


QUÉBEC
IS RESILIENT
AND CONFIDENT

EXPENDITURE MANAGEMENT STRATEGY

ADDITIONAL INFORMATION



EXPENDITURE
BUDGET
2021 • 2022

VOL. 1



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IS RESILIENT
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ADDITIONAL INFORMATION

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Expenditure Management Strategy – Additional Information
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Expenditure Budget 2021-2022

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MESSAGE FROM THE CHAIR

Québec is resilient and confident

As you know, the third Expenditure Budget of the Government is being presented in a very unique context. In our ongoing fight to overcome the pandemic, we must use all available means to strengthen the initiatives taken to date to protect the public's health, while stimulating the recovery of our economy.

The Government acted promptly in March 2020 to meet the urgent needs of the population. In this unprecedented context, supplementary estimates were tabled twice during the year, which increased the level of program spending by \$12.9 billion, compared to the Expenditure Budget tabled on March 10, 2020.

Despite these circumstances, there is no question of committing Québec to austerity management in the years to come. More than ever, we must ensure adequate funding for all services and implement new measures to counter the consequences of the pandemic.

The 2021-2022 Expenditure Budget that I am tabling today proposes an overall level of expenditure, which will allow us to make the necessary and expected investments in the priority areas of health and education, as well as in all the other sectors hardhit by the pandemic, such as culture, tourism, leisure and sports.

Updated budget process

This year, for the first time, the Expenditure Budget presents a summary of the Government's consolidated budgetary information for each of the departmental portfolios. Therefore, the new Volume 3 – Estimates and Expenditures of the Departments and Bodies consolidates the allocations and expenditures of all of the entities within the government reporting entity. This change is consistent with a concern for being transparent with the public and the Members, in order to facilitate the reading and understanding of budget information.

Innovative human resources management

Since the beginning of the 2020-2021 fiscal year, a majority of public administration employees have had to adapt to the reality of telework, which has proven to be highly effective. For this, I thank them warmly. This finding opens the door to significant staffing management optimizations, resulting in better workforce availability and a greater potential for regionalized employment. I will also table a telework framework policy for the public service, once the pandemic ends.

This new method of work organization, combined with the substantial amendments proposed under Bill 60 for staffing, will provide greater agility in the management of human resources and better meet the staffing challenges facing the departments and bodies.

The government is also continuing sustained negotiations with public and parapublic sector employees, with innovative proposals for concrete solutions for team and workload stabilization and improving services.

Improving performance and digital transformation

Expenditure growth is not enough to preserve the quality of public services. In a context of economic recovery, the Government must ensure the optimal use of resources. To this end, we will continue to review the programs, in particular by harnessing the initiatives deployed during the pandemic, such as telework, paperless operations, using workspaces in a new way, and digital transformation. We will also complete the turnaround initiated to optimize the application of the Public Administration Act in order to establish a true culture of results-based management and performance of the departments and bodies.

Each department will have to implement a three-year plan to review its programs to ensure that they are effective and meeting their objectives. Government-wide review projects will also be carried out to improve government administrative efficiency and simplify procedures for the public. Thus, the Government is working to ensure a gradual and sustainable transformation of the Administration practices so that it can be more agile and efficient with the ultimate goal of better serving the population.

Moreover, thanks to the Government's Stratégie de transformation numérique gouvernementale 2019-2023, several digital transformation projects benefitting the public will be carried out in the coming year. Furthermore, Infrastructures technologiques Québec officially began its activities on September 1, 2020. As a leading public administration hub of expertise, it is responsible for several large-scale projects, including the consolidation of data processing centres and the first component of the Service québécois d'identité numérique.

Québec purchasing and acquisition strategies

The contribution of Québec businesses and local products will be a key element of the economic recovery. This is why the Government is making every effort to ensure the vitality and growth of our regions. The recently released Plan d'action pour le secteur de la construction contains measures to promote regional purchasing and encourage public bodies to use Québec expertise. As well, the Government will soon table its strategy to allow Québec businesses to more easily access government procurement, and thus foster their development.

The establishment of the Centre d'acquisitions gouvernementales, in September 2020, will also strengthen the pursuit of these objectives. This spring, the Centre will table its government acquisition plan. This plan will enable it to better determine government needs and plan the acquisition of goods and services across all of our communities, thereby contributing to the economic recovery throughout Québec. Once again, purchasing within Québec will be at the heart of this plan.

Accelerating infrastructure investments

Supporting economic growth in all the regions through public infrastructure projects remains a leading priority. In this regard, Parliament adopted the Act respecting the acceleration of certain infrastructure projects in December 2020, which will enable faster progress on the 180 projects deemed a priority for Quebecers.

In the same vein, the 2021-2031 Québec Infrastructure Plan has been increased by \$4.5 billion to be set at \$135.0 billion. We have also chosen to bring forward \$13.4 billion to the first five-year period of the 2021-2031 QIP, which leads to almost \$77.0 billion in investments over the next five years. This will allow us to deploy projects more quickly, throughout Québec, and stimulate economic growth.

Our fight to overcome the pandemic is not over, but the Government is taking all the measures required to support Quebecers, to finance Québec's priorities, and to maintain the highest quality standards of public services.

It is with conviction that I present this Expenditure Budget, which bears witness to our resilience, which reflects our confidence in the future and our collective desire to build a Québec of which we are proud.

Sonia LeBel

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EXPENDITURE MANAGEMENT

In the last few months, Québec has faced one of the biggest public health emergencies in its history. To deal with this unprecedented situation, substantial sums have been invested in public protection and health, and to deploy measures to relaunch the economy. This extraordinary context forced the Government to adopt additional appropriations in the 2020-2021 fiscal year, on two occasions. These made it possible to implement new, temporary measures that were tailored to the situation.

For the 2021-2022 fiscal year, the Government increased portfolio expenditures by 5.4% to \$116,858.0 million. Due to the public health emergency, support and economic recovery measures were added to these expenditures.

To provide for a better understanding of the 2021-2022 Expenditure Budget and clearly illustrate the financial repercussions of the public health emergency, the information has been adapted so as to present:

- the 2021-2022 Expenditure Budget and 2020-2021 probable expenditure including the effect of the measures implemented under the public health emergency and for the economic recovery;
- the 2021-2022 Expenditure Budget and 2020-2021 probable expenditure excluding the effect of the measures implemented under the public health emergency and for the economic recovery.

CONSOLIDATED EXPENDITURE BUDGET

The fiscal year that begins April 1, 2021 calls for activity to progressively resume. To achieve that, the 2021-2022 Expenditure Budget presents funding that is responsive to the needs of the population, particularly to overcome the pandemic and ensure the economic recovery. Here, the information presented highlights the evolution in the Budget with respect to the situation Québec has been experiencing for more than a year, and the new initiatives that will be implemented in 2021-2022.

New features have been added to the presentation of the volumes of the 2021-2022 Expenditure Budget to illustrate the overall level of the consolidated expenditures¹.

¹ The consolidated expenditures include program spending of the departments and bodies, special funds, networks, and bodies other than budget-funded bodies, along with tax-funded expenditures.

For 2021-2022, government consolidated expenditures are set at \$130,487.0 million, that is, \$121,874.0 million for portfolio expenditures and \$8,613.0 million for debt service.

For the 2021-2022 fiscal year, the Government is set to increase portfolio² expenditures by 5.4% to \$116,858.0 million, before support and recovery measures due to the public health emergency, which are set at \$4,284.0 million, along with those required by the change in the application of the accounting standard respecting transfer payments (\$732.0 million). Altogether, the 2021-2022 Portfolio Expenditure Budget is set at \$121,874.0 million, a decrease of 1.2% compared to the 2020-2021 fiscal year.

Consolidated Expenditure Budget¹ (millions of dollars)

	2021-2022	2020-2021	Variation %
Santé et Services sociaux	49,947	47,202	5.8
Éducation	18,077	17,284	4.6
Enseignement supérieur	9,261	8,556	8.2
Other portfolios ²	39,573	37,779	4.7
Portfolio expenditures (before support and economic recovery measures and change in the accounting standard)	116,858	110,821	5.4
Support and economic recovery measures	4,284	11,920	
Change in the application of the standard respecting transfer payments	732	632	
Portfolio expenditures	121,874	123,373	(1.2)
Debt service	8,613	7,665	12.4
Consolidated expenditures	130,487	131,038	(0.4)

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

² Including the eliminations of reciprocal operations between entities in different portfolios.

² Department portfolio expenditures include those entities under a minister's responsibility, as well as tax-financed expenditures that correspond to the domain of its portfolio. The sum of these expenditures is the Portfolio Expenditure Budget, with eliminating entries taken into consideration.

THE 2021-2022 PROGRAM SPENDING BUDGET

In the last year, the Government has focused its action on protecting the public's health and on promoting the economic recovery. The formulation of the 2021-2022 Expenditure Budget takes into consideration certain measures that must remain in place to overcome the pandemic and its economic fallout.

The 2021-2022 Program Spending Budget is set at \$96,975.4 million, a decrease of \$2,122.2 million or 2.1% compared to the probable expenditure for the 2020-2021 fiscal year. Nevertheless, without the effect of the extraordinary measures announced in the 2020-2021 fiscal year, there is an increase of \$5,289.9 million or 6.0% compared to the probable expenditure³.

Summary of the growth in Portfolio and Program Spending with and without the effect of measures implemented under the health emergency¹ (millions of dollars)

	Portfolio Expenditures	Program Spending			
		Budget	Probable Expenditure	Variation	
		2021-2022	2020-2021	\$ million	%
Budget with the effect of measures	121,873.9	96,975.4	99,097.5	(2,122.2)	(2.1)
Budget without the effect of measures	116,858.0	92,799.1	87,509.1	5,289.9	6.0
Effect of the measures (\$million)	5,015.9²	4,176.3	11,588.4		
Effect of the measures (%)	4.1	4.3	11.7		

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

² Including an amount of \$732.0 million for the change of the application of the standard respecting transfer payments.

Thus, the variation of the 2020-2021 probable expenditure, \$11,588.4 million or 11.7%, is due to the implementation of measures to overcome the public health emergency and ensure the economic recovery. For the 2021-2022 program spending budget, the effect of the measures implemented under the public health emergency is set at \$4,176.3 million or 4.3%.

³ Detailed tables breaking down variations by department are presented in the appendix on pages 72 to 75.

Santé et services sociaux

For more than a year now, activities surrounding health and social services have dominated the headlines and the focus of public concern. Since extraordinary expenditures have been devoted to the health and social services network in the last year, there is a decrease of \$1,940.0 million compared to the 2020-2021 probable expenditure. Nevertheless, without considering the effect of these measures, the 2021-2022 budget for the Ministère de la Santé et des Services sociaux is set to increase by \$2,229.0 million or 5.3%.

For the 2021-2022 fiscal year, the expenditure budget of the Ministère de la Santé et des Services sociaux is set at \$47,113.9 million. This budgetary level allows the Department to put in place the actions required to overcome the ongoing public health emergency, improve health care and health services, and strengthen services to seniors. Furthermore, amounts are allocated to improve public services, including:

- \$750.0 million in recurrent funding for measures stemming from the pandemic, including primarily:
 - \$570.0 million to fund 10,000 new orderly (PAB) positions at long-term care centres (CHSLD) and upgrade existing CHSLD orderly positions up to full-time;
 - \$76.0 million to expand public health services;
 - \$97.3 million to enhance the organizational structure for services to seniors;
- \$150.0 million to strengthen home care support services;
- \$143.7 million to deploy additional care and services for mental health and homelessness;
- \$115.4 million for reinvestments in hospital services and specialized clinics, determined in the framework of work coordinated by the Institut de la pertinence des actes médicaux;
- \$75.1 million in support for private living spaces;
- \$70.0 million for more than 900 additional beds and residential spaces;
- \$66.8 million to strengthen access to and the quality of care and residential services for seniors;
- \$60.1 million to improve access to front-line medical services;
- \$48.9 million to expand services for youth in difficulty.

Éducation

For the 2021-2022 fiscal year, the Ministère de l'Éducation has an available expenditure budget of \$15,811.3 million, an increase of \$510.6 million or 3.9% compared to the 2020-2021 probable expenditure. Excluding the effect of the measures implemented to overcome the public health emergency, there is an increase of \$595.8 million or 4.6%.

The increase in spending allows the Department to support youth and academic success, primarily by dealing with educational delays that may have developed, improving support for the school network, and promoting the practice of physical and recreational activities in all settings.

Enseignement supérieur

For the 2021-2022 fiscal year, an expenditure budget set at \$8,179.1 million is available to the Ministère de l'Enseignement supérieur. Compared to the 2020-2021 probable expenditure, there is an increase of \$593.9 million or 7.8%. Without the effect of the measures implemented to overcome the public health emergency, there is an increase of \$556.3 million or 7.5%.

The Department's 2021-2022 expenditure budget will go to support the retention and the graduation rate of students in higher education. In particular, amounts will help deploy more digital solutions in the institutions (\$20.0 million), as well as improve the health and well-being of students and staff (\$15.0 million). Moreover, substantial sums will be devoted to fostering access to higher education, retention and an increase in the graduation rate (\$40.0 million).

Other Departments

For the 2021-2022 fiscal year, an expenditure budget set at \$23,524.1 million is provided to the other departments. Compared to the 2020-2021 probable expenditure, there is a decrease of \$1,911.5 million or 7.5%. Excluding the effect of the measures implemented to overcome the public health emergency, there is an increase of \$1,238.9 million or 6.1%.

The 2021-2022 Budget presents new measures that allow the Government to support Quebecers and pursue its commitments. The main measures involve:

- at the Ministère des Affaires municipales et de l'Habitation, an amount of \$43.5 million to support the construction and renovation of municipal buildings, as well as an amount of \$15.0 million to enhance funding for the residential adaptation assistance program;



- at the Ministère du Conseil exécutif, in keeping with the Québec Broadband Program, \$595.0 million to connect all Québec households to high-speed Internet;
- at the Ministère de la Culture et des Communications, a budget of \$100.0 million is earmarked to enhance and extend the Plan de relance économique du milieu culturel;
- at the Ministère de l'Économie et de l'Innovation, \$150.0 million to support the measures of the Concerted Temporary Action Program for Businesses and the Emergency Assistance for Small and Medium-Sized Businesses program, and \$25.0 million to help relaunch downtowns;
- at the Ministère de l'Énergie et des Ressources naturelles, an amount of \$20.0 million to deploy Québec's first green hydrogen and bioenergy strategy;
- at the Ministère de la Famille, an amount of \$16.3 million to stimulate creation of additional home day care spaces;
- at the Ministère des Forêts, de la Faune et des Parcs, an amount of \$50.0 million to extend support for forest roadwork;
- at the Ministère de l'Immigration, de la Francisation et l'Intégration, an amount of \$25.0 million to expand support offered for learning French;
- at the Ministère de la Justice, an amount of \$48.1 million to enhance the reform of the crime victims compensation system;
- at the Ministère du Tourisme, an amount of \$25.0 million to stimulate private investment in the tourism industry;
- at the Ministère des Transports, an amount of \$465.0 million to increase the allocation to the Land Transportation Network Fund.



**Breakdown of growth in 2021-2022 Program Spending
and Portfolio Expenditures (with measures)¹**
(millions of dollars)

	2021-2022			2020-2021	Variation	
	Envelope	Budget Measures ²	Total	Probable Expenditure	\$ million	%
Santé et Services sociaux	47,113.9	-	47,113.9	49,053.9	(1,940.0)	(3.9) ³
Éducation	15,559.5	251.8	15,811.3	15,300.8	510.6	3.9 ³
Enseignement supérieur	7,894.5	284.6	8,179.1	7,585.2	593.9	7.8
Other portfolios	21,468.2	2,055.9	23,524.1	25,435.6	(1,911.5)	(7.5)
Contingency Fund	2,347.0	-	2,347.0	1,722.0	625.0	
Program spending	94,383.1	2,592.3	96,975.4	99,097.5	(2,122.2)	(2.1)
Net portfolio expenditures			24,898.5	24,275.5	623.1	
Expenditures by portfolio			121,873.9	123,373.0	(1,499.1)	(1.2)

**Breakdown of growth in 2021-2022 Program Spending
and Portfolio Expenditures (without measures)¹**
(millions of dollars)

	2021-2022			2020-2021	Variation	
	Envelope	Budget Measures ²	Total	Probable Expenditure	\$ million	%
Santé et Services sociaux	44,702.9	-	44,702.9	42,473.9	2,229.0	5.3 ³
Éducation	15,302.0	81.3	15,383.3	14,787.5	595.8	4.6 ³
Enseignement supérieur	7,819.0	130.0	7,949.0	7,392.7	556.3	7.5
Other portfolios	20,971.1	1,445.8	22,416.9	21,133.0	1,283.9	6.1
Contingency Fund	2,347.0	-	2,347.0	1,722.0	625.0	
Program spending	91,142.0	1,657.1	92,799.1	87,509.1	5,289.9	6.0
Net portfolio expenditures			24,058.9	23,311.9	747.0	
Expenditures by portfolio			116,858.0	110,821.0	6,036.9	5.4

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

² Except for the Ministère de la Santé et des Services sociaux, the measures in the 2021-2022 Budget are all recorded in the Contingency Fund.

³ Rate adjusted to exclude from the 2020-2021 probable expenditure, transfers from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.

CONTINGENCY FUND

To provide for greater agility and maximize the efficiency of the appropriations voted, the 2021-2022 Budget integrates nearly all⁴ the measures into the Contingency Fund. Despite this allocation, these amounts are reserved and can be made available to the departments and budget-funded bodies when they request them.

For the 2021-2022 fiscal year, an amount of \$4,939.3 million is recorded in the Contingency Fund. Among other things, this central reserve secures the funding for the measures announced in the 2021-2022 Budget (\$2,592.3 million), the change in the application of the accounting standard respecting transfer payments (\$782.3 million), as well as provides for unexpected expenditures that may arise during the year in any government programs (\$740.6 million).

Change in the Application of the Accounting Standard respecting Transfer Payments

The Government has announced its decision to retroactively modify the application of the accounting standard respecting transfer payments, given that:

- Compliance with Canadian public sector accounting standards is a priority;
- The Government wants its financial information to be fully comparable with that of the federal government and other provinces.

This change leads to more rapid recognition of transfer expenditures, requiring the use of additional voted appropriations, since these must henceforth be considered as based on an estimate of the pace of work done by the beneficiaries.

Therefore, the Government is incorporating into this Budget the financial repercussions stemming from the change in the application of this accounting standard. Because this accounting reform has a significant impact on government expenditures, a reserve of \$782.3 million is recorded in the Contingency Fund. A \$1,850.0-million investment provision is also added to cover the costs required for the transition.

⁴ With the exception of the Ministère de la Santé et des Services sociaux, for which the measures have been incorporated into its budget envelope.

2020-2021 RESULTS

From the start of the 2020-2021 fiscal year, the Government has acted diligently to confront the COVID-19 pandemic and meet the population's immediate needs. Management of budgetary and financial operations was heavily impacted by the measures implemented to take charge of the situation rapidly, against the backdrop of a public health emergency declared on March 13, 2020.

Twice during the 2020-2021 fiscal year, in June and November 2020, the Finance Minister reported on Québec's financial situation, providing an informative picture of Québec's economic situation. Simultaneously, expenditures and measures flagged as high-priority were monitored closely, which made it possible to define the budgetary level required. In this context, and in keeping with the evolution of the measures implemented, supplementary estimates were assented to in December 2020 and March 2021. These brought an increase of \$12.9 billion or 15.0% to the Program Spending Budget compared to the Budget tabled in the National Assembly on March 10, 2020.

2020-2021 Probable Expenditure increase in the program spending objective (millions of dollars)

	Initial Budget (March 2020)	Increase 2020-2021	Total	
Santé et Services sociaux	42,787.0	6,266.9	49,053.9	14.6%
Éducation et Enseignement supérieur	22,195.8	690.2	22,886.0	3.1%
Other portfolios	21,208.3	5,949.3	27,157.6	28.1%
Total	86,191.1	12,906.4	99,097.5	15.0%

Concurrently with the adoption of support measures for the population and businesses, there was a revision of the initial expenditure objective. The additional appropriations presented during the 2020-2021 fiscal year increased the expenditure objective, taking it from \$86,191.1 million in March 2020 to \$99,097.5 million in March 2021.

The measures to strengthen our health system, support Quebecers and relaunch the economy are set at \$11.6 billion in 2020-2021. Moreover, the Ministère de la Santé et des Services sociaux presents expenditure growth of \$8,829.0 million or 21.9% compared to the 2019-2020 fiscal year. This increase has made it possible to:

- recognize the extra efforts made by health care workers;
- stockpile enough equipment to deal with the public health emergency;
- fund other support measures for health and social services.

2020-2021 Program Spending¹ (millions of dollars)

	Probable Expenditure	Public Accounts	Variation	
	2020-2021	2019-2020	\$ million	%
Santé et Services sociaux	49,054	40,225	8,829	21.9
Éducation	15,301	13,955	1,346	9.6
Enseignement supérieur	7,585	7,221	364	5.0
Other departments	27,157	23,228	3,929	16.9
Program spending	99,098	84,629	14,469	17.1

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

GAP TO ELIMINATE

On the basis of the financial framework for the 2021-2022 Budget, after incorporating the newly announced measures, the gap between government program renewal costs and expenditure objectives is set at \$786.0 million in 2022-2023 and \$684.9 million in 2023-2024.

Gap to Eliminate (millions of dollars)

	2021-2022	2022-2023	2023-2024
Program renewal costs	96,975.4	97,114.0	98,809.9
Program spending objectives	96,975.4	96,328.0	98,125.0
Gap to eliminate	—	786.0	684.9

COST TO MAINTAIN THE LEVEL OF SERVICES

The cost to maintain the level of services represents the budget increase required to provide the same level of services from one year to the next.

The assessment of the cost to maintain services does not take into account the measures implemented under the public health emergency and for the economic recovery, since most of them are temporary.

Therefore, for the 2021-2022 fiscal year, the impact of the cost of maintaining services is set at \$1,886.3 million and represents 2.2% of the 2020-2021 comparative expenditure budget.

Cost to Maintain the Level of Services (millions of dollars)

	Program Spending			Total
	Santé et Services sociaux	Éducation	Enseignement supérieur	
2020-2021 comparative expenditure budget ¹	42,770.2	14,733.7	7,585.4	86,291.8
Cost to maintain the level of services	944.0	421.0	191.5	1,886.3
Percentage	2.2%	2.9%	2.5%	2.2%
Program spending growth in 2021-2022 ²	5.3%	4.6%	7.5%	6.0%

¹ The Contingency Fund is excluded.

² The rate of growth in program spending includes the measures integrated into the Contingency Fund.

ENVIRONMENTAL PROTECTION MEASURES

Pursuant to its commitments to fighting climate change, the Government has implemented a variety of measures to protect the environment and reduce greenhouse gas emissions. These actions are manifested daily in the missions of the various departments and bodies, and respond to the environmental concerns expressed by the public.

The initiatives and programs geared toward environmental protection cover a multitude of sectors, including the restoration of natural environments and contaminated sites, sustainable management of forests, wildlife and parks, contributing to the creation of protected areas, the acquisition of hybrid and electric vehicles, public transit and active transportation funding and investments, as well as the management of residual materials.

Last November, the Government unveiled its 2030 Plan for a Green Economy. In particular, it aims to cut greenhouse gas emissions by 37.5% compared to 1990 levels, as well as become carbon neutral by 2050. The environmental protection measures transmitted by the departments and bodies therefore include the measures initiated by this Plan.

In 2021-2022, the consolidated financial information provided by the departments and bodies includes \$5.3 billion in environmental protection expenditures, equivalent to 4.6% of the Portfolio Budget for the 2021-2022 fiscal year.

Principal Environment Protection Measures (millions of dollars)

	2021-2022
Environnement et Lutte contre les changements climatiques	1,866.1
Transports	1,826.7
Forêts, Faune et Parcs	538.0
Affaires municipales et Habitation	303.6
Énergie et Ressources naturelles	216.7
Other portfolios	524.2
2021-2022 Budget measures	57.6
Total	5,332.9

Sources: Departments and bodies

MANAGEMENT OF CONTAMINATED SITES UNDER THE RESPONSIBILITY OF THE GOVERNMENT

Since 2006-2007, the Government has recorded an environmental liability with respect to obligations arising from the rehabilitation⁵ of contaminated sites that are or are likely to be under its responsibility⁶.

Each year, the departments and bodies are responsible for identifying and appraising the contaminated sites under their responsibility. As at March 31, 2020, the liability was appraised at \$3.0 billion.

⁵ For mining sites, rehabilitation includes redevelopment and restoration of the sites pursuant to the Mining Act, in compliance with the accounting standards applicable to all departments and bodies.

⁶ The responsibility is deemed to be actual where the Government is directly responsible or accepts responsibility for a contaminated site. This does not necessarily mean that the Government is recognized as legally responsible for the contamination. Responsibility is deemed to be likely where the government could be held responsible for a contaminated site in the future, if an uncertain event occurs.

Review of the 2012-2013 Objective

In 2012-2013, the Government announced an objective of investing more than \$1.0 billion over 10 years to reduce by 50.0% the environmental liability under its actual responsibility. The goal was based on the value of this liability at March 31, 2011, which then totalled \$2.1 billion.

Eight years after the 2012-2013 objective was implemented, the Government finds that only \$443.0 million has been invested to rehabilitate contaminated sites that are under the actual responsibility of departments and bodies.

Given this performance, and following an audit conducted by the Auditor General of Québec in 2018, the Government has begun to implement a new action plan to ensure responsible management of the contaminated sites under its responsibility.

New Government Objective

The 2012-2013 objective to reduce the environmental liability under the actual responsibility of the Government by 50.0% over 10 years was revised, in order to:

- prioritize, henceforth, interventions based on risks to human health and the environment;
- take into account the expansion of the inventory of lands to consider sites under actual and likely responsibility;
- consider variations in the value of the environmental responsibility arising from the annual update of information on sites already listed and the addition of new sites to the inventory;
- take into account provisions in the Environment Quality Act, primarily the legal obligations regarding the rehabilitation of certain contaminated sites recorded as an environmental liability;
- prioritize rehabilitation of industrial sites close to a port, in compliance with the Maritime Strategy.



New Government Objective
<p>The Government announces that it commits itself to reducing the risks to human health and the environment caused by the contaminated sites under its responsibility, whether actual or likely. To this end, it commits itself to prioritizing interventions at high-risk sites, while considering its legal obligations, opportunities for intervention specific to each department or body, and sustainable development issues.</p>

By the end of 2022, the Government will define new targets and indicators, which will be established specifically for the risks to human health and the environment, arising from analysis of the new portrait of the liability.

The action plan also includes a variety of other measures:

- develop, by June 2021, a reference framework applicable to all departments and bodies that establishes the benchmarks for harmonizing prioritization and management of contaminated sites;
 - the departments and bodies will then be trained and supported in applying the reference framework by March 31, 2022.
- expand the inventory of contaminated lands so as to rank lands by intervention priority, notably by considering the risks to health and the environment;
- develop a global plan for site rehabilitation that will detail the contribution of each entity in achieving the targets for 2022-2023 and beyond;
- following that, provide the population with relevant information on contaminated sites.



UPDATING THE BUDGET PROCESS

Each year, presenting the Budget is one of the key activities of a government. It allows the Government to communicate its strategic orientations and choices, and express in financial terms the priorities to be achieved. On this occasion, the Chair of the Conseil du trésor tables the following documents in the National Assembly, which make up the annual Expenditure Budget:

- The Expenditure Management Strategy and Additional Information;
- The Estimates and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly;
- Estimates of the Departments and Bodies;
- Special Funds Budget;
- Budget of the Bodies Other than Budget-funded Bodies;
- Annual Expenditure Management Plans of the Departments and Bodies.

This year, for the first time, the Expenditure Budget tabled by the Chair of the Conseil du trésor includes a consolidated presentation of government budgetary information for each of the departmental portfolios.

Presentation of an integrated financial framework makes it easier to see the government budget breakdown by departmental portfolio, and to reconcile the forecasts with the results of the public accounts at the end of a fiscal year. The actions of over 150 government entities ensure that the government mandates and activities and those of the networks are carried out, on a daily basis. A consolidated presentation of all of these entities greatly simplifies analysis and information retrieval.

A NEW STEP TOWARD A CONSOLIDATED APPROACH TO PUBLIC EXPENDITURES

In recent years, three separate budget volumes have set out all of the budget activities of the departmental portfolios:

- Volume 3 - Estimates of the Departments and Bodies;
- Volume 4 - Special Funds Budget;
- Volume 5 - Budget of the Bodies Other than Budget-funded Bodies.

In the interest of transparency and to better reflect the scope of government activity, for the 2021-2022 Expenditure Budget, the Secrétariat du Conseil du trésor amalgamated these volumes so as to gather all of the budgetary and financial information of the departmental portfolios into a single volume.

To this end, as an introduction to each of the departmental portfolios, the new “Volume 3 – Department Portfolio Expenditures” sets out a summary of the consolidated budget information. In addition, this volume also includes the allocations and expenditures of all the entities within the reporting entity of the Government. It also factors in the elimination of reciprocal transactions between entities within the reporting entity, which constitute consolidation adjustments.

These changes reflect the desire of the Government to provide a transparent, optimal presentation of the budget information, yielding an integrated view of expenditure management. The new presentation facilitates the reading and comprehension of budget information, while providing an overall appreciation of government activity.

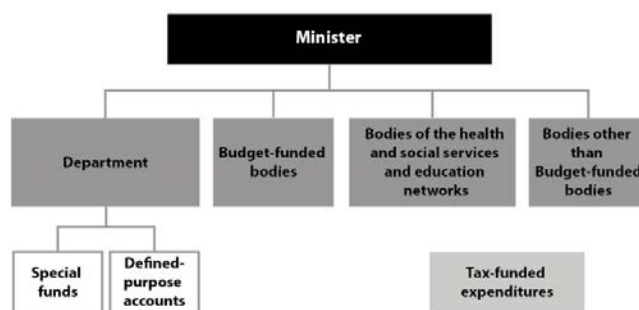
Consolidated Expenditure Budget

The Consolidated Expenditure Budget contains numerous sectoral components that fall within the reporting entity of the Government, reflecting the financial organization of the activities in the public and parapublic sectors.

The financial organization of the Government includes:

- the general fund, which combines revenue, mainly the taxes and duties raised by the Government, with the program spending of the departments and budget-funded bodies;
- the special funds, which ensure a connection between the funding of a specific service and the revenue collected for that purpose;
- the Generations Fund, a special fund earmarked for reimbursing gross debt of the Government;
- the defined-purpose accounts, which isolate amounts paid to the Government by a third party under a contract or agreement that stipulates it be allocated for a specific purpose;
- tax-funded expenditures, which include refundable tax credits granted under the personal and business tax regimes, as well as doubtful tax accounts;
- the health and social services and education networks;
- the bodies other than budget-funded bodies, which provide specific services to the public.

Illustration of a Department Portfolio





MANAGEMENT THAT RESPECTS BUDGET CHOICES AND ITS PARAMETERS

Subsequent to the approval of the Expenditure Budget by the National Assembly, the Secrétariat du Conseil du trésor must ensure that it is monitored and carried out. To do so, as indicated in the 2020-2021 Expenditure Management Strategy, the Secrétariat du Conseil du trésor introduced a process that required the departments to submit budget tracking reports each month. This is in keeping with the changes in government performance expectations, sound management, and efficiency.

