which \$76,869.4 million, or 91.5%, is allocated to program spending and \$7,160.4 million, or 8.5%, to debt service.

Program spending for 2018-2019 is broken down mainly among the following categories:

- \$44,880.2 million, or 58.4%, for remuneration expenditures;
- \$12,477.7 million, or 16.2%, for operating expenditures;
- \$15,072.6 million, or 19.6%, for support expenditures for individuals, municipalities, businesses and other government partners.

2018-2019 Expenditure Budget by Supercategory and Category¹ (millions of dollars)

	Categories						Total	
	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategories								
Remuneration	3,210.4	-	-	-	-	-	3,210.4	3.8
Operating	-	3,348.5	-	-	-	-	3,348.5	4.0
Transfer	41,164.4	8,840.6	3,124.7	1,049.3	11,402.3	-	65,581.3	78.1
Allocation to a Special Fund	505.4	288.6	62.3	18.5	3,670.3	-	4,545.1	5.4
Doubtful Accounts and Other Allowances	-	-	-	-	-	184.1	184.1	0.2
Program Spending	44,880.2	12,477.7	3,187.0	1,067.8	15,072.6	184.1	76,869.4	91.5
%	58.4	16.2	4.2	1.4	19.6	0.2	100.0	
Debt Service	-	-	-	7,160.4	-	-	7,160.4	8.5
Budget Expenditures	44,880.2	12,477.7	3,187.0	8,228.2	15,072.6	184.1	84,029.8	100.0
Comparative Expenditures 2017-2018	42,862.0	11,123.3 ²	3,050.7	8,202.2	14,325.0	248.7	79,811.9	

¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total. The breakdown of the expenditure budget by category is presented by portfolio in Appendix 1.

² Includes operating expenditures of \$11,131.1 million and a negative amount of \$7.8 million for unexpended appropriations.

REMUNERATION EXPENDITURES

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 indemnities paid to the Members of the National Assembly, all persons named or appointed by the National Assembly to an office under its jurisdiction, together with the personnel directed by those persons, judges and members of the Sûreté du Québec. Lastly, it includes all employee benefits as well as other contributions made by the Government in its role as employer.

For the 2018-2019 fiscal year, remuneration expenditures amount to \$44,880.2 million, broken down as follows:

- \$17,593.2 million, or 39.2% for health and social services establishments;
- \$14,518.0 million, or 32.3% for educational institutions;
- \$8,580.7 million, or 19.1% for health professionals;
- \$4,188.3 million, or 9.4% for departmental staff and other beneficiaries.

An overall increase of \$2,018.2 million is forecast for remuneration expenditures, compared with 2017-2018 comparative expenditures, divided mainly among the following sectors:

- An increase of \$950.2 million for the "Santé et Services sociaux" portfolio, mainly due to salary adjustments scheduled for April 1, 2018, pay scale increases and adjustments to the remuneration of health professionals, which include renewals of agreements with medical federations. The additional appropriations granted to increase services to the population to ensure a comparable level of accessibility for each region's population for front-line and specialized services, regardless of where they are provided, also contribute to an increase in remuneration;
- An increase of \$937.6 million in the "Éducation et Enseignement supérieur" portfolio. Excluding the provision for the implementation of the reform of the school tax system, this increase is \$605.7 million and is mainly due to the measures of the Plan for Success: A Lifelong Process from Early Childhood, salary adjustments scheduled for April 1, 2018, wage progression of education networks staff, and clientele effects;
- An increase of \$130.4 million is projected for the other departments and for other beneficiaries, mainly due to salary adjustments scheduled for April 1, 2018.

2018-2019 Forecast Remuneration Expenditures by Beneficiary^{1,2}

(millions of dollars)

	Salaries	Employer Contributions			Total	
		Retirement Plans	Other	Subtotal	\$ million	%
Santé et Services sociaux						
Health and Social Services Establishments	14,689.2	1,106.6	1,797.4	2,904.0	17,593.2	39.2
Health Professionals	8,580.7	-	-	-	8,580.7	19.1
Department	78.2	-	7.6	7.6	85.8	0.2
Other Beneficiaries	132.1	-	28.1	28.1	160.2	0.4
	23,480.2	1,106.6	1,833.1	2,939.7	26,419.8	58.9
Éducation et Enseignement supérieur						
Educational Institutions	11,995.9	1,184.0	1,338.0	2,522.1	14,518.0³	32.3
Department	93.6	-	9.6	9.6	103.2	0.2
Other Beneficiaries	18.2	-	3.7	3.7	21.9	-
	12,107.7	1,184.0	1,351.3	2,535.4	14,643.1	32.6
Other Departments						
Departments	2,875.9	339.7	290.2	629.8	3,505.7	7.8
Other Beneficiaries	254.2	20.2	37.2	57.4	311.6	0.7
	3,130.1	359.8	327.4	687.2	3,817.3	8.5
Total	38,717.9	2,650.5	3,511.8	6,162.3	44,880.2	100.0
Comparative Expenditures in 2017-2018	36,663.4	2,942.0	3,256.6	6,198.6	42,862.0	

¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.² Includes expenditures of the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.³ Includes the provision for the implementation of the reform of the school tax system.

OPERATING EXPENDITURES

Operating 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. In particular, they include the estimated costs associated with reappraisal and with new government obligations regarding the rehabilitation of contaminated sites, as well as depreciation of fixed assets.

