

EXPENDITURE
BUDGET
2022 - 2023

VOL. 1

EXPENDITURE MANAGEMENT
STRATEGY AND ADDITIONAL
INFORMATION

2022 - 2023

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MESSAGE FROM THE CHAIR

Fuelled by a robust economy and more sustained growth than elsewhere in Canada, the 2022-2023 Expenditure Budget that I am tabling today proposes a level of expenditure that will allow us to continue and make the necessary investments in priority sectors such as health, education and public transit.

Growth of the 2022-2023 Expenditure Budget

Over the last two years, the Government has invested significant amounts to ensure the health and safety of the population. Our commitment is clear: we must continue to invest in the sectors that provide services to the population, in particular health and social services. As such, Québec's economic situation has enabled us to present a 2022-2023 Expenditure Budget that is in line with the population's priorities and firmly focused on the future.

Last year, at the height of the pandemic, we opted to reinvest and promote the economic recovery, while providing sufficient financing for all public services. Our initiatives included launching public infrastructure projects under the Act respecting the acceleration of certain infrastructure projects, reinvigorating an economic recovery that was already well underway in Québec. For the 2022-2023 fiscal year, we are committing, once again, to reinvesting in order to improve direct services provided to the population.

A major transformation in human resources management

Due to labour shortages and an increasingly competitive labour market, our approaches to recruiting staff, organizing work and allocating resources continue to evolve in the public service. Human resources management practices are seeing a major shift. Teleworking, and more recently, hybrid work organization models are becoming the way of the future.

The overhaul of staffing processes, which officially came into effect on February 21, 2022, has made the Québec public service more agile and attractive. Qualification processes have been replaced by selection processes. As a result, it will be easier for the public service to hire the right person for the right job at the right time.

The Gouvernement du Québec is also continuing to regionalize 5,000 public service positions, as it committed to do. The Conseil du trésor has approved the regionalization targets that public administration bodies covered by the government regionalization plan must meet by 2028. To ensure the success, regional county municipalities with the lowest economic vitality indexes will be prioritized. In addition, shared government offices will be set up across Québec to support the plan's deployment.

An efficient public administration

Our Government continues to take steps to improve the performance of the public administration. Through initiatives, projects and programs that enable every dollar invested to generate the highest possible return for the population, we are continuing to transform our ways of working in order to become more agile and efficient.

The Tableau de bord de la performance, a key tool for the Government and the population, is updated on a yearly basis. The most recent monitoring of department performance demonstrates the strong ability of public bodies and their staff to adapt during the public health emergency: their performance remained stable, despite the demanding circumstances of the last two years. Numerous initiatives will be implemented in the coming year to strengthen the results-based management culture and government-wide performance.

A new Ministère de la Cybersécurité et du Numérique

Recent months have highlighted the importance of accelerating digital transformation to ensure that the public can rely on accessible services at all times. We must assure the public that our Government is providing greater protection of their information held by public bodies. January 1, 2022 marked the beginning of a new era in information resources for the Gouvernement du Québec, with the creation of the Ministère de la Cybersécurité et du Numérique. By grouping the expertise of teams specialized in information resources and the digital transformation, our Government has prioritized digital technology and cybersecurity.

Public contracts: Prioritizing Québec-sourced and innovative procurement

Our Government is continuing to adopt concrete measures to promote purchases of products and services from Québec businesses. In February 2022, the Government released the Stratégie gouvernementale des marchés publics. Public bodies are now encouraged to increase their acquisitions of Québec goods. We have a clear objective: increase the annual proportion of goods purchased from Québec suppliers from 38% to 50% by 2026, representing a \$1.5-billion increase in government purchases of Québec goods.

Once passed, Bill 12, the Act mainly to promote Québec-sourced and responsible procurement by public bodies, to reinforce the integrity regime of enterprises and to increase the powers of the Autorité des marchés publics, which was tabled in the National Assembly in February, will support several components of the new strategy. It includes provisions to give preference to Québec purchases in contracts. The Act will also enable public bodies to reserve contracts for small Québec businesses according to the Québec value-added.

Innovation is at the heart of the evolution of the government procurement regulatory framework, which will now provide innovative Québec businesses with better access to public contracts. The creation of a public procurement innovation space is timely, as it will help foster environmentally responsible acquisitions.

Infrastructure: a historic investment

Over the last two years, our Government has clearly demonstrated its drive to relaunch the economy by accelerating priority public infrastructure projects for the Québec population. Québec's economic growth in 2021 is proof that we have achieved that objective.