This new approach now ensures that government budgetary resources are maximized. Among other things, budget reallocations for the departments and budget-funded bodies are now prioritized during the fiscal year, to ensure their missions are achieved. Nevertheless, recourse to the Contingency Fund remains to implement the new initiatives in the Expenditure Budget as well as to ensure the proper funding of essential measures to meet the needs of society.

As Québec continues to fight the COVID-19 pandemic, the Government is continuing its actions to support Quebecers, strengthen the health system, and relaunch the economy. With these new initiatives, the Government has made substantial investments since March 2020 to overcome the historic public health situation confronting Québec. Given all these efforts, the Secrétariat du Conseil du trésor is introducing a rigorous, agile, flexible budget monitoring model that provides for optimal monitoring and the implementation of the expenditure budget.

REINFORCED LINKS BETWEEN THE DEPARTMENTS' STRATEGIC OBJECTIVES, THE BUDGETS AND OPERATIONAL DATA

Over the last two years, the Secrétariat du Conseil du trésor has coordinated a project to review the annual expenditure management plans so as to emphasize the objectives set out in the strategic plans, the actions envisioned to achieve them, and the targets set to measure results.

However, the effects of the pandemic have put a hold on the revision of the annual expenditure management plans of all departments and bodies. Nevertheless, the objectives underlying these in-depth changes remain a priority and will continue in the coming years.

Ultimately, the Government seeks to ensure stronger alignment between the departments' broad mission objectives, expenditure budget allocations, execution of commitments, and achievement of targets.



A MORE EFFECTIVE GOVERNMENT

With the 2019-2020 fiscal year, the Government committed itself to implementing optimization measures in order to generate some budgetary leeway to improve services to the population.

Thus, these four major projects aim to make the Government more effective, based on rigorous, efficient and transparent management that makes it possible to do more for the public. These projects focus on improving information technology management, optimizing government acquisitions, reducing the administrative workforce, as well as reviewing programs.

The actions taken so far are already generating savings, and they will continue in the coming fiscal years.

Consolidated Optimization Measures (millions of dollars)

	2019-2020 (Completed)	2020-2021 (Underway)	2021-2022 (Target)	2022-2023 (Target)
Improved IT management ¹	-	75.2	134.8	210.0
Better procurement ²	126.0	282.7	432.7	590.0
Attrition in public administration	81.9	185.0	260.6	381.0
Program review	189.6	436.4	624.7	813.0
Total	397.5	979.3	1,452.8	1,994.0

¹ The implementation of Infrastructures technologiques Québec and the consolidation of data processing centres will ultimately allow targeted savings to be achieved.

² The implementation of the Centre d'acquisitions gouvernementales will ultimately allow targeted savings to be achieved.

Improved IT management

During the 2020-2021 fiscal year, information technology helped efficiently support the major government missions (Public Service, Health and Social Services, and Education and Higher Education), so as to mitigate the impacts of the health situation on public services. Despite the cost of the work that had to be carried out, the expenditure reduction goal of \$75.2 million through improved IT management was achieved. Savings of \$134.8 million for the 2021-2022 fiscal year are still expected. These will be made possible through Infrastructures technologiques Québec, thanks in particular to savings related to the operation of the Réseau intégré de télécommunication multimédia, mobile telephony, and the ongoing project to consolidate data processing centres. In addition, new information resource projects will be required to present tangible financial benefits in order to be approved. Upon completion, shared services, such as the Service québécois d'identité numérique and the talent management and evaluation system, should enable the target to be reached, by reducing the operating costs of the various technology solutions that will be replaced.



Better procurement

The Centre d'acquisitions gouvernementales was created on September 1, 2020. It was notably set up to achieve economies of scale and provide public bodies with the goods and services they need to perform their duties while fostering the optimization of government acquisitions in compliance with applicable contract regulations. The creation of the Centre, already active in many regions of Québec, will allow the Government to achieve economies of scale of about \$590.0 million between now and 2022-2023, while contributing to purchases within Québec, through its awareness of regional characteristics and opportunities.

Attrition in public administration

The optimization of administrative staff in the entire public administration, with a target reduction of 5,000 full-time equivalents (FTEs) by 2022-2023, including state-owned enterprises, is ongoing. Thus, to date, the efforts by the departments, bodies, networks and state-owned enterprises have achieved the desired results. The administrative staff reduction target for the 2021-2022 fiscal year is set at 1,450 FTEs.

Program review

In terms of program review, the departments and bodies are continuing to review procedures and ensure that the programs achieve their targeted objectives and are administered effectively and efficiently. The implementation of various program review measures brings the total expected savings for the 2021-2022 fiscal year to \$624.7 million.



STAFF LEVEL AND HUMAN RESOURCES MANAGEMENT

STAFF MANAGEMENT

From the beginning of the 2020-2021 fiscal year, in the wake of the emergency public health measures, many public administration employees had to adapt to the reality of telework. Despite the unique context that required a rapid transition to this method of working, all public service employees and those employees outside the public service quickly demonstrated adaptability, resilience and innovation.

With this major change integrated into conventional methods, it is now a key driver of the vision of the Government for efficiency and improved government performance. Thus, combined with the actions already undertaken, telework will promote greater workforce flexibility, availability, and mobility, as well as improve staffing in the regions.

2021-2022 FORECAST STAFFING GROWTH

Services provided to the public are and continue to be an action priority. In this context, the planned increase in staffing levels for 2021-2022 is established in line with the measures announced in the 2021-2022 Budget. Thus, an increase in public administration employees of 11,000 FTEs is anticipated. To this, a reduction of 1,450 FTEs is applied in order to continue the optimization of the administrative workforce in the public administration. The resulting net growth in employees subject to the Public Service Act and those employees outside the public service is set at 9,550 FTEs in the 2021-2022 fiscal year. The addition of these employees represents an increase of 1.8%, which is less than the growth in consolidated expenditures of 5.4%.

RESULTS FOR THE 2020-2021 FISCAL YEAR

For the 2020-2021 fiscal year, the Government was forecasting total net growth in staffing of 10,800 FTEs, an increase of 2.1% from the previous year. This growth was intended to enhance the delivery of public services in priority areas based on government needs, including youth protection, services offered in residential and long-term care centres, home care support, and student support.

Overall, the forecast staff level as at March 31, 2021 is set at 537,389 FTEs. Compared to the actual utilized staff level in the previous year, this represents an increase of 5.2% or 26,734 FTEs. For the public service, an increase of 505 FTEs is forecast in 2020-2021, up 0.7% compared to the 2019-2020 fiscal year. For bodies outside the public service, in addition to the employees required due to the public health emergency, the forecast growth is set at 8,729 FTEs or 2.0%.

In addition to these commitments, health and social services network employees were heavily taxed in dealing with the health emergency, requiring additional staff estimated at 17,500 FTEs. This increase is primarily due to the overtime worked by all health and social services network employees, and by the addition of staff to meet the needs of the population, in particular to strengthen supervisory staff in residential and longterm care centres and to integrate additional 10,000 orderlies.

Change in Utilized Staff Level¹ (paid hours, FTEs and %)

	Public Service		Outside the Public Service		Total		
	Thousands of paid hours	FTEs	Thousands of paid hours	FTEs	Thousands of paid hours	FTEs	Variation
Utilized staff level in 2018-2019	125,316.5	68,618	786,141.5	430,456	911,458.0	499,074	
Variation	3,080.1	1,686	18,070.8	9,895	21,150.9	11,581	2.4%
Utilized staff level in 2019-2020	128,396.6	70,304	804,212.3	440,351	932,608.9	510,655	
Forecast Variation	922.3	505	47,902.0	26,229	48,824.3	26,734	5.2%
Forecast staff in 2020-2021	129,318.9	70,809	852,114.3	466,580	981,433.2	537,389	
The forecast variation includes:							
Health and social services network – Additional efforts by employees during the pandemic	-	-	31,960.2	17,500	31,960.2	17,500	3.4%

¹ See notes in the Additional Information section under Staffing Level within Government Departments, Public Sector Bodies and Networks, and State-owned Enterprises.

HUMAN RESOURCES MANAGEMENT

The COVID-19 pandemic and its impacts bring a fresh perspective to the development of the Government's vision of human resources management. Development continues in a very unique context, that of telework, which entails a new reality and different issues. The digital transformation has accelerated and must quickly be incorporated into practices. Efforts to attract and select staff, training, management methods, and employee integration and mobilization must be adapted to this new digital reality.

The Government must change its approach in order to attract top talent and maintain and develop internal expertise, with a view to improving its organizational performance.

Managing talent and human resources are major challenges for any employer. At the same time, the digital transformation has ushered in new skills and ways of working, and the public service must adapt. Employees are at the centre of this transformation, which is why it is crucial to support them in order to provide the public with high-quality, efficient services.

STAFF SKILLS

The Secrétariat du Conseil du trésor is working with its partners to monitor changes to skills and trades while developing new training content for all public service employees. In this regard, the Secrétariat du Conseil du trésor has drafted a government model for the continuous development of expertise for public service employees and managers. This model leverages innovation and digital technologies to propose training that is tailored to each person's development, as well as represents a driver of organizational transformation and better government performance. Work is underway to develop and distribute training, in collaboration with public and private partners.

A range of training activities will be offered to public service employees, either based on priority themes (e.g. information security, the protection of personal information, telework) or through training for specific clientele. This offering is driven by two key projects, the Programme de compétences communes for new public service employees and an online learning system. In addition, a revised competency framework and new training programs for managers are currently in development.

DIVERSITY AND INCLUSION

Following the tabling of the “Racism in Québec: Zero Tolerance” report in December 2020, by the Groupe d’action contre le racisme (GACR), the Secrétariat du Conseil du trésor committed itself to increase, within the next five years, the representation of visible minorities among public service employees to reflect their representation in Québec’s labour force.

At the same time, the Secrétariat du Conseil du trésor is maintaining its diversity and inclusion commitments. In particular, it is continuing to implement the Programme d’accès à l’égalité en emploi pour les membres des minorités visibles et ethniques 2018-2023. The representation of this group to be achieved among regular and casual employees is 18.0% for 2023. As at March 31, 2020, this rate was 13.4%.

To make workplaces more inclusive, information and awareness-building materials are made available to managers and human resources management advisors. Training on cultural differences and intercultural communication will be put online for them during the 2021-2022 budget year. Training content for all employees is also being developed.

TRANSFORMATION OF THE WORKPLACE

Realizing the Government’s vision on the transformation of the workplace is part of the Stratégie de gestion des ressources humaines 2018-2023. Based on an activity-centred approach, this deployment must be accelerated because of workforce issues, but also due to the permanent implementation of telework in the public service. So that all department and body projects are carried out in compliance with government orientations, the Secrétariat du Conseil du trésor will issue a guideline with all the key principles to be observed in the design of future workspaces. For its part, the Société québécoise des infrastructures will modify the guideline encompassing the management and furnishing of workspaces.

The purpose of this transformation involves providing employees with better conditions in which to work. The transformation of management methods, telework and technology, paperless operations, document and digital information management, and updating spaces based on actual needs are the foundation of this major change. The ultimate goal is to enhance the employee experience and to set the example as an employer, while soundly managing public finances and improving the delivery of public services.

The realization of the Government’s vision regarding the transformation of the workplace is directly related to paperless operations, managing documents and digital information, and addressing the information management issues encountered during the COVID-19 pandemic. It will require the implementation of specialized services in these areas that foster standardized practices.

IMPLEMENTATING A TELEWORK FRAMEWORK POLICY FOR PUBLIC SERVICE EMPLOYEES

The Stratégie de gestion des ressources humaines 2018-2023 also provided for implementing telework pilot projects, which were launched in the fall of 2018. A total of 29 pilot projects were set up, with 860 participants. Many positive elements resulted from these pilot projects, including increased productivity, savings in travel time, and a better work/life balance.

After analyzing the pilot projects, a recommendation was supposed to be presented to the Conseil du trésor in the spring of 2020. However, because of the pandemic, this timeline was revised.

After the public health emergency was declared on March 13, 2020, the Secrétariat du Conseil du trésor took on a coordination and communication role with the various departments and bodies and the unions and associations representing public service employees and management personnel, to ensure a coordinated and consistent response from the employer regarding the adaptation of working conditions and the service delivery method. In addition, in order to coordinate government efforts to ensure the continuity of essential services, weekly communications organized by the Organisation de la sécurité civile du Québec (OSCQ) were set up with the various stakeholders, including the Secrétariat du Conseil du trésor, the Ministère de la Santé et des Services sociaux, the Commission des normes, de l'équité, de la santé et de la sécurité au travail (CNESST) and the Société québécoise des infrastructures.

In the context of the pandemic, the Gouvernement du Québec targeted telework as the optimal way to organize work to allow professional activities to continue. In the public service, it was never foreseen that the vast majority of staff would be engaged in telework, on a full-time basis and for over a year.

The current public health emergency has had a positive impact on changing the perception of telework, and there is now a desire for a framework that will apply to all public service employees. The human resources services of the departments and bodies, as well as the unions and associations, were consulted on a framework policy project in the fall of 2020. The framework policy on telework will be rolled out at the appropriate time. In particular, it will contribute to achieving the objective for regionalized employment.

OVERHAUL OF THE STAFFING PROCESS FOR PUBLIC SERVICE EMPLOYEES

To allow the public service to attract the best talent at the right time, substantial changes will be made to the staffing process. The legislative amendments required to implement a method that is aligned with the new trends and practices are ongoing. The adoption of Bill 60, An Act to amend the Public Service Act and other provisions, tabled in June 2020, should foster greater agility in the staffing process and thereby meet the staffing challenges facing the departments and bodies.

REGIONALIZATION OF 5,000 PUBLIC SERVICE JOBS

The Gouvernement du Québec made regional economic development one of its priorities for its first mandate. It has committed, in particular, to regionalize 5,000 public service positions over the next 10 years.

Since the pandemic, the need to ensure economic support in our regions has become more apparent. This exceptional situation has created a pressing need for organizations to adapt rapidly through widespread deployment of telework. In the future, public service employees who live in outlying regions will be able, when their duties allow it, to telework across Québec. In addition, the relocation of teams whose missions and services to the public meet the needs of outlying regions will continue to be considered.

Consideration is also being given to establishing government hubs throughout Québec. These hubs would make it possible, on the one hand, to offer flexible office spaces and rooms that could be used as needed by employees who are teleworking. On the other hand, the hubs would have service delivery spaces for employees in positions that require a physical presence with various clientele.

To assess the potential for regionalizing public sector employees, the Secrétariat du Conseil du trésor carried out an initial consultation exercise in November 2019. In light of the new opportunities generated by teleworking, a second consultation is underway. The Secrétariat du Conseil du trésor is continuing to collaborate with the departments and bodies in order to finalize the plan to regionalize 5,000 public service positions. The plan will be announced in the spring of 2021.

The information provided so far by the public service departments and bodies as well as by the bodies outside the public service targeted for the second consultation shows that over 400 positions were regionalized between October 2018 and February 2021. The government regionalization plan will include a specific target for positions to be regionalized, which will be determined by the Secrétariat du Conseil du trésor. This target will take into account the regionalization plan provided by each organization, to which will be added a set number in order to reach the target, 5,000 positions, by 2028.

RENEWAL OF WORKING CONDITIONS

The collective agreements for some 550,000 unionized employees in the health, education and public service sectors expired on March 31, 2020. As part of their renewal negotiations, the Government's proposals were presented to union representatives in December 2019. They proposed salary parameters of 7.0% over five years as well as a lump-sum payment of \$1,000 to every salaried employee on the job as at March 31, 2020, and who had reached the top of their salary scale at that date. This lump-sum payment was to recognize the staff's contribution while the other proposals were adjusted to focus on certain job categories, such as orderlies and teachers, as well as on the overall health of public service employees, in line with the key government priorities.

While negotiations at the central and sector tables were in their first few months, the public health emergency arose, disrupting the usual approaches. Nevertheless, negotiations were able to continue, with the Government inviting the union associations to an accelerated round of negotiations in order to offer stability that would then make it possible to unite all the efforts required by the pandemic.

In order to reach an agreement, in the week of May 18, 2020, the Government tabled new proposals over three years to the various central tables and, despite the economic situation, it retained the monetary proposals tabled in December 2019. The Government's offers would allow public service sector and parapublic employees to maintain their purchasing power since the offers exceeded the inflation forecast.

The Government also shared proposals regarding measures specific to each public service sector, the school service centres, school boards and colleges, as well as for health and social services. In addition to seeking to improve service quality and acknowledge the expertise and skill of public service employees, these proposals address several issues related to work organization and workloads.

Subsequent to the progress made with certain unions and some agreements reached at the end of 2020, in particular with the Fédération interprofessionnelle de la santé du Québec (FIQ), discussions are ongoing at all of the central and sector bargaining tables, with the aim of reaching further agreements as quickly as possible.

The Government's offers represent a recurrent increase of 6.2% over three years, based on salary parameters of 5.0% over three years, the enhancement of employment conditions for employees targeted by government priorities, namely, academic success (teachers), access to care for clients in long-term care centres or receiving in-home care (orderlies), and the overall health of salaried employees, as well as monetary envelopes earmarked for the sector tables for improving working conditions as well as attracting and retaining employees. The Government also enhanced its offer by adding a second recognition measure consisting of a minimum \$600 lump-sum payment for every salaried employee in proportion to the hours

worked from April 1, 2020 to March 31, 2021. The Government's offer represents total enhancements of 8.2% for the period.

Negotiation Financial Framework (percentage)

	2019-2020	2020-2021	2021-2022	2022-2023	Total 3 years
Salary parameters	—	1.75	1.75	1.50	5.00
Other recurrent enhancements	—	0.40	0.40	0.40	1.20
Total recurrent enhancements	—	2.15	2.15	1.90	6.20
CPI¹	—	0.84	1.86	2.17	4.87
Non-recurrent lump-sum payments	1.00	1.00	—	—	2.00
Amounts granted on an annual basis	1.00	3.15	2.15	1.90	—
Total government effort for the period	—	—	—	—	8.20

¹ CPI: Consumer Price Index.

ASSESSMENT OF THE WORK OF THE INSTITUT DE LA PERTINENCE DES ACTES MÉDICAUX

The Institut de la pertinence des actes médicaux (the Institute), established following the agreement concluded in December 2019 between the Government and the Fédération des médecins spécialistes du Québec (FMSQ), was mandated to adopt measures on the relevance of medical procedures in order to reduce the remuneration of specialist physicians. At the end of the agreement, on March 31, 2023, \$240.0 million in recurrent relevance-related savings and \$450.0 million in savings over the duration of the agreement should be achieved.

For 2020-2021, the objectives of the Institute for relevance-related savings are on the order of \$70.0 million and are being realized. Currently, the savings measures adopted represent \$50.0 million. The balance of \$20.0 million remains to be adopted or may be deferred in whole or in part to 2021-2022, in accordance with the agreement.

Therefore, the decisions of the Institute made it possible to revoke certain medical procedures that can be billed, such as:

- extra charge for medical services provided to a patient in isolation;
- attendance bonus for surgeons and anesthesiologists;
- extra charge for providing care and monitoring patients over age 85;
- only reading a coronary angiogram as part of diagnostic radiography;
- reduction in the number of remunerated hours for continuing education;
- sinus X-ray.

These changes in the billing practices of specialist physicians make it possible to ensure that care is adequate, timely and provided by the right health professionals. The decisions of the Institute have made it possible to limit or eliminate medical procedures that are inappropriate, provided too frequently or do not comply with medical best practices.

With the \$1.6 billion recovered following the decrease in remuneration of specialist physicians, the savings achieved and decisions made by the Institute, investments have resulted in improved specialized care provided to patients. The Institute has identified various reinvestment projects, the costs of which will be financed as of the 2021-2022 fiscal year.

Savings obtained from the specialized physician envelope (millions of dollars)

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Total
Relevance measures of the Institute ¹	-	-	70.0	140.0	240.0	450.0
Other savings measures	69.2	208.9	243.0	288.4	345.2	1,154.7
	69.2	208.9	313.0	428.4	585.2	1,604.7

¹ The Institute is charged with identifying and adopting measures related to the relevance of medical procedures in order to limit or eliminate medical procedures that are inappropriate, provided too frequently or do not comply with medical best practices.



NEGOTIATIONS WITH THE FÉDÉRATION DES MÉDECINS OMNIPRATICIENS DU QUÉBEC

The Government and the Fédération des médecins omnipraticiens du Québec have established a discussion forum to examine:

- the remuneration gap with Ontario;
- the remuneration gap between Québec general practitioners and specialist physicians;
- improving access to care by basing a greater portion of remuneration on capitation.

As a first step toward increasing the proportion of remuneration based on capitation, the Government has prioritized patients having timely access to family doctors.

Over the past year, discussions between the parties have been limited due to the pandemic and, in particular, the need for general practitioners to provide services in the CHSLDs. Discussions were recently resumed.



GOVERNMENT ADMINISTRATION PERFORMANCE

Since 2018, the Government has made the choice to invest in public services to place the public at the centre of the action. However, expenditure growth cannot, by itself, preserve the quality of public services. Attention must also be paid to ensuring that every dollar is invested in the right place and used responsibly.

With this in mind, the Government intends to reinforce the overall performance of the Administration through rigorous, efficient and transparent management that allows it to do more for the public. A major shift has therefore been initiated to optimize the application of the Public Administration Act, introduce a results-based management culture and review departmental programs and practices to make them more efficient.

OPTIMIZATION OF THE PUBLIC ADMINISTRATION ACT

The shift toward a better application of the Public Administration Act began with an in-depth review of departmental strategic plans. These plans now represent the key priorities of the Government, are aligned with the electoral cycle, and include performance indicators that measure concrete results for Quebecers.

Since the 2019-2020 fiscal year, a dashboard has been made public by the Government, to allow the public to evaluate, in all transparency, departmental performance in achieving their strategic commitments. A first update in December 2020 shows the evolution of results, namely:

- The overall performance rating of the departments rose from 53.0% to 82.0%, with 19 departments out of 20 obtaining a green rating, compared to 2 in 2017-2018;
- The quality rating for strategic plans and commitments to clients rose from 64.0% to 89.0%, with 20 departments rated green, compared to 9 in 2017-2018;
- These commitments are being met at a higher rate with target attainment rising from 41.0% to 73.0% and 13 departments rated green, compared to 1 in 2017-2018.

Moreover, in the context of the public health emergency, to ensure the relevance of the actions presented in the strategic plans, the departments were asked to update their plans for 2019-2023. The plan updates were made public in the winter of 2021.

The annual management reports of government departments were also reviewed and standardized, making it possible to improve the presentation of the information contained and facilitate the assessment of departmental performance. Among other things, departments are now required to provide more detailed explanations when strategic plan targets are not met and to present an action plan to ensure that they are met in the following fiscal year.

The annual report from the Chair of the Conseil du trésor regarding the application of the Public Administration Act has also been reviewed to focus on performance. The 2018-2019 edition, tabled in the National Assembly in the spring of 2020, now provides a performance analysis for each department based on a new indicator, developed using validated and corroborated public data, which will be deployed gradually.

To contribute to sound governance and support the performance of government departments and bodies, the Government has also adopted a new directive on internal auditing. This directive will come into effect on June 1, 2021 and aims to ensure the integration of best practices, based on international standards and those currently in use in state-owned enterprises.

Finally, the Secrétariat du Conseil du trésor has continued to develop a government centre of expertise for the application of the Public Administration Act and results-based management. This hub of expertise develops the guidance and support for departments and bodies. It is also responsible for analyzing the performance of bodies and supporting their improvement through advice, tools and training. Moreover, a research chair in the economic evaluation of public programs has also been set up, in partnership with Université Laval, to allow the Administration to enhance its analyses and make better decisions, in everyone's best interests. To this end, advanced evaluation techniques using artificial intelligence data banks and complex statistical methods will be developed.

NEXT STEPS TOWARD A CULTURE OF RESULTS-BASED MANAGEMENT

As part of a continuous improvement approach, the Tableau de bord de la performance des ministères will be improved in the 2021-2022 fiscal year by adding results from large government bodies. The content of the annual management reports will also be analyzed for further optimization. Many requirements have been added over the years, and there is an opportunity to re-focus, with a view to modernization.

Similar to the exercise conducted for strategic plans, government departments and bodies will be required to review their service statements to the public. The objective is to ensure that this instrument offers:

- standardized information across all bodies;
- up-to-date information that includes measurable commitments in terms of the level and quality of services required to better meet public expectations.

Furthermore, to support the implementation of best practices, the Conseil du trésor plans to adopt new government orientations for integrated risk management. A specialized Secrétariat du Conseil du trésor team will be set up to support organizations in the implementation of these orientations. The Secrétariat du Conseil du trésor will also continue its efforts to enforce the rigorous application of the Directive concernant l'évaluation de programmes by government departments and bodies, as well as the development of related expertise. In addition, a specialized continuous improvement team will be created to support the establishment of a culture of performance and service quality within organizations.

Finally, the 2019-2020 edition of the report from the Chair of the Conseil du trésor on the application of the Public Administration Act will be tabled in the spring of 2021. The analysis of the organizations' performance will be enhanced by incorporating data related to the sound management of human, financial, real estate, information and contractual resources. The integration of best practices related to results-based management and sustainable development will also be assessed.

REVIEW OF PROGRAMS TO SUPPORT PERFORMANCE AND TRANSFORM THE PUBLIC ADMINISTRATION

In the context of the public health emergency and for the economic recovery, the optimal use of resources is more important than ever. The Government is therefore pursuing its program review to ensure the effective use of budgets and the achievement of its strategic objectives.

This continuous improvement process draws notably on initiatives launched during the pandemic to improve efficiency, such as telework and digital transformation, and proposes to:

- implement sustainable changes to ensure quality public services;
- review program relevance to ensure programs still meet the needs of the public;
- ensure that programs deemed relevant are administered efficiently and effectively;



- streamline structures and processes to increase agility without reducing care and integrity in decision-making;
- avoid redundancies and break down silos by encouraging sharing and pooling of expertise, resources, services or assets;
- eliminate steps that provide no added value for the public and optimize processes by using recognized continuous improvement techniques;
- improve productivity and modernize the provision of public services by leveraging digital transformation;
- optimize the use of space through telework, paperless operations and new workplace layouts;
- increase the performance and accountability of organizations in order to meet public expectations more effectively.

Therefore, similar to the preparation of their strategic plans, every department will have to carry out a three-year review of their 2020-2023 programs to optimize their work methods. The objectives and targets, which will be subject to accountability and monitoring, will improve the quality of public services and generate recurring efficiencies of more than \$800.0 million by 2022-2023. Interdepartmental and government-wide review projects will also be carried out to improve government efficiency and agility.



MAIN CURRENT AND UPCOMING PROJECTS

Furthermore, the Secrétariat du Conseil du trésor will carry out or support the review of certain projects targeting administrative efficiency, simplifying procedures and improving the service delivery to the public. These projects include, in particular:

- develop orientations to optimize the use of government spaces through telework, paperless operations, new workplace layouts and office consolidation (Secrétariat du Conseil du trésor);
- optimize the management of the government rolling stock fleet to achieve efficiencies in procurement and maintenance and promote the shift to transportation electrification (Ministère des Transports);
- consolidate, under Revenu Québec, the collection of funds owed to the Government to increase efficiency, ensure fairness among debtors and improve support for clientele (Revenu Québec / Secrétariat du Conseil du trésor);
- continually review standardized financial assistance programs approved by the Conseil du trésor to assess whether they are meeting the goals they were established to achieve, eliminate overlap and ensure optimization (Secrétariat du Conseil du trésor);
- simplify administrative procedures and better support persons with disabilities and their families in accessing measures and programs (Office des personnes handicapées du Québec);
- simplify administrative procedures for people following the death of a loved one and provide better support to caregivers (Ministère du Travail, de l'Emploi et de la Solidarité sociale);
- modernize the rules for the protection of vulnerable or incapacitated people, provide better support for clients and pursue the Public Curator's digital transformation (Public Curator);
- implement the Service québécois d'identité numérique to ensure greater access to online services, improve efficiency in managing identity, and take identity-related safety and fraud issues into consideration (Secrétariat du Conseil du trésor);
- pursue the deployment of the plan to transform and modernize the justice system (Ministère de la Justice);
- continue the work of the Institut de la pertinence des actes médicaux (Institut de la pertinence des actes médicaux, Fédération des médecins spécialistes du Québec and Ministère de la Santé et des Services sociaux).



Government Program Review Report
Review projects carried out by government departments and bodies since 2018

- Abolish the Centre de services partagés du Québec and create Infrastructures technologiques Québec and the Centre d'acquisitions gouvernementales (Secrétariat du Conseil du trésor);
- Improve digital services for students, including the improvement of the Financial Assistance for Education website to allow for real-time consultation on mobile devices and secure messaging (Ministère de l'Éducation and Ministère de l'Enseignement supérieur);
- Reorganize the governance of school services by abolishing school elections and converting school boards into service centres managed by boards of directors (Ministère de l'Éducation);
- Review the mission of Investissement Québec and integrate the Centre de recherche industriel du Québec to better support the development of businesses and the Québec economy (Ministère de l'Économie et de l'Innovation);
- Review the governance of the Fonds vert, including the abolishment of the Conseil de gestion du Fonds vert and Transition énergétique Québec (Ministère de l'Environnement et de la Lutte contre les changements climatiques and Ministère de l'Énergie et des Ressources naturelles);
- Modernize the mission of the Régie des installations olympiques by creating the Société de développement et de mise en valeur du Parc olympique (Ministère du Tourisme);
- Transfer the development of the Société d'habitation du Québec housing policies and programs to the Ministère des Affaires municipales et de l'Habitation (Ministère des Affaires municipales et de l'Habitation);
- Modernize the regulations respecting land registration to facilitate the dissemination of geospatial data, eliminate redundancies, complete the digitization of the land registry and reduce processing time (Ministère de l'Énergie et des Ressources naturelles);
- Launch the Plan d'action gouvernemental en matière d'allègement réglementaire et administrative 2020-2025, which sets out 44 practical measures for reducing the administrative burden on businesses (Ministère de l'Économie et de l'Innovation);
- Improve the Centre de relations avec la clientèle and the online services of Retraite Québec (Retraite Québec);
- Review the role of the Institut de technologie agroalimentaire du Québec (Ministère de l'Agriculture, des Pêcheries et de l'Alimentation du Québec);
- Create the Institut de la pertinence des actes médicaux (Institut de la pertinence des actes médicaux, Fédération des médecins spécialistes du Québec and Ministère de la Santé et des Services sociaux).



INFORMATION TECHNOLOGY AND ACQUISITION MANAGEMENT

INFORMATION RESOURCES: ESSENTIAL SUPPORT FOR THE GOVERNMENT'S MISSION

Through technological advances and the support of information resources, government administrative operations and the quality of services offered to the public have continued almost normally, despite the public health emergency that has lasted since March 13, 2020. Telework was implemented quickly and many employees have been able to continue to perform their usual activities.

Technological tools were deployed on many different levels, particularly in education and healthcare, to meet the needs of the public while complying with public safety measures.

At the very moment when organizations were making broader use of information technology, many cyberattacks were launched. Québec did not escape this phenomenon but proved the strength of its organization.