Operating expenditures amount to \$12,477.7 million for 2018-2019, broken down as follows:

- \$6,604.7 million for health and social services establishments, or 52.9%;
- \$1,855.9 million for educational institutions, or 14.9%;
- \$3,633.2 million for departments, or 29.1%;
- \$383.9 million for other beneficiaries, or 3.1%.

The 2018-2019 operating expenditures increased by \$1,346.6 million from the 2017-2018 comparative expenditures. This increase is mainly due to the following variations:

- In the "Santé et Services sociaux" portfolio, the increase of \$376.7 million from 2017-2018 stems mainly from the indexation of non-salary expenditures, specific costs of the healthcare system, additional appropriations granted to increase services to the population to ensure that each region's population has comparable access to all front-line and specialized services, and to the operation of new facilities;
- In the "Éducation et Enseignement supérieur" portfolio, an increase of \$228.5 million. Excluding the provision for the implementation of the reform of the school tax system, this increase is \$61.7 million and is mainly due to the measures of the Plan for Success: A Lifelong Process from Early Childhood, and the indexation of non-salary expenditures;
- In the "Conseil du trésor et Administration gouvernementale" portfolio, the \$599.7-million increase is due to the amounts from the Contingency Fund.

2018-2019 Forecast Operating Expenditures by Beneficiary¹

(millions of dollars)

	Operating ²	Transfer		Total	
		Networks	Other	\$ million	%
Santé et Services sociaux					
Health and Social Services Establishments	-	6,604.7	-	6,604.7	52.9
Department	136.7	-	-	136.7	1.1
Other Beneficiaries	-	-	189.5	189.5	1.5
	136.7	6,604.7	189.5	6,930.8	55.5
Éducation et Enseignement supérieur					
Educational Institutions	3.9	1,852.0	-	1,855.9³	14.9
Department	109.8	-	-	109.8	0.9
Other Beneficiaries	-	-	13.3	13.3	0.1
	113.7	1,852.0	13.3	1,979.0	15.9
Conseil du trésor et Administration gouvernementale					
Department	1,218.8	-	-	1,218.8	9.8
	1,218.8	-	-	1,218.8	9.8
Other Departments					
Departments	2,167.9	-	-	2,167.9	17.4
Other Beneficiaries	-	-	181.2	181.2	1.5
	2,167.9	-	181.2	2,349.1	18.8
Total	3,637.1	8,456.7	383.9	12,477.7	100.0
Comparative Expenditures in 2017-2018	2,887.2	7,867.1	376.8	11,131.1	

¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.² Includes expenditures of the "Operating" supercategory and the "Operating" category of the "Allocation to a Special Fund" supercategory.³ Includes the provision for the implementation of the reform of the school tax system.

CAPITAL EXPENDITURES

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

Forecast capital expenditures increased by \$136.3 million, from \$3,050.7 million in 2017-2018 to \$3,187.0 million in 2018-2019.

Repayment of principal

In 2018-2019, expenditures for repayment of principal on subsidized debt represent 90.5% of total capital expenditures.

These expenditures amount to \$2,883.4 million in 2018-2019 compared with \$2,788.2 million in 2017-2018. This represents an increase of \$95.2 million, which is mainly due to an increase in authorized investments in the health and social services network and the education networks.

Subsidies for fixed assets

Subsidies for fixed assets account for 7.6% of total capital expenditures in 2018-2019. These subsidies are primarily intended for educational institutions, businesses and other beneficiaries.

They amount to \$241.3 million in 2018-2019 compared with \$203.5 million in 2017-2018, up \$37.8 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 measures of the Government Action Plan to Foster Economic Inclusion and Social Participation, and the increase in the completion rate for housing units as part of the AccèsLogis Québec program.

Capital expenditures allocated to a special fund

The capital expenditures for which the departments allocate money to special funds represent 1.9% of aggregate capital expenditures in 2018-2019. Thus, the departments, through their special funds, are the sole beneficiaries of these expenditures.

These expenditures amount to \$62.3 million in 2018-2019 compared with \$58.9 million in 2017-2018, up \$3.4 million.

2018-2019 Forecast Capital Expenditures by Beneficiary^{1,2}

(millions of dollars)

	Allocation to a Special Fund	Subsidized Fixed Assets		Total	
		Repayment of Principal	Subsidies	\$ million	%
Éducation et Enseignement supérieur					
Educational Institutions	-	1,181.4	52.1	1,233.5	38.7
Other Beneficiaries	-	10.3	-	10.3	0.3
	-	1,191.7	52.1	1,243.8	39.0
Santé et Services sociaux					
Health and Social Services Establishments	-	1,039.7	15.0	1,054.7	33.1
Other Beneficiaries	-	-	7.8	7.8	0.2
	-	1,039.7	22.8	1,062.4	33.3
Affaires municipales et Occupation du territoire					
Municipalities	-	312.4	-	312.4	9.8
Other Beneficiaries	-	41.9	134.7	176.6	5.5
	-	354.4	134.7	489.0	15.3
Other Departments					
Municipalities	-	75.3	7.5	82.8	2.6
Departments	62.3	-	-	62.3	2.0
Other Beneficiaries	-	222.4	24.3	246.6	7.7
	62.3	297.7	31.8	391.8	12.3
Total	62.3	2,883.4	241.3	3,187.0	100.0
Comparative Expenditures in 2017-2018	58.9	2,788.2	203.5	3,050.7	

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

² Includes expenditures of the "Capital" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

INTEREST EXPENDITURES

Interest expenditures include interest payments on loans contracted for fixed assets where the Government assumes some or all of the debt service of a beneficiary body, institution or establishment, including the allocation to a special fund. They also include the expenditures to pay interest on government debt.