The new 2022-2032 Québec Infrastructure Plan (QIP) is set at \$142.5 billion, a historic level, in order to carry out projects in the major city centres and the regions. This \$7.5 billion increase in investments compared to the previous plan is limited and is intended for the Government to continue to fulfil its commitments to support priority projects, particularly in the health, education and public transit sectors. Public infrastructure investments have grown by \$42.1 billion in the last four years!

Québec is proud and confident

Our Government has spared no effort in effectively managing public funds and maintaining high-quality public services for Quebecers. The budgetary choices we have made to date, as well as those we are committing to, are the result of hard work and sustained partnerships with all of society's stakeholders. Our ultimate goal is to ensure that we have the necessary resources to provide Québec with an ever-improving standard of living. I truly believe that we are on the right track and that this Expenditure Budget will help us get there.

I am proud of our government's achievements, and we will continue to work to ensure Québec's economic success. I am confident about the future, and I firmly believe that the months and years ahead will be filled with opportunities for Québec.

Minister responsible for Government Administration and Chair of the Conseil du trésor,

Sonia LeBel

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EXPENDITURE MANAGEMENT

As the public health emergency subsides, Québec is continuing to implement actions while addressing the repercussions of the COVID-19 pandemic. To this end, the 2022-2023 Budget Plan focuses on a range of initiatives to build the future and support the growth of Québec:

- enhance care and services to the public while taking steps to improve the health system through more humane, efficient, streamlined and accessible care and services (\$1,298.9 million);
- provide additional support to youth to foster student retention and success (\$275.0 million);
- foster and support student access to and success in higher education to address labour shortages in priority sectors (\$246.7 million);
- deploy the Québec Research and Innovation Strategy 2022-2027, enabling wealth creation and the development of new technologies in Québec (\$280.0 million);
- strengthen the actions of community bodies through the new Plan d'action gouvernemental en matière d'action communautaire 2022-2023 (\$148.9 million);
- increase affordable social housing and improve the quality of housing in Québec (\$101.7 million);
- support the cultural sector, which was hard hit by the pandemic, and ensure its successful recovery (\$75.5 million);
- support gender equality and fight sexual and domestic violence (\$52.8 million).

Backed by a strong economy, Québec experienced more sustained growth than elsewhere in Canada in 2021. Despite this positive economic outlook, historically high inflation is putting pressure on consumer prices, which could persist throughout the 2022-2023 fiscal year. At the same time, Québec must now deal with the uncertainties arising from Russia's invasion of Ukraine.

2022-2023 CONSOLIDATED EXPENDITURE BUDGET

For the 2022-2023 fiscal year, government consolidated expenditures are set at \$138,986.0 million, that is \$130,144.0 million for portfolio expenditures and \$8,842.0 million for debt service expenditures. Compared to the expenditures for the 2021-2022 fiscal year, the 2022-2023 portfolio expenditure budget¹ is down \$773.0 million, or 0.6%. This decrease is the result of the transition toward lifting public health measures, among other factors.

Consolidated Expenditure Budget¹ (millions of dollars)

	2022-2023	2021-2022	Variation (%)
Santé et Services sociaux	54,247.0	51,041.0	6.3
Éducation	19,060.0	18,084.0	5.4
Enseignement supérieur	10,069.0	8,903.0	13.1
Autres portefeuilles ²	44,413.0	43,847.0	1.3
Portfolio expenditures (before COVID-19 support and economic recovery measures)	127,789.0	121,874.0	4.9
COVID-19 support and economic recovery measures	2,355.0	9,043.0	
Portfolio expenditures	130,144.0	130,917.0	(0.6)
Debt service	8,842.0	8,441.0	4.8
Consolidated expenditures	138,986.0	139,358.0	(0.3)

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

² Including the elimination of reciprocal transactions between entities in different portfolios.

¹ The 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.

2022-2023 PROGRAM SPENDING BUDGET

Over the last two years, the Government has primarily focused its measures and actions on protecting the public's health and promoting the economic recovery. As has been the case worldwide, Québec's economic situation has evolved in recent months and, in this regard, the 2022-2023 Budget aims to ensure the necessary financing to meet current needs.

The 2022-2023 Program Spending Budget is set at \$108,714.6 million, an increase of \$2,180.9 million, or 2.0%, from the probable expenditure for the 2021-2022 fiscal year. However, measures implemented to fight the COVID-19 pandemic had a significant effect on the level of spending in 2021-2022. Excluding the effect of these measures, the 2022-2023 program spending budget shows an increase of \$9,049.7 million, or 11.0%, from the 2021-2022 probable expenditure².