DIGITAL TRANSFORMATION: ENGAGED PUBLIC BODIES, ACCELERATED PROJECTS

The constraints related to providing traditional services motivated public bodies to speed up the development and use of digital services. Thanks to the impetus provided by the Stratégie de transformation numérique gouvernementale 2019-2023, Québec witnessed a clear acceleration of efforts leading to new, intuitive, smart and accessible digital services.

In the justice sector, virtual hearings have allowed several persons subject to trial to have their case heard without being physically present in a hearing room. Furthermore, the increased use of videoconferencing tools eliminated the need for detainees to travel between detention facilities and courthouses. Similarly, travel in order to obtain a prescription was also limited in the health sector. The online availability of several other kinds of administrative procedures is another example of the acceleration of digital service projects.

As a result of the health situation, many Quebecers needed to look for a new job. The new digital service Jetravail! allows jobseekers to be matched with businesses that are hiring. In addition, the My Account – Employment Assistance – Social Assistance online service now also gives social assistance and social solidarity clientele, as well as clientele of the Aim for Employment Program, the opportunity to benefit from digital services.

Moreover, since December 2020, Quebecers can track the progress and targets achieved with regard to the Government's digital transformation. For this purpose, the Baromètre numériQc tool presents the results of 20 government departments, as well as those of five large organizations⁷. These results reflect the interest in digital transformation and its role as a lever for improving public services and boosting the performance of the Public Administration.

In 2020-2021, several other digital transformation projects for the benefit of the population were delivered. Work dedicated to making a digital identity available to Quebecers is ongoing. The first stage of this project will be completed in the fall of 2021. It will allow for the replacement of the clicSÉCUR public authentication service and the coordination of digital services offered to the public by the Société de l'assurance automobile du Québec.

On October 22, 2020, the Government officially integrated the local program of the Open Government Partnership (OGP), a global initiative. It joins the OGP founding member countries that collaborate on drafting action plans that call for increased transparency, inclusion and participation in governments.

⁷ Commission des normes, de l'équité, de la santé et de la sécurité du travail, Société de l'assurance automobile du Québec, Régie de l'assurance maladie du Québec, Revenu Québec, Retraite Québec

CYBERDEFENCE: AN ORGANIZED NETWORK, CONCRETE MEASURES DEPLOYED

In March 2020, the Government's Politique gouvernementale en cybersécurité was made public. This policy revolves around four focus areas, which primarily strive to protect the public, businesses and government information assets. Several key measures provide practical support for the implementation of this policy.

A government network dedicated to cybsersecurity was created. It is coordinated by the Centre gouvernemental de cyberdéfense of the Secrétariat du Conseil du trésor. This network is capable of effectively reacting to cyberpiracy attacks and other kinds of cyberthreats.

To ensure optimal protection of government information assets, all public bodies were advised to implement actions aimed at improving security levels including training employees, who are a key element of cybersecurity strategies. Through a partnership with the Académie de la transformation numérique of Université Laval, training capsules are now available to all public service employees.

During the 2021-2022 fiscal year, various work will be carried out to ensure that protection measures for information assets can effectively counter cyberpiracy attacks.

THE ADMINISTRATION SUPPORTED BY INFORMATION RESOURCES: A DEDICATED TEAM, ENHANCED PERFORMANCE

Three new subcommittees (Transformation numérique et services communs, Ressources, performance et évolution de la gouvernance, Sécurité de l'information et données gouvernementales) that fall under the jurisdiction of the Comité de gouvernance en ressources informationnelles were created in 2020-2021. They serve to ensure the active participation of information officers. In this regard, the primary role of the Comité de gouvernance is to identify opportunities for the optimization, sharing and pooling of information resource services and information assets.

In the context of the health emergency, the 2020-2021 fiscal year will be a record year when it comes to investments. Furthermore, the Government intends to invest over \$7.2 billion in information resources over the 2021-2031 period, \$847.8 million of which will be invested during the 2021-2022 fiscal year.

At the same time, while considering the challenges of recruiting and retaining personnel, improved coordination of large-scale government information technology projects is required. Analysis of the digital transformation plans of public bodies will provide us with a picture of the current situation. Consolidating these plans within a government projects portfolio is planned. This would lead to a consistent vision for the development of digital services based on a solid enterprise architecture supported by the best technologies.



In spring 2021, the Government also intends to make public an artificial intelligence integration strategy for the Public Administration and an action plan relating to managing government data.

On September 1, 2020, Infrastructures technologiques Québec (ITQ) began its activities on several major projects under its responsibility including the Consolidation des centres de traitement informatiques and the first component of the Service québécois d'identité numérique. As a cloud broker, ITQ provides public bodies with access to cloud computing solutions from various suppliers that meet IT security and protection of personal information requirements. ITQ published its service offer in March 2021. The company is a valuable partner for public bodies and a first-class hub of IT expertise in the Public Administration.



PUBLIC CONTRACTS

The COVID-19 pandemic had major consequences for Québec's economy and its businesses. To deal with them, the Government rolled out numerous initiatives, which included passing the Act respecting the acceleration of certain infrastructure projects, in December 2020, and announcing the Plan d'action pour le secteur de la construction on March 21, 2021.

In addition to these interventions, the Government has powerful leverage, since it is the leading contractor in Québec. In effect, in 2018-2019, it concluded 23,744 contracts worth \$25,000 or more, for a total value of more than \$12.0 billion.

In this context, the Government intends to capitalize on public contracts to foster economic recovery, in particular by taking concrete actions that will, in compliance with trade agreements, facilitate purchasing in Québec, and by providing greater agility to public bodies, while maintaining and further enhancing our standards for integrity.

BUY QUÉBEC

Québec firms, particularly small and medium-sized businesses (SMEs), drive economic development and contribute to the vitality of their communities. Because public contracts are a privileged lever for fostering development, there will be a government strategy to give Québec businesses easier access to public contracts.

A GOVERNMENT STRATEGY FOR PUBLIC CONTRACTS

The COVID-19 pandemic prompted us to review our practices and has spotlighted the need for new approaches to contract management. This situation demonstrates how important it is to do more to provide Québec businesses with easier access to public contracts, allowing them to fulfill their role as a motor of economic development.

The Government therefore intends to implement a strategy that will enable public bodies to be more strategic in their procurement processes by using mechanisms that highlight Québec businesses and Québec content, such as allotment and preferential margins. They will be better equipped to use the leverage of government procurement to maximize the contribution of Québec businesses and products to Québec's economic development, while abiding by public procurement liberalization agreements. Based on ambitious

orientations, the strategy will facilitate the access of Québec businesses to public contracts and strengthen government expertise required to that end.

Facilitate access to public contracts by Québec businesses

To increase the number of businesses participating in public contracts, concrete measures will be created to support them and make them aware of the steps to take to do business with the Government. A range of tools, including a directory of suppliers in the *Système électronique d'appels d'offres*, will be implemented to give effective support to businesses, particularly SMEs.

Strengthen government expertise in procurement

The consolidation and development of new procurement knowledge and work methods within the public bodies are fundamental to allowing public contracts to fulfill their role as a lever for Québec businesses.

To support the public bodies and strengthen procurement expertise, various measures will be implemented, including training and support guides.

THE CENTRE D'ACQUISITIONS GOUVERNEMENTALES TO SUPPORT STRONGER EXPERTISE AND QUÉBEC PROCUREMENT

The Government has already taken significant action concerning procurement, notably with the creation of the Centre d'acquisitions gouvernementales. One important goal in creating this new body was to concentrate in-depth procurement expertise to support the public bodies that do not have the necessary specialized resources. The Centre will therefore make a substantial contribution to implementing the *Stratégie gouvernementale des marchés publics*.

As the Centre is already present in several regions of Québec, it has extensive knowledge of regional characteristics and opportunities. It can therefore deploy procurement strategies that will consider impacts on regional economies, while complying with procurement liberalization agreements. Moreover, these strategies will make it possible for Québec businesses to offer their products and gain recognition. Here again, the Centre's contribution to Québec procurement will be significant.

Lastly, the creation of this new body, in the interest of sound management of public funds, will also help achieve another major government objective, which is to benefit from economies of scale by increasing the proportion of grouped purchases within public bodies. Launching the Centre should therefore make it possible to reach the Government's target of \$590.0 million in savings in 2022-2023.

PUBLIC BODY AGILITY AND BETTER COMPETITION

To mitigate the consequences of the extraordinary situation created by the COVID-19 pandemic, the Act respecting the acceleration of certain infrastructure projects was adopted last December. In order to promote economic recovery, the Act identifies the infrastructure projects that can benefit from specific, temporary measures to get the projects up and running more quickly.

Moreover, with its Plan d'action pour le secteur de la construction, the Government is providing itself with concrete means to ensure a robust economic recovery.

In the context of the work surrounding these projects, it was appropriate to introduce measures that will give public bodies more agility in awarding their contracts and improve competition by giving more businesses the opportunity to participate in public tenders.

Amendment of regulations

To better support the public bodies in the context of the economic recovery and provide for greater agility, the Government intends to table, in the spring of 2021, a draft regulation that will identify and draw on the best public procurement practices, while also acting on the recommendations of the Commission of Inquiry on the Awarding and Management of Public Contracts in the Construction Industry.

Expansion of task-order contracts

Under the current regulations, public bodies may, under certain circumstances, enter into a task-order contract for professional services or construction work with one or more businesses. This type of contract will be enhanced so that more businesses can participate in public tenders, thus increasing competition. Public bodies will be able to use this type of contract for professional services (architecture, surveying and engineering) and for construction work.

ENHANCING THE PROCUREMENT INTEGRITY REGIME

The Government wants to foster the economic recovery and promote procurement within Québec, while simultaneously giving public bodies more agility in purchasing. Along with reaching these objectives, the procurement integrity regime will be enhanced, since transparency, fairness and healthy competition are principles that are fundamental to public trust.

After several years of application of the government procurement integrity regime, provided for in the Act respecting contracting by public bodies, it is appropriate to review certain legislative provisions so as to optimize them and better support the Autorité des marchés publics in carrying out its mandate.

The Act respecting the acceleration of certain infrastructure projects gives the Autorité des marchés publics greater oversight powers, including audit and investigative authority, with regard to the 180 public infrastructure contracts targeted.

The Government therefore intends to propose a bill to revise certain provisions of the Act respecting contracting by public bodies and the Act respecting the Autorité des marchés publics to improve the current integrity regime, thus ensuring that the highest standards for integrity are maintained in entering into public contracts.

The Autorité des marchés publics, a neutral and independent body, is tasked with overseeing public procurement and applying the legislation and regulations governing public contracting in Québec. It monitors all public contracts, particularly the compliance of contract tendering and award processes, as well as processes complaints that are filed and information received from the public. The Autorité des marchés publics is also responsible for the Registre des entreprises autorisées à contracter et à sous-contracter and the Registre des entreprises non admissibles aux contrats publics. Its oversight role covers the public sector, the health and education networks, state-owned enterprises and municipal bodies.

PUBLIC INFRASTRUCTURE

PUBLIC INFRASTRUCTURE CENTRAL TO THE ECONOMIC RECOVERY

CONTINUED INVESTMENT IN PRIORITY SECTORS AND SIGNIFICANT ACCELERATION OF INFRASTRUCTURE INVESTMENTS

The 2021-2031 Québec Infrastructure Plan (QIP), which presents the Government's infrastructure investment plan for the next 10 years, reflects the continuation of the major priorities that the Government has set since the 2019-2029 QIP, as well as accelerating infrastructure investments to stimulate economic growth in Québec.

The Government has set the 2021-2031 QIP at \$135.0 billion, an increase of \$4.5 billion from the previous Plan. This is the third consecutive increase, following two significant increases, each exceeding \$15.0 billion, allocated by the 2020-2030 and 2019-2029 QIPs. Another \$7.7 billion, made available due to the advancement and completion of several projects in the 2020-2021 fiscal year, is added to the increase. Therefore, an additional amount of \$12.2 billion can be dedicated to new investments over the 2021-2031 period.

With this new and enhanced Plan, the Government will continue to deliver on its public infrastructure commitments in its priority areas. Whether through investments in Health, to add new seniors' residences and expand and upgrade our long-term care centres (CHSLDs) and hospitals; in Education, to add new classrooms across Québec and build attractive schools; in Higher Education, to expand and renovate our CEGEPs and universities; in the Road network, to restore our roadways; and in Public Transit, to improve mobility and electrify our means of transportation, these priorities are at the very heart of government action.

In addition, investments of nearly \$13.4 billion will be brought forward to the first five years of the 2021-2031 QIP, bringing public infrastructure investments to \$77.0 billion over the next five years. These accelerated investments will enable faster deployment of numerous projects across Québec to stimulate the economy affected by the public health emergency, including support for projects covered by the Act respecting the acceleration of certain infrastructure projects. Bear in mind that public infrastructure investments are a powerful motor for economic development for all regions of Québec.



INVESTMENTS IN HEALTH AND SOCIAL SERVICES TO ADD SENIORS' RESIDENCES, AND EXPAND AND RENOVATE CHSLDS AND HOSPITALS

To offer new seniors' residences to our seniors throughout Québec and give Quebecers access to quality health care facilities, the 2021-2031 QIP provides for nearly \$3.1 billion in new investments in the health and social services sector.

Of this amount, \$404.9 million will be used to build new seniors' residences and expand and renovate residential and long-term care centres (CHSLDs), while \$2,553.8 million is earmarked to build, expand and renovate hospitals and other health care facilities throughout Québec.

The Government is allocating nearly \$20.6 billion to the health and social services sector in the 2021-2031 QIP in order to give Quebecers access to establishments that provide quality health care.

Given Québec's ageing population and the deterioration of its real estate portfolio, note that the Government has launched a plan to overhaul residential and long-term care centres for seniors and adults with special needs. This plan centres on creating a new architectural and organizational concept, called maison des aînés and alternatives, which aims to offer a model that is closer to a modern residential environment, better adapted to the specific needs of seniors with reduced autonomy and an adult clientele with special needs.

The Government wants to implement this new concept across Québec and is committed to developing 2,600 new spaces by September 2022 and to gradually renewing dilapidated CHSLDs throughout Québec.

INVESTMENTS IN EDUCATION TO REPAIR SCHOOLS AND ADD CLASSROOMS ACROSS QUÉBEC

In order to continue its investments in schools and add new classrooms throughout Québec, the 2021-2031 QIP provides for nearly \$1.8 billion in new investments in the education sector. Of this amount:

- \$1,331.9 million will be used for numerous projects to add spaces to elementary and secondary schools, cost revisions to major secondary school projects, as well as furniture refitting and replacement projects to support the rollout of kindergarten for four-year-olds;
- \$446.4 million is earmarked to restore the real estate portfolio and ensure healthy, safe learning environments.



The education sector envelope is set at \$20.9 billion in the 2021-2031 QIP, 62.0% of which is dedicated to infrastructure maintenance.

Schools are important living environments for our young people. Schools must provide a healthy, safe, stimulating environment that is adapted to their needs; schools must foster their learning and develop their full potential. This is why a vision and an architectural signature were developed and announced in February 2020 to guide future school construction.

Distinctive, functional, progressive, and sustainable, schools of the future will be built in accordance with best practices. They will be the result of a meticulous consultation process with numerous talented Québec architects and educators.

INVESTMENTS IN HIGHER EDUCATION TO REHABILITATE AND EXPAND OUR CEGEPS AND UNIVERSITIES

To ensure that our students have access to quality higher education institutions that meet their needs, the 2021-2031 QIP provides more than \$800.0 million in new investments in the Higher Education sector. Of this amount:

- \$495.8 million will be used for space addition and renovation projects in the college network;
- \$304.7 million is planned for space addition and renovation projects in the university network.

INVESTMENTS TO ENSURE THE GOOD CONDITION OF THE ROAD NETWORK

To ensure that the road network, which is essential to Québec's economic development, is in good condition, the 2021-2031 QIP provides nearly \$2.6 billion in new investments in the road network sector. Of this additional investment, \$471.4 million is planned for dedicated lane projects, which contribute to the improvement of public transit. The envelope for the road network sector is set at \$28.3 billion in the 2021-2031 QIP, 83.0% of which is devoted to infrastructure maintenance.

On its own, the road network, under the responsibility of the Ministère des Transports, includes over 31,000 kilometres of roads and some 9,700 structures including bridges and overpasses. The availability of this road infrastructure is necessary for public mobility, whether by personal vehicle or public transit, as well as for the transportation of freight.

The Government must therefore continue to invest in the existing road infrastructure to ensure user safety, improve its condition, promote the use of various modes of public transit, and eliminate its asset maintenance deficit (AMD), which is estimated at \$17.9 billion. This represents 65.0% of the AMD for all public infrastructure under Government responsibility.

INVESTMENTS TO IMPROVE MOBILITY AND ELECTRIFY PUBLIC TRANSIT

To promote public mobility, increase traffic flow, and electrify public transit, the 2021-2031 QIP provides nearly \$1.5 billion in investments in the Public Transit sector. Of this amount, \$453.0 million will serve to implement an initial phase of the 2030 Plan for a Green Economy (PEV 2030), the electrification and climate change policy framework which commits Québec to an ambitious project that lays the foundations for a green, climate-change resilient and more prosperous economy by 2030.

In addition to the amounts allocated to the Public Transit sector, investments of \$471.4 million in dedicated lane projects are also contributing to the improvement of public transit.

The Government still projects that investments earmarked for public transit estimated at \$49.0 billion will be comparable to those earmarked for the road network estimate at \$48.9 billion. In addition, considering the \$5.9-billion investment to develop dedicated lanes, the Public Transit sector investment would reach \$54.9 billion, which is greater than the investments in the Road network sector.

INVESTING IN ALL SECTORS

Additional funds totalling \$2.5 billion have been allocated to other government sectors. This funding will most notably be used to carry out numerous projects to implement new programs or enhance current programs. These funds will be invested across Québec, to the benefit of the entire population.

ACCELERATION OF INFRASTRUCTURE PROJETS

NEARLY \$13.4 BILLION IN INVESTMENTS ACCELERATED TO THE FIRST FIVE YEARS

In an effort to rapidly deploy projects throughout Québec to stimulate the economy, affected by the public health emergency, the Government has chosen to accelerate infrastructure investments, particularly to support projects covered under the Act respecting the acceleration of certain infrastructure projects.

As part of the 10-year planning process, nearly \$13.4 billion more in investments will be carried out in the first five years of the 2021-2031 QIP compared to the previous Plan. As a result, \$77.0 billion will be invested over the next five years, stimulating the economy.

AN ACT RESPECTING THE ACCELERATION OF CERTAIN INFRASTRUCTURE PROJECTS

On December 10, 2020, the National Assembly of Québec passed the Act respecting the acceleration of certain infrastructure projects, which aims to accelerate 180 infrastructure projects at an estimated total cost of \$55.0 billion.

The purpose of this Act is to streamline certain procedures, without diminishing the existing standards, in order to get large infrastructure projects, including schools, seniors' residences, hospitals, and road and public transit infrastructure, underway more quickly. It involves well-defined, limited and temporary acceleration measures targeting expropriation, the domain of the State, environment, and land use planning and development.

These measures which allow for the acceleration of 180 infrastructure projects, should have a rapid impact on the economy, which was seriously weakened by the public health emergency.

ACTION PLAN FOR THE CONSTRUCTION SECTOR

On March 21, 2021, the Government released the Plan d'action pour le secteur de la construction, prepared by the Secretariat of the Conseil du trésor, to support and develop the industry's capacity to carry out priority infrastructure projects for Québec. This action plan aims to take full advantage of the investments planned by the Québec government to respond to the exceptional situation that arose with the health emergency.

The action plan presents some 40 measures to support and develop the industry's capacity to carry out priority infrastructure projects for Québec. These measures, grouped in five main areas, will promote economic recovery while maximizing the effects of the QIP.

- The first area of focus involves bringing forward \$2.9 billion in QIP investments to 2020-2021, temporarily relaxing decision-making processes for infrastructure projects, and adopting new approaches, in particular a draft regulation for professional services and construction contracts, and an improved electronic call for tender system;
- The second area of focus is to more efficiently implement the QIP on a permanent basis by acting on the terms and conditions of certain calls for tender and by consolidating project management. This measure will encourage a rapid recovery of local economic activity;
- The third area of focus brings together the various initiatives aimed at reducing workforce scarcity, specifically through better integration of workers belonging to groups of people underrepresented in the construction industry, as well as through faster and better-adapted training;
- The fourth area of focus is to increase industry productivity, particularly through data modelling and the support of prefabrication in public construction projects;
- The fifth area of focus is to support the growth of companies in the construction sector in order to increase the number of companies that can participate in public tenders for major projects through guidance and through loans and loan guarantees.

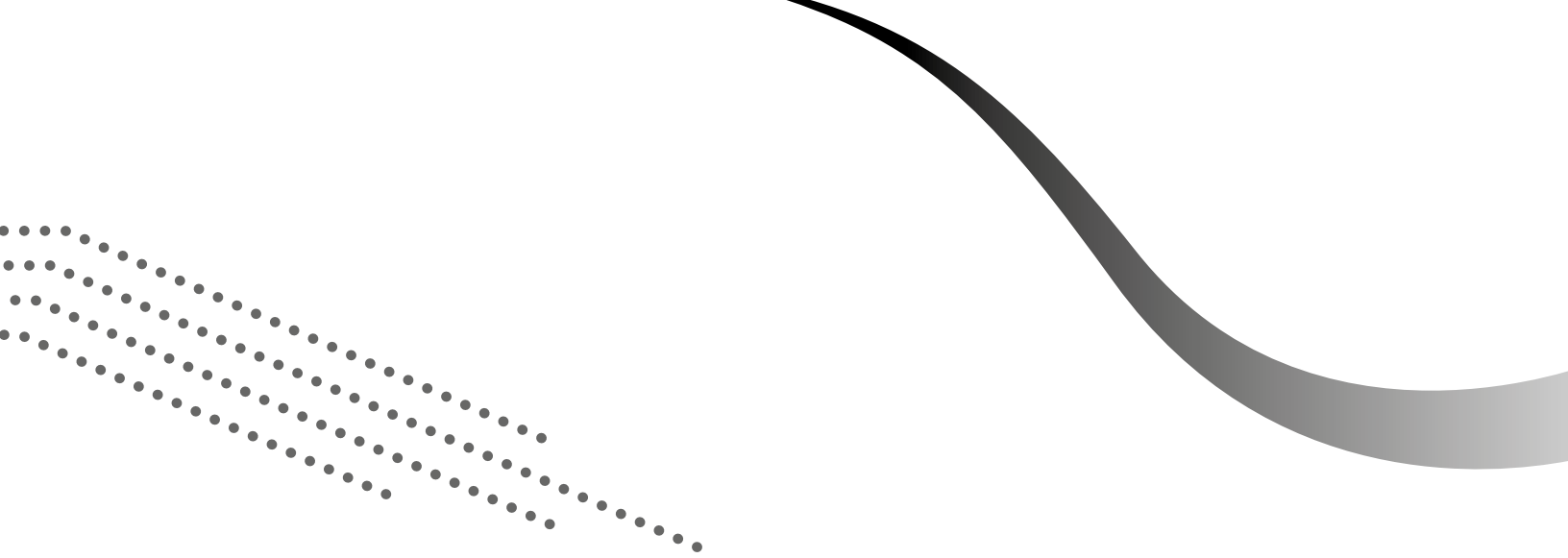
A PLAN THAT ALLOWS FOR CONTINUED INVESTMENT IN PRIORITY AREAS¹

Summary by Mission and Sector

	2021-2031 QIP	
	\$million	%
Health and Social Services		
Health and social services	20,551.2	15.2
Education and Culture		
Education	20,910.5	15.5
Higher education	6,485.8	4.8
Culture	2,019.7	1.5
Physical activity development	731.3	0.5
Subtotal	30,147.3	22.3
Economy and Environment		
Road network	28,330.8	20.1
Public transit	12,830.3	9.5
Marine, air, rail and other transportation	3,571.7	2.6
Municipalities	7,569.5	5.6
Tourism and recreational activities	1,213.6	0.9
Social and community housing	2,644.2	2.0
Northern development	899.4	0.7
Research	984.0	0.7
Environment	957.4	0.7
Agriculture, forests, fauna and other	923.5	0.7
Subtotal	59,924.4	44.4
Support for Individuals and Families		
Educational childcare services	355.0	0.3
Administration and Justice		
Government administration	4,197.9	3.1
Information resources	7,211.7	5.3
Subtotal	11,409.6	8.5
Subtotal – sector envelope	122,387.4	90.7
Central envelope²	12,612.6	9.3
Total	135,000.0	100.0

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

² This envelope ensures the financial contributions of the Government required to implement the projects prioritized by the Government from among those studied. Transfer to the sectors requires a Cabinet decision.



ADDITIONAL
INFORMATION

CONSOLIDATED GOVERNMENT EXPENDITURES

1. CONSOLIDATED GOVERNMENT EXPENDITURES

The consolidated government expenditures for the 2021-2022 fiscal year are set at \$130,487.1 million, broken down as follows:

- \$121,873.9 million in portfolio expenditures;
- \$8,613.2 million in debt service expenditures.

The consolidated government expenditures for the 2021-2022 fiscal year are down \$550.9 million from the probable consolidated expenditures of the previous year, for a decrease of 0.4%.

Excluding debt service, the consolidated government expenditures are down 1.2% in 2021-2022 compared to the probable consolidated expenditures of the previous fiscal year, declining to \$121,873.9 million. Excluding the effect of measures implemented under the public health emergency and for the economic recovery as well as the budgetary impact arising from the changes to the application of the accounting standards on transfer payments, the growth of consolidated expenditures of the portfolios is 5.4%.

Appendix 1 sets out the consolidated expenditures by major portfolio for the 2020-2021 and 2021-2022 fiscal years.

Consolidated Expenditures¹ (millions of dollars)

	2021-2022	2020-2021	Variation	
			\$ million	%
Portfolio Expenditures	121,873.9	123,373.0	(1,499.1)	(1.2) ²
Debt Service	8,613.2	7,665.0	948.0	12.4
Consolidated Expenditures	130,487.1	131,038.0	(550.9)	(0.4)

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

² Excluding the effect of measures implemented under the public health emergency and for the economic recovery as well as the budgetary impact arising from the changes to the application of the accounting standards on transfer payments, the growth of consolidated expenditures of the portfolios is 5.4%.

2. THE CONSOLIDATED GOVERNMENT EXPENDITURES ACCORDING TO THE FINANCIAL STRUCTURE

The government expenditures, set at \$130,487.1 million, are established on a consolidated basis, which involves adding program expenditures, line by line, that is, the expenditures of the departments and budget-funded bodies, and those of the consolidated entities, which comprise the expenditures of the special funds, bodies other than budget-funded bodies, network bodies, and defined-purpose accounts.

In addition to these expenditures are expenditures funded by the tax system, Budget measures that are in addition to the forecast expenditures, and the elimination of reciprocal transactions between entities in the reporting entity in order to avoid double-counting expenditures, which constitute consolidation adjustments.

The activities of more than 150 entities and those of the networks are grouped to represent financial structure of the government, which includes the following components:

- the general fund, which groups revenues, mainly the taxes and duties raised by the government, and the program expenditures of the departments and budget-funded bodies;
- the special funds, which ensure a connection between the funding of a specific service and the revenues collected for that purpose;
- the bodies other than budget-funded bodies, which provide specific services to the public;
- the bodies in the health and social services, education and higher education networks;
- the defined-purpose accounts, which isolate amounts paid to the government by a third party under a contract or agreement that stipulates it be allocated for a specific purpose;
- tax-funded expenditures, which include refundable tax credits granted under the personal and business tax systems, as well as doubtful tax accounts.

The consolidated budget information of the departments and budget-funded bodies, special funds, bodies other than budget-funded bodies, networks and defined-purpose accounts principally appears in the **Estimates and Expenditures of the Departments and Bodies** volume, whereas that of the National Assembly and the five persons it appoints are in the **Estimates, Expenditures and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly** volume.

Consolidated Expenditures according to the Financial Structure¹

(millions of dollars)

	2021-2022	2020-2021	Variation	
			\$ million	%
Expenditures of the Departments and Budget-funded Bodies (general fund)	96,975.4	99,097.5	(2,122.1)	(2.1)
Expenditures of Consolidated Entities				
Special Funds	16,061.3	15,968.1		
Bodies other than Budget-funded Bodies	27,181.8	25,854.8		
Network Bodies ²	52,465.6	53,924.0		
Defined-purpose Accounts	1,565.4	1,442.1		
Subtotal	97,274.1	97,189.0		
Tax-funded Expenditures	8,324.4	8,018.1		
Budget Measures ³	(297.3)	145.9		
Consolidation Adjustments	(80,402.7)	(81,077.5)		
Portfolio Expenditures	121,873.9	123,373.0	(1,499.1)	(1.2)⁴
Service of Debt from the Departments and Budget-funded Bodies (general fund) ²	6,202.0	5,374.8		
Service of Debt from the Consolidated Entities	4,222.5	4,118.2		
Consolidation Adjustments to Debt Service ²	(1,811.3)	(1,828.0)		
Debt Service	8,613.2	7,665.0	948.2	12.4
Consolidated Expenditures	130,487.1	131,038.0	(550.9)	(0.4)

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

² Source: Ministère des Finances.

³ The 2021-2022 Budget measures that are added to the forecast expenditures consist of \$169.2 million for the special funds, \$163.2 million for the bodies other than budget-funded bodies, \$26.9 million in expenditures financed by the tax system, and \$656.6 million in negative expenditures for consolidation adjustments.

⁴ Excluding the effect of measures implemented under the public health emergency and for the economic recovery as well as the budgetary impact arising from the changes to the application of the accounting standards on transfer payments, the growth of consolidated expenditures of the portfolios is 5.4%.

The following diagram depicts the grouping of the components in the Government's financial structure to establish the consolidated portfolio expenditures, which total \$130,487.1 million.

Consolidated Expenditures Grouped according to the Components of the Financial Structure¹

(millions of dollars)

Budget of the Departments and Budget-funded Bodies

Expenditures financed by the general fund.

Program Spending	96,975.4
Debt Service	6,202.0
Including allocations to special funds and subsidies to bodies other than budget-funded bodies.	
Budget Expenditures	103,177.4

Expenditures of Consolidated Entities

Expenditures financed by transfers from departmental program spending, own-source income and federal transfers.

Special Funds Budget	16,061.3
Budget for Bodies Other than Budget-funded Bodies	27,181.8
Budget for Network Bodies	52,465.6
Budget for Defined-purpose Accounts	1,565.4
Debt Service for Consolidated Entities	4,222.5
Total	101,496.5

From Consolidated Revenues

Consolidation Adjustments (intra- and inter-sector eliminations)	(80,402.7)
Budget Measures	(297.3)
Debt Service Consolidation Adjustments	(1,811.3)
Total	(82,511.3)

Other Expenditures

From consolidated revenues.