For the 2018-2019 fiscal year, interest expenditures incurred by the Government amount to \$8,228.2 million compared with \$8,202.2 million for 2017-2018.

Interest on the debt attributable to program spending

Interest on the debt attributable to program spending increased by \$86.1 million to \$1,067.8 million, due to increased investments in the health and social services network and the education networks.

Interest on the debt of the general fund of the Consolidated Revenue Fund

The 2018-2019 expenditures allocated to debt service amount to \$7,160.4 million, a \$60.1-million decrease from 2017-2018. This decrease is mainly due to the use of the Generations Fund to pay off maturing loans as of 2018-2019.

2018-2019 Forecast Interest Expenditures by Beneficiary¹

(millions of dollars)

	Subsidized Debt and Other ²	Government Debt	Total	
			\$ million	%
Éducation et Enseignement supérieur				
Educational Institutions	435.8	-	435.8	40.8
Other Beneficiaries	4.9	-	4.9	0.5
	<u>440.7</u>	<u>-</u>	<u>440.7</u>	<u>41.3</u>
Santé et Services sociaux				
Health and Social Services Establishments	393.9	-	393.9	36.9
	<u>393.9</u>	<u>-</u>	<u>393.9</u>	<u>36.9</u>
Other Departments				
Municipalities	133.8	-	133.8	12.5
Other Beneficiaries	99.4	-	99.4	9.3
	<u>233.2</u>	<u>-</u>	<u>233.2</u>	<u>21.8</u>
Program Spending	1,067.8	-	1,067.8	100.0
Debt Service				
Debt Service	-	5,824.4	5,824.4	
Retirement Plans Account	-	1,394.0	1,394.0	
Future Employee Benefits	-	(58.0)	(58.0)	
	<u>-</u>	<u>7,160.4</u>	<u>7,160.4</u>	
Total	1,067.8	7,160.4	8,228.2	
Comparative Expenditures in 2017-2018	981.7	7,220.5	8,202.2	

¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.² Includes expenditures in the "Interest" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

SUPPORT EXPENDITURES

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. Nearly half of these expenditures are disbursed to individuals.

Support expenditures amount to \$15,072.6 million in 2018-2019, an increase of \$747.6 million from 2017-2018, including:

- In the "Travail, Emploi et Solidarité sociale" portfolio, a \$76.4-million increase, mainly due to the measures of the 2017-2023 Government Action Plan to Foster Economic Inclusion and Social Participation;
- In the "Santé et Services sociaux" portfolio, a \$320.2-million increase, mainly due to the indexing of community organization expenditures, support for handicapped persons, improved coverage of pre-hospital emergency services, as well as the increase in the cost of medication and programs entrusted to the Régie de l'assurance maladie du Québec;
- In the "Famille" portfolio, a \$99.3-million increase, mainly due to the creation of new reduced-contribution childcare spaces and the increase in payroll expenditures for childcare staff;
- In the "Économie, Science et Innovation" portfolio, a \$137.0-million increase, mainly due to the implementation of the Department's strategies and action plans for, among other things, the digital transformation of the economy, promotion of entrepreneurship, and the development of research and innovation.

2018-2019 Forecast Support Expenditures by Beneficiary¹

(millions of dollars)

	Transfer	Allocation to a Special Fund	Total	
			\$ million	%
Travail, Emploi et Solidarité sociale				
Individuals	2,922.9	251.1	3,174.0	21.1
Other Beneficiaries	21.2	619.5	640.8	4.3
	<u>2,944.1</u>	<u>870.7</u>	<u>3,814.8</u>	<u>25.3</u>
Santé et Services sociaux				
Individuals	2,513.1	-	2,513.1	16.7
Health and Social Services Establishments	8.7	-	8.7	0.1
Other Beneficiaries	1,119.8	92.2	1,212.0	8.0
	<u>3,641.7</u>	<u>92.2</u>	<u>3,733.9</u>	<u>24.8</u>
Famille				
Non-profit organizations	60.9	1,914.6	1,975.5	13.1
Businesses	0.7	460.9	461.6	3.1
Other Beneficiaries	9.5	0.9	10.4	0.1
	<u>71.0</u>	<u>2,376.5</u>	<u>2,447.5</u>	<u>16.2</u>
Économie, Science et Innovation				
Businesses	149.1	75.6	224.6	1.5
Non-profit organizations	170.5	-	170.5	1.1
Educational Institutions	152.0	-	152.0	1.0
Other Beneficiaries	122.2	-	122.2	0.8
	<u>593.7</u>	<u>75.6</u>	<u>669.3</u>	<u>4.4</u>
Other Departments				
Municipalities	1,316.3	139.9	1,456.1	9.7
Individuals	1,303.5	-	1,303.5	8.6
Businesses	671.3	33.0	704.3	4.7
Other Beneficiaries	860.7	82.6	943.3	6.3
	<u>4,151.8</u>	<u>255.4</u>	<u>4,407.2</u>	<u>29.2</u>
Total	11,402.3	3,670.3	15,072.6	100.0
Comparative Expenditures in 2017-2018	10,806.0	3,519.0	14,325.0	

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

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 government-backed financial interventions, and in provisions for valuation allowances for loans, investments and advances.