Summary of Program Spending Growth¹

With and without the effect of measures implemented under the public health emergency

(millions of dollars)

	Program spending			
	Budget	Probable Expenditure ²	Variation	
	2022-2023	2021-2022	\$ million	%
Budget with the effect of measures – COVID-19	108,714.6	106,533.8	2,180.9	2.0
Budget without the effect of measures – COVID-19 ³	106,359.6	97,310.0	9,049.7	11.0
Effect of measures	2,355.0	9,223.8	(6,868.8)	
Effect of measures – in %	2.2	9.5		

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

² Excluding compensation of \$5,920.4 million, for the cumulative deficit in the special funds caused by the additional expenditures in the 2020-2021 and previous fiscal years stemming from the application of the accounting standard respecting transfer payments.

³ Rate adjusted to exclude, from the 2021-2022 probable expenditure, 2022-2023 Budget measures related to anticipated payments for infrastructure projects and non-recurring measures

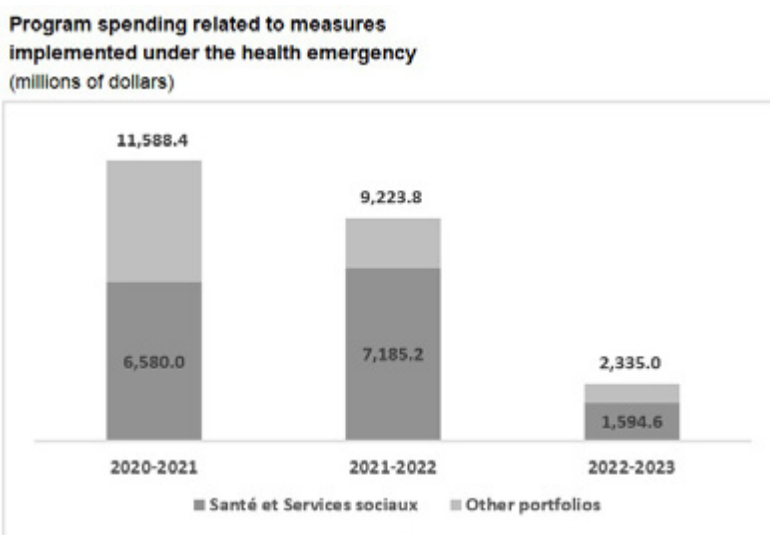
For the 2022-2023 fiscal year, the expenditure budget includes financing of \$2,355.0 million for all costs arising from the public health emergency. This decrease of \$6,868.8 million from the 2021-2022 probable expenditure is due primarily to the removal of measures recorded in the Santé et Services sociaux portfolio. This Department alone accounts for \$5,590.6 million, or more than 80.0%, of the decrease.

² Detailed tables are presented in the appendix on pages 77 to 80.

Measures Implemented Under the Public Health Emergency

On March 13, 2020, the Government declared a public health emergency due to the COVID-19 pandemic. Over the last 24 months, major actions have been deployed to support Quebecers, strengthen the health system and relaunch the economy.

As the public health emergency is subsiding, the 2022-2023 Expenditure Budget includes \$2,355.0 million to facilitate the transition and continue to implement certain measures.



2022-2023 PRINCIPAL GROWTH

Santé et Services sociaux

The expenditure budget for the Ministère de la Santé et des Services sociaux is set at \$50,212.0 million. This budget includes \$1,594.6 million to finance actions to overcome the public health emergency and adapt the network to the post-pandemic reality. Excluding the budget earmarked for these actions, the Department's 2022-2023 budget is set at \$48,617.4 million, representing an increase of \$2,846.3 million, or 6.3%.

The public health emergency has highlighted the challenges to be overcome in order to make the health system more accessible, humane and efficient. In this regard, a transformation of the health and social services network has begun, which will allow it to adapt to the post-pandemic reality, strengthen access to and the quality of services, and provide a better patient experience.

Additional amounts invested in 2022-2023 at the Ministère de la Santé et des Services sociaux and in its network will be used to:

- take steps to improve the health system through more humane, efficient, streamlined and accessible care and services (\$904.8 million);
- strengthen home care services, in particular for seniors, and improve care and services for caregivers (\$137.9 million);
- enhance local services for youth in difficulty, as well as mental health initiatives (\$75.7 million);
- open the first "maisons des aînés" and alternative residences (\$75.0 million).