Tax-Funded Expenditures	8,324.4
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Consolidated Expenditures

Portfolio Expenditures	121,873.9
Debt Service	8,613.2
Consolidated Expenditures	130,487.1

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

APPENDIX 1

Consolidated Expenditures by Major Portfolio¹
(millions of dollars)

	Consolidated Expenditures		Variation	
	2021-2022	2020-2021	\$ million	% ²
Santé et Services sociaux	52,358.0	53,782.2	(1,424.2)	(2.6) ³
Éducation	18,312.3	17,623.6	688.7	3.9 ⁴
Enseignement supérieur	9,490.6	8,749.3	741.3	8.5 ⁵
Other portfolios ⁶	40,981.0	42,585.9	(1,604.9)	(3.8)
Portfolio Expenditures before the Provision and Debt Service	121,141.9	122,741.0	(1,599.0)	(1.3)
Provision for the Application of the Accounting Standards on Transfer Payments	732.0	632.0	100.0	15.8
Portfolio Expenditures	121,873.9	123,373.0	(1,499.1)	(1.2)⁷
Debt Service	8,613.2	7,665.0	948.2	12.4
Consolidated Expenditures	130,487.1	131,038.0	(550.9)	(0.4)

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

² Source: Ministère des Finances.

³ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures is 5.8%.

⁴ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures is 4.6%.

⁵ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures is 8.2%.

⁶ The other portfolio include the interportfolio eliminations, which result from the elimination of reciprocal transactions between entities in the reporting entity.

⁷ Excluding the effect of measures implemented under the public health emergency and for the economic recovery as well as the budgetary impact arising from the changes to the application of the accounting standards on transfer payments, growth by consolidated portfolio expenditures is 5.4%.

EXPENDITURE BUDGET FOR THE DEPARTMENTS AND BUDGET-FUNDED BODIES

1. MEASURES IMPLEMENTED UNDER THE PUBLIC HEALTH EMERGENCY AND FOR THE ECONOMIC RECOVERY

To overcome the public health emergency facing Québec and to relaunch the economy, during the 2020-2021 fiscal year, the Government took actions to support Quebecers, strengthen the health system, and stimulate the economy. Throughout the 2020-2021 fiscal year, measures were announced to meet all the needs attributable to the impacts of the COVID-19 pandemic.

These actions required supplementary estimates to be tabled in order to fund the deployment of measures implemented under the public health emergency and for the economic recovery, including notably the measures announced in the Québec's Economic and Financial Situation 2020-2021 and in the Update on Québec's Economic and Financial Situation – Fall 2020. The measures thus implemented in 2020-2021 are set at \$11,588.4 million.

For the 2020-2021 fiscal year, these measures include:

- at the **Ministère de la Santé et des Services sociaux**, \$6,580.0 million to finance, in particular, additional expenditures at public establishments in the health and social services network, personal protective equipment and medication expenditures;
- at the **Ministère des Affaires municipales et de l'Habitation**, \$885.0 million, primarily in financial assistance to support municipalities and certain municipal bodies;
- at the **Ministère de l'Économie et de l'Innovation**, \$786.8 million, primarily for the Concerted Temporary Action Program for Businesses and Emergency Assistance for Small and Medium-Sized Businesses;
- at the **Ministère de l'Éducation**, \$513.3 million to finance, in particular, the purchase of material and equipment in response to the public health measures, distance learning and a safe return to school. This amount also went toward implementing the strategy to provide academic assistance, the plan to restart physical, sports, recreational and outdoor activities, as well as to support volunteer action. This amount also helped to move up the single school tax rate;
- at the **Ministère des Transports**, \$1,711.8 million, including \$1,400.0 million for emergency assistance to public transit and \$266.5 million to offset the impacts of COVID-19 on the Land Transportation Network Fund.

Moreover, the actions of the government to overcome the public health emergency facing Québec and to relaunch the economy will continue in the 2021-2022 fiscal year. To this end, the program spending of the government already includes \$4,176.3 million in 2021-2022 for continued action.



For the 2021-2022 fiscal year, these measures include:

- at the **Ministère de la Santé et des Services sociaux**, \$2,411.0 million to overcome the public health emergency which is due to an additional \$750.0 million for recurring measures, \$77.2 million for targeted investments in mental health and homelessness, and \$1,583.8 million for temporary actions;
- at the **Ministère de l'Économie et de l'Innovation**, \$603.0 million, including an additional \$251.0 million earmarked in the Contingency Fund to take into account the measures announced in the 2021-2022 Budget, in particular to maintain the Concerted Temporary Action Program for Businesses and Emergency Assistance for Small and Medium-Sized Businesses, and to maintain economic recovery measures;
- at the **Ministère de l'Éducation**, \$428.0 million to finance, in particular, measures for workforce qualification and training and to move ahead on the single school tax rate. This amount also includes an additional \$170.5 million earmarked in the Contingency Fund to take into account measures announced in the 2021-2022 Budget, among other things to enable the purchase of material and equipment to respond to the public health measures and support consolidation of learning during the public health emergency.

Given that the measures implemented by the government under the public health emergency and for the economic recovery measures have a current impact on program spending for the 2020-2021 fiscal year on the order of \$11,588.4 million, and on the 2021-2022 fiscal year on the order of \$4,176.3 million, the impact of these measures is presented separately.



Measure Implemented under the Public Health Emergency and for the Economic Recovery¹ (millions of dollars)

	2020-2021 Probable Expenditure	2021-2022 Expenditure Budget		
		Envelope	Budget Measures integrated into the Contingency Fund	Total
Affaires municipales et Habitation	885.0	5.9	-	5.9
Agriculture, Pêcheries et Alimentation	64.0	100.0	3.0	103.0
Conseil du trésor	-	-	-	-
Culture et Communications	237.0	-	-	-
Économie et Innovation	786.8	352.0	251.0	603.0
Éducation	513.3	257.5	170.5	428.0
Énergie et Ressources naturelles	25.0	5.0	51.3	56.3
Enseignement supérieur	192.5	75.5	154.6	230.1
Famille	141.2	25.0	-	25.0
Finances	237.0	-	-	-
Forêts, Faune et Parcs	43.6	(1.5)	83.8	82.3
Immigration, Francisation et Intégration	-	-	84.9	84.9
Justice	5.0	-	-	-
Santé et Services sociaux	6,580.0	2,411.0	-	2,411.0
Sécurité publique	23.7	-	-	-
Tourisme	121.2	10.0	53.1	63.1
Transport	1,711.8	-	43.4	43.4
Travail, Emploi et Solidarité sociale	21.4	0.7	39.6	40.3
Total	11,588.4	3,241.1	935.2	4,176.3

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

2. 2020-2021 BUDGET EXPENDITURES

For the 2020-2021 fiscal year, the probable budget expenditures of the government are set at \$104,475.7 million. Program spending is set at \$99,097.5 million and debt service at \$5,378.2 million.

The budget expenditures of \$104,475.7 million are up \$12,425.4 million from the initial objective of \$92,050.3 million. This increase is due to the tabling of supplementary estimates in November 2020 and March 2021, totalling \$11,513.5 million, a \$1,392.9-million increase in the 2020-2021 Budget expenditure objective, as well as a \$481.0-million downward revision in debt service.

Thus, the \$99,097.5 million in program spending has increased by \$12,906.4 million compared to the initial objective of \$86,191.1 million.

Excluding the measures implemented under the public health emergency and for the economic recovery of \$11,588.4 million to facilitate comparison of the variation, program spending totals \$87,509.1 million, an increase of \$1,318.0 million from the initial objective, \$86,191.1 million.

With respect to the service of debt in the general fund of the Consolidated Revenue Fund, it was decreased by \$481.0 million in 2020-2021, primarily due to historically low interest rates.

Evolution of the 2020-2021 Budget Expenditures¹

(millions of dollars)

	Program Spending	Debt Service	Budget Expenditure
2020-2021 Expenditure Budget	86,191.1	5,859.2	92,050.3
Variation:			
Supplementary Estimates	10,150.4	-	10,150.4
Supplementary Estimates – March 2021	1,363.1	-	1,363.1
Increase in the Budget Expenditure Objective – March 2021	1,392.9	-	1,392.9
Debt Service	-	(481.0)	(481.0)
	12,906.4	(481.0)	12,425.4
2020-2021 Probable Expenditure	99,097.5	5,378.2	104,475.7
Less: Measures implemented under the public health emergency and for the economic recovery	(11,588.4)	-	(11,588.4)
2020-2021 Probable Expenditure excluding the effect of measures	87,509.1	5,378.2	92,887.3

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

Excluding the measures implemented under the public health emergency and for the economic recovery, program spending increased \$2,879.8 million or 3.4% to \$87,509.1 million in 2020-2021, compared to \$84,629.3 million in 2019-2020.

Debt service is set at \$5,378.2 million, a decrease of \$95.0 million or 1.7% from 2019-2020.

In all, the budget expenditures of the government for the 2020-2021 fiscal year are set at \$92.887.3 million, an increase of \$2,784.8 million or 3.1% from the previous fiscal year.

Variation in 2020-2021 Budget Expenditures excluding the measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2020-2021	2019-2020 ²	Variation	
			\$ million	%
Program Spending	87,509.1	84,629.3	2,879.8	3.4
Debt Service	5,378.2	5,473.2	(95.0)	(1.7)
Budget Expenditures	92,887.3	90,102.6	2,784.8	3.1

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

² No expenditures related to the public health emergency were considered in 2019-2020.

3. 2021-2022 EXPENDITURE BUDGET

Program spending is set at \$96,975.4 million in 2021-2022, a decrease of \$2,122.2 million, or 2.1% from 2020-2021.

Debt service is set at \$6,202.0 million, an increase of \$823.9 million from 2020-2021, mainly due to the increase in the debt and expected increase in interest rates.

In total, the budget expenditures of the government for the 2021-2022 fiscal year represent a decrease of 1.2% from 2020-2021, amounting to \$103,177.4 million.

Variation in Budget Expenditures in 2021-2022¹ (millions of dollars)

	2021-2022	2020-2021	Variation	
			\$ million	%
Program Spending	96,975.4	99,097.5	(2,122.2)	(2.1)
Debt Service	6,202.0	5,378.2	823.9	15.3
Budget Expenditures	103,177.4	104,475.7	(1,298.3)	(1.2)

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

By excluding the effect of measures implemented under the public health emergency and for the economic recovery of \$4,176.3 million in 2021-2022 and \$11,588.4 million in 2020-2021, in order to facilitate comparison of the variation, program spending is set at \$92,799.1 million in 2021-2022, an increase of \$5,289.9 million or 6.0% from 2020-2021.

Debt service is set at \$6,202.0 million, an increase of \$823.9 million from 2020-2021, mainly due to the increase in the debt and expected increase in interest rates.

In total, the Government's budget expenditures for the 2021-2022 fiscal year represent an increase of 6.6% from 2020-2021, amounting to \$99,001.1 million.

Variation in 2021-2022 Budget Expenditures excluding the effect of measures implemented under the public health emergency and for the economic recovery¹ (millions of dollars)

	2021-2022	2020-2021	Variation	
			\$ million	%
Program Spending	96,975.4	99,097.5	(2,122.2)	(2.1)
Less: Measures implemented under the public health emergency and for the economic recovery	4,176.3	11,588.4	(7,412.1)	(64.0)
Program Spending excluding the effect of measures	92,799.1	87,509.1	5,289.9	6.0
Debt Service	6,202.0	5,378.2	823.9	15.3
Budget Expenditures	99,001.1	92,887.3	6,113.8	6.6

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

By excluding the effect of measures implemented under the public health emergency and for the economic recovery and considering the 2021-2022 Budget measures included in the Contingency Fund, the variation in program spending of \$5,289.9 million in 2021-2022 is due to the following variations:

- an increase of \$2,229.0 million or 5.3% in the "Santé et Services sociaux" portfolio;
- an increase of \$595.8 million or 4.6% in the "Éducation" portfolio;
- an increase of \$556.3 million or 7.5% in the "Enseignement supérieur" portfolio;
- an increase of \$1,283.8 million or 6.1% in the other portfolios;
- an increase of \$625.0 million in the Contingency Fund, which notably includes an amount of \$782.3 million to consider the budgetary impact arising from the changes to the application of the accounting standards on transfer payments.

Breakdown of the Increase in 2021-2022 Program Spending excluding the effect of measures implemented under the public health emergency and for the economic recovery and considering the 2021-2022 Budget measures integrated into the Contingency Fund¹

(millions of dollars)

	2021-2022 Budget Expenditure	2020-2021 Probable Expenditure	Variation	
			\$ million	%
Santé et Services sociaux ²	44,702.9	42,473.9	2,229.0	5.3
Éducation ³	15,383.3	14,787.5	595.8	4.6
Enseignement supérieur ⁴	7,949.0	7,392.7	556.3	7.5
Other Portfolios ⁵	22,416.9	21,133.1	1,283.8	6.1
Contingency Fund ⁶	2,347.0	1,722.0	625.0	
Total	92,799.1	87,509.1	5,289.9	6.0

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

² The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, a \$12.2-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.

³ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, a \$75.8-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.

⁴ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$2.7-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.

⁵ The percentage variation was calculated by including, in the 2020-2021 probable expenditure, the transfers to the Ministère de l'Éducation, the Ministère 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 Francisation et de l'Intégration.

⁶ To fund unexpected expenditures that may arise in any of the programs.

Appendix 1 presents the increase in 2021-2022 program spending by portfolio, excluding the effect of measures implemented under the public health emergency and for the economic recovery. The total increase in 2021-2022 program spending is presented in Appendix 2.

SANTÉ ET SERVICES SOCIAUX

\$2,229.0-million increase in the 2021-2022 expenditure budget

The increase allocated to the Ministère de la Santé et des Services sociaux is set at \$2,229.0 million for 2021-2022.

Excluding an amount of \$12.2 million from the 2020-2021 probable expenditure that comes from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la de la Francisation et de l'Intégration, the increase in the Department's expenditures is set at \$2,241.2 million, or 5.3%. This growth makes it possible, in particular, to:

- cover salary adjustments and the indexation of expenditures other than payroll as of April 1, 2021;
- improve the quality of long-term care services;
- increase public health prevention and intervention capacity;
- improve services to the public by reinforcing numerous groups of services, including home care support services, senior residential and care services, access to front-line medical care, mental health and homelessness care and services, services for youth in difficulty, activities and services in the mother-child trajectory, caregiver care and services, access to specialized medical services, intellectual disability and autism spectrum disorder services, and fund the Support Program for Community Organizations;
- increase the digital transformation in health and social services;
- make payments on the debt service arising from investments in the health and social services network;
- cover cost increases related to the use of medication and pharmaceutical services.

The measures announced in the 2021-2022 Budget are included in the Department's budget.

ÉDUCATION

\$595.8-million increase in the 2021-2022 expenditure budget

The growth allocated to the Ministère de l'Éducation is set at \$595.8 million in 2021-2022.

Excluding an amount of \$75.8 million from the 2020-2021 probable expenditure from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration, the increase in the Department's 2021-2022 expenditure is set at \$671.6 million, or 4.6%.

The growth makes it possible, in particular, to fund:

- measures expected in the 2021-2022 Budget, notably:
 - the addition of specialized classes for pupils with specific needs;



- the strategy to promote, attract and mobilize staff in the school network;
- improve access to school day care services;
- make culture more accessible everywhere, promote the educational success of indigenous students and the equality of opportunity, continue the digital shift by using artificial intelligence and extend the 2016-2021 Government Strategy to Prevent and Counteract Sexual Violence.
- commitments from previous fiscal years, including:
 - gradual deployment of universal full-time kindergarten for four-year-olds;
 - ongoing deployment of extracurricular activities at secondary school;
 - implementation of various support and coaching measures for remedial education and academic success;
 - the addition of direct support resources for students to intervene throughout children's academic careers, and the improvement of living and learning environments to make them more innovative, stimulating, welcoming, healthy and safe.
- the primary growth factors for the education networks, in particular costs related to remuneration, enrollment effects, and subsidized debt;
- the indexation of the calculation parameters determining the fiscal balancing subsidy.

The 2021-2022 expenditure budget also funds programs pertaining to the status of women and the recreation and sports sector, and supports the operation of bodies reporting to the Minister and of various education bodies.

ENSEIGNEMENT SUPÉRIEUR

\$556.3-million increase in the 2021-2022 expenditure budget

The growth allocated to the Ministère de l'Enseignement supérieur is set at \$556.3 million in 2021-2022, or 7.5%.

The variation is primarily due to the indexation of the primary growth factors for the higher education network, achievement of the full effect of the enhancement measures for financial assistance for education and to support student access to and success in higher education, while considering labour market needs in the context of the pandemic, the deployment of digital solutions in educational institutions as well as the health and well-being of students and staff.



OTHER DEPARTMENTS

Global growth of 6.1%

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

- the **National Assembly** budget increases by \$0.5 million. The variation is mainly due to the increase in the employer's contribution to the Québec Pension Plan and the allocation of additional resources to support parliamentarians' work;
- The budget for **Persons Appointed by the National Assembly** increases by \$15.9 million. This variation is mainly due to the amounts earmarked for the Chief Electoral Officer for the holding of municipal general elections in November 2021, for the consolidation of staff in future offices in fall 2021, to fill vacant positions and to prepare for the next provincial general elections to be held in 2022-2023;
- the budget for the **Ministère des Affaires municipales et de l'Habitation** is up \$303.9 million. This variation is primarily due to the projected annual transfer to the City of Montréal in 2021-2022 for its 2021 fiscal year under the Réflexe Montréal Framework Agreement, recognizing greater Montréal's special status, whereas the transfer for its 2020 fiscal year was made in the 2019-2020 fiscal year, and the improvements announced in the Partnership 2020-2024: Towards stronger municipalities and regions. Furthermore, this variation is also due to an amount of \$45.3 million to support the construction and renovation of municipal buildings as well as an amount of \$15.0 million which allows for enhanced funding of the Home Adaptation Program;
- the budget for the **Ministère de l'Agriculture, des Pêcheries et de l'Alimentation** decreases by \$8.3 million. This variation is mainly due to the end of measures announced in previous budgets, and the implementation of optimization measures;
- excluding the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** is up \$23.5 million. This variation is primarily due to the combined effect of the dissolution of the Centre de services partagés du Québec, the creation of Infrastructures technologiques Québec, and the Centre d'acquisitions gouvernementales during 2020-2021 and the decrease in expenditures for the pension and insurance plans. As for the Contingency Fund, it includes an amount of \$1,657.1 million to take into account measures announced in the 2021-2022 Budget as well as an amount of \$782.3 million to consider the budgetary impact arising from the changes to the application of the accounting standard on transfer payments;
- the budget for the **Ministère du Conseil exécutif** decreases by \$15.0 million. This variation is primarily due to the acceleration of the Québec Broadband Program in 2020-2021 to enable all Quebecers to be connected to high-speed Internet. The forecast amount for this Program in 2021-2022 is set at \$595.0 million;
- the budget for the **Ministère de la Culture et des Communications** is up \$103.0 million. This variation is mainly due to an amount of \$100.0 million made available to enhance and extend the Cultural Sector Economic Recovery Plan;
- the budget for the **Ministère de l'Économie et de l'Innovation** is up \$77.7 million. This variation is primarily due to an expected increase in financial interventions by the government in government mandates and the ESSOR program, offset by the end of certain measures announced in the March 2016 Québec Budget Economic Plan;

- the budget of the **Ministère de l'Énergie et des Ressources naturelles** is down \$103.9 million. This decrease is mainly due to an additional expenditure in 2020-2021 required to fund enhancements to energy efficiency programs as part of the economic recovery and by the end of measures announced in previous budgets aimed at supporting natural gas distribution network extension projects in outlying regions;
- the budget of the **Ministère de l'Environnement et de la Lutte contre les changements climatiques** is up \$41.0 million. This variation is mainly due to the implementation of 2020-2021 Budget measures that support deployment of the Department's mission and by an additional amount from the Contingency Fund in order to take into account announced in the 2021-2022 Budget, in particular the measure aimed at reducing the required for environmental approvals and complete the mapping of air contaminants and noise pollution sources;
- the budget for the **Ministère de la Famille** increases by \$96.1 million. This variation is mainly due to the development of the childcare services network, including the creation and conversion of spaces, including an amount of \$16.3 million to stimulate the creation of new spaces in home day cares;
- excluding debt service, the budget of the **Ministère des Finances** decreases by \$99.1 million. This variation is primarily due to the combined effect of supplementary appropriations granted to compensate Hydro-Québec for electricity rebates awarded under the Financial Assistance for Investment Program in 2020-2021 and the appropriation transfer provisions whose expenditures in 2020-2021 are recognized in other departments, including the provision for initiatives concerning revenues of and fraud against the Government;
- the budget for the **Ministère des Forêts, de la Faune et des Parcs** is down \$93.5 million. This decrease is mainly due to the costs of fighting forest fires and amounts allocated to regional agencies for the development of private forests in 2020-2021 that were greater than the basic annual budget, as well as by the end of budgetary measures from previous years;
- the budget of the **Ministère de l'Immigration, de la Francisation et de l'Intégration** increases by \$153.8 million. This variation is mainly due to the fact that the 2020-2021 probable expenditure excludes amounts transferred to the Ministère de l'Enseignement supérieur, Ministère de la Santé et des Services sociaux and Ministère du Travail, de l'Emploi et de la Solidarité sociale for immigrant francization and integration support activities during the fiscal year and to the expected reduction of certain measures in the 2020-2021 Budget;
- the budget of the **Ministère de la Justice** increases by \$82.5 million. Excluding from the 2020-2021 probable expenditure an amount of \$4.1 million from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the actual increase in the Department's budget is set at \$86.6 million. This variation is mainly due to an amount of \$48.1 million to enable the enhancement of the reform of the compensation for crime victims regime;
- the budget of the **Ministère des Relations internationales et de la Francophonie** increases by \$3.7 million. This variation is primarily due to measures announced in previous budgets for implementation of Québec's International Vision and additional means for strengthening the economic shift;

- the budget of the **Ministère de la Sécurité publique** increases by \$30.1 million. By excluding from the 2020-2021 probable expenditure an amount of \$33.9 million from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the Department's budget is up \$64.0 million, primarily due to the increase in support for municipal disaster prevention and the Department's technological upgrade;
- the budget for the **Ministère du Tourisme** increases by \$21.0 million. This variation is due to the amounts allocated for implementing the Cadre d'intervention touristique 2021-2025 : Agir aujourd'hui, transformer demain, partially offset by an amount allocated to the Société de développement et de mise en valeur du Parc olympique in 2020-2021 in relation to the change of fiscal year under the Act respecting the Société de développement et de mise en valeur du Parc olympique (S.Q. 2020, chapter 10);
- the budget of the **Ministère des Transports** is up \$517.4 million. This variation is primarily due to the increase in the allocation to the Land Transportation Network Fund of \$465.0 million and to the assistance for adapted transportation and the Maritime Strategy;
- the budget of the **Ministère du Travail, de l'Emploi et de la Solidarité sociale** increases by \$133.5 million. By excluding from the 2020-2021 probable expenditure an amount of \$75.0 million from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration and an amount of \$8.0 million from the provision for initiatives concerning revenues of and fraud against the Government of the Ministère des Finances, the increase in the expenditure budget is set at \$216.5 million. This variation is primarily due to an anticipated increase in social assistance program clientele, the indexation of benefits and the progressive increase in benefits awarded announced in the framework of the 2017-2023 Government Action Plan to Foster Economic Inclusion and Social Participation.

Expenditure Budget excluding the effect of the measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2021-2022 Expenditure Budget	2020-2021 Probable Expenditure	Variation		Budget Measures integrated into the Contingency Fund	2021-2022 Expenditure Budget (Including Measures)	Variation	
			\$ million	%			\$ million	%
National Assembly ²	142.6	142.1	0.5	0.4	-	142.6	0.5	0.4
Persons Appointed by the National Assembly ²	121.3	105.4	15.9	15.1	-	121.3	15.9	15.1
Affaires municipales et Habitation ³	2,569.4	2,355.0	214.3	9.2	89.6	2,659.0	303.9	13.0
Agriculture, Pêcheries et Alimentation	994.3	1,005.6	(11.3)	(1.1)	3.0	997.3	(8.3)	(0.8)
Conseil du trésor et Administration gouvernementale ⁴	4,819.1	2,513.4	2,305.7	3.0	(1,657.1)	3,162.0	648.6	3.2
Conseil exécutif	675.3	1,287.7	(612.4)	(47.6)	597.4	1,272.7	(15.0)	(1.2)
Culture et Communications	857.3	862.3	(5.0)	(0.6)	108.0	965.3	103.0	11.9
Économie et Innovation	1,153.0	1,079.6	73.5	6.8	4.2	1,157.2	77.7	7.2
Éducation ⁵	15,302.0	14,787.5	514.5	4.0	81.3	15,383.3	595.8	4.6
Énergie et Ressources naturelles	116.9	220.9	(103.9)	(47.1)	-	116.9	(103.9)	(47.1)
Enseignement supérieur ⁶	7,819.0	7,392.7	426.3	5.8	130.0	7,949.0	556.3	7.5
Environnement et Lutte contre les changements climatiques	301.3	281.3	20.0	7.1	21.0	322.3	41.0	14.6
Famille	2,951.1	2,886.3	64.9	2.2	31.2	2,982.3	96.1	3.3
Finances ⁷	175.6	275.7	(100.1)	(45.7)	1.0	176.6	(99.1)	(45.4)
Forêts, Faune et Parcs	555.4	649.9	(94.5)	(14.5)	1.0	556.4	(93.5)	(14.4)
Immigration, Francisation et Intégration ⁸	522.8	369.0	153.8	(2.2)	-	522.8	153.8	(2.2)
Justice ⁹	1,154.2	1,156.8	(2.6)	0.1	85.1	1,239.3	82.5	7.5
Relations internationales et Francophonie	126.6	122.9	3.7	3.0	-	126.6	3.7	3.0
Santé et Services sociaux ¹⁰	44,702.9	42,473.9	2,229.0	5.3	-	44,702.9	2,229.0	5.3
Sécurité publique ¹¹	1,753.1	1,760.6	(7.5)	1.5	37.6	1,790.7	30.1	3.7
Tourisme	205.7	184.7	21.0	11.4	-	205.7	21.0	11.4
Transports	1,221.3	1,168.9	52.4	4.5	465.0	1,686.3	517.4	44.3
Travail, Emploi et Solidarité sociale ¹²	4,558.7	4,426.9	131.8	4.9	1.7	4,560.4	133.5	5.0
Program Spending	92,799.1	87,509.1	5,289.9	6.0	-	92,799.1	5,289.9	6.0
Debt Service	6,202.0	5,378.2	823.9	15.3	-	6,202.0	823.9	15.3
Budget Expenditures	99,001.1	92,887.3	6,113.8	6.6	-	99,001.1	6,113.8	6.6

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Information on estimates and expenditures of this portfolio is presented in the volume "Estimates and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly".
- ³ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$1.9-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances.
- ⁴ The percentage variation was calculated by excluding program 5 – Contingency Fund from the 2021-2022 expenditure budget and 2020-2021 probable expenditure.
- ⁵ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$75.8-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.
- ⁶ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$2.7-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.
- ⁷ The percentage variation was calculated by including, in the 2020-2021 probable expenditure, the \$47.9-million provision for initiatives concerning revenues of and fraud against the Government.
- ⁸ The percentage variation was calculated by including, in the 2020-2021 probable expenditure, the \$165.7-million provision for activities supporting the integration and francization of immigrants.
- ⁹ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$4.1-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances.
- ¹⁰ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$12.2-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.
- ¹¹ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$33.9-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances.
- ¹² The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$75.0-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration and the \$8.0-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances.

Expenditure Budget¹

(millions of dollars)

	2021-2022	2020-2021 Probable Expenditure	Variation		Budget Measures integrated into the Contingency Fund	2021-2022 Expenditure Budget (Including Measures)	Variation	
			\$ million	%			\$ million	%
National Assembly ²	142.6	142.1	0.5	0.4	-	142.6	0.5	0.4
Persons Appointed by the National Assembly ²	121.3	105.4	15.9	15.1	-	121.3	15.9	15.1
Affaires municipales et Habitation ³	2,575.3	3,240.0	(664.8)	(20.5)	89.6	2,664.9	(575.2)	(17.7)
Agriculture, Pêcheries et Alimentation	1,094.3	1,069.6	24.7	2.3	6.0	1,100.3	30.7	2.9
Conseil du trésor et Administration gouvernementale ⁴	5,754.3	2,513.4	3,240.9	3.0	(2,592.3)	3,162.0	648.6	3.2
Conseil exécutif	675.3	1,287.7	(612.4)	(47.6)	597.4	1,272.7	(15.0)	(1.2)
Culture et Communications	857.3	1,099.3	(242.0)	(22.0)	108.0	965.3	(134.0)	(12.2)
Économie et Innovation	1,505.0	1,866.4	(361.3)	(19.4)	255.2	1,760.2	(106.1)	(5.7)
Éducation ⁵	15,559.5	15,300.8	258.8	2.2	251.8	15,811.3	510.6	3.9
Énergie et Ressources naturelles	121.9	245.9	(123.9)	(50.4)	51.3	173.2	(72.6)	(29.5)
Enseignement supérieur ⁶	7,894.5	7,585.2	309.3	4.1	284.6	8,179.1	593.9	7.8
Environnement et Lutte contre les changements climatiques	301.3	281.3	20.0	7.1	21.0	322.3	41.0	14.6
Famille	2,976.1	3,027.5	(51.4)	(1.7)	31.2	3,007.3	(20.2)	(0.7)
Finances ⁷	175.6	512.7	(337.1)	(68.7)	1.0	176.6	(336.1)	(68.5)
Forêts, Faune et Parcs	553.9	693.5	(139.6)	(20.1)	84.8	638.7	(54.8)	(7.9)
Immigration, Francisation et Intégration ⁸	522.8	369.0	153.8	(2.2)	84.9	607.7	238.7	13.6
Justice ⁹	1,154.2	1,161.8	(7.6)	(0.3)	85.1	1 239.3	77.5	7.1
Relations internationales et Francophonie	126.6	122.9	3.7	3.0	-	126.6	3.7	3.0
Santé et Services sociaux ¹⁰	47,113.9	49,053.9	(1,940.0)	(3.9)	-	47,113.9	(1,940.0)	(3.9)
Sécurité publique ¹¹	1,753.1	1,784.3	(31.2)	0.2	37.6	1,790.7	6.4	2.3
Tourisme	215.7	305.9	(90.2)	(29.5)	53.1	268.8	(37.1)	(12.1)
Transports	1,221.3	2,880.7	(1,659.4)	(57.6)	508.4	1,729.7	(1,151.0)	(40.0)
Travail, Emploi et Solidarité sociale ¹²	4,559.4	4,448.3	111.1	4.4	41.3	4,600.7	152.4	5.4
Program Spending	96,975.4	99,097.5	(2,122.2)	(2.1)	-	96,975.4	(2,122.2)	(2.1)
Debt Service	6,202.0	5,378.2	823.9	15.3	-	6,202.0	823.9	15.3
Budget Expenditures	103,177.4	104,475.7	(1,298.3)	(1.2)	-	103,177.4	(1,298.3)	(1.2)

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Information on estimates and expenditures of this portfolio is presented in the volume "Estimates, Expenditures and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly".
- ³ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$1.9-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances.
- ⁴ The percentage variation was calculated by excluding program 5 – Contingency Fund from the 2021-2022 expenditure budget and 2020-2021 probable expenditure.
- ⁵ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$75.8-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.
- ⁶ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$2.7-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.
- ⁷ The percentage variation was calculated by including, in the 2020-2021 probable expenditure, the \$47.9-million provision for initiatives concerning revenues of and fraud against the Government.
- ⁸ The percentage variation was calculated by including, in the 2020-2021 probable expenditure, the \$165.7-million provision for activities supporting the integration and francization of immigrants.
- ⁹ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$4.1-million transfer from the provision of the Ministère des Finances for initiatives concerning revenues of and fraud against the Government.
- ¹⁰ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$12.2-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration.
- ¹¹ The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$33.9-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances.
- ¹² The percentage variation was calculated by excluding, from the 2020-2021 probable expenditure, the \$75.0-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration and the \$8.0-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances.