For the 2018-2019 fiscal year, these expenditures are down \$64.6 million to \$184.1 million:

- Expenditures attributable to the variation in the provisions for doubtful accounts amount to \$16.9 million, the same as in 2017-2018;
- Expenditures related to other allowances amount to \$167.2 million in 2018-2019, a decrease of \$64.6 million from 2017-2018. This variation is mainly in the "Économie, Science et Innovation" portfolio and is mainly due to a decrease in provisions for losses on Québec's government-backed financial interventions.

Expenditures Related to Provisions for Doubtful Accounts and Other Allowances in 2018-2019¹ (millions of dollars)

	Doubtful Accounts	Other Allowances	Total	%
Économie, Science et Innovation	-	166.0	166.0	90.2
Éducation et Enseignement supérieur	6.0	-	6.0	3.3
Other Departments	10.9	1.2	12.0	6.5
Total	16.9	167.2	184.1	100.0
Comparative Expenditures in 2017-2018	16.9	231.8	248.7	

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

2. BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

Program spending of \$76,869.4 million for 2018-2019 goes mainly to these two beneficiaries:

- \$25,726.4 million, or 33.5%, for health and social services establishments;
- \$18,345.3 million, or 23.9%, for educational institutions.

The balance of \$32,797.7 million is divided among the following beneficiaries:

- \$15,647.7 million, or 20.3%, for individuals, of which \$8,580.7 million, or 11.1%, for health professionals;
- \$7,592.8 million, or 9.9%, for the departments;
- \$4,138.8 million, or 5.4%, for non-profit organizations;
- \$2,138.1 million, or 2.8%, for businesses;
- \$2,047.8 million, or 2.6%, for municipalities;
- \$1,232.5 million, or 1.6%, for government enterprises and bodies.

The breakdown of the expenditure budget by beneficiary is presented by portfolio in Appendix 2.

APPENDIX 1

2018-2019 Expenditure Budget Breakdown by Category¹
(millions of dollars)

	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	Total
National Assembly	102.4	37.1	-	-	0.1	-	139.6
Persons Appointed by the National Assembly	114.8	46.5	-	-	26.7	-	188.0
Affaires municipales et Occupation du territoire	88.7	40.4	489.0	127.4	1,143.5	-	1,889.0
Agriculture, Pêcheries et Alimentation	146.9	76.1	11.1	3.2	662.0	-	899.2
Conseil du trésor et Administration gouvernementale	491.5	1,218.8	-	-	11.2	-	1,721.6
Conseil exécutif	103.8	27.6	11.2	1.5	317.8	1.0	463.0
Culture et Communications	136.5	134.9	150.4	45.7	258.6	0.2	726.2
Développement durable, Environnement et Lutte contre les changements climatiques	90.6	47.8	6.6	2.2	28.2	-	175.5
Économie, Science et Innovation	76.6	39.8	61.3	4.4	669.3	166.0	1,017.4
Éducation et Enseignement supérieur	14,643.1	1,979.0	1,243.8	440.7	1,067.6	6.0	19,380.1
Énergie et Ressources naturelles	47.1	23.8	1.9	1.7	9.7	-	84.1
Famille	71.5	91.2	32.9	13.8	2,447.5	0.2	2,657.2
Finances	86.3	45.8	-	-	68.4	-	200.5
Forêts, Faune et Parcs	184.9	190.4	15.9	9.0	88.3	0.1	488.5
Immigration, Diversité et Inclusion	58.4	205.6	-	-	74.9	-	339.0
Justice	535.0	273.8	0.5	-	202.2	5.0	1,016.6
Relations internationales et Francophonie	57.1	25.3	-	-	29.2	-	111.6
Santé et Services sociaux	26,419.8	6,930.8	1,062.4	393.9	3,733.9	-	38,540.8
Sécurité publique	957.6	483.3	7.1	0.1	139.5	-	1,587.7
Tourisme	27.9	29.5	45.2	16.9	66.0	-	185.4
Transports, Mobilité durable et Électrification des transports	100.3	346.2	31.8	6.5	213.3	-	698.2
Travail, Emploi et Solidarité sociale	339.3	184.0	15.8	0.9	3,814.8	5.5	4,360.2
Program Spending	44,880.2	12,477.7	3,187.0	1,067.8	15,072.6	184.1	76,869.4
Debt Service	-	-	-	7,160.4	-	-	7,160.4
Budget Expenditures	44,880.2	12,477.7	3,187.0	8,228.2	15,072.6	184.1	84,029.8

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

2018-2019 Program Spending Breakdown by Beneficiary¹

(millions of dollars)