Éducation

For the 2022-2023 fiscal year, the Ministère de l'Éducation has an available expenditure budget of \$16,823.6 million, an increase of \$783.4 million, or 5.4%, from the 2021-2022 probable expenditure. Excluding the effect of the measures implemented to fight the COVID-19 pandemic, an increase of \$1,163.2 million, or 8.0%, is noted.

The increase in the 2022-2023 expenditure budget will primarily enable the Ministère de l'Éducation and its network to:

- foster the success of all students and give them the opportunity to reach their potential (\$34.1 million);
- expand the tutoring program, allowing all youth to benefit from the best possible conditions for development and learning (\$55.0 million);
- improve school buildings to provide students with healthy and safe environments that are conducive to academic success (\$59.0 million);
- support learning through the use of digital technology, promoting an optimal and sustainable digital shift to help students succeed (\$34.6 million).

Enseignement supérieur

For the 2022-2023 fiscal year, an expenditure budget set at \$8,728.4 million is provided to the Ministère de l'Enseignement supérieur. Compared to the 2021-2022 probable expenditure, there is an increase of \$772.2 million, or 9.7%. Excluding the effect of the measures implemented under the public health emergency, there is an increase of \$930.3 million, or 12.1%.

Through these measures in the 2022-2023 Budget, the Government intends to provide additional financial support and reduce debt, fostering participation in higher education (\$100.6 million). The increase in the 2022-2023 expenditure budget will also enable the Ministère de l'Enseignement supérieur and its network to:

- foster student retention and success (\$12.8 million);
- promote regional mobility among students (\$30.7 million);
- support the digital transformation and increase the financing of information resources (\$24.3 million).

Other Departments

For the 2022-2023 fiscal year, an expenditure budget set at \$25,107.8 million is provided to the other departments. Compared to the 2021-2022 probable expenditure, the 2022-2023 level of spending is stable, with an increase of \$171.7 million. Excluding the effect of the measures implemented to overcome the public health emergency, there is an increase of \$912.1 million, or 10.6%.

The 2022-2023 Budget presents measures that will allow the Government to support Quebecers and pursue its commitments. The main measures involve:

- at the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, an amount of \$133.0 million to pursue initiatives under the 2018-2025 Bio-food Policy;
- at the Ministère de l'Économie et de l'Innovation, an amount of \$280.0 million to deploy the Québec Research and Innovation Strategy 2022-2027, enabling wealth creation and the development of new technologies in Québec;
- at the Ministère du Tourisme, an amount of \$41.4 million to stimulate investment among tourism businesses, and an amount of \$15.0 million to continue to support festivals and tourism events;
- at the Ministère des Transports, an amount of \$196.5 million to provide additional support to public transit services.

Breakdown of Program Spending Growth¹
Including measures implemented under the public health emergency
(millions of dollars)

	2022-2023			2021-2022	Variation	
	Envelope	Budget Measures ²	Total	Probable Expenditure ³	\$ million	% ⁴
Santé et Services sociaux	50,212.0	-	50,212.0	52,956.3	(2,744.3)	(5.1)
Éducation	16,509.0	314.6	16,823.6	16,040.2	783.4	5.4
Enseignement supérieur	8,623.6	104.8	8,728.4	7,956.2	772.2	9.7
Other portfolios	23,846.5	1,261.3	25,107.8	24,936.1	171.7	0.3
Contingency Fund	7,842.8	-	7,842.8	4,645.0	3,197.8	
Program spending	107,033.9	1,680.7	108,714.6	106,533.8	2,180.9	2.0
Net portfolio expenditures			21,429.4	24,383.2	(2,953.8)	
Expenditures by portfolio			130,144.0	130,917.0	(773.0)	(0.6)

Breakdown of Program Spending Growth¹
Excluding measures implemented under the public health emergency
(millions of dollars)

	2022-2023			2021-2022	Variation	
	Envelope	Budget Measures ²	Total	Probable Expenditure ³	\$ million	% ⁵
Santé et Services sociaux	48,617.4	-	48,617.4	45,771.1	2,846.3	6.3
Éducation	16,449.0	314.6	16,763.6	15,600.4	1,163.2	8.0
Enseignement supérieur	8,623.6	32.8	8,656.4	7,726.1	930.3	12.1
Other portfolios	23,464.9	1,014.5	24,479.4	23,567.4	912.1	10.6
Contingency Fund	7,842.8	-	7,842.8	4,645.0	3,197.8	
Program spending	104,997.7	1,361.9	106,359.6	97,310.0	9,049.7	11.0
Net portfolio expenditures			21,429.4	24,564.0	(3,134.6)	
Expenditures by portfolio			127,789.0	121,874.0	5,915.0	4.9

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

² The measures in the 2022-2023 Budget are recorded in the Contingency Fund.