BUDGETS OF SPECIAL FUNDS, BODIES OTHER THAN BUDGET-FUNDED BODIES, NETWORKS AND DEFINED-PURPOSE ACCOUNTS

1. RESULTS OF CONSOLIDATED ENTITIES IN 2021-2022

For the 2021-2022 fiscal year, forecast revenues and expenditures of the consolidated entities are set at \$103,308.0 million and \$101,496.6 million respectively before consolidation adjustments, for a favourable impact of \$1,811.4 million on the Government's financial results. These results represent a decline of \$1,484.3 million from 2020-2021, broken down as follows:

- a decline of \$879.8 million in the forecast results of special funds;
- a decline of \$561.5 million in the forecast results of bodies other than budget-funded bodies;
- an improvement of \$10.4 million in the forecast results of the entities of the education and higher education networks, and no variation in the forecast results of the health and social services network;
- a decline of \$53.5 million in the forecast results of defined-purpose accounts.

Results of Consolidated Entities in 2021-2022^{1,2,3} (millions of dollars)

	2021-2022			2020-2021 ⁴			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Special Funds ⁵	21,087.9	18,758.0	2,329.8	21,800.9	18,591.3	3,209.6	(879.8)
Bodies Other than Budget-funded Bodies ⁵	27,220.1	27,652.6	(432.5)	26,134.7	26,005.7	129.0	(561.5)
Education and Higher Education Networks ⁶	21,170.0	21,189.6	(19.6)	20,218.0	20,248.0	(30.0)	10.4
Health and Social Services Network ⁶	32,331.0	32,331.0	-	34,664.0	34,664.0	-	-
	101,809.0	99,931.2	1,877.8	102,817.6	99,509.0	3,308.6	(1,430.8)
Defined-purpose Accounts ⁵	1,499.0	1,565.4	(66.4)	1,429.1	1,442.0	(12.9)	(53.5)
Results of Consolidated Entities	103,308.0	101,496.6	1,811.4	104,246.7	100,951.0	3,295.7	(1,484.3)

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 and 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 An additional amount will be added to these amounts from the Contingency Fund to take into account measures announced in the 2021-2022 Budget.

³ Figures are rounded and the sum of the amounts recorded may not correspond to the total.

⁴ The data are presented in accordance with the 2021-2022 budget structure.

⁵ Changes to the list of special funds, bodies other than budget-funded bodies and defined-purpose accounts by portfolio are presented in the **Estimates and Expenditures of the Departments and Bodies** volume.

⁶ Source: Ministère des Finances.

2. RESULTS OF SPECIAL FUNDS IN 2021-2022

The special funds show a forecast surplus of \$2,329.8 million before consolidation adjustments for the 2021-2022 fiscal year, a downward variation of \$879.8 million from 2020-2021. Excluding the \$66.0-million improvement in the results of the Generations Fund, the results of the special funds decrease by \$945.8 million. This decrease is largely due to the following factors:

- a forecast deficit of \$463.7 million in the Land Transportation Network Fund in 2021-2022, compared to a balanced result in 2020-2021. This \$463.7-million downward variation is primarily due to a change in the allocation from the Ministère des Transports;
- a forecast deficit of \$200.1 million in the Electrification and Climate Change Fund in 2021-2022, compared to an anticipated deficit of \$42.0 million in 2020-2021. This \$158.0-million downward variation results from the use of the cumulative surplus to support the 2021-2022 deployment of the 2030 Plan for a Green Economy and its 2021-2026 Implementation Plan;
- a forecast deficit of \$56.6 million in 2021-2022 in the Fund for the Protection of the Environment and the Waters in the Domain of the State, compared to a \$0.8-million surplus in 2020-2021. This \$57.4-million downward variation in the results is due to the addition of two activities to the fund as of November 1, 2020, which are residual materials management and water governance, and more specifically the implementation of the Program for processing organic matter using biomethane and composting in 2021-2022;
- a forecast deficit of \$52.5 million in the Cannabis Prevention and Research Fund in 2021-2022, compared to a surplus of \$26.3 million in 2020-2021. This \$78.9-million downward variation is due to anticipated additional expenditures in 2021-2022 from the use of the fund's accumulated surplus;
- a forecast deficit of \$35.8 million in the Northern Plan Fund in 2021-2022, compared to an anticipated surplus of \$31.1 million in 2020-2021. This \$66.9-million downward variation is primarily due to the deferral to 2021-2022 of certain transfers to the Société du Plan Nord because of the pandemic;
- a forecast deficit of \$36.2 million in the Regions and Rurality Fund in 2021-2022, compared to an anticipated surplus of \$28.1 million in 2020-2021. This \$64.3-million downward variation is essentially due to the deferral to 2021-2022 of financial assistance disbursements that were planned in 2020-2021;
- a forecast surplus of \$88.6 million in the Labour Market Development Fund in 2021-2022, compared to a surplus of \$138.3 million in 2020-2021. This \$49.7-million downward variation is due to the receipt of additional federal revenue stemming from the stimulus plan and from the implementation of certain programs pertaining to the COVID-19 pandemic during 2020-2021.

Results of Special Funds in 2021-2022^{1,2}

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expen- ditures	Forecast Results	Revenues	Expen- ditures	Results	
Land Transportation Network Fund	4,614.6	5,078.3	(463.7) ³	5,744.0	5,744.0	-	(463.7)
Electrification and Climate Change Fund	1,095.2	1,295.3	(200.1)	787.3	829.4	(42.0)	(158.0)
Fund for the Protection of the Environment and the Waters in the Domain of the State	212.9	269.5	(56.6)	111.7	110.8	0.8	(57.4)
Cannabis Prevention and Research Fund	82.3	134.8	(52.5)	64.0	37.7	26.3	(78.9)
Northern Plan Fund	94.4	130.2	(35.8)	94.2	63.0	31.1	(66.9)
Regions and Rurality Fund	269.8	306.1	(36.2)	252.3	224.3	28.1	(64.3)
Labour Market Development Fund	1,365.3	1,276.6	88.6	1,444.3	1,306.0	138.3	(49.7)
Other Special Funds	13,353.4	10,267.3	3,086.1	13,303.0	10,276.1	3,026.9	59.2
	21,087.9	18,758.0	2,329.8	21,800.9	18,591.3	3,209.6	(879.8)
Generations Fund	3,080.0	-	3,080.0	3,014.0	-	3,014.0	66.0
Results before Consolidation Adjustments	18,007.9	18,758.0	(750.2)	18,786.9	18,591.3	195.6	(945.8)

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

² Figures are rounded and the sum of the amounts recorded may not correspond to the total.

³ Allocation appropriations to a Special Fund of \$465.0 million are included in the Contingency Fund. They will increase the forecast revenue in the Land Transportation Network Fund and will have no impact on expenditures.

3. RESULTS OF BODIES OTHER THAN BUDGET-FUNDED BODIES IN 2021-2022

The forecast results of bodies other than budget-funded bodies show a deficit of \$432.5 million in 2021-2022 before consolidation adjustments, compared to an anticipated surplus of \$129.0 million in 2020-2021. This decrease of \$561.5 million in the forecast results is largely due to the following factors:

- a forecast deficit of \$385.0 million for the Société québécoise des infrastructures in 2021-2022, compared to an anticipated deficit of \$1.4 million in 2020-2021. This \$383.7-million downward variation is primarily due to the transfer of ownership of certain buildings in the health and social services network on April 1, 2021;
- a forecast surplus of \$55.5 million for the Société d'habitation du Québec in 2021-2022, compared to an anticipated surplus of \$132.8 million in 2020-2021. This \$77.3-million downward variation is primarily due to lower expenditures than anticipated in 2020-2021 for affordable housing construction programs in the context of the COVID-19 pandemic;

- a forecast deficit of \$27.1 million for the Société des Traversiers du Québec in 2021-2022, compared to balanced results in 2020-2021. This \$27.1-million downward variation is primarily due to a larger subsidy from the Ministère des Transports in 2020-2021 to compensate, in particular, for a decrease in own-source income during the pandemic.

Results of Bodies Other than Budget-funded Bodies in 2021-2022^{1,2}

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Société québécoise des infrastructures	983.4	1,368.4	(385.0)	1,109.5	1,110.8	(1.4)	(383.7)
Société d'habitation du Québec	1,523.4	1,467.9	55.5	1,378.2	1,245.4	132.8	(77.3)
Société des Traversiers du Québec	197.0	224.2	(27.1)	231.8	231.8	-	(27.1)
Other Bodies ³	24,516.2	24,592.0	(75.9)	23,415.2	23,417.6	(2.4)	(73.4)
Results before Consolidation Adjustments	27,220.1	27,652.6	(432.5)	26,134.7	26,005.7	129.0	(561.5)

¹ The results of the bodies other than budget funded bodies are presented in Appendix 2.

² Figures are rounded and the sum of the amounts recorded may not correspond to the total.

³ Including, among others, the Régie de l'assurance maladie du Québec, with revenues and expenditures set at \$13,544.8 million, and the Prescription Drug Insurance Fund, with revenues and expenditures set at \$4,140.3 million in 2021-2022.

4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND THE EDUCATION AND HIGHER EDUCATION NETWORKS IN 2021-2022

The forecast results of the health and social services and the education and higher education networks show a deficit of \$19.6 million for the 2021-2022 fiscal year, compared to a surplus of \$30.0 million in 2020-2021, an improvement of \$10.4 million.

Results of Entities of the Health and Social Services and Education and Higher Education Networks in 2021-2022¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Education and Higher Education Networks	21,170.0	21,189.6	(19.6)	20,218.0	20,248.0	(30.0)	10.4
Health and Social Services Network	32,331.0	32,331.0	-	34,664.0	34,664.0	-	-
Results before Consolidation Adjustments	53,501.0	53,520.6	(19.6)	54,882.0	54,912.0	(30.0)	10.4

¹ Source: Ministère des Finances.

5. RESULTS OF DEFINED-PURPOSE ACCOUNTS IN 2021-2022

The forecast results of defined-purpose accounts show a deficit of \$66.4 million for the 2021-2022 fiscal year, compared to a deficit of \$12.9 million in 2020-2021, or a decline of \$53.5 million.

Results of Defined-purpose Accounts in 2021-2022¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Results before Consolidation Adjustments	1,499.0	1,565.4	(66.4)	1,429.1	1,442.0	(12.9)	(53.5)

¹ The results of the defined-purpose accounts are presented in Appendix 3.

6. EVOLUTION IN FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2020-2021

The forecast results of consolidated entities before consolidation adjustments are \$779.8 million higher than in the 2020-2021 Expenditure Budget:

- the forecast results of special funds and bodies other than budget-funded bodies improved by \$853.0 million;
- the forecast results of the education and higher education networks are similar to the projections;
- the forecast results of the health and social services network are balanced;
- the forecast results of defined-purpose accounts declined by \$74.2 million.

Evolution in Forecast Results of Consolidated Entities in 2020-2021¹

(millions of dollars)

	Probable Results			Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Special Funds	21,800.9	18,591.3	3,209.6	21,009.4 ²	18,611.6 ²	2,397.8 ²	811.8
Bodies Other than Budget-funded Bodies	26,134.7	26,005.7	129.0	25,922.4	25,834.6	87.8	41.2
	47,935.6	44,597.0	3,338.6	46,931.8	44,446.2	2,485.6	853.0
Education and Higher Education Networks ³	20,218.0	20,248.0	(30.0)	19,840.0	19,871.0	(31.0)	1.0
Health and social services network ³	34,664.0	34,664.0	-	30,237.0	30,237.0	-	-
Defined-purpose Accounts	1,429.1	1,442.0	(12.9)	1,265.3	1,204.0	61.3	(74.2)
Results before Consolidation Adjustments	104,246.7	100,951.0	3,295.7	98,274.1	95,758.2	2,515.9	779.8

¹ The probable results of the special funds and bodies other than budget-funded bodies are presented in Appendices 4 and 5, respectively.

² These figures include those presented in the Special Funds Budget by Portfolio section of the 2020-2021 Supplementary Estimates volume tabled in November 2020 and March 2021.

³ Source: Ministère des Finances.

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:

- For the special funds:
 - balanced results in 2020-2021 in the Land Transportation Network Fund, compared to a deficit of \$246.8 million in the 2020-2021 Expenditure Budget. This \$246.8-million improvement in the results is, in particular, due to an additional allocation from the Ministère des Transports;
 - a surplus of \$138.3 million in 2020-2021 is forecast in the Labour Market Development Fund, compared to an anticipated deficit of \$31.9 million in the 2020-2021 Expenditure Budget. This \$170.2-million improvement in the results is due, in particular, to the exceptional 2020-2021 increase in the Workforce Development Agreement in response to the COVID-19 pandemic;
 - a deficit of \$42.0 million in the Electrification and Climate Change Fund in 2020-2021, compared to an anticipated surplus of \$39.0 million in the 2020-2021 Expenditure Budget. This \$81.0-million decline in the results is mainly due to lower than forecast revenues from carbon market auction sales in 2020-2021;
 - a forecast surplus of \$26.3 million in the Cannabis Prevention and Research Fund, compared to a deficit of \$23.6 million in the 2020-2021 Expenditure Budget. This \$49.9-million improvement is due to the deferral of certain expenditures in 2021-2022;

- a forecast surplus of \$39.3 million in the Cannabis Sales Revenue Fund, compared to balanced results in the 2020-2021 Expenditure Budget. This improvement in the results is mainly due to an increase in revenue from excise duties and Société québécoise du cannabis dividends;
 - a forecast surplus of \$31.1 million in 2020-2021 in the Northern Plan Fund, compared to an anticipated deficit of \$5.8 million in the 2020-2021 Expenditure Budget. This \$36.9-million improvement in the results is mainly due to the deferral to 2021-2022 of certain transfers to the Société du Plan Nord initially planned in 2020-2021 as a result of the COVID-19 pandemic.
- For the bodies other than budget-funded bodies:
 - a forecast surplus of \$132.8 million for the Société d'habitation du Québec, compared to an anticipated surplus of \$27.9 million in the 2020-2021 Expenditure Budget. This \$104.9-million improvement in the results is mainly due to lower than anticipated expenditures in 2020-2021 for the affordable housing construction programs, in the context of the COVID-19 pandemic as well as a decline in the interest expenditures associated with investment and financing activities;
 - a forecast deficit of \$4.5 million for La Financière agricole du Québec, compared to the forecast surplus of \$94.0 million in the 2020-2021 Expenditure Budget. This \$98.4-million decline in results is mainly due to budget reallocations benefiting the Department with respect to the envelope associated with investments in the agricultural and agri-food sector announced in the 2019-2020 Budget, the envelopes earmarked for funding the sustainable agriculture plan and deploying a plan to increase greenhouse production and horticulture, announced in the 2020-2021 Budget, as well as an increase in expenditures pertaining to the financing programs of La Financière agricole du Québec;
 - a forecast deficit of \$43.7 million for the Agence du revenu du Québec, compared to balanced results in the 2020-2021 Expenditure Budget. This \$43.7-million decrease in the results is primarily due to the impacts of the COVID-19 pandemic, notably the decrease in own-source revenue because certain collection activities were halted;
 - a forecast deficit of \$5.3 million for the Société québécoise de récupération et de recyclage, compared to an anticipated deficit of \$33.7 million in the 2020-2021 Expenditure Budget. This \$28.4-million improvement in the results is primarily due to lower expenditures incurred in 2020-2021 for implementing structuring residual material management measures;
 - balanced results for the Société des Traversiers du Québec, compared to an anticipated deficit of \$24.4 million in the 2020-2021 Expenditure Budget. This \$24.4-million improvement in the results is primarily due to a larger subsidy from the Ministère des Transports, to help meet the anticipated annual deficit.

Evolution in Forecast Results of Special Funds and Bodies Other than Budget-funded Bodies in 2020-2021¹

(millions of dollars)

	Probable Results			Expenditure Budget			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Special Funds							
Land Transportation Network Fund	5,744.0	5,744.0	-	5,787.1 ²	6,033.8 ²	(246.8) ²	246.8
Labour Market Development Fund	1,444.3	1,306.0	138.3	1,238.0	1,269.9	(31.9)	170.2
Electrification and Climate Change Fund	787.3	829.4	(42.0)	1,177.8	1,138.6	39.0	(81.0)
Cannabis Prevention and Research Fund	64.0	37.7	26.3	49.1	72.7	(23.6)	49.9
Cannabis Sales Revenue Fund	127.8	88.6	39.3	98.3	98.3	-	39.3
Northern Plan Fund	94.2	63.0	31.1	94.1	99.9	(5.8)	36.9
Other Special Funds	13,539.2	10,522.7	3,016.5	12,565.1 ²	9,898.3 ²	2,666.8 ²	349.7
	21,800.9	18,591.3	3,209.6	21,009.4	18,611.6	2,397.8	811.8
Bodies Other than Budget-funded Bodies							
Société d'habitation du Québec	1,378.2	1,245.4	132.8	1,382.4	1,354.5	27.9	104.9
La Financière agricole du Québec	507.0	511.5	(4.5)	552.7	458.7	94.0	(98.4)
Agence du revenu du Québec	1,262.2	1,305.9	(43.7)	1,264.2	1,264.2	-	(43.7)
Société québécoise de récupération et de recyclage	55.1	60.4	(5.3)	58.6	92.4	(33.7)	28.4
Société des Traversiers du Québec	231.8	231.8	-	188.0	212.4	(24.4)	24.4
Other Bodies Other than Budget-funded Bodies	22,700.4	22,650.7	49.7	22,476.4	22,452.3	(24.1)	25.7
	26,134.7	26,005.7	129.0	25,992.4	25,834.6	87.8	41.2
Results before Consolidation Adjustments	47,935.6	44,597.0	3,338.6	46,931.8	44,446.2	2,485.6	853.0

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

² These figures include those presented in the Special Funds Budget by Portfolio section in the 2020-2021 Supplementary Estimates volumes tabled in November 2020 and March 2021.

APPENDIX 1

Results of Special Funds¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Regions and Rurality Fund	269.8	306.1	(36.2)	252.3	224.3	28.1	(64.3)
	269.8	306.1	(36.2)	252.3	224.3	28.1	(64.3)
Conseil du trésor et Administration gouvernementale							
Government Infrastructure and Digital Services Fund	479.9	492.4	(12.4)	255.5	268.8	(13.3)	0.9
	479.9	492.4	(12.4)	255.5	268.8	(13.3)	0.9
Culture et Communications							
Avenir Mécénat Culture Fund	5.0	5.0	-	5.0	5.4	(0.4)	0.4
Québec Cultural Heritage Fund	19.8	34.0	(14.2)	24.0	22.7	1.3	(15.5)
	24.8	39.0	(14.2)	29.0	28.1	0.9	(15.2)
Économie et Innovation							
Natural Resources and Energy Capital Fund	0.4	1.4	(1.0)	0.1	0.9	(0.9)	(0.1)
Economic Development Fund	565.0	565.0	-	713.3	713.3	-	-
Québec Enterprise Growth Fund	0.5	0.2	0.4	0.4	-	0.4	(0.1)
	565.9	566.5	(0.7)	713.8	714.2	(0.5)	(0.2)
Éducation							
Sports and Physical Activity Development Fund	92.0	97.9	(5.9)	92.1	95.6	(3.6)	(2.3)
	92.0	97.9	(5.9)	92.1	95.6	(3.6)	(2.3)
Énergie et Ressources naturelles							
Natural Resources Fund	54.9	59.7	(4.8)	53.1	49.5	3.7	(8.4)
Energy Transition, Innovation and Efficiency Fund	111.8	111.8	-	137.2	143.4	(6.2)	6.2
Territorial Information Fund	181.3	146.6	34.7	154.9	117.0	37.8	(3.1)
	348.0	318.1	29.9	345.2	309.8	35.3	(5.4)
Enseignement supérieur							
University Excellence and Performance Fund	25.0	25.0	-	25.0	25.0	-	-
	25.0	25.0	-	25.0	25.0	-	-
Environnement et Lutte contre les changements climatiques							
Electrification and Climate Change Fund	1,095.2	1,295.3	(200.1)	787.3	829.4	(42.0)	(158.0)
Fund for the Protection of the Environment and the Waters in the Domain of the State	212.9	269.5	(56.6)	111.7	110.8	0.8	(57.4)
	1,308.1	1,564.7	(256.7)	899.0	940.2	(41.2)	(215.5)

APPENDIX 1 (cont'd)

Results of Special Funds¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Famille							
Educational Childcare Services Fund	2,743.6	2,743.6	-	2,746.3	2,746.3	-	-
	2,743.6	2,743.6	-	2,746.3	2,746.3	-	-
Finances							
Financing Fund	1,882.8	1,845.3	37.4	1,828.4	1,796.5	31.9	5.6
Special Contracts and Financial Assistance for Investment Fund	235.0	235.0	-	164.0	164.0	-	-
Generations Fund	3,080.0	-	3,080.0	3,014.0	-	3,014.0	66.0
Cannabis Sales Revenue Fund	164.6	164.5	0.1	127.8	88.6	39.3	(39.2)
IFC Montréal Fund	1.5	1.4	0.2	1.5	1.4	0.2	-
Northern Plan Fund	94.4	130.2	(35.8)	94.2	63.0	31.1	(66.9)
Fund of the Financial Markets Administrative Tribunal	4.4	4.4	-	1.7	3.1	(1.4)	1.4
Tax Administration Fund	1,065.6	1,065.6	-	1,235.6	1,235.6	-	-
	6,528.3	3,446.4	3,081.9	6,467.2	3,352.1	3,115.1	(33.1)
Forêts, Faune et Parcs							
Natural Resources Fund - Sustainable Forest Development Component	577.1	575.3	1.8	666.1	715.3	(49.1)	50.9
	577.1	575.3	1.8	666.1	715.3	(49.1)	50.9
Justice							
Access to Justice Fund	21.5	27.8	(6.3)	14.9	20.0	(5.0)	(1.2)
Crime Victims Assistance Fund	25.3	47.3	(22.0)	24.9	47.3	(22.3)	0.3
Register Fund of the Ministère de la Justice	38.9	46.4	(7.6)	46.0	50.1	(4.0)	(3.5)
Fund of the Administrative Tribunal of Québec	52.6	49.6	3.0	45.5	46.4	(0.9)	3.9
Public Contracts Fund	-	-	-	-	-	-	-
	138.3	171.1	(32.8)	131.5	163.7	(32.3)	(0.6)
Santé et Services sociaux							
Cannabis Prevention and Research Fund	82.3	134.8	(52.5)	64.0	37.7	26.3	(78.9)
Caregiver Support Fund	8.8	10.5	(1.7)	15.1	18.0	(2.9)	1.2
Health and Social Services Information Resources Fund	352.0	357.1	(5.1)	381.2	383.3	(2.1)	(3.0)
	443.2	502.4	(59.3)	460.3	438.9	21.4	(80.6)
Sécurité publique							
Capitale-Nationale Region Fund	25.0	25.0	-	21.0	21.1	(0.1)	0.1
Police Services Fund	710.0	710.0	-	689.5	689.5	-	-
	735.0	735.0	-	710.5	710.6	(0.1)	0.1

APPENDIX 1 (cont'd)

Results of Special Funds¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Tourisme							
Tourism Partnership Fund	228.3	235.3	(7.0)	261.4	271.4	(9.9)	2.9
	228.3	235.3	(7.0)	261.4	271.4	(9.9)	2.9
Transports							
Air Service Fund	87.9	87.3	0.6	89.7	89.0	0.7	(0.1)
Rolling Stock Management Fund	133.6	132.2	1.4	124.5	124.0	0.5	0.8
Highway Safety Fund	79.2	58.2	21.0	50.6	28.1	22.6	(1.6)
Land Transportation Network Fund	4,614.6	5,078.3	(463.7)	5,744.0	5,744.0	-	(463.7)
	4,915.3	5,356.0	(440.7)	6,008.9	5,985.1	23.8	(464.5)
Travail, Emploi et Solidarité sociale							
Assistance Fund for Independent Community Action	40.1	41.8	(1.7)	39.8	42.2	(2.4)	0.7
Labour Market Development Fund	1,365.3	1,276.6	88.6	1,444.3	1,306.0	138.3	(49.7)
Goods and Services Fund	122.1	127.1	(5.0)	121.3	121.3	-	(5.0)
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	23.8	23.8	-	22.3	22.3	-	-
Administrative Labour Tribunal Fund	82.2	82.2	-	78.4	78.4	-	-
Fonds québécois d'initiatives sociales	31.7	31.6	0.2	30.8	31.7	(0.9)	1.1
	1,665.2	1,583.2	82.1	1,736.8	1,601.8	135.0	(52.9)
Total before Consolidation Adjustments	21,087.9	18,758.0	2,329.8	21,800.9	18,591.3	3,209.6	(879.8)

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

APPENDIX 2

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Régie du bâtiment du Québec	79.6	77.5	2.0	77.5	68.1	9.5	(7.4)
Société d'habitation du Québec	1,523.4	1,467.9	55.5	1,378.2	1,245.4	132.8	(77.3)
	1,603.0	1,545.5	57.5	1,455.8	1,313.5	142.3	(84.8)
Agriculture, Pêcheries et Alimentation							
La Financière agricole du Québec	502.0	520.4	(18.4)	507.0	511.5	(4.5)	(13.9)
	502.0	520.4	(18.4)	507.0	511.5	(4.5)	(13.9)
Conseil du trésor et Administration gouvernementale							
Autorité des marchés publics	20.1	24.9	(4.8)	19.8	16.5	3.3	(8.0)
Centre d'acquisitions gouvernementales	525.8	517.2	8.5	296.9	290.9	6.0	2.5
Société québécoise des infrastructures	983.4	1,368.4	(385.0)	1,109.5	1,110.8	(1.4)	(383.7)
	1,529.3	1,910.5	(381.3)	1,426.2	1,418.3	7.9	(389.2)
Conseil exécutif							
Centre de la francophonie des Amériques	2.4	2.6	(0.2)	2.6	2.7	(0.1)	(0.1)
	2.4	2.6	(0.2)	2.6	2.7	(0.1)	(0.1)
Culture et Communications							
Bibliothèque et Archives nationales du Québec	91.1	97.6	(6.5)	94.7	97.3	(2.6)	(3.9)
Conseil des arts et des lettres du Québec	136.6	137.2	(0.6)	215.8	215.8	-	(0.6)
Conservatoire de musique et d'art dramatique du Québec	32.7	33.8	(1.1)	31.6	31.7	(0.2)	(0.9)
Musée d'Art contemporain de Montréal	12.5	12.2	0.4	12.1	12.0	0.1	0.3
Musée de la Civilisation	30.2	32.2	(2.0)	32.3	31.0	1.3	(3.3)
Musée national des beaux-arts du Québec	30.9	33.2	(2.2)	27.5	27.5	-	(2.3)
Société de développement des entreprises culturelles	138.5	142.5	(4.0)	329.7	330.1	(0.4)	(3.6)
Société de la Place des Arts de Montréal	25.6	34.9	(9.3)	36.9	34.2	2.7	(12.0)
Société de télédiffusion du Québec	89.4	85.4	4.0	99.8	92.9	6.9	(2.9)
Société du Grand Théâtre de Québec	12.2	12.9	(0.7)	13.2	11.6	1.7	(2.4)
	599.9	621.9	(22.0)	893.6	884.1	9.5	(31.5)

APPENDIX 2 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Économie et Innovation							
Québec Research Fund - Nature and Technology	87.7	87.7	-	80.3	82.5	(2.2)	2.2
Québec Research Fund - Health	140.4	140.4	-	137.7	139.3	(1.6)	1.6
Québec Research Fund - Society and Culture	82.5	82.5	-	77.1	78.6	(1.5)	1.5
Société du parc industriel et portuaire de Bécancour	10.6	6.0	4.6	11.0	6.0	5.0	(0.4)
	321.2	316.6	4.6	306.0	306.3	(0.3)	4.9
Éducation							
Institut national des mines	1.0	1.1	(0.1)	1.0	1.1	(0.1)	-
	1.0	1.1	(0.1)	1.0	1.1	(0.1)	-
Énergie et Ressources naturelles							
Régie de l'énergie	18.3	18.3	-	15.9	17.4	(1.5)	1.5
Société de développement de la Baie-James	70.2	53.4	16.7	56.5	45.1	11.5	5.3
Société du Plan Nord	171.0	166.1	4.9	83.4	76.1	7.4	(2.5)
	259.5	237.9	21.6	155.9	138.5	17.4	4.3
Enseignement supérieur							
Institut de tourisme et d'hôtellerie du Québec	45.8	46.3	(0.5)	37.9	38.6	(0.6)	0.1
Office des professions du Québec	11.9	12.8	(0.9)	11.9	12.2	(0.3)	(0.6)
	57.7	59.1	(1.4)	49.8	50.8	(0.9)	(0.5)
Environnement et Lutte contre les changements climatiques							
Société québécoise de récupération et de recyclage	109.1	114.5	(5.4)	55.1	60.4	(5.3)	(0.1)
	109.1	114.5	(5.4)	55.1	60.4	(5.3)	(0.1)
Finances							
Agence du revenu du Québec	1,341.2	1,350.1	(8.9)	1,262.2	1,305.9	(43.7)	34.8
Autorité des marchés financiers	228.7	168.6	60.1	211.3	149.8	61.6	(1.5)
Financement-Québec	244.3	229.1	15.2	236.7	214.1	22.6	(7.3)
Institut de la statistique du Québec	41.8	41.8	-	33.7	33.6	0.1	(0.1)
Société de financement des infrastructures locales du Québec	836.1	869.2	(33.1)	819.5	880.3	(60.9)	27.8
	2,692.1	2,658.8	33.3	2,563.3	2,583.7	(20.3)	53.7