APPENDIX 2

	Health and Social Services Establishments	Educational Institutions	Individuals ²	Departments	Non-profit Organizations	Businesses	Municipalities	Government Enterprises and Bodies	Total
National Assembly	-	-	-	139.5	0.1	-	-	-	139.6
Persons Appointed by the National Assembly	-	-	-	161.2	26.7	-	-	-	188.0
Affaires municipales et Occupation du territoire	-	6.0	165.9	97.4	202.2	10.7	1,372.1	34.8	1,889.0
Agriculture, Pêcheries et Alimentation	-	10.7	-	181.6	64.6	600.4	0.5	41.4	899.2
Conseil du trésor et Administration gouvernementale	1.8	21.7	-	1,686.8	0.2	-	-	11.0	1,721.6
Conseil exécutif	-	1.3	0.2	130.0	76.8	10.2	240.9	3.5	463.0
Culture et Communications	-	3.6	13.9	81.5	235.9	49.5	78.3	263.6	726.2
Développement durable, Environnement et Lutte contre les changements climatiques	-	-	-	138.5	11.8	0.7	24.5	-	175.5
Économie, Science et Innovation	35.9	200.3	61.2	257.6	184.8	225.6	26.5	25.5	1,017.4
Éducation et Enseignement supérieur	0.8	18,046.5	849.5	219.0	181.9	0.1	32.0	50.4	19,380.1
Énergie et Ressources naturelles	-	-	-	70.8	1.9	6.7	2.3	2.5	84.1
Famille	2.5	0.8	1.9	209.7	1,975.5	461.6	5.2	-	2,657.2
Finances	30.0	1.4	-	116.1	6.7	5.1	18.1	23.1	200.5
Forêts, Faune et Parcs	-	-	-	377.7	43.4	19.4	12.5	35.5	488.5
Immigration, Diversité et Inclusion	-	-	41.1	264.1	32.6	-	1.2	-	339.0
Justice	-	-	197.8	698.9	7.9	-	-	111.9	1,016.6
Relations internationales et Francophonie	-	1.5	0.3	82.4	22.4	-	-	5.0	111.6
Santé et Services sociaux	25,655.1	-	11,093.8	222.4	642.9	586.8	-	339.8	38,540.8
Sécurité publique	-	-	32.8	1,442.7	6.2	4.0	96.3	5.7	1,587.7
Tourisme	-	0.1	-	24.6	49.3	13.6	3.0	94.8	185.4
Transports, Mobilité durable et Électrification des transports	-	0.3	15.3	446.6	0.9	11.6	102.0	121.5	698.2
Travail, Emploi et Solidarité sociale	0.4	51.0	3,174.0	543.6	364.1	132.3	32.4	62.4	4,360.2
Program Spending	25,726.4	18,345.3	15,647.7	7,592.8	4,138.8	2,138.1	2,047.8	1,232.5	76,869.4

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

² Including assistance to individuals and health professionals.

APPENDICES

APPENDIX A

2018-2019 EXPENDITURE BUDGET BY MISSION

Government budget expenditures are broken down into six major government missions. Three missions account for more than three-quarters of budget expenditures:

- The Health and Social Services mission, representing 45.9% of expenditures, at \$38,540.8 million;
- The Education and Culture mission, representing 24.2% of expenditures, at \$20,368.1 million;
- The Debt Service mission, representing 8.5% of expenditures, at \$7,160.4 million.

The balance of budget expenditures are broken down into the following missions:

- The Support for Individuals and Families mission, representing 7.8% of expenditures, at \$6,528.8 million;
- The Economy and Environment mission, representing 6.8% of expenditures, at \$5,716.3 million;
- The Administration and Justice mission, representing 6.8% of expenditures, at \$5,715.4 million.

Appendix A: 2018-2019 Expenditure Budget by Mission

2018-2019 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	-	-	-	-	139.6	-	139.6
Persons Appointed by the National Assembly	-	-	-	-	188.0	-	188.0
Affaires municipales et Occupation du territoire	-	-	1,178.2	-	710.9	-	1,889.0
Agriculture, Pêcheries et Alimentation	-	-	899.2	-	-	-	899.2
Conseil du trésor et Administration gouvernementale	-	-	-	-	1,721.6	-	1,721.6
Conseil exécutif	-	-	-	-	463.0	-	463.0
Culture et Communications	-	726.2	-	-	-	3.4	729.6
Développement durable, Environnement et Lutte contre les changements climatiques	-	-	175.5	-	-	-	175.5
Économie, Science et Innovation	-	-	1,017.4	-	-	-	1,017.4
Éducation et Enseignement supérieur	-	19,302.9	60.1	17.1	-	-	19,380.1
Énergie et Ressources naturelles	-	-	84.1	-	-	-	84.1
Famille	-	-	-	2,657.2	-	-	2,657.2
Finances	-	-	-	-	200.5	7,157.0	7,357.5
Forêts, Faune et Parcs	-	-	488.5	-	-	-	488.5
Immigration, Diversité et Inclusion	-	339.0	-	-	-	-	339.0
Justice	-	-	-	331.0	685.6	-	1,016.6
Relations internationales et Francophonie	-	-	111.6	-	-	-	111.6
Santé et Services sociaux	38,540.8	-	-	-	-	-	38,540.8
Sécurité publique	-	-	-	-	1,587.7	-	1,587.7
Tourisme	-	-	185.4	-	-	-	185.4
Transports, Mobilité durable et Électrification des transports	-	-	698.2	-	-	-	698.2
Travail, Emploi et Solidarité sociale	-	-	818.1	3,523.6	18.6	-	4,360.2
Total	38,540.8	20,368.1	5,716.3	6,528.8	5,715.4	7,160.4	84,029.8

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

Mission Health and Social Services, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2018-2019 Expenditure Budget	2017-2018 Expenditure Budget²	2017-2018 Probable Expenditure	2016-2017 Expenditure	2015-2016 Expenditure
Santé et Services sociaux					
Coordination Functions	145.8	145.3	147.9	120.2	117.4
Office des personnes handicapées du Québec	13.1	12.8	12.8	11.8	11.1
Régie de l'assurance maladie du Québec	10,750.0	10,557.8	10,557.8	10,431.9	9,853.1
Services to the Public	27,632.0	26,073.8	26,150.9	24,825.9	24,295.6
Total	38,540.8	36,789.7	36,869.4	35,389.7	34,277.1

¹ Program spending by mission is presented in accordance with the 2018-2019 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2017-2018 Expenditure Budget correspond to 2017-2018 comparative expenditures presented in volume "Estimates of the Departments and Bodies".