³ Excluding compensation of \$5,920.4 million, for the cumulative deficit in the special funds caused by the additional expenditures in the 2020-2021 and previous fiscal years stemming from the application of the accounting standard respecting transfer payments.

⁴ Rate adjusted to exclude, from the 2021-2022 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.

⁵ Rate adjusted to exclude, from the 2021-2022 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.

Rate adjusted to exclude, from the 2021-2022 probable expenditure, measures in the 2022-2023 Budget related to anticipated payments for infrastructure projects and non-recurring measures

2021-2022 RESULTS

The 2021-2022 fiscal year was marked by the continued efforts deployed since March 2020 to protect public health and support Québec businesses in dealing with the repercussions of the COVID-19 pandemic. Considerable resources were made available to the Ministère de la Santé et des Services sociaux, in particular, to recognize the extra efforts made by staff in its network, provide the necessary protective equipment and successfully carry out testing operations and vaccination campaigns. Significant amounts were also made available to the education network, and to colleges and universities in order to increase support and protection for students and staff.

2021-2022 EVOLUTION OF BUDGET AND EXPENDITURES

With regard to the 2021-2022 Expenditure Budget tabled on March 25, 2021, the probable expenditure shows an increase of \$9,558.4 million, or 9.9%. This increase is due mainly to three factors:

- measures implemented under the public health emergency, primarily for the health and social services network;
- change in the application of the accounting standard respecting transfer payments;
- anticipated payments for certain investment projects under the Québec Infrastructure Plan.

Evolution – Program Spending Budget 2021-2022 fiscal year (millions of dollars)

	Initial Budget ¹ (March 2021)	Probable Expenditure ² (March 2022)	Variation	
			\$ million	%
Santé et Services sociaux	47,113.9	52,956.3	5,842.4	12.4
Éducation	15,811.3	16,040.2	228.9	1.4
Enseignement supérieur	8,179.1	7,956.2	(222.9)	(2.7)
Other portfolios	25,871.1	29,581.1	3,710.0	14.3
Total	96,975.4	106,533.8	9,558.4	9.9

¹ The 2021-2022 Budget included an amount of \$1,583.8 million to fight the COVID-19 pandemic.

² Excluding compensation of \$5,920.4 million for the cumulative deficit in the special funds caused by the additional expenditures in the 2020-2021 and previous fiscal years stemming from the application of the accounting standard respecting transfer payments.

Extension of Certain Measures at the Ministère de la Santé et des Services sociaux

During the preparation of the 2021-2022 Budget, amid the uncertainty regarding the duration of the public health emergency, certain measures to fight the COVID-19 pandemic were extended until August 31, 2021. The various waves and evolution of the situation over the last year forced the Government to extend the duration and scope of those measures.

Last November's Update on Québec's Economic and Financial Situation recognized an enhancement of those measures until December 31, 2021, with an amount of \$3,633.2 million. Likewise, the 2022-2023 Budget recognizes the additional expenditures incurred by the Santé et Services sociaux portfolio since January 2022 under the public health emergency.

Between the tabling of the 2021-2022 Budget and the current needs of the Ministère de la Santé et des Services sociaux to fight the COVID-19 pandemic, an enhancement of \$5,601.4 million³ was necessary.

Ministère de la Santé et des Services sociaux Enhancement of the Expenditure Budget – 2021-2022 Fiscal Year Measures implemented to fight the COVID-19 pandemic (millions of dollars)

2021-2022 Budget – March 2021	1,583.8	
Update on Québec's Economic and Financial Situation – November 2021	3,633.2	} 5,601.4
2022-2023 Budget – March 2022	1,968.2	
2021-2022 expenditures, public health emergency measures – Santé et Services sociaux	7,185.2	

Change in the Application of the Accounting Standard Respecting Transfer Payments

Over the last year, due to the change in the application of the accounting standard respecting transfer payments, an amount of \$10,015.7 million was recorded in the 2021-2022 probable expenditure. This amount, which represents 9.4% of the 2021-2022 probable expenditure, is broken down as follows:

- an amount of \$5,920.4 million⁴, to offset the cumulative deficit in the special funds caused by the additional expenditures in the 2020-2021 and previous fiscal years stemming from the application of the accounting standard respecting transfer payments;
- an amount of \$4,095.2 million for the 2021-2022 fiscal year, stemming from the change in the application of the accounting standard respecting transfer payments⁵.