APPENDIX 2 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Forêts, Faune et Parcs							
Fondation de la faune du Québec	12.9	12.9	-	12.4	11.8	0.6	(0.6)
Société des établissements de plein air du Québec	155.1	161.4	(6.3)	152.3	152.3	-	(6.3)
	168.0	174.3	(6.3)	164.7	164.1	0.6	(6.9)
Justice							
Commission des services juridiques	182.5	198.4	(15.9)	189.9	185.5	4.3	(20.3)
Fonds d'aide aux actions collectives	3.3	4.4	(1.0)	3.3	4.3	(1.0)	-
Société québécoise d'information juridique	20.1	20.8	(0.7)	19.9	19.3	0.6	(1.3)
	206.0	223.6	(17.6)	213.1	209.1	4.0	(21.6)
Relations internationales et Francophonie							
Office Québec-Monde pour la jeunesse	10.0	10.8	(0.8)	7.3	7.4	(0.2)	(0.6)
	10.0	10.8	(0.8)	7.3	7.4	(0.2)	(0.6)
Santé et Services sociaux							
Corporation d'urgences-santé	167.7	167.7	-	172.8	172.8	-	-
Prescription Drug Insurance Fund	4,140.3	4,140.3	-	4,002.2	4,002.2	-	-
Héma-Québec	502.7	502.7	-	442.9	442.9	-	-
Institut national de santé publique du Québec	86.0	88.5	(2.5)	85.8	88.3	(2.5)	-
Institut national d'excellence en santé et en services sociaux	27.0	29.4	(2.4)	26.0	29.1	(3.2)	0.8
Régie de l'assurance maladie du Québec	13,544.8	13,544.8	-	12,869.3	12,869.3	-	-
	18,468.5	18,473.4	(4.9)	17,598.9	17,604.5	(5.7)	0.8
Sécurité publique							
Commission de la capitale nationale du Québec	25.1	23.9	1.2	24.1	22.9	1.2	-
École nationale de police du Québec	45.0	45.1	(0.1)	41.9	41.9	-	(0.1)
École nationale des pompiers du Québec	2.0	2.6	(0.7)	1.6	2.2	(0.6)	(0.1)
	72.0	71.6	0.4	67.6	67.0	0.6	(0.1)
Tourisme							
Société de développement et de mise en valeur du Parc olympique	54.8	67.8	(12.9)	63.4	63.4	-	(12.9)
Société du Centre des congrès de Québec	20.6	27.2	(6.6)	21.9	24.0	(2.2)	(4.4)
Société du Palais des congrès de Montréal	37.6	54.2	(16.6)	55.7	55.7	-	(16.6)
	113.1	149.2	(36.1)	141.0	143.2	(2.2)	(34.0)

APPENDIX 2 (cont'd)

Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Transports							
Société de l'assurance automobile du Québec	279.1	307.4	(28.3)	265.6	279.1	(13.5)	(14.8)
Société des Traversiers du Québec	197.0	224.2	(27.1)	231.8	231.8	-	(27.1)
	476.2	531.6	(55.4)	497.4	510.9	(13.5)	(41.9)
Travail, Emploi et Solidarité sociale							
Cree Hunters and Trappers Income Security Board	29.3	29.3	-	28.5	28.5	-	-
	29.3	29.3	-	28.5	28.5	-	-
Total before Consolidation Adjustments	27,220.1	27,652.6	(432.5)	26,134.7	26,005.7	129.0	(561.5)

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

APPENDIX 3

Results of Defined-purpose Accounts¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Clean Water and Wastewater Fund	1.9	1.9	-	8.3	8.3	-	-
Investing in Canada infrastructure program	125.2	125.2	-	169.2	169.2	-	-
2008 Infrastructure Projects	23.4	23.4	-	43.5	43.5	-	-
2015 Infrastructure Projects	3.0	3.0	-	97.6	97.6	-	-
	153.5	153.5	-	318.6	318.6	-	-
Agriculture, Pêcheries et Alimentation							
Financing of agricultural risk management programs	119.3	119.3	-	123.6	123.6	-	-
Training, partnership and organization of special events	1.4	1.4	-	1.4	1.6	(0.2)	0.2
	120.7	120.7	-	125.0	125.2	(0.2)	0.2
Conseil exécutif							
Financing the Youth Action Strategy	-	0.3	(0.3)	-	-	-	(0.3)
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	-	-	-	-
Training, partnership and organization of special events	-	-	-	-	-	-	-
	-	0.3	(0.3)	-	-	-	(0.3)

APPENDIX 3 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
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	1.4	1.4	-	1.4	1.4	-	-
Development of classical music within Québec	-	-	-	-	-	-	-
Financing of activities performed as part of the Northern Plan	2.0	2.0	-	0.2	0.2	-	-
Financing of autonomous service units - Centre de conservation du Québec	1.3	1.1	0.2	0.6	1.3	(0.7)	0.8
Training, partnership and organization of special events	-	-	-	-	-	-	-
Investing in Canada infrastructure program	-	-	-	-	-	-	-
2008 Infrastructure Projects	9.1	9.1	-	7.0	7.0	-	-
	13.8	13.6	0.2	9.2	9.8	(0.7)	0.8
Économie et Innovation							
Financing of activities performed as part of the Northern Plan	-	-	-	0.6	0.4	0.2	(0.2)
Post-Secondary Institutions Strategic Investment Fund	7.4	4.9	2.6	-	0.3	(0.3)	2.9
Training, partnership and organization of special events	0.3	0.3	-	0.1	0.2	(0.1)	0.1
Investing in Canada infrastructure program	53.9	66.0	(12.0)	26.7	14.6	12.0	(24.1)
	61.7	71.2	(9.5)	27.3	15.5	11.8	(21.3)

APPENDIX 3 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Éducation							
Minority-language and second-language teaching	22.3	22.3	-	23.4	23.4	-	-
Financing of activities performed as part of the Northern Plan	10.8	10.8	-	-	-	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	15.8	32.2	(16.4)	92.6	92.6	-	(16.4)
Training, partnership and organization of special events	0.8	0.8	-	13.4	13.7	(0.3)	0.3
Investing in Canada infrastructure program	166.0	166.0	-	8.2	8.2	-	-
	215.8	232.1	(16.4)	137.6	137.9	(0.3)	(16.1)
Énergie et Ressources naturelles							
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	0.2	(0.2)	-	-	-	(0.2)
2018 Infrastructure Financing	32.0	32.0	-	66.0	66.0	-	-
Training, partnership and organization of special events	-	-	-	-	-	-	-
Investing in Canada infrastructure program	3.0	3.0	-	2.2	2.2	-	-
	34.9	35.1	(0.2)	68.2	68.2	-	(0.2)

APPENDIX 3 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Enseignement supérieur							
Minority-language and second-language teaching	8.3	8.3	-	8.6	8.6	-	-
Financing of activities performed as part of the Northern Plan	0.1	0.1	-	-	-	-	-
Post-Secondary Institutions Strategic Investment Fund	-	-	-	8.1	9.9	(1.8)	1.8
Training in federal penitentiaries	0.1	0.1	-	0.2	0.2	-	-
Training, partnership and organization of special events	0.2	0.2	-	0.1	0.1	-	-
Investing in Canada infrastructure program	144.2	144.2	-	-	-	-	-
	152.8	152.8	-	17.1	18.9	(1.8)	1.8
Environnement et Lutte contre les changements climatiques							
Training, partnership and organization of special events	0.8	0.9	(0.1)	1.1	1.0	0.1	(0.2)
	0.8	0.9	(0.1)	1.1	1.0	0.1	(0.2)
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	518.3	518.3	-	495.8	495.8	-	-
	518.3	518.3	-	495.8	495.8	-	-
Forêts, Faune et Parcs							
Financing of activities performed as part of the Northern Plan	-	-	-	-	-	-	-
Training, partnership and organization of special events	3.8	4.6	(0.8)	2.4	1.9	0.4	(1.3)
	3.8	4.6	(0.8)	2.4	1.9	0.4	(1.3)

APPENDIX 3 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Immigration, Francisation et Intégration							
Training, partnership and organization of special events	3.2	4.8	(1.6)	2.2	2.9	(0.7)	(0.9)
	3.2	4.8	(1.6)	2.2	2.9	(0.7)	(0.9)
Justice							
Agreement respecting the Contraventions Act	0.6	0.6	-	0.5	0.5	-	-
Training, partnership and organization of special events	0.3	0.3	-	0.3	0.3	-	-
	0.9	0.9	-	0.8	0.8	-	-
Santé et Services sociaux							
Cost of Health Services due to Automobile Accidents	104.0	104.0	-	104.0	104.0	-	-
Financing of activities performed as part of the Northern Plan	-	0.2	(0.2)	0.4	0.2	0.2	(0.4)
Financing of the program to assist pathological gamblers	22.0	22.0	-	22.0	22.0	-	-
Post-Secondary Institutions Strategic Investment Fund	-	-	-	-	-	-	-
Training, partnership and organization of special events	43.8	52.9	(9.1)	39.7	40.1	(0.4)	(8.7)
Implementation of the Informatization Plan of the Health and Social Services Network	9.2	19.5	(10.4)	-	20.0	(20.0)	9.6
	179.0	198.7	(19.7)	166.1	186.3	(20.3)	0.6

APPENDIX 3 (cont'd)

Results of Defined-purpose Accounts¹

(millions of dollars)

	2021-2022			2020-2021			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Sécurité publique							
Administration of the Firearms Act	5.9	5.9	-	5.9	5.9	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	3.7	3.7	-	3.7	3.7	-	-
Financing of the program to assist pathological gamblers	3.0	3.2	(0.2)	3.0	2.9	0.1	(0.3)
Training, partnership and organization of special events	20.2	20.2	-	40.2	40.3	-	-
	32.8	33.0	(0.2)	52.8	52.7	0.1	(0.3)
Transports							
Training, partnership and organization of special events	-	17.9	(17.9)	-	1.4	(1.4)	(16.5)
	-	17.9	(17.9)	-	1.4	(1.4)	(16.5)
Travail, Emploi et Solidarité sociale							
Financing of the Bureau d'évaluation médicale	6.7	6.7	-	4.7	4.7	-	-
Training, partnership and organization of special events	0.4	0.4	-	0.4	0.4	-	-
	7.1	7.1	-	5.1	5.1	-	-
Total before Consolidation	1,499.0	1,565.4	(66.4)	1,429.1	1,442.0	(12.9)	(53.5)
Adjustments							

¹ Figures are rounded and the amounts recorded may not correspond to the total. The results of defined-purpose accounts are presented before consolidation adjustments.

APPENDIX 4

2020-2021 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2020-2021 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Regions and Rurality Fund	252.3	224.3	28.1	252.3	261.2	(8.8)	36.9
	252.3	224.3	28.1	252.3	261.2	(8.8)	36.9
Conseil du trésor et Administration gouvernementale							
Government Infrastructure and Digital Services Fund	255.5	268.8	(13.3)	-	-	-	(13.3)
	255.5	268.8	(13.3)	-	-	-	(13.3)
Culture et Communications							
Avenir Mécénat Culture Fund	5.0	5.4	(0.4)	5.0	5.1	(0.1)	(0.3)
Québec Cultural Heritage Fund	24.0	22.7	1.3	20.0	31.6	(11.6)	12.9
	29.0	28.1	0.9	25.0	36.8	(11.7)	12.7
Économie et Innovation							
Natural Resources and Energy Capital Fund	0.1	0.9	(0.9)	4.5	2.1	2.4	(3.3)
Economic Development Fund	713.3	713.3	-	1,052.2 ²	1,052.2 ²	-	-
Québec Enterprise Growth Fund	0.4	-	0.4	1.0	0.2	0.9	(0.5)
	713.8	714.2	(0.5)	1,057.7	1,054.4	3.3	(3.7)
Éducation							
Sports and Physical Activity Development Fund	92.1	95.6	(3.6)	81.9	93.1	(11.2)	7.7
	92.1	95.6	(3.6)	81.9	93.1	(11.2)	7.7
Énergie et Ressources naturelles							
Natural Resources Fund	53.1	49.5	3.7	32.9	43.9	(10.9)	14.6
Energy Transition, Innovation and Efficiency Fund	137.2	143.4	(6.2)	1.3	1.3	-	(6.2)
Territorial Information Fund	154.9	117.0	37.8	148.5	117.9	30.6	7.2
	345.2	309.8	35.3	182.8	163.1	19.7	15.6
Enseignement supérieur							
University Excellence and Performance Fund	25.0	25.0	-	25.0	25.0	-	-
	25.0	25.0	-	25.0	25.0	-	-
Environnement et Lutte contre les changements climatiques							
Electrification and Climate Change Fund	787.3	829.4	(42.0)	1,177.8	1,138.8	39.0	(81.0)
Fund for the Protection of the Environment and the Waters in the Domain of the State	111.7	110.8	0.8	46.9	36.7	10.3	(9.5)
	899.0	940.2	(41.2)	1,224.8	1,175.5	49.3	(90.5)

APPENDIX 4 (cont'd)

2020-2021 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2020-2021 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Famille							
Educational Childcare Services Fund	2,746.3	2,746.3	-	2,650.1	2,650.1	-	-
	2,746.3	2,746.3	-	2,650.1	2,650.1	-	-
Finances							
Financing Fund	1,828.4	1,796.5	31.9	1,937.3	1,931.9	5.4	26.5
Special Contracts and Financial Assistance for Investment Fund	164.0	164.0	-	-	-	-	-
Generations Fund	3,014.0	-	3,014.0	2,729.0	-	2,729.0	285.0
Cannabis Sales Revenue Fund	127.8	88.6	39.3	98.3	98.3	-	39.3
IFC Montréal Fund	1.5	1.4	0.2	1.5	1.4	0.1	-
Northern Plan Fund	94.2	63.0	31.1	94.1	99.9	(5.8)	36.9
Fund of the Financial Markets Administrative Tribunal	1.7	3.1	(1.4)	2.1	3.7	(1.7)	0.3
Tax Administration Fund	1,235.6	1,235.6	-	1,024.8	1,024.8	-	-
	6,467.2	3,352.1	3,115.1	5,887.0	3,159.9	2,727.0	388.0
Forêts, Faune et Parcs							
Natural Resources Fund - Sustainable Forest Development Component	666.1	715.3	(49.1)	583.3 ²	598.5 ²	(15.2)	(34.0)
	666.1	715.3	(49.1)	583.3	598.5	(15.2)	(34.0)
Justice							
Access to Justice Fund	14.9	20.0	(5.0)	17.9	19.9	(2.0)	(3.0)
Crime Victims Assistance Fund	24.9	47.3	(22.3)	28.8 ²	39.4 ²	(10.6)	(11.7)
Register Fund of the Ministère de la Justice	46.0	50.1	(4.0)	40.5	59.5	(19.0)	15.0
Fund of the Administrative Tribunal of Québec	45.5	46.4	(0.9)	45.5	46.4	(0.9)	-
Public Contracts Fund	-	-	-	0.1	-	0.1	(0.1)
	131.5	163.7	(32.3)	132.8	165.1	(32.3)	0.1
Santé et Services sociaux							
Cannabis Prevention and Research Fund	64.0	37.7	26.3	49.1	72.7	(23.6)	49.9
Caregiver Support Fund	15.1	18.0	(2.9)	0.6	18.0	(17.4)	14.5
Health and Social Services Information Resources Fund	381.2	383.3	(2.1)	318.1	320.5	(2.4)	0.3
	460.3	438.9	21.4	367.8	411.2	(43.4)	64.7
Sécurité publique							
Capitale-Nationale Region Fund	21.0	21.1	(0.1)	21.0	21.1	(0.1)	-
Police Services Fund	689.5	689.5	-	718.0	718.0	-	-
	710.5	710.6	(0.1)	739.0	739.0	(0.1)	-

APPENDIX 4 (cont'd)

2020-2021 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2020-2021 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Tourisme							
Tourism Partnership Fund	261.4	271.4	(9.9)	215.6	220.2	(4.7)	(5.3)
	261.4	271.4	(9.9)	215.6	220.2	(4.7)	(5.3)
Transports							
Air Service Fund	89.7	89.0	0.7	79.1	77.8	1.2	(0.6)
Rolling Stock Management Fund	124.5	124.0	0.5	135.1	134.6	0.5	-
Highway Safety Fund	50.6	28.1	22.6	55.1	45.3	9.8	12.8
Land Transportation Network Fund	5,744.0	5,744.0	-	5,787.1 ²	6,033.8 ²	(246.8)	246.8
	6,008.9	5,985.1	23.8	6,056.3	6,291.6	(235.3)	259.0
Travail, Emploi et Solidarité sociale							
Assistance Fund for Independent Community Action	39.8	42.2	(2.4)	39.9	40.9	(1.0)	(1.4)
Labour Market Development Fund	1,444.3	1,306.0	138.3	1,238.0	1,269.9	(31.9)	170.2
Goods and Services Fund	121.3	121.3	-	116.8	121.8	(5.0)	5.0
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	22.3	22.3	-	21.9	21.9	-	-
Administrative Labour Tribunal Fund	78.4	78.4	-	80.6	80.6	-	-
Fonds québécois d'initiatives sociales	30.8	31.7	(0.9)	30.8	31.8	(1.0)	0.1
	1,736.8	1,601.8	135.0	1,528.0	1,566.9	(38.9)	173.9
Total before Consolidation Adjustments	21,800.9	18,591.3	3,209.6	21,009.4	18,611.6	2,397.8	811.8

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

² This information includes that presented in the Special Funds Budget by Portfolio section tabled in November 2020 and March 2021 for the 2020-2021 supplementary estimates.

APPENDIX 5

2020-2021 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2020-2021 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Régie du bâtiment du Québec	77.5	68.1	9.5	81.6	76.0	5.6	3.9
Société d'habitation du Québec	1,378.2	1,245.4	132.8	1,382.4	1,354.5	27.9	104.9
	1,455.8	1,313.5	142.3	1,464.0	1,430.5	33.5	108.8
Agriculture, Pêcheries et Alimentation							
La Financière agricole du Québec	507.0	511.5	(4.5)	552.7	458.7	94.0	(98.4)
	507.0	511.5	(4.5)	552.7	458.7	94.0	(98.4)
Conseil du trésor et Administration gouvernementale							
Autorité des marchés publics	19.8	16.5	3.3	19.1	20.4	(1.2)	4.5
Centre d'acquisitions gouvernementales	296.9	290.9	6.0	-	-	-	6.0
Société québécoise des infrastructures	1,109.5	1,110.8	(1.4)	1,093.6	1,088.2	5.4	(6.8)
	1,426.2	1,418.3	7.9	1,112.7	1,108.6	4.1	3.8
Conseil exécutif							
Centre de la francophonie des Amériques	2.6	2.7	(0.1)	2.6	3.0	(0.4)	0.3
	2.6	2.7	(0.1)	2.6	3.0	(0.4)	0.3
Culture et Communications							
Bibliothèque et Archives nationales du Québec	94.7	97.3	(2.6)	92.4	95.9	(3.6)	1.0
Conseil des arts et des lettres du Québec	215.8	215.8	-	138.1	138.4	(0.3)	0.3
Conservatoire de musique et d'art dramatique du Québec	31.6	31.7	(0.2)	32.3	32.3	-	(0.2)
Musée d'Art contemporain de Montréal	12.1	12.0	0.1	14.0	14.1	(0.1)	0.2
Musée de la Civilisation	32.3	31.0	1.3	33.2	32.4	0.8	0.5
Musée national des beaux-arts du Québec	27.5	27.5	-	31.2	31.5	(0.3)	0.3
Société de développement des entreprises culturelles	329.7	330.1	(0.4)	141.6	141.7	(0.1)	(0.2)
Société de la Place des Arts de Montréal	36.9	34.2	2.7	44.7	42.2	2.5	0.2
Société de télédiffusion du Québec	99.8	92.9	6.9	88.4	85.9	2.5	4.4
Société du Grand Théâtre de Québec	13.2	11.6	1.7	15.6	14.5	1.0	0.6
	893.6	884.1	9.5	631.3	628.9	2.4	7.1
Économie et Innovation							
Québec Research Fund - Nature and Technology	80.3	82.5	(2.2)	72.2	72.2	-	(2.2)
Québec Research Fund - Health	137.7	139.3	(1.6)	127.7	127.7	-	(1.6)
Québec Research Fund - Society and Culture	77.1	78.6	(1.5)	69.9	69.9	-	(1.5)
Société du parc industriel et portuaire de Bécancour	11.0	6.0	5.0	9.3	6.4	2.9	2.1
	306.0	306.3	(0.3)	279.0	276.1	2.9	(3.2)

APPENDIX 5 (cont'd)

2020-2021 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2020-2021 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Éducation							
Institut national des mines	1.0	1.1	(0.1)	1.0	1.1	(0.1)	-
	1.0	1.1	(0.1)	1.0	1.1	(0.1)	-
Énergie et Ressources naturelles							
Régie de l'énergie	15.9	17.4	(1.5)	17.1	18.1	(1.0)	(0.5)
Société de développement de la Baie-James	56.5	45.1	11.5	48.2	43.4	4.8	6.7
Société du Plan Nord	83.4	76.1	7.4	147.1	139.2	7.9	(0.5)
	155.9	138.5	17.4	212.4	200.8	11.7	5.7
Enseignement supérieur							
Institut de tourisme et d'hôtellerie du Québec	37.9	38.6	(0.6)	44.1	44.2	(0.1)	(0.5)
Office des professions du Québec	11.9	12.2	(0.3)	11.8	12.8	(1.0)	0.7
	49.8	50.8	(0.9)	55.9	57.0	(1.1)	0.2
Environnement et Lutte contre les changements climatiques							
Société québécoise de récupération et de recyclage	55.1	60.4	(5.3)	58.6	92.4	(33.7)	28.4
	55.1	60.4	(5.3)	58.6	92.4	(33.7)	28.4
Finances							
Agence du revenu du Québec	1,262.2	1,305.9	(43.7)	1,264.2	1,264.2	-	(43.7)
Autorité des marchés financiers	211.3	149.8	61.6	206.6	155.9	50.6	10.9
Financement-Québec	236.7	214.1	22.6	248.3	223.5	24.8	(2.2)
Institut de la statistique du Québec	33.7	33.6	0.1	39.3	39.3	-	0.1
Société de financement des infrastructures locales du Québec	819.5	880.3	(60.9)	811.8	864.3	(52.5)	(8.4)
	2,563.3	2,583.7	(20.3)	2,570.2	2,547.3	22.9	(43.2)
Forêts, Faune et Parcs							
Fondation de la faune du Québec	12.4	11.8	0.6	11.4	11.4	-	0.6
Société des établissements de plein air du Québec	152.3	152.3	-	165.3	165.3	-	-
	164.7	164.1	0.6	176.8	176.7	-	0.6
Justice							
Commission des services juridiques	189.9	185.5	4.3	180.2	193.0	(12.8)	17.2
Fonds d'aide aux actions collectives	3.3	4.3	(1.0)	3.3	4.3	(1.0)	-
Société québécoise d'information juridique	19.9	19.3	0.6	19.2	19.2	-	0.6
	213.1	209.1	4.0	202.7	216.5	(13.8)	17.8
Relations internationales et Francophonie							
Office Québec-Monde pour la jeunesse	7.3	7.4	(0.2)	10.3	10.3	-	(0.2)
	7.3	7.4	(0.2)	10.3	10.3	-	(0.2)

APPENDIX 5 (cont'd)

2020-2021 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2020-2021 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Santé et Services sociaux							
Corporation d'urgences-santé	172.8	172.8	-	166.1	166.1	-	-
Prescription Drug Insurance Fund	4,002.2	4,002.2	-	3,894.5	3,894.5	-	-
Héma-Québec	442.9	442.9	-	459.6	459.6	-	-
Institut national de santé publique du Québec	85.8	88.3	(2.5)	80.6	81.9	(1.3)	(1.2)
Institut national d'excellence en santé et en services sociaux	26.0	29.1	(3.2)	27.5	30.7	(3.2)	0.1
Régie de l'assurance maladie du Québec	12,869.3	12,869.3	-	13,224.6	13,224.6	-	-
	17,598.9	17,604.5	(5.7)	17,852.9	17,857.4	(4.5)	(1.1)
Sécurité publique							
Commission de la capitale nationale du Québec	24.1	22.9	1.2	25.4	25.4	-	1.2
École nationale de police du Québec	41.9	41.9	-	43.9	44.0	(0.1)	0.1
École nationale des pompiers du Québec	1.6	2.2	(0.6)	2.2	2.3	(0.2)	(0.4)
	67.6	67.0	0.6	71.5	71.8	(0.3)	0.8
Tourisme							
Société de développement et de mise en valeur du Parc olympique	63.4	63.4	-	71.0	75.1	(4.1)	4.1
Société du Centre des congrès de Québec	21.9	24.0	(2.2)	27.9	30.1	(2.2)	-
Société du Palais des congrès de Montréal	55.7	55.7	-	63.6	63.1	0.4	(0.4)
	141.0	143.2	(2.2)	162.4	168.3	(5.9)	3.7
Transports							
Société de l'assurance automobile du Québec	265.6	279.1	(13.5)	288.8	288.1	0.7	(14.2)
Société des Traversiers du Québec	231.8	231.8	-	188.0	212.4	(24.4)	24.4
	497.4	510.9	(13.5)	476.8	500.5	(23.7)	10.2
Travail, Emploi et Solidarité sociale							
Cree Hunters and Trappers Income Security Board	28.5	28.5	-	28.5	28.5	-	-
	28.5	28.5	-	28.5	28.5	-	-
Total before Consolidation Adjustments	26,134.7	26,005.7	129.0	25,922.4	25,834.6	87.8	41.2

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

2021-2022 EXPENDITURE BUDGET BREAKDOWN BY CATEGORY AND BENEFICIARY

1. BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

For the 2021-2022 fiscal year, the expenditure budget of the government amounts to \$103,177.4 million, of which \$96,975.4 million, or 94.0%, is allocated to program spending and \$6,202.0 million, or 6.0%, to debt service.

Program spending for 2021-2022 is broken down mainly among the following categories:

- \$53,068.3 million, or 54.7%, for remuneration expenditures;
- \$20,381.9 million, or 21.0%, for operating expenditures;
- \$18,373.2 million, or 18.9%, for support expenditures.

2021-2022 Expenditure Budget by Supercategory and Category¹

(millions of dollars)

	Categories						Total	
	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategory								
Remuneration	3,567.1	-	-	-	-	-	3,567.1	3.5
Operating	-	7,551.9	-	-	-	-	7,551.9	7.3
Transfer	48,976.0	12,333.6	3,739.2	1,108.3	13,713.7	-	79,870.9	77.4
Allocation to a Special Fund	525.2	496.4	70.2	15.4	4,659.4	-	5,766.7	5.6
Doubtful Accounts and Other Allowances	-	-	-	-	-	218.8	218.8	0.2
Program Spending	53,068.3	20,381.9	3,809.4	1,123.7	18,373.2	218.8	96,975.4	94.0
%	54.7	21.0	3.9	1.2	18.9	0.2	100.0	
Debt Service	-	-	-	6,202.0	-	-	6,202.0	6.0
Budget Expenditures	53,068.3	20,381.9	3,809.4	7,325.7	18,373.2	218.8	103,177.4	100.0

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

To better compare the 2021-2022 expenditure budget to the 2020-2021 fiscal year, the data analyzed in this section exclude the effect of measures implemented under the public health emergency and for the economic recovery. Therefore, the Government's expenditure budget amounts to \$99,001.1 million, of which \$92,799.1 million, or 93.7%, is allocated to program spending and \$6,202.0 million, or 6.3%, to debt service.

Program spending for 2021-2022 is broken down mainly among the following categories:

- \$51,612.6 million, or 55.6%, for remuneration expenditures;
- \$18,234.8 million, or 19.6%, in operating expenditures;
- \$17,870.4 million, or 19.3%, in support expenditures.

2021-2022 Expenditure Budget by Supercategory and Category excluding the effect of measures implemented under the public health emergency and for the economic recovery¹
(millions of dollars)

	Categories						Total	
	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategory								
Remuneration	3,565.1	-	-	-	-	-	3,565.1	3.6
Operating	-	6,609.8	-	-	-	-	6,609.8	6.7
Transfer	47,522.5	11,138.9	3,679.7	1,107.2	13,260.5	-	76,708.7	77.5
Allocation to a Special Fund	525.0	486.0	70.2	15.4	4,609.9	-	5,706.7	5.8
Doubtful Accounts and Other Allowances	-	-	-	-	-	208.8	208.8	0.2
Program Spending	51,612.6	18,234.8	3,749.9	1,122.6	17,870.4	208.8	92,799.1	93.7
%	55.6	19.6	4.0	1.2	19.3	0.2	100.0	
Debt Service	-	-	-	6,202.0	-	-	6,202.0	6.3
Budget Expenditures	51,612.6	18,234.8	3,749.9	7,324.7	17,870.4	208.8	99,001.1	100.0
2020-2021 Comparative Expenditures	49,787.5	15,223.5 ²	3,395.1	6,564.7	18,013.8	150.8	93,135.2	

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

² Taking into account a negative amount of \$1,519.6 million for unspent appropriations.

REMUNERATION EXPENDITURES

Remuneration expenditures encompass the fees of health professionals and the salaries of employees in the health and social services network, the education and higher education networks as well as 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 2021-2022 fiscal year, remuneration expenditures are set at \$51,612.6 million, broken down as follows:

- \$21,037.5 million, or 40.8% for health and social services establishments;
- \$17,252.8 million, or 33.4% for educational institutions;
- \$8,705.2 million, or 16.9% for health professionals;
- \$4,617.1 million, or 8.9% for departmental staff and other beneficiaries.

An overall increase of \$1,825.1 million is forecast for remuneration expenditures, compared to 2020-2021 comparative expenditures, mainly divided among the following sectors:

- an increase of \$1,187.6 million in the "Santé et Services sociaux" portfolio, primarily due to the salary adjustments on April 1, 2021, pay scale increases, the increase in retirement plan costs as well as amounts added to increase services to the public, particularly to strengthen long-term care services, home care services, senior care and residential services, access to front-line medical care and mental health and homelessness care and services;
- an increase of \$420.7 million to the "Éducation" portfolio, mainly due to the salary adjustments on April 1, 2021, the pay scale increases for education network staff, an increase in retirement plan costs, and clientele effects on the education network. It is also a result of commitments from previous years, including the addition of resources resulting from the gradual rollout of universal full-time kindergarten for four-year-olds, direct support for students to intervene throughout children's academic careers and various support and coaching measures for remedial education and academic success;
- an increase of \$179.0 million to the "Enseignement supérieur" portfolio, mainly due to the salary adjustments on April 1, 2021, and the pay scale increases for higher education network staff, an increase in retirement plan costs and clientele effects on the higher education network. It is also due to commitments from previous years including the addition of resources related to student access and success in higher education while taking labour market needs into account;
- an increase of \$38.3 million in the "Sécurité publique" portfolio, which is primarily explained by Sûreté du Québec salary adjustments.