Mission Education and Culture, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2018-2019 Expenditure Budget	2017-2018 Expenditure Budget ²	2017-2018 Probable Expenditure	2016-2017 Expenditure	2015-2016 Expenditure
Culture et Communications					
Charter of the French Language	29.8	29.5	28.3	24.3	23.9
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	58.7	57.6	57.5	58.6	57.4
Support for Culture, Communications and Government Enterprises	637.7	613.7	615.4	613.4	597.4
Éducation et Enseignement supérieur					
Administration	206.8	197.3	195.4	174.9	167.4
Financial Assistance for Education	850.5	824.8	759.9	718.9	702.6
Development of Recreation and Sports	85.7	84.1	84.1	81.1	72.0
Preschool, Primary and Secondary Education	11,028.4	9,980.9	10,020.2	9,387.1	9,065.5
Higher Education	5,839.1	5,575.5	5,542.9	5,388.3	5,284.0
Retirement Plans	1,184.0	1,295.1	1,295.1	1,219.6	1,236.4
Support for Organizations	108.3	93.2	102.8	90.6	73.5
Immigration, Diversité et Inclusion					
Immigration, Diversity and Inclusion	339.0	307.5	153.3	168.9	149.7
Total	20,368.1	19,059.2	18,854.7	17,925.7	17,429.7

¹ Program spending by mission is presented in accordance with the 2018-2019 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2017-2018 Expenditure Budget correspond to 2017-2018 comparative expenditures presented in volume "Estimates of the Departments and Bodies".

Mission Economy and Environment, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2018-2019 Expenditure Budget	2017-2018 Expenditure Budget²	2017-2018 Probable Expenditure	2016-2017 Expenditure	2015-2016 Expenditure
Affaires municipales et Occupation du territoire					
Development of the Regions and Territories	163.5	145.3	145.3	115.5	114.5
Housing	439.8	456.3	456.3	446.6	481.4
Municipal Infrastructure Modernization	447.8	437.7	422.4	393.1	382.9
Promotion and Development of the Metropolitan Region	127.1	143.9	123.9	166.4	140.8
Agriculture, Pêcheries et Alimentation					
Bio-food Business Development, Training and Food Quality	460.1	441.6	441.5	395.1	406.1
Government Bodies	439.2	443.9	443.9	450.7	460.4
Développement durable, Environnement et Lutte contre les changements climatiques					
Bureau d'audiences publiques sur l'environnement	5.1	5.1	5.1	5.7	5.6
Environmental Protection	170.4	153.8	156.2	153.2	143.8
Économie, Science et Innovation					
Development of Science, Research and Innovation	207.0	203.3	203.3	357.9	165.7
Economic Development	306.2	216.5	212.1	173.2	130.9
Management and Administration	33.5	31.8	32.1	30.7	29.9
Economic Development Fund Interventions	241.6	286.7	146.7	291.8	81.5
Research and Innovation Bodies	229.1	209.1	209.1	188.9	188.7
Éducation et Enseignement supérieur					
Promotion and Development of the Capitale-Nationale	60.1	55.7	55.7	67.1	50.3
Énergie et Ressources naturelles					
Management of Natural Resources	84.1	72.7	91.7	67.4	70.0
Forêts, Faune et Parcs					
Wildlife and Parks	132.7	127.7	137.8	126.4	124.2
Forests	355.8	351.7	351.7	359.4	317.1
Relations internationales et Francophonie					
International Affairs	92.0	88.2	90.2	99.5	81.9
Management and Administration	19.6	18.2	18.7	17.4	16.9
Tourisme					
Tourism Promotion and Development	185.4	171.4	172.9	147.1	122.5
Transports, Mobilité durable et Électrification des transports					
Administration and Corporate Services	60.1	59.8	59.8	59.5	58.5
Infrastructures and Transportation Systems	638.1	615.8	625.9	574.1	598.7

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

(millions of dollars)

Portfolios and Programs	2018-2019 Expenditure Budget	2017-2018 Expenditure Budget²	2017-2018 Probable Expenditure	2016-2017 Expenditure	2015-2016 Expenditure
Travail, Emploi et Solidarité sociale					
Employment Assistance Measures	818.1	799.4	837.4	840.1	837.6
Total	5,716.3	5,535.8	5,439.8	5,526.8	5,010.0

¹ Program spending by mission is presented in accordance with the 2018-2019 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2017-2018 Expenditure Budget correspond to 2017-2018 comparative expenditures presented in volume "Estimates of the Departments and Bodies".

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

(millions of dollars)

Portfolios and Programs	2018-2019 Expenditure Budget	2017-2018 Expenditure Budget²	2017-2018 Probable Expenditure	2016-2017 Expenditure	2015-2016 Expenditure
Éducation et Enseignement supérieur					
Status of Women	17.1	13.0	13.0	10.9	8.7
Famille					
Condition of Seniors	30.2	29.2	29.2	34.6	20.4
Public Curator	53.4	51.6	51.6	64.7	61.9
Assistance Measures for Families	88.6	78.6	79.6	92.1	64.3
Planning, Research and Administration	61.7	59.3	59.4	51.3	50.5
Childcare Services	2,423.3	2,328.7	2,327.6	2,313.6	2,368.6
Justice					
Justice Accessibility	180.1	177.3	177.3	176.5	174.3
Compensation and Recognition	150.9	137.0	137.0	123.9	112.9
Travail, Emploi et Solidarité sociale					
Administration	509.8	496.3	506.5	500.4	478.3
Financial Assistance Measures	3,013.8	2,955.9	2,982.3	2,965.3	3,004.9
Total	6,528.8	6,326.9	6,363.4	6,333.3	6,344.9

¹ Program spending by mission is presented in accordance with the 2018-2019 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2017-2018 Expenditure Budget correspond to 2017-2018 comparative expenditures presented in volume "Estimates of the Departments and Bodies".