2021-2022 Forecast Remuneration Expenditures by Portfolio and by Beneficiary excluding the effect of measures implemented under the public health emergency and for the economic recovery^{1,2}

(millions of dollars)

	2021-2022 Expenditure Budget					2020-2021 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	17,622.0	1,230.4	2,183.2	21,035.7	40.8	19,939.3	1,096.3
Health Professionals	8,705.2	-	-	8,705.2	16.9	8,643.7	61.6
Government Enterprises and Bodies	164.2	-	31.9	196.1	0.4	188.4	7.7
Department	116.2	-	10.8	127.1	0.2	105.1	22.0
	26,607.7	1,230.4	2,226.0	30,064.1	58.2	28,876.5	1,187.6
Éducation							
Educational Institutions	9,906.0	1,105.1	1,053.3	12,064.3	23.4	11,646.7	417.6
Department	69.9	-	8.6	78.5	0.2	75.4	3.1
Individuals	-	-	13.3	13.3	-	13.3	-
	9,975.9	1,105.1	1,075.2	12,156.2	23.6	11,735.5	420.7
Enseignement supérieur							
Educational Institutions	4,389.7	193.3	584.6	5,167.6	10.0	4,989.3	178.3
Department	41.5	-	2.7	44.2	0.1	43.6	0.7
Government Enterprises and Bodies	15.4	-	3.3	18.7	-	18.7	(0.1)
	4,446.6	193.3	590.5	5,230.5	10.1	5,051.5	179.0
Sécurité publique							
Department	970.0	-	78.5	1,048.5	2.0	1,010.2	38.3
Government Enterprises and Bodies	3.8	-	0.8	4.6	-	4.6	-
	973.8	-	79.3	1,053.1	2.0	1,014.8	38.3
Other Portfolios							
Departments	2,150.9	390.4	250.5	2,791.8	5.4	2,783.2	8.6
Government Enterprises and Bodies	256.3	-	38.1	294.3	0.6	300.4	(6.0)
Educational Institutions	-	19.3	1.6	20.9	-	23.8	(3.0)
Health and Social Services Establishments	-	-	1.8	1.8	-	1.8	-
	2,407.2	409.7	291.9	3,108.8	6.0	3,109.2	(0.4)
Total	44,411.2	2,938.5	4,262.9	51,612.6	100.0	49,787.5	1,825.1
2020-2021 Comparative Expenditures	42,809.3	2,902.7	4,075.5	49,787.5			

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

² Includes appropriations for the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

2021-2022 Forecast Remuneration Expenditures by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery^{1,2}

(millions of dollars)

	2021-2022 Expenditure Budget					2020-2021 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
National Assembly	89.0	3.5	9.6	102.2	0.2	101.4	0.8
Persons Appointed by the National Assembly	70.9	0.4	6.9	78.3	0.2	71.8	6.5
Affaires municipales et Habitation	90.1	-	12.1	102.2	0.2	98.1	4.1
Agriculture, Pêcheries et Alimentation	157.3	-	12.7	169.9	0.3	169.8	0.2
Conseil du trésor et Administration gouvernementale	137.5	405.7	43.0	586.3	1.1	590.9	(4.6)
Conseil exécutif	101.5	-	9.9	111.4	0.2	110.7	0.7
Culture et Communications	104.8	-	18.0	122.8	0.2	120.6	2.1
Économie et Innovation	47.6	-	6.2	53.7	0.1	53.8	(0.1)
Éducation	9,975.9	1,105.1	1,075.2	12,156.2	23.6	11,735.5	420.7
Énergie et Ressources naturelles	43.4	-	4.8	48.2	0.1	49.1	(0.8)
Enseignement supérieur	4,446.6	193.3	590.5	5,230.5	10.1	5,051.5	179.0
Environnement et Lutte contre les changements climatiques	98.8	-	11.1	109.9	0.2	111.9	(2.0)
Famille	67.6	-	7.9	75.5	0.1	75.5	-
Finances	85.5	-	7.9	93.3	0.2	90.5	2.8
Forêts, Faune et Parcs	172.3	-	21.3	193.7	0.4	197.7	(4.0)
Immigration, Francisation et Intégration	104.1	-	11.1	115.2	0.2	124.6	(9.4)
Justice	525.2	-	57.7	582.8	1.1	582.0	0.9
Relations internationales et Francophonie	62.4	-	2.9	65.2	0.1	59.4	5.8
Santé et Services sociaux	26,607.7	1,230.4	2,226.0	30,064.1	58.2	28,876.5	1,187.6
Sécurité publique	973.8	-	79.3	1,053.1	2.0	1,014.8	38.3
Tourisme	25.1	-	2.4	27.6	0.1	28.0	(0.5)
Transports	98.9	-	12.8	111.6	0.2	111.7	(0.1)
Travail, Emploi et Solidarité sociale	325.1	-	33.7	358.9	0.7	361.7	(2.8)
Total	44,411.2	2,938.5	4,262.9	51,612.6	100.0	49,787.5	1,825.1
2020-2021 Comparative Expenditures	42,809.3	2,902.7	4,075.5	49,787.5			

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

² Includes appropriations for the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

OPERATING EXPENDITURES

Operating expenditures include the support and administration expenditures of the departments and bodies, including the Contingency Fund, the health and social services network and the education and higher education networks. In particular, they include the estimated costs associated with reappraisal and with new government obligations regarding the rehabilitation of contaminated sites, depreciation of fixed assets, and expenditures stemming from a restructuring transaction. They also include amounts that can be transferred to a special fund by a department or budget-funded body, in accordance with relevant legislation, up to the amounts credited to the fund for goods or services provided to the department or budget-funded body.

Operating expenditures amount to \$18,234.8 million for 2021-2022, broken down as follows:

- \$8,275.7 million for health and social services establishments, or 45.4%;
- \$2,425.8 million for educational institutions, or 13.3%;
- \$7,095.9 million for departments, or 38.9%;
- \$437.3 million for other beneficiaries, or 2.4%.

In 2021-2022, operating expenditures increased by \$3,011.3 million from the 2020-2021 comparative expenditures. Excluding unexpended appropriations of \$1,519.6 million from the 2020-2021 comparative expenditures, the increase in operating expenditures is set at \$1,491.7 million. This increase is mainly due to the following variations:

- In the "Conseil du trésor et Administration gouvernementale" portfolio, an increase of \$1,064.5 million, mainly due to amounts included in the Contingency Fund for 2021-2022 Budget measures not allocated to portfolios and for adjustments pursuant to the transfer payment standard;
- In the "Santé et Services sociaux" portfolio, an increase of \$390.4 million over 2020-2021, mainly due to indexation of non-salary expenditures, additional amounts allocated to increase services to the public, particularly to strengthen housing services for seniors, home support services, mental health care, and access to front-line medical services, as well as for the development of digital transformation in health and social services;
- In the "Enseignement supérieur" portfolio increased by \$32.7 million, mainly due to the indexation of non-salary expenditures for the higher education network. It is also due to commitments from previous years including the addition of resources related to student access and success in higher education while taking labour market needs into account.

2021-2022 Forecast Operating Expenditures by Portfolio and by Beneficiary excluding the effect of measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2021-2022 Expenditure Budget					2020-2021 Comparative Expenditures	Variation
	Operating ²	Transfer		Total			
		Networks	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	-	8,275.7	-	8,275.7	45.4	7,905.8	369.9
Department	243.6	-	-	243.6	1.3	239.1	4.5
Government Enterprises and Bodies	-	-	209.2	209.2	1.1	193.7	15.5
Non-profit Bodies	-	-	24.8	24.8	0.1	24.4	0.4
	243.6	8,275.7	234.0	8,753.3	48.0	8,363.0	390.4
Conseil du trésor et Administration gouvernementale							
Department	4,214.3	-	-	4,214.3	23.1	3,149.8	1,064.5
	4,214.3	-	-	4,214.3	23.1	3,149.8	1,064.5
Enseignement supérieur							
Educational Institutions	-	894.9	-	894.9	4.9	862.9	32.0
Department	27.1	-	-	27.1	0.1	27.0	-
Government Enterprises and Bodies	-	-	8.8	8.8	-	8.2	0.6
	27.1	894.9	8.8	930.8	5.1	898.1	32.7
Other Portfolios							
Departments	2,610.8	-	-	2,610.8	14.3	1,057.1	1,553.7
Educational Institutions	-	1,530.9	-	1,530.9	8.4	1,529.0	1.9
Government Enterprises and Bodies	-	-	194.6	194.6	1.1	226.4	(31.9)
	2,610.8	1,530.9	194.6	4,336.3	23.8	2,812.5	1,523.8
Total	7,095.9	10,701.6	437.3	18,234.8	100.0	15,223.5	3,011.3
2020-2021 Comparative Expenditures	4,478.3	10,297.7	447.4	15,223.5			

¹ Figures are rounded and the sum of the amounts and percentages 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.

2021-2022 Forecast Operating Expenditures by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2021-2022 Expenditure Budget					2020-2021 Comparative Expenditures	Variation
	Operating ²	Transfer		Total			
		Networks	Other	\$ million	%		
National Assembly	40.4	-	-	40.4	0.2	40.7	(0.3)
Persons Appointed by the National Assembly	31.3	-	-	31.3	0.2	23.5	7.9
Affaires municipales et Habitation	41.5	-	11.9	53.4	0.3	51.5	1.9
Agriculture, Pêcheries et Alimentation	70.8	-	10.9	81.7	0.4	84.6	(2.9)
Conseil du trésor et Administration gouvernementale	4,214.3	-	-	4,214.3	23.1	3,149.8	1,064.5
Conseil exécutif	38.2	-	2.4	40.5	0.2	26.6	13.9
Culture et Communications	32.5	-	108.5	141.0	0.8	142.8	(1.8)
Économie et Innovation	113.4	-	2.9	116.2	0.6	109.9	6.3
Éducation	115.0	1,530.9	-	1,645.9	9.0	1,646.3	(0.3)
Énergie et Ressources naturelles	22.0	-	-	22.0	0.1	25.0	(2.9)
Enseignement supérieur	27.1	894.9	8.8	930.8	5.1	898.1	32.7
Environnement et Lutte contre les changements climatiques	67.3	-	-	67.3	0.4	69.2	(1.9)
Famille	84.6	-	-	84.6	0.5	88.8	(4.1)
Finances	43.2	-	4.3	47.5	0.3	46.1	1.3
Forêts, Faune et Parcs	227.7	-	-	227.7	1.2	255.9	(28.3)
Immigration, Francisation et Intégration	251.4	-	-	251.4	1.4	252.6	(1.2)
Justice	299.4	-	21.1	320.5	1.8	308.5	12.0
Relations internationales et Francophonie	29.2	-	0.1	29.2	0.2	28.1	1.1
Santé et Services sociaux	243.6	8,275.7	234.0	8,753.3	48.0	8,363.0	390.4
Sécurité publique	475.5	-	14.4	489.9	2.7	479.7	10.2
Tourisme	4.4	-	17.5	21.9	0.1	52.1	(30.3)
Transports	439.9	-	-	439.9	2.4	420.3	19.6
Travail, Emploi et Solidarité sociale	183.2	-	0.7	183.9	1.0	180.0	3.9
Total	7,095.9	10,701.6	437.3	18,234.8	100.0	15,223.5	3,011.3
2020-2021 Comparative Expenditures	4,478.3	10,297.7	447.4	15,223.5			

¹ Figures are rounded and the sum of the amounts and percentages 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.

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 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 \$354.8 million, from \$3,395.1 million in 2020-2021 to \$3,749.9 million in 2021-2022.

Repayment of principal

In 2021-2022, expenditures for repayment of principal on subsidized debt represent 83.8% of total capital expenditures.

These expenditures are set at \$3,142.1 million in 2021-2022 compared to \$2,902.5 million in 2020-2021, which represents an increase of \$239.6 million, due primarily to an increase in the "Éducation", "Enseignement supérieur" and "Santé et Services sociaux" portfolios as a result of authorized investments in their respective networks.

Subsidies for fixed assets

Subsidies for fixed assets account for 14.3% of total capital expenditures in 2021-2022. These subsidies are primarily intended for non-profit organizations, educational institutions and other beneficiaries, including businesses.

They are set at \$537.5 million in 2021-2022 compared to \$419.5 million in 2020-2021, up \$118.0 million. This variation is primarily due to an increase in the "Éducation" portfolio related to authorized investments in special status school boards and in the "Transport" portfolio related to authorized investments, specifically for the Maritime Strategy.

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 2021-2022. Thus, the departments, through their special funds, are the sole beneficiaries of these expenditures. These expenditures are set at \$70.2 million in 2021-2022, compared to \$73.1 million in 2020-2021, down \$2.9 million.

2021-2022 Forecast Capital Expenditures by Portfolio and by Beneficiary excluding the effect of measures implemented under the public health emergency and for the economic recovery^{1,2}
(millions of dollars)

	2021-2022 Expenditure Budget					2020-2021 Comparative Expenditures	Variation
	Allocation to a Special Fund	Subsidized Fixed Assets		Total			
		Repayment of Principal	Subsidies	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	-	1,078.2	16.0	1,094.2	29.2	1,016.6	77.7
Other Beneficiaries	1.2	-	7.8	9.0	0.2	9.0	-
	1.2	1,078.2	23.8	1,103.2	29.4	1,025.5	77.7
Éducation							
Educational Institutions	-	895.6	110.4	1,006.0	26.8	834.5	171.5
	-	895.6	110.4	1,006.0	26.8	834.5	171.5
Enseignement supérieur							
Educational Institutions	-	560.6	24.3	584.9	15.6	542.5	42.4
Government Enterprises and Bodies	-	3.6	-	3.6	0.1	2.8	0.7
	-	564.2	24.3	588.5	15.7	545.3	43.1
Transports							
Businesses	-	4.1	48.3	52.5	1.4	18.0	34.5
Other Beneficiaries	-	8.1	24.6	32.7	0.9	22.4	10.3
	-	12.2	73.0	85.2	2.3	40.4	44.8
Other Portfolios							
Municipalities	-	342.0	-	342.0	9.1	356.3	(14.3)
Non-profit Bodies	-	53.1	243.5	296.6	7.9	282.3	14.2
Government Enterprises and Bodies	-	156.6	4.1	160.7	4.3	147.4	13.3
Departments	69.0	-	-	69.0	1.8	71.9	(2.9)
Other Beneficiaries	-	40.2	58.5	98.8	2.6	91.4	7.3
	69.0	591.9	306.1	967.0	25.8	949.3	17.7
Total	70.2	3,142.1	537.5	3,749.9	100.0	3,395.1	354.8
2020-2021 Comparative Expenditures	73.1	2,902.5	419.5	3,395.1			

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

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

2021-2022 Forecast Capital Expenditures by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery^{1,2}

(millions of dollars)

	2021-2022 Expenditure Budget					2020-2021 Comparative Expenditures	Variation
	Allocation to a Special Fund	Subsidized Fixed Assets		Total			
		Repayment of Principal	Subsidies	\$ million	%		
Affaires municipales et Habitation	-	294.9	243.5	538.3	14.4	530.5	7.8
Agriculture, Pêcheries et Alimentation	-	0.2	61.5	61.7	1.6	63.8	(2.0)
Conseil exécutif	-	10.5	-	10.5	0.3	13.8	(3.3)
Culture et Communications	-	159.2	-	159.2	4.2	151.3	7.9
Économie et Innovation	0.7	33.3	0.7	34.8	0.9	33.2	1.5
Éducation	-	895.6	110.4	1,006.0	26.8	834.5	171.5
Énergie et Ressources naturelles	-	1.5	-	1.5	-	1.7	(0.2)
Enseignement supérieur	-	564.2	24.3	588.5	15.7	545.3	43.1
Environnement et Lutte contre les changements climatiques	-	4.4	-	4.4	0.1	5.8	(1.4)
Famille	33.2	-	-	33.2	0.9	34.6	(1.3)
Forêts, Faune et Parcs	1.9	25.7	-	27.5	0.7	25.3	2.3
Justice	0.2	-	0.3	0.5	-	0.5	-
Santé et Services sociaux	1.2	1,078.2	23.8	1,103.2	29.4	1,025.5	77.7
Sécurité publique	9.4	6.9	-	16.3	0.4	16.0	0.3
Tourisme	5.6	55.4	-	61.0	1.6	56.9	4.1
Transports	-	12.2	73.0	85.2	2.3	40.4	44.8
Travail, Emploi et Solidarité sociale	17.9	-	-	17.9	0.5	15.8	2.2
Total	70.2	3,142.1	537.5	3,749.9	100.0	3,395.1	354.8
2020-2021 Comparative Expenditures	73.1	2,902.5	419.5	3,395.1			

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

² Includes expenditures in 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 2021-2022 fiscal year, interest expenditures incurred by the Government are set at \$7,324.7 million compared to \$6,564.7 million for 2020-2021.

Interest on the debt attributable to program spending

Interest on debt attributable to program spending is set at \$1,122.6 million, a decrease of \$63.9 million compared to the 2020-2021 fiscal year, which is due to the deferral of funding for certain capital replacements, upgrades and modernizations in the Non-Profit Housing Program and a downward revision to the interest rate applied to the temporary financing of this work in the "Affaires municipales et Habitation" portfolio. The decrease is also attributable to the "Éducation" and "Enseignement supérieur" portfolios as a result of variations in authorized investments in their respective networks.

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

The 2021-2022 expenditures allocated to debt service increased by \$823.9 million compared to 2020-2021, to be set at \$6,202.0 million. This increase is due to the combined effect of the increase in debt and the expected rise in interest rates.



2021-2022 Forecast Interest Expenditures by Portfolio and by Beneficiary excluding the effect of measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2021-2022 Expenditure Budget				2020-2021 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Éducation						
Educational Institutions	271.5	-	271.5	24.2	288.1	(16.6)
	271.5	-	271.5	24.2	288.1	(16.6)
Enseignement supérieur						
Educational Institutions	178.4	-	178.4	15.9	205.1	(26.7)
Government Enterprises and Bodies	1.9	-	1.9	0.2	2.1	(0.2)
	180.3	-	180.3	16.1	207.2	(26.8)
Affaires municipales et Habitation						
Municipalities	105.6	-	105.6	9.4	107.6	(2.0)
Non-profit Bodies	48.9	-	48.9	4.4	59.2	(10.3)
Individuals	1.7	-	1.7	0.2	0.8	0.9
Educational Institutions	0.6	-	0.6	0.1	0.7	(0.1)
Government Enterprises and Bodies	0.1	-	0.1	-	0.2	(0.1)
	156.9	-	156.9	14.0	168.5	(11.5)
Other Portfolios						
Government Enterprises and Bodies	35.2	-	35.2	3.1	39.8	(4.6)
Non-profit Bodies	19.4	-	19.4	1.7	21.3	(1.9)
Departments	15.4	-	15.4	1.4	17.3	(1.9)
Other Beneficiaries	443.9	-	443.9	39.5	444.3	(0.5)
	513.9	-	513.9	45.8	522.8	(8.9)
Program Spending	1,122.6	-	1,122.6	100.0	1,186.5	(63.9)
Debt Service						
Debt Service	-	5,590.0	5,590.0		4,487.2	1,102.9
Retirement Plans Account	-	674.0	674.0		953.0	(279.0)
Future Employee Benefits	-	(62.0)	(62.0)		(62.0)	-
	-	6,202.0	6,202.0		5,378.2	823.9
Total	1,122.6	6,202.0	7,324.7		6,564.7	760.0
2020-2021 Comparative Expenditures	1,186.5	5,378.2	6,564.7			

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

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

2021-2022 Forecast Interest Expenditures by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2021-2022 Expenditure Budget				2020-2021 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Affaires municipales et Habitation	156.9	-	156.9	14.0	168.5	(11.5)
Conseil exécutif	1.6	-	1.6	0.1	2.1	(0.5)
Culture et Communications	41.7	-	41.7	3.7	45.3	(3.6)
Économie et Innovation	3.3	-	3.3	0.3	3.9	(0.6)
Éducation	271.5	-	271.5	24.2	288.1	(16.6)
Énergie et Ressources naturelles	0.2	-	0.2	-	0.2	-
Enseignement supérieur	180.3	-	180.3	16.1	207.2	(26.8)
Environnement et Lutte contre les changements climatiques	1.0	-	1.0	0.1	1.4	(0.4)
Famille	13.0	-	13.0	1.2	14.0	(1.0)
Forêts, Faune et Parcs	5.7	-	5.7	0.5	7.1	(1.4)
Santé et Services sociaux	424.3	-	424.3	37.8	425.5	(1.2)
Sécurité publique	1.5	-	1.5	0.1	3.3	(1.7)
Tourisme	14.4	-	14.4	1.3	15.4	(1.0)
Transports	6.2	-	6.2	0.5	3.6	2.5
Travail, Emploi et Solidarité sociale	0.9	-	0.9	0.1	0.9	-
Program Spending	1,122.6	-	1,122.6	100.0	1,186.5	(63.9)
Debt Service						
Debt Service	-	5,590.0	5,590.0		4,487.2	1,102.9
Retirement Plans Account	-	674.0	674.0		953.0	(279.0)
Future Employee Benefits	-	(62.0)	(62.0)		(62.0)	-
	-	6,202.0	6,202.0		5,378.2	823.9
Total	1,122.6	6,202.0	7,324.7		6,564.7	760.0
2020-2021 Comparative Expenditures	1,186.5	5,378.2	6,564.7			

¹ Figures are rounded and the sum of the amounts and percentages 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 comprising for the Government a direct acquisition of goods or services, a loan or an investment. Over 42.0% of these expenditures are disbursed to individuals.

For the 2021-2022 fiscal year, support expenditures are set at \$17,870.4 million, a decrease of \$143.4 million from 2020-2021, including:

- in the "Conseil exécutif" portfolio, a decrease of \$633.3 million mainly due to the expenditure resulting from the acceleration of the deployment of high-speed Internet services in the outlying regions in the 2020-2021 fiscal year;
- in the "Santé et Services sociaux" portfolio, an increase of \$278.2 million, mainly due to the increase in the cost of medication and the enhancement of the Support Program for Community Bodies, improved access to front-line medical services and an acceleration of the financial assistance program for the installation of sprinklers in private seniors' residences;
- in the "Affaires municipales et Habitation" portfolio, an increase of \$251.8 million mainly resulting from the annual transfer to the City of Montréal in 2021-2022 for its 2021 fiscal year under the Réflexe Montréal Framework Agreement, recognizing greater Montréal's special status, whereas the transfer for its 2020 fiscal year was made in the 2019-2020 fiscal year, by the improvements announced in the Partnership 2020-2024: Towards stronger municipalities and regions, as well as by the increase in support for social, community and affordable housing assistance;
- in the "Finances" portfolio, a decrease of \$178.8 million, mainly due to supplementary appropriations granted to compensate Hydro-Québec for the electricity rebates awarded under the Financial Assistance for Investment Program in 2020-2021, as well as the variation in the amounts provided for the provision to increase, with the approval of the Conseil du trésor, all appropriations to modernize information systems in the healthcare sector;
- in the "Travail, Emploi et Solidarité sociale" portfolio, an increase of \$112.4 million due to an anticipated increase in social assistance program clientele, the indexation of benefits and the progressive increase in benefits as provided for in the 2017-2023 Government Action Plan to Foster Economic Inclusion and Social Participation.

2021-2022 Forecast Support Expenditures by Portfolio and by Beneficiary excluding the effect of measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2021-2022 Expenditure Budget				2020-2021 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Santé et Services sociaux						
Individuals	2,781.2	-	2,781.2	15.6	2,596.6	184.6
Non-profit Bodies	823.3	-	823.3	4.6	789.1	34.2
Businesses	633.8	106.8	740.7	4.1	681.5	59.2
Other Beneficiaries	12.8	-	12.8	0.1	12.6	0.1
	4,251.1	106.8	4,358.0	24.4	4,079.8	278.2
Travail, Emploi et Solidarité sociale						
Individuals	3,026.6	264.6	3,291.2	18.4	3,184.9	106.3
Other Beneficiaries	39.9	660.5	700.3	3.9	694.3	6.1
	3,066.5	925.0	3,991.5	22.3	3,879.1	112.4
Affaires municipales et Habitation						
Municipalities	1,109.4	239.1	1,348.5	7.5	1,120.4	228.0
Individuals	260.4	-	260.4	1.5	260.1	0.3
Non-profit Bodies	76.6	27.8	104.5	0.6	79.6	24.9
Other Beneficiaries	2.3	3.0	5.2	-	6.6	(1.4)
	1,448.6	269.8	1,718.5	9.6	1,466.7	251.8
Conseil exécutif						
Municipalities	194.4	-	194.4	1.1	283.3	(88.9)
Businesses	189.8	-	189.8	1.1	748.1	(558.4)
Other Beneficiaries	126.2	-	126.2	0.7	112.3	13.9
	510.4	-	510.4	2.9	1,143.7	(633.3)
Finances						
Businesses	-	-	-	-	160.0	(160.0)
Other Beneficiaries	34.2	0.6	34.8	0.2	53.6	(18.8)
	34.2	0.6	34.8	0.2	213.6	(178.8)
Other Portfolios						
Individuals	1,258.3	-	1,258.3	7.0	1,257.3	1.0
Other Beneficiaries	2,691.3	3,307.6	5,998.9	33.6	5,973.6	25.3
	3,949.6	3,307.6	7,257.3	40.6	7,230.9	26.3
Total	13,260.5	4,609.9	17,870.4	100.0	18,013.8	(143.4)
2020-2021 Comparative Expenditures	13,472.9	4,540.9	18,013.8			

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

2021-2022 Forecast Support Expenditures by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2021-2022 Expenditure Budget				2020-2021 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
National Assembly	0.1	-	0.1	-	0.1	-
Persons Appointed by the National Assembly	11.7	-	11.7	0.1	11.4	0.3
Affaires municipales et Habitation	1,448.6	269.8	1,718.5	9.6	1,466.7	251.8
Agriculture, Pêcheries et Alimentation	680.9	-	680.9	3.8	687.2	(6.3)
Conseil du trésor et Administration gouvernementale	18.4	-	18.4	0.1	18.0	0.5
Conseil exécutif	510.4	-	510.4	2.9	1,143.7	(633.3)
Culture et Communications	392.5	-	392.5	2.2	401.2	(8.7)
Économie et Innovation	644.3	109.9	754.3	4.2	747.8	6.4
Éducation	222.4	-	222.4	1.2	229.4	(6.9)
Énergie et Ressources naturelles	41.5	3.5	45.0	0.3	91.2	(46.3)
Enseignement supérieur	857.9	25.0	882.9	4.9	877.3	5.6
Environnement et Lutte contre les changements climatiques	118.7	-	118.7	0.7	93.0	25.7
Famille	72.2	2,672.3	2,744.6	15.4	2,740.7	3.9
Finances	34.2	0.6	34.8	0.2	213.6	(178.8)
Forêts, Faune et Parcs	27.5	73.3	100.8	0.6	115.1	(14.3)
Immigration, Francisation et Intégration	156.1	-	156.1	0.9	157.8	(1.7)
Justice	245.3	-	245.3	1.4	254.6	(9.3)
Relations internationales et Francophonie	29.0	3.1	32.1	0.2	30.4	1.7
Santé et Services sociaux	4,251.1	106.8	4,358.0	24.4	4,079.8	278.2
Sécurité publique	146.1	46.2	192.3	1.1	166.9	25.3
Tourisme	-	80.9	80.9	0.5	16.1	64.8
Transports	285.0	293.4	578.4	3.2	593.0	(14.6)
Travail, Emploi et Solidarité sociale	3,066.5	925.0	3,991.5	22.3	3,879.1	112.4
Total	13,260.5	4,609.9	17,870.4	100.0	18,013.8	(143.4)
2020-2021 Comparative Expenditures	13,472.9	4,540.9	18,013.8			

¹ Figures are rounded and the sum of the amounts and percentages 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 of provisions for write-downs for loans, investments and advances.

For the 2021-2022 fiscal year, these expenditures are up \$58.1 million to be set at \$208.8 million. More specifically:

- expenditures attributable to the variation in the provisions for bad debts are set at \$16.8 million, a decrease of \$12.8 million due to an overrun in this category of expenditures for the 2020-2021 fiscal year in the "Justice" portfolio;
- expenditures related to other allowances amount to \$192.0 million in 2021-2022, an increase of \$70.9 million from 2020-2021. This variation is mainly found in the "Économie et Innovation" portfolio and is primarily explained by an expected increase in financial interventions by the government in government mandates and the ESSOR program.

Expenditures Related to Provisions for Doubtful Accounts and Other Allowances in 2021-2022 by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2021-2022 Expenditure Budget				2020-2021 Comparative Expenditures	Variation
	Doubtful Accounts	Other Allowances	Total			
			\$ million	%		
Économie et Innovation	-	190.8	190.8	91.4	119.9	70.9
Enseignement supérieur	6.0	-	6.0	2.9	6.0	-
Travail, Emploi et Solidarité sociale	5.5	-	5.5	2.6	5.5	-
Justice	5.0	-	5.0	2.4	17.8	(12.8)
Conseil exécutif	-	1.0	1.0	0.5	1.0	-
Famille	0.1	0.1	0.2	0.1	0.2	-
Culture et Communications	-	0.2	0.2	0.1	0.2	-
Forêts, Faune et Parcs	0.1	-	0.1	-	0.1	-
Sécurité publique	-	-	-	-	-	-
Environnement et Lutte contre les changements climatiques	-	-	-	-	-	-
Transports	-	-	-	-	-	-
Total	16.8	192.0	208.8	100.0	150.8	58.1
2020-2021 Comparative Expenditures	29.6	121.2	150.8			

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

2. BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

Excluding the effect of measures implemented under the public health emergency and for the economic recovery, the 2021-2022 program spending of \$92,799.1 million is primarily broken down between the following two beneficiaries:

- \$30,883.9 million, or 33.3% for health and social services establishments;
- \$22,023.1 million, or 23.7% for educational institutions.

The balance of \$39,892.1 million is broken down among the following beneficiaries:

- \$16,327.3 million, or 17.6%, for expenditures dedicated to individuals, of which \$8,705.2 million, or 9.4%, is for health professionals;
- \$11,480.4 million, or 12.4% for the departments;
- \$5,150.8 million, or 5.5%, for non-profit organizations;
- \$3,034.2 million, or 3.3%, for businesses;
- \$2,487.8 million, or 2.7%, for municipalities;
- \$1,411.6 million, or 1.5%, for government enterprises and bodies.

The breakdown of program expenditures by portfolio and by beneficiary is presented in Appendix 2.

APPENDIX 1

2021-2022 Expenditure Budget Breakdown by Portfolio and by Category excluding the effect of measures implemented under the public health emergency and for the economic recovery¹
(millions of dollars)

	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	Total
National Assembly	102.2	40.4	-	-	0.1	-	142.6
Persons Appointed by the National Assembly	78.3	31.3	-	-	11.7	-	121.3
Affaires municipales et Habitation	102.2	53.4	538.3	156.9	1,718.5	-	2,569.4
Agriculture, Pêcheries et Alimentation	169.9	81.7	61.7	-	680.9	-	994.3
Conseil du trésor et Administration gouvernementale	586.3	4,214.3	-	-	18.4	-	4,819.1
Conseil exécutif	111.4	40.5	10.5	1.6	510.4	1.0	675.3
Culture et Communications	122.8	141.0	159.2	41.7	392.5	0.2	857.3
Économie et Innovation	53.7	116.2	34.8	3.3	754.3	190.8	1,153.0
Éducation	12,156.2	1,645.9	1,006.0	271.5	222.4	-	15,302.0
Énergie et Ressources naturelles	48.2	22.0	1.5	0.2	45.0	-	116.9
Enseignement supérieur	5,230.5	930.8	588.5	180.3	882.9	6.0	7,819.0
Environnement et Lutte contre les changements climatiques	109.9	67.3	4.4	1.0	118.7	-	301.3
Famille	75.5	84.6	33.2	13.0	2,744.6	0.2	2,951.1
Finances	93.3	47.5	-	-	34.8	-	175.6
Forêts, Faune et Parcs	193.7	227.7	27.5	5.7	100.8	0.1	555.4
Immigration, Francisation et Intégration	115.2	251.4	-	-	156.1	-	522.8
Justice	582.8	320.5	0.5	-	245.3	5.0	1,154.2
Relations internationales et Francophonie	65.2	29.2	-	-	32.1	-	126.6
Santé et Services sociaux	30,064.1	8,753.3	1,103.2	424.3	4,358.0	-	44,702.9
Sécurité publique	1,053.1	489.9	16.3	1.5	192.3	-	1,753.1
Tourisme	27.6	21.9	61.0	14.4	80.9	-	205.7
Transports	111.6	439.9	85.2	6.2	578.4	-	1,221.3
Travail, Emploi et Solidarité sociale	358.9	183.9	17.9	0.9	3,991.5	5.5	4,558.7
Program Spending	51,612.6	18,234.8	3,749.9	1,122.6	17,870.4	208.8	92,799.1
Debt Service	-	-	-	6,202.0	-	-	6,202.0
Budget Expenditures	51,612.6	18,234.8	3,749.9	7,324.7	17,870.4	208.8	99,001.1

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

2021-2022 Program Spending Breakdown by Portfolio and by Beneficiary excluding the effect of measures implemented under the public health emergency and for the economic recovery¹
(millions of dollars)

APPENDIX 2

	Health and Social Services Establishments	Educational Institutions	Individuals ²	Departments	Non-profit Bodies	Businesses	Municipalities	Government Enterprises and Bodies	Total
National Assembly	-	-	-	142.6	0.1	-	-	-	142.6
Persons Appointed by the National Assembly	-	-	-	109.7	11.7	-	-	-	121.3
Affaires municipales et Habitation	-	6.2	262.0	119.4	396.8	3.9	1,743.6	37.4	2,569.4
Agriculture, Pêcheries et Alimentation	-	10.5	-	190.8	66.8	661.0	1.4	63.8	994.3
Conseil du trésor et Administration gouvernementale	1.8	22.1	-	4,778.0	0.2	-	-	17.0	4,819.1
Conseil exécutif	-	3.4	0.2	150.6	123.9	195.6	199.4	2.4	675.3
Culture et Communications	-	3.0	13.7	65.5	321.9	109.2	66.9	277.1	857.3
Économie et Innovation	34.5	186.3	61.7	350.8	264.4	181.5	55.3	18.6	1,153.0
Éducation	-	14,872.8	37.4	193.5	191.3	7.0	-	-	15,302.0
Énergie et Ressources naturelles	-	-	-	70.3	0.4	40.8	1.6	3.8	116.9
Enseignement supérieur	-	6,859.2	837.0	77.3	12.6	-	-	33.0	7,819.0
Environnement et Lutte contre les changements climatiques	-	-	-	177.2	94.3	-	29.8	-	301.3
Famille	-	0.6	2.2	206.6	2,157.1	581.3	3.4	-	2,951.1
Finances	6.3	1.2	-	120.3	6.4	-	12.9	28.5	175.6
Forêts, Faune et Parcs	-	-	-	423.4	28.7	51.8	15.1	36.4	555.4
Immigration, Francisation et Intégration	-	-	81.5	366.7	70.5	-	4.1	-	522.8
Justice	-	3.7	217.9	800.2	23.4	0.3	0.1	108.7	1,154.2
Relations internationales et Francophonie	-	2.2	0.3	94.4	23.2	2.1	-	4.3	126.6
Santé et Services sociaux	30,840.9	-	11,486.4	372.2	848.1	740.7	1.5	413.1	44,702.9
Sécurité publique	-	0.3	8.9	1,533.6	31.9	3.8	145.1	29.4	1,753.1
Tourisme	-	-	-	21.1	58.5	22.5	-	103.7	205.7
Transports	-	0.3	26.8	551.5	2.0	292.3	187.2	161.1	1,221.3
Travail, Emploi et Solidarité sociale	0.5	51.4	3,291.2	565.1	416.6	140.4	20.4	73.2	4,558.7
Program Spending	30,883.9	22,023.1	16,327.3	11,480.4	5,150.8	3,034.2	2,487.8	1,411.6	92,799.1

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.

STAFFING LEVEL WITHIN GOVERNMENT DEPARTMENTS, PUBLIC SECTOR BODIES AND NETWORKS, AND STATE-OWNED ENTERPRISES

1. FORECAST EVOLUTION IN STAFFING LEVELS IN 2020-2021

The forecast usage of paid hours by public bodies for the 2020-2021 fiscal year, based on the real data for the months of April to December 2020, is set at 981.4 million paid hours, or the equivalent of 537,389 full-time equivalents (FTE)¹. Compared to real usage for the 2019-2020 fiscal year, this is an increase of 26,734 FTEs, or 5.2%.

This variation is due to an increase of 505 FTEs, or 0.7%, for public bodies with personnel subject to the Public Service Act (CQLR, chapter F-3.1.1).

- Excluding the addition of staff deployed in the health and social services network due to the pandemic, the increase in staffing levels for the 2020-2021 fiscal year for bodies outside the public service is 8,729 FTEs, representing an increase of 2.0% compared to real usage in 2019-2020.
- The personnel in the health and social services network faced heavy demand to deal with the public health emergency, leading to an additional need estimated at 17,500 FTEs. This increase stems primarily from overtime hours worked by the entire personnel in the health and social services network, as well as additional staff to meet the needs of the public, including reinforcing oversight for staff in long-term care centres (CHSLD) and for the integration of an additional 10,000 orderlies.

The forecast growth in staffing levels of government departments and bodies, excluding those in the health and social services network due to the pandemic, is 9,234 FTEs. This growth is 1,566 FTEs fewer than the anticipated 10,800 FTEs presented in the 2020-2021 Expenditure Management Strategy.

Lastly, the adjusted staffing numbers in public bodies are presented in Appendix 1. In addition, definitions related to staffing are presented in Appendix 2.

¹ A converted FTE is equal to 1,826.3 paid hours.

Variation in Utilized Staff Level^{1,2}

(thousands of paid hours and FTEs)

	Public Service		Outside the Public Service		Total	
	Paid Hours	FTEs	Paid Hours	FTEs	Paid Hours	FTEs
Utilized staff level in 2016-2017	118,300.5	64,776	744,566.5	407,691	862,867.0	472,467
Variation	2,874.7	1,574	20,743.4	11,358	23,618.1	12,932
Utilized staff level in 2017-2018 ³	121,175.2	66,350	765,309.9	419,049	886,485.1	485,399
Variation	4,141.3	2,268	20,831.5	11,407	24,972.8	13,675
Utilized staff level in 2018-2019 ³	125,316.5	68,618	786,141.4	430,456	911,457.9	499,074
Variation	3,080.1	1,686	18,070.9	9,895	21,151.0	11,581
Utilized Staff Level in 2019-2020 ⁴	128,396.6	70,304	804,212.3	440,351	932,608.9	510,655
Forecast Variation	922.3	505	47,902.0	26,229	48,824.1	26,734
Forecast staff levels in 2020-2021	129,318.9	70,809	852,114.3	466,580	981,433.2	537,389

¹ From a staff level control perspective, the National Assembly and persons appointed by the National Assembly, the Université du Québec and its constituent universities, research institutes and superior schools, school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons (CQLR, chapter I-14), the Anti-Corruption Commissioner and Investissement Québec 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 The historical data take into consideration adjustments made during subsequent fiscal years, including:

- in 2016-2017, for the exclusion of private establishments under agreement subject to the Act respecting Health Services and Social Services (CQLR, chapter S-4.2) from the application of the Act respecting Workforce Management and Control within Government Departments, Public Sector Bodies and Networks and State-Owned Enterprises (CQLR, chapter G-1.011);
- in 2018-2019, for the Institut de tourisme et d'hôtellerie du Québec staff (formerly subject to the Public Service Act) who are now outside the public service, following assent of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (CQLR, chapter I-13.02);
- in 2019-2020, to account for the partial exclusion of Investissement Québec from the application of the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises, as well as the merger of the Centre de recherche industrielle du Québec with Investissement Québec as of April 1, 2020, following assent of the Act respecting mainly government organization as regards the economy and innovation (CQLR, chapter I-16.0.1).

³ The period covered includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

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

2. DETERMINING STAFFING LEVELS IN 2021-2022

Staffing allocation for 2021-2022 will be based on government priorities, taking into account investments required to meet the needs of the public and provide quality public services.

Furthermore, the staffing level takes into account the "Attrition in Public Administration" optimization measure to achieve the Government's aim of eliminating 5,000 FTEs, occupying administrative positions, by 2022-2023. For the 2021-2022 fiscal year, a total reduction of 1,450 FTEs was included. This is combined with the objectives set for the 2019-2020 and 2020-2021 fiscal years.

The savings resulting from this optimization are expected to be redirected to services provided directly to citizens.

Moreover, to better prepare for the implementation of these measures and to ensure their longevity, reduction targets have been set for each year until 2022-2023. These targets have been communicated to all government departments and bodies. The reductions may be revised depending on results obtained.

Thus, an increase in public administration employees of 11,000 FTEs is anticipated for the 2021-2022 fiscal year, in line with new initiatives and enhanced services. To this, a reduction of 1,450 FTEs is applied in order to continue the optimization of the administrative workforce in the public administration. This results in a net growth in utilized staff of 9,550 FTEs. Of this number, 1,250 FTEs are associated with employees subject to the Public Service Act and 8,300 FTEs for those employees outside the public service. The addition of these employees represents an increase of 1.8%, which is less than the growth in consolidated expenditures of 5.4%.

APPENDIX 1

HEAD COUNT WITHIN PUBLIC BODIES

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

	2017-2018 ³	2018-2019 ³	2019-2020 ⁴	2020-2021 (forecast)
Management Personnel	24,717	25,235	25,805	27,504
Professional Personnel	79,026	82,870	87,572	92,593
Nursing Staff	64,556	66,337	67,412	71,083
Teaching Staff	78,774	80,347	81,488	82,434
Office Personnel, Technicians and Equivalent Staff	187,751	193,218	197,363	209,417
Peace Officers	11,184	11,386	11,319	11,463
Labourers, Maintenance and Service Personnel	48,154	48,644	48,800	51,650
Students and Interns	2,581	2,781	2,934	2,382
Utilized Staff Level – Head Count	496,743	510,819	522,693	548,526
Less: Staffing Excluded from Control ⁵	(11,344)	(11,745)	(12,038)	(11,137)
Utilized Staff Level – Control	485,399	499,074	510,655	537,389

¹ The historical data take into account adjustments made during the previous fiscal years, which are outlined in the second footnote for the "variation in Utilized Staff Level" table.

² Data from the 2014-2015 fiscal year were used for the head count for school boards subject to the Education Act 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 to April 30 of each fiscal year. No adjustments were made to these data.

³ The period covered includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

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

⁵ From a staff level control perspective, the National Assembly and persons appointed by the National Assembly, the Université du Québec and its constituent universities, research institutes and superior schools, school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons, the Anti-Corruption Commissioner and Investissement Québec 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;
- 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);
- state-owned enterprises.

The data exclude the head count for the National Assembly and persons appointed by the National Assembly as well as private establishments under agreement subject to the Act respecting health services and social services.



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 worked.
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 for whom 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 accuracy, periods are counted as hours worked when the employee receives employment insurance or compensation for occupational injury or disease, as well as periods when 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) based on 35 hours per week. To do this, the total number of paid hours is divided by 1,826.3.





APPENDICES



APPENDIX A

2021-2022 EXPENDITURE BUDGET BY MISSION

Government budget expenditures are broken down into six major government missions:

- **Health and Social Services**, which primarily includes the activities of the health and social services network and programs administered by the Régie de l'assurance maladie du Québec;
- **Education and Culture**, which primarily includes the activities of the teaching networks, financial assistance for education, programs in the culture sector and programs related to immigration;
- **Economy and Environment**, which primarily includes programs related to economic development, job assistance measures, international relations, the environment, and infrastructure support;
- **Support for Individuals and Families**, which primarily includes last-resort financial assistance measures and assistance for families and seniors, as well as certain legal aid measures;
- **Administration and Justice**, which includes the activities of the legislative authority, central organizations and public security, as well as administrative programs;
- **Debt Service**, which primarily includes government expenditures related to interest on the direct debt and on the retirement plans account.

Two missions account for nearly 70% of budget expenditures:

- the Health and Social Services mission, representing 45.6% of expenditures, at \$47,077.6 million;
- the Education and Culture mission, representing 24.1% of expenditures, at \$24,856.1 million.

The remaining balance is broken down into the following missions:

- the Administration and Justice mission, representing 9.8% of expenditures, at \$10,153.1 million;
- the Economy and Environment mission, representing 7.6% of expenditures, at \$7,796.7 million;
- the Support for Individuals and Families mission, representing 6.9% of expenditures, at \$7,091.8 million;
- the Debt Service mission, representing 6.0% of expenditures, at \$6,202.0 million.

2021-2022 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	-	-	-	-	142.6	-	142.6
Persons Appointed by the National Assembly	-	-	-	-	121.3	-	121.3
Affaires municipales et Habitation	-	-	1,708.5	-	866.8	-	2,575.3
Agriculture, Pêcheries et Alimentation	-	-	1,094.3	-	-	-	1,094.3
Conseil du trésor et Administration gouvernementale	-	-	-	-	5,754.3	-	5,754.3
Conseil exécutif	-	-	-	-	675.3	-	675.3
Culture et Communications	-	857.3	-	-	-	3.0	860.4
Économie et Innovation	-	-	1,505.0	-	-	-	1,505.0
Éducation	-	15,540.2	-	19.4	-	-	15,559.5
Énergie et Ressources naturelles	-	-	121.9	-	-	-	121.9
Enseignement supérieur	-	7,894.5	-	-	-	-	7,894.5
Environnement et Lutte contre les changements climatiques	-	-	301.3	-	-	-	301.3
Famille	-	-	-	2,976.1	-	-	2,976.1
Finances	-	-	-	-	175.6	6,199.0	6,374.6
Forêts, Faune et Parcs	-	-	553.9	-	-	-	553.9
Immigration, Francisation et Intégration	-	522.8	-	-	-	-	522.8
Justice	-	41.4	-	374.6	738.2	-	1,154.2
Relations internationales et Francophonie	-	-	126.6	-	-	-	126.6
Santé et Services sociaux	47,077.6	-	-	36.3	-	-	47,113.9
Sécurité publique	-	-	74.1	-	1,679.0	-	1,753.1
Tourisme	-	-	215.7	-	-	-	215.7
Transports	-	-	1,221.3	-	-	-	1,221.3
Travail, Emploi et Solidarité sociale	-	-	874.0	3,685.4	-	-	4,559.4
Total	47,077.6	24,856.1	7,796.7	7,091.8	10,153.1	6,202.0	103,177.4

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	2021-2022 Expenditure Budget	2020-2021 Expenditure Budget ²	2020-2021 Probable Expenditure	2019-2020 Expenditure	2018-2019 Expenditure
Santé et Services sociaux					
Coordination Functions	200.1	2,186.3	2,185.1	148.3	137.0
Office des personnes handicapées du Québec	16.1	14.2	14.2	12.9	12.4
Régie de l'assurance maladie du Québec	11,092.0	10,580.5	10,580.5	10,590.6	10,289.3
Services to the Public	35,769.4	37,427.0	36,239.7	29,447.1	27,730.5
Total	47,077.6	50,207.9	49,019.5	40,198.9	38,169.1

¹ Program spending by mission is presented in accordance with the 2021-2022 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2020-2021 expenditure budget correspond to the 2020-2021 comparative expenditures presented in volume **Estimates and Expenditures of the Departments and Bodies**.

Mission Education and Culture, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2021-2022 Expenditure Budget	2020-2021 Expenditure Budget ²	2020-2021 Probable Expenditure	2019-2020 Expenditure	2018-2019 Expenditure
Culture et Communications					
Management, Administration and Mission Support	65.3	64.6	67.8	59.9	55.8
Support and Development of Culture, Communications and Heritage	792.0	969.8	1,031.5	764.3	682.6
Éducation					
Administration	189.1	198.9	266.8	213.6	177.7
Development of Recreation and Sports	108.2	116.7	208.8	95.4	83.2
Preschool, Primary and Secondary Education	12,480.9	11,990.4	12,083.4	11,188.5	10,462.9
Retirement Plans	1,105.1	1,085.3	1,085.3	1,134.9	1,042.3
Support for Organizations	84.2	95.8	95.4	88.3	84.1
School Taxes - Fiscal Balancing Subsidy	1,572.7	1,551.6	1,537.8	1,214.8	584.4
Enseignement supérieur					
Administration	75.1	74.4	75.0	48.3	56.6
Financial Assistance for Education	887.2	839.5	834.6	731.4	732.7
Higher Education	6,691.2	6,438.9	6,442.4	6,211.7	5,909.5
Retirement Plans	193.3	189.3	189.3	188.8	172.6
Support for Bodies	47.6	43.4	43.8	41.1	37.8
Immigration, Francisation et Intégration					
Management and Support for Departmental Activities	55.7	56.3	56.5	55.9	42.4
Immigration, Francization and Integration	467.1	478.7	312.5	275.0	165.7
Justice					
French Language	41.4	41.8	41.8	27.8	28.8
Total	24,856.1	24,235.2	24,372.7	22,339.8	20,319.2

¹ Program spending by mission is presented in accordance with the 2021-2022 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2020-2021 expenditure budget correspond to the 2020-2021 comparative expenditures presented in volume **Estimates and Expenditures of the Departments and Bodies**.

Mission Economy and Environment, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2021-2022 Expenditure Budget	2020-2021 Expenditure Budget ²	2020-2021 Probable Expenditure	2019-2020 Expenditure	2018-2019 Expenditure
Affaires municipales et Habitation					
Development of the Regions and Territories	271.6	254.7	254.7	184.3	164.1
Housing	881.1	831.1	832.9	671.8	450.5
Municipal Infrastructure Modernization	416.3	428.2	425.2	401.8	407.0
Promotion and Development of Greater Montréal	139.5	41.4	42.9	438.7	211.3
Agriculture, Pêcheries et Alimentation					
Bio-food Business Development, Training and Food Quality	653.3	608.3	676.2	597.3	502.1
Government Bodies	441.0	437.1	393.4	417.0	439.5
Économie et Innovation					
Development of Science, Research and Innovation	316.5	295.2	288.9	349.6	288.8
Economic Development	482.2	724.4	783.6	194.2	528.6
Management and Administration	33.1	33.4	33.8	29.8	29.7
Economic Development Fund Interventions	418.3	745.8	534.8	1,873.2	173.5
Research and Innovation Bodies	254.9	225.2	225.2	215.2	215.1
Énergie et Ressources naturelles					
Management of Natural Resources	121.9	167.2	245.9	133.8	197.5
Environnement et Lutte contre les changements climatiques					
Bureau d'audiences publiques sur l'environnement	6.0	6.0	6.0	5.7	4.5
Environmental Protection	295.4	275.3	275.3	223.9	178.7
Forêts, Faune et Parcs					
Management and Administration	7.8	8.0	8.0	8.0	7.6
Management of Wildlife Resources and Parks	145.1	161.3	160.8	155.6	145.8
Management of Forest Resources	401.0	452.3	524.7	408.3	429.9
Relations internationales et Francophonie					
International Affairs	106.6	98.5	103.0	97.8	100.4
Management and Administration	20.0	19.4	19.9	19.8	18.7
Sécurité publique					
Promotion and Development of the Capitale-Nationale	74.1	70.4	70.0	74.2	69.8
Tourisme					
Tourism Development	97.1	65.8	147.4	95.0	81.6
Management, Administration and Program Management	14.9	16.3	16.3	17.4	17.3
Bodies Reporting to the Minister	103.7	125.0	142.1	97.2	94.8
Transports					
Administration and Corporate Services	64.9	65.1	65.1	66.1	62.8
Infrastructures and Transportation Systems	1,156.4	2,587.8	2,815.6	1,006.4	777.3

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

Portfolios and Programs	2021-2022 Expenditure Budget	2020-2021 Expenditure Budget²	2020-2021 Probable Expenditure	2019-2020 Expenditure	2018-2019 Expenditure
Travail, Emploi et Solidarité sociale					
Employment Assistance Measures	874.0	865.5	887.6	878.4	880.1
Total	7,796.7	9,608.9	9,979.5	8,660.2	6,477.3

¹ Program spending by mission is presented in accordance with the 2021-2022 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2020-2021 expenditure budget correspond to the 2020-2021 comparative expenditures presented in volume **Estimates and Expenditures of the Departments and Bodies**.

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

(millions of dollars)

Portfolios and Programs	2021-2022 Expenditure Budget	2020-2021 Expenditure Budget ²	2020-2021 Probable Expenditure	2019-2020 Expenditure	2018-2019 Expenditure
Éducation					
Status of Women	19.4	23.3	23.3	19.2	15.1
Famille					
Public Curator	64.5	64.7	64.7	76.6	72.1
Assistance Measures for Families	113.1	123.4	160.9	121.3	82.3
Planning, Research and Administration	54.9	56.7	55.6	51.7	50.2
Childcare Services	2,743.6	2,708.9	2,746.3	2,629.4	2,371.2
Justice					
Other Bodies Reporting to the Minister	205.1	212.9	212.9	207.2	207.5
Compensation and Recognition	169.5	171.1	171.1	160.5	141.9
Santé et Services sociaux					
Status of Seniors	36.3	34.4	34.5	26.5	21.8
Travail, Emploi et Solidarité sociale					
Governance, Administration and Client Services	571.6	568.0	601.2	627.9	551.6
Financial Assistance Measures	3,113.7	3,009.6	2,959.5	3,054.2	3,012.0
Total	7,091.8	6,972.9	7,029.8	6,974.4	6,525.8

¹ Program spending by mission is presented in accordance with the 2021-2022 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2020-2021 expenditure budget correspond to the 2020-2021 comparative expenditures presented in volume **Estimates and Expenditures of the Departments and Bodies**.

Mission Administration and Justice, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2021-2022 Expenditure Budget	2020-2021 Expenditure Budget ²	2020-2021 Probable Expenditure	2019-2020 Expenditure	2018-2019 Expenditure
National Assembly					
General Directorate for Administration, Institutional Affairs and the National Assembly Library	64.2	63.7	63.7	54.6	50.2
General Secretariat and Legal and Parliamentary Affairs	11.3	11.0	11.0	10.0	9.1
Statutory Services for Parliamentarians	67.1	67.3	67.3	68.7	78.3
Persons Appointed by the National Assembly					
Administration of the Electoral System	59.3	45.9	45.9	43.4	129.5
The Ethics Commissioner	1.8	1.8	1.8	1.4	1.3
The Lobbyists Commissioner	4.0	4.2	4.2	3.7	3.3
The Public Protector	19.4	19.2	19.0	17.9	17.6
The Auditor General	36.9	35.7	34.6	33.2	31.0
Affaires municipales et Habitation					
Commission municipale du Québec	10.9	11.7	11.7	7.3	4.6
Compensation in Lieu of Taxes and Support to Municipalities	777.5	1,479.7	1,608.0	820.2	693.4
Support for Departmental Activities	78.4	68.5	64.6	53.7	51.0
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	5.1	5.0	5.0	4.7	4.2
Contingency Fund	4,939.3	2,984.9	1,722.0	-	-
Retirement and Insurance Plans	410.2	425.4	425.4	439.3	363.0
Support for the Conseil du trésor	108.9	96.7	96.7	78.7	69.0
Support for Government Operations	290.9	246.7	264.3	1,380.5	349.3
Conseil exécutif					
Access to Information and Reform of Democratic Institutions	10.7	10.2	10.2	9.5	9.6
Indigenous Affairs	347.0	337.6	305.1	355.9	279.1
Lieutenant-Governor's Office	0.8	0.8	0.8	0.7	0.8
High-speed Internet and Special Connectivity Projects	116.2	770.9	770.9	111.5	32.3
Youth	60.1	53.6	53.2	55.8	46.7
Relations with English-speaking Quebecers	10.5	6.5	6.5	5.4	2.9
Canadian Relations	15.2	15.9	15.9	13.7	13.9
Support Services for the Premier and the Conseil exécutif	114.8	102.4	125.1	96.9	92.5
Finances					
Economic, Taxation, Budgetary and Financial Activities	52.1	210.1	449.2	302.6	215.8
Contributions, Bank Service Fees and Provisions for Transferring Appropriations	88.4	106.7	30.1	28.0	24.8
Management and Administration	35.1	33.4	33.4	27.9	24.5

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

(millions of dollars)

Portfolios and Programs	2021-2022 Expenditure Budget	2020-2021 Expenditure Budget ²	2020-2021 Probable Expenditure	2019-2020 Expenditure	2018-2019 Expenditure
Justice					
Judicial Activity	131.8	133.5	133.5	130.0	129.1
Administration of Justice	417.8	420.9	413.7	397.3	356.8
Administrative Justice	20.6	17.9	17.9	16.4	15.1
Criminal and Penal Prosecutions	168.0	170.4	171.1	157.8	152.1
Sécurité publique					
Management and Administration	84.1	76.2	76.8	72.0	70.7
Management and Oversight	51.5	51.7	50.6	44.8	36.5
Scientific and Forensic Expertise	25.0	24.6	26.0	24.3	23.3
Management of the Correctional System	545.3	542.5	540.6	543.1	527.9
Security and Prevention	218.6	201.7	228.4	296.5	247.4
Services of the Sûreté du Québec	754.5	737.2	791.8	748.6	737.3
Total	10,153.1	9,592.2	8,696.1	6,456.0	4,893.6

¹ Program spending by mission is presented in accordance with the 2021-2022 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2020-2021 expenditure budget correspond to the 2020-2021 comparative expenditures presented in volume **Estimates and Expenditures of the Departments and Bodies**.

Mission Debt Service, Expenditures by Portfolio and Program¹

(millions of dollars)

Portfolios and Programs	2021-2022 Expenditure Budget	2020-2021 Expenditure Budget ²	2020-2021 Probable Expenditure	2019-2020 Expenditure	2018-2019 Expenditure
Culture et Communications					
Management, Administration and Mission Support	3.0	3.2	3.2	3.3	3.4
Finances					
Debt Service	6,199.0	5,375.0	5,375.0	5,470.0	6,661.0
Total	6,202.0	5,378.2	5,378.2	5,473.2	6,664.3
Unexpended Appropriations	-	(1,519.6)	-	-	-
Missions Total	103,177.4	104,475.7	104,475.7	90,102.6	83,049.3

¹ Program spending by mission is presented in accordance with the 2021-2022 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2020-2021 expenditure budget correspond to the 2020-2021 comparative expenditures presented in volume **Estimates and Expenditures 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 2012-2013 fiscal year over a period of 10 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
2012-2013	63,320	1.8	7,759	5.7	71,079	2.2
2013-2014	65,904	4.1	8,435	8.7	74,339	4.6
2014-2015	66,959	1.6	8,141	(3.5)	75,100	1.0
2015-2016	67,186	0.3	7,955	(2.3)	75,141	0.1
2016-2017	69,384	3.3	7,535	(5.3)	76,919	2.4
2017-2018	72,416	4.4	7,160	(5.0)	79,576	3.5
2018-2019	76,385	5.5	6,664	(6.9)	83,049	4.4
2019-2020	84,629	10.8	5,473	(17.9)	90,102	8.5
2020-2021 ²	99,098	17.1	5,378	(1.7)	104,476	16.0
2021-2022 ²	96,975	(2.1)	6,202	15.3	103,177	(1.2)

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

² Forecast.

B.2

Evolution in Certain Specific Indicators for Québec¹

	Population in thousands ²	GDP Growth rate ³	Inflation rate in Canada ⁴	Program Spending		
						% variation
				%	per capita	
		%	%	of GDP	\$	
2012-2013	8,061	2.7	1.5	17.8	7,855	1.1
2013-2014	8,111	3.0	0.9	18.0	8,125	3.4
2014-2015	8,150	3.0	2.0	17.8	8,216	1.1
2015-2016	8,175	2.9	1.1	17.3	8,218	-
2016-2017	8,226	3.0	1.4	17.4	8,435	2.6
2017-2018	8,302	4.9	1.6	17.3	8,723	3.4
2018-2019	8,402	5.4	2.3	17.4	9,091	4.2
2019-2020	8,502	4.3	1.9	18.4	9,954	9.5
2020-2021 ⁵	8,575	(4.0)	0.7	20.7	11,557	16.1
2021-2022 ⁵	8,593	6.0	1.8	19.6	11,285	(2.3)

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.

B.3

Expenditures by Portfolio¹

(millions of dollars)

	2021-2022 Expenditure Budget	2020-2021 Probable Expenditure	Actual Expenditures		
			2019-2020	2018-2019	2017-2018
National Assembly	143	142	133	138	135
Persons Appointed by the National Assembly	121	105	100	183	99
Affaires municipales et Habitation	2,575	3,240	2,578	1,982	1,931
Agriculture, Pêcheries et Alimentation	1,094	1,070	1,014	942	885
Conseil du trésor et Administration gouvernementale ²	5,754	2,513	1,903	785	668
Conseil exécutif ²	675	1,288	649	478	423
Culture et Communications	857	1,099	824	738	768
Économie et Innovation	1,505	1,866	2,662	1,236	879
Éducation	15,560	15,301	13,955	12,450	11,391
Énergie et Ressources naturelles	122	246	134	197	100
Enseignement supérieur	7,894	7,585	7,221	6,909	6,595
Environnement et Lutte contre les changements climatiques	301	281	230	183	283
Famille	2,976	3,027	2,879	2,576	2,518
Finances ²	176	513	358	265	227
Forêts, Faune et Parcs	554	693	572	583	609
Immigration, Francisation et Intégration ²	523	369	331	208	221
Justice	1,154	1,162	1,097	1,031	953
Relations internationales et Francophonie	127	123	118	119	124
Santé et Services sociaux ²	47,114	49,054	40,225	38,191	36,731
Sécurité publique	1,753	1,784	1,803	1,713	1,645
Tourisme	216	306	210	194	213
Transports	1,221	2,881	1,072	840	686
Travail, Emploi et Solidarité sociale	4,559	4,448	4,561	4,444	4,332
Program Spending	96,975	99,098	84,629	76,385	72,416
Debt Service	6,202	5,378	5,473	6,664	7,160
Budget Expenditures	103,177	104,476	90,102	83,049	79,576

¹ Expenditures by portfolio are presented in accordance with the 2021-2022 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 This portfolio's 2020-2021 expenditure budget 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				
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
National Assembly	135	130	126	122	119
Persons Appointed by the National Assembly	88	88	123	130	151
Affaires municipales et Habitation	1,779	1,751	1,848	1,742	1,783
Agriculture, Pêcheries et Alimentation	846	867	922	1,047	1,068
Conseil du trésor et Administration gouvernementale ²	809	827	747	912	531
Conseil exécutif ²	397	383	396	397	389
Culture et Communications	680	659	641	644	629
Économie et Innovation	1,045	598	726	734	646
Éducation	10,707	10,375	10,410	10,316	10,004
Énergie et Ressources naturelles	67	70	74	63	93
Enseignement supérieur	6,356	6,231	6,211	6,159	5,805
Environnement et Lutte contre les changements climatiques	159	149	150	164	163
Famille	2,519	2,543	2,583	2,514	2,424
Finances ²	111	125	96	99	84
Forêts, Faune et Parcs	486	441	456	479	540
Immigration, Francisation et Intégration ²	169	150	156	162	157
Justice	888	894	861	867	837
Relations internationales et Francophonie	117	99	96	104	115
Santé et Services sociaux ²	35,427	34,300	33,790	32,645	31,143
Sécurité publique	1,492	1,380	1,407	1,383	1,368
Tourisme	147	122	124	135	129
Transports	635	658	662	708	713
Travail, Emploi et Solidarité sociale	4,325	4,347	4,355	4,377	4,429
Program Spending	69,384	67,186	66,959	65,904	63,320
Debt Service	7,535	7,955	8,141	8,435	7,759
Budget Expenditures	76,919	75,141	75,100	74,339	71,079