Appendix A: 2018-2019 Expenditure Budget by Mission

Mission Administration and Justice, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2018-2019 Expenditure Budget	2017-2018 Expenditure Budget ²	2017-2018 Probable Expenditure	2016-2017 Expenditure	2015-2016 Expenditure
National Assembly					
General Directorate for Administration, Institutional Affairs and the National Assembly Library	56.5	54.7	54.7	53.0	51.9
General Secretariat and Legal and Parliamentary Affairs	11.3	10.6	10.6	10.4	10.1
Statutory Services for Parliamentarians	71.8	72.0	72.0	71.2	68.2
Persons Appointed by the National Assembly					
Administration of the Electoral System	133.1	50.1	50.1	41.0	41.7
The Ethics Commissioner	1.3	1.2	1.2	0.7	0.7
The Lobbyists Commissioner	3.5	3.5	3.5	3.2	3.2
The Public Protector	17.9	17.6	17.6	15.1	14.4
The Auditor General	32.2	30.7	30.7	28.3	27.7
Affaires municipales et Occupation du territoire					
Commission municipale du Québec	3.6	3.4	3.4	2.8	3.0
Compensation in Lieu of Taxes and Support to Municipalities	639.1	635.6	635.6	601.1	576.5
Consumer Protection	8.1	8.1	8.1	9.5	9.1
Support for Departmental Activities	60.0	59.2	59.8	51.5	49.8
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	4.4	4.4	4.3	3.6	3.9
Contingency Fund	1,078.3	467.1	613.2	-	-
Retirement and Insurance Plans	357.2	394.6	394.6	356.8	393.8
Support for the Conseil du trésor	81.6	73.3	73.7	60.4	60.7
Support for Government Operations	200.0	211.3	212.5	379.7	367.9
Conseil exécutif					
Access to Information and Reform of Democratic Institutions	10.6	8.9	8.9	8.4	7.6
Aboriginal Affairs	283.3	269.3	269.5	256.1	250.4
Maritime Affairs	7.6	2.1	2.1	1.5	1.1
Lieutenant-Governor's Office	0.8	0.8	0.8	0.8	0.8
Youth	45.9	39.0	39.0	38.0	32.7
Relations with English-speaking Quebecers	3.0	-	-	-	-
Canadian Relations	15.1	12.6	12.6	11.4	11.2
Support Services for the Premier and the Conseil exécutif	96.7	93.5	90.8	82.1	80.4
Finances					
Economic, Taxation, Budgetary and Financial Activities	56.7	58.0	59.3	46.1	45.7
Contributions, Bank Service Fees and Provisions for Transferring Appropriations	114.3	107.5	22.1	21.3	17.7
Management and Administration	29.5	29.3	98.3	46.7	63.1

Additional Information

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

Portfolios and Programs	2018-2019 Expenditure Budget	2017-2018 Expenditure Budget ²	2017-2018 Probable Expenditure	2016-2017 Expenditure	2015-2016 Expenditure
Justice					
Judicial Activity	131.4	126.9	127.3	118.4	113.2
Administration of Justice	358.8	320.4	322.9	274.3	301.4
Other Body Reporting to the Minister	16.3	15.4	15.3	14.9	14.6
Administrative Justice	15.1	14.3	14.3	14.5	13.5
Criminal and Penal Prosecutions	164.1	145.3	149.1	128.8	127.5
Sécurité publique					
Bodies Reporting to the Minister	51.1	49.4	50.0	42.8	42.0
Security, Prevention and Internal Management	849.4	809.5	825.7	685.8	646.1
Sûreté du Québec	687.2	669.3	683.3	699.7	644.7
Travail, Emploi et Solidarité sociale					
Labour	18.6	18.5	26.9	20.8	27.9
Total	5,715.4	4,887.5	5,064.0	4,200.7	4,124.2

¹ Program spending by mission is presented in accordance with the 2018-2019 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2017-2018 Expenditure Budget correspond to 2017-2018 comparative expenditures presented in volume "Estimates of the Departments and Bodies".

Mission Debt Service, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2018-2019 Expenditure Budget	2017-2018 Expenditure Budget ²	2017-2018 Probable Expenditure	2016-2017 Expenditure	2015-2016 Expenditure
Culture et Communications					
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	3.4	3.5	3.5	3.5	3.6
Finances					
Debt Service	7,157.0	7,217.0	7,217.0	7,539.8	7,951.0
Total	7,160.4	7,220.5	7,220.5	7,543.4	7,954.6
Unexpended Appropriations	-	(7.7)	-	-	-
Missions Total	84,029.8	79,811.9	79,811.9	76,919.6	75,140.5

¹ Program spending by mission is presented in accordance with the 2018-2019 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2017-2018 Expenditure Budget correspond to 2017-2018 comparative expenditures presented in volume "Estimates of the Departments and Bodies".

APPENDIX B

ECONOMIC AND BUDGETARY INDICATORS

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 2004-2005 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		Debt Service		Budget Expenditures	
	\$ million	% variation	\$ million	% variation	\$ million	% variation
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	69,376	3.3	7,543	(5.2)	76,919	2.4
2017-2018 ²	72,591	4.6	7,220	(4.3)	79,811	3.8
2018-2019 ^{2,3}	76,869	5.2	7,160	(0.8)	84,029	4.7

¹ Budget expenditures exclude consolidated entities.

² Forecast.

³ The percentage variation was calculated excluding the \$498.7-million provision for the implementation of the reform of the school tax system by the Ministère de l'Éducation et de l'Enseignement supérieur from 2018-2019 program spending.

B.2

Evolution in Certain Specific Indicators for Québec¹

	Population in thousands ²	GDP Growth rate ³	Inflation rate in Canada ⁴	Program Spending		
		%	%	%	per capita	
				of GDP	\$	% variation
2004-2005	7,535	4.9	1.8	16.8	6,043	4.2
2005-2006	7,581	3.0	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	8,151	3.0	0.9	18.1	8,085	3.3
2014-2015	8,211	2.4	2.0	18.0	8,154	0.9
2015-2016	8,255	2.7	1.1	17.6	8,139	(0.2)
2016-2017	8,322	2.7	1.4	17.7	8,337	2.4
2017-2018 ⁵	8,394	4.4	1.6	17.9	8,648	3.7
2018-2019 ⁵	8,458	3.5	2.1	18.3	9,088	5.1

¹ Information concerning economic data is from Statistics Canada and Ministère des Finances.

² Population as of July 1, of the fiscal year considered.

³ 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.

⁴ For the calendar year ending three months before the end of the fiscal year considered.

⁵ Forecast.

Appendix B: Economic and Budgetary Indicators

B.3

Expenditures by Portfolio¹

(millions of dollars)

	2018-2019 Expenditure Budget	2017-2018 Probable Expenditure	Actual Expenditures		
			2016-2017	2015-2016	2014-2015
National Assembly	140	137	135	130	126
Persons Appointed by the National Assembly	188	103	88	88	123
Affaires municipales et Occupation du territoire	1,889	1,855	1,787	1,758	1,856
Agriculture, Pêcheries et Alimentation	899	885	846	867	922
Conseil du trésor et Administration gouvernementale ²	1,722	1,298	801	826	737
Conseil exécutif	463	424	398	384	397
Culture et Communications	726	701	696	679	661
Développement durable, Environnement et Lutte contre les changements climatiques	175	161	159	149	150
Économie, Science et Innovation	1,017	803	1,043	597	726
Éducation et Enseignement supérieur	19,380	18,069	17,139	16,660	16,676
Énergie et Ressources naturelles	84	92	67	70	74
Famille	2,657	2,547	2,556	2,566	2,600
Finances ²	201	180	114	127	96
Forêts, Faune et Parcs	489	489	486	441	456
Immigration, Diversité et Inclusion ²	339	153	169	150	156
Justice	1,017	943	851	857	824
Relations internationales et Francophonie	112	109	117	99	96
Santé et Services sociaux	38,541	36,869	35,390	34,277	33,774
Sécurité publique	1,588	1,559	1,428	1,333	1,360
Tourisme	185	173	147	122	124
Transports, Mobilité durable et Électrification des transports	698	686	634	657	662
Travail, Emploi et Solidarité sociale	4,360	4,353	4,327	4,349	4,356
Program Spending	76,869	72,591	69,376	67,186	66,950
Debt Service	7,160	7,220	7,543	7,955	8,150
Budget Expenditures	84,029	79,811	76,919	75,141	75,100

¹ Expenditures by portfolio are presented in accordance with the 2018-2019 budget structure. Figures are rounded and the sum of the amounts recorded 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 2018-2019 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									
2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005
122	119	115	113	114	115	114	107	99	96
130	151	74	70	70	134	70	131	58	58
1,750	1,789	1,832	1,761	1,748	1,665	1,617	1,676	1,609	1,542
1,047	1,068	1,059	1,056	1,098	704	722	692	656	659
913	523	584	803	543	533	502	700	514	525
397	389	368	351	341	325	314	263	261	271
665	649	675	650	657	646	626	597	539	529
164	163	163	169	169	167	152	146	154	165
734	646	852	759	865	942	668	492	661	513
16,513	15,867	15,623	15,249	14,707	14,388	13,455	12,680	12,307	11,905
63	93	121	100	112	120	120	112	115	121
2,536	2,445	2,427	2,262	2,066	1,961	1,836	1,719	1,622	1,544
99	84	109	87	280	218	84	79	82	90
479	540	562	637	621	516	567	391	322	280
162	157	166	172	164	155	129	122	113	118
829	801	767	706	685	679	664	710	636	614
104	115	116	118	123	127	113	100	100	100
32,624	31,122	29,969	28,784	27,483	25,638	24,071	22,468	21,178	20,596
1,353	1,318	1,284	1,161	1,147	1,109	1,044	977	933	932
135	129	142	140	144	136	144	143	158	144
708	713	744	745	737	703	619	604	567	530
4,378	4,433	4,427	4,399	4,404	4,277	4,200	4,171	4,155	4,205
65,905	63,313	62,180	60,292	58,279	55,258	51,833	49,081	46,839	45,537
8,434	7,766	7,348	7,084	6,240	6,639	7,160	7,185	7,042	7,035
74,339	71,079	69,528	67,376	64,519	61,897	58,993	56,266	53,881	52,572