³ Additional expenditures incurred by the Ministère de la Santé et des Services sociaux as part of measures implemented to fight the COVID-19 pandemic, made pursuant to the *Public Health Act*.

⁴ Detailed information is presented in the Additional Information on page 81.

⁵ An amount of \$2.6 billion was included in the 2021-2022 Budget for this purpose. The *Act to amend various legislative provisions mainly with respect to the financial sector* offsets the additional funding required.

Accounting Standard Respecting Transfer Payments

The Government modified the application of the accounting standard respecting transfer payments in its consolidated financial statements for the fiscal year that ended March 31, 2021. This change consists in recognizing transfer expenditures for public infrastructures belonging to third parties based on the period during which the transfer beneficiaries' eligible work is carried out. Previously, the Government recorded them as payments authorized by Parliament, a pace which generally corresponded to the repayment schedule for loans taken out by beneficiaries to carry out projects.

Parliament's expenditure authorizations are granted based on an estimate of the pace of beneficiaries' eligible work. This more rapid recognition of transfer expenditures requires the use of additional voted appropriations.

Therefore, the Government is incorporating into this Budget the financial repercussions stemming from this change for the 2022-2023 fiscal year. A provision of \$6,172.0 million was therefore recorded in the Contingency Fund.

Migration Schedule Stemming from the Application Change

As of April 1, 2022, a migration will begin in order to incorporate financial needs stemming from the application of the standard respecting transfer payments into departmental expenditure budgets.

Financing of Measures in the Update on Québec's Economic and Financial Situation and Other Measures

In 2021-2022, the integration of nearly all the Budget measures into the Contingency Fund, combined with the continued focus on the implementation and tracking of government expenditures, contributed to greater budget agility. That made it possible to ensure the financing of new priorities, including those identified in the Update on Québec's Economic and Financial Situation. These initiatives will make it possible to:

- increase crime prevention efforts;
- prevent domestic violence and provide better support to victims;
- equip schools with CO₂ detectors;
- provide additional support for maintaining public transit services;
- quickly provide access through AccèsLogis to the nearly 3,500 housing units previously announced.

Funding for Investment Projects

The actions undertaken in recent years, such as the integration of the Budget measures into the Contingency Fund and the continued focus on expenditure implementation, have enhanced budget management and tracking. With a view to the sound, effective management of public funds, a new process has been introduced that makes it possible to anticipate the funding of certain investment projects.

Anticipated Payments
All financial assistance disbursed by the government in advance for infrastructure projects comes with terms and conditions which are imposed on the recipients and which guide its use and the actions that must be taken to keep the transfer.
These terms and conditions also enable the government to ensure that the purposes of the financial assistance have been met in order to maintain the sound management of public funds.

The work and actions carried out in 2021-2022 have made it possible to anticipate that funding for investment projects will total \$1,120.0 million. The projects under the responsibility of the Transports portfolio include:

- extending the Montréal metro's blue line (\$577.0 million) – preparatory work involving the extension from the Saint-Michel station to Anjou;
- the Réno-Infra II and III (\$283.0 million) – replacing or repairing metro infrastructure at the end of its useful life;
- the Réno-Système III and IV (\$160.0 million) – replacing stationary equipment directly related to the operation of the metro;
- the Station Accessibility Program, Phase I (\$100.0 million) – improve universal accessibility of the metro system, in particular by installing elevators.

EVOLUTION OF EXPENDITURES – 2020-2021 AND 2021-2022

Compared to the real data for the 2020-2021 fiscal year, expenditures have grown by \$4,444.8 million or 4.4%. This growth is due mainly to previously discussed items, concerning the change in the application of the accounting standard respecting transfer payments and the disbursement of anticipated payments for investment projects.

2021-2022 Program Spending¹ (millions of dollars)

	Probable Expenditure ²	Public Accounts	Variation	
	2021-2022	2020-2021	\$ million	%
Santé et Services sociaux	52,956.3	51,458.0	1,498.3	2.9
Éducation	16,040.2	16,942.0	(901.8)	(5.3)
Enseignement supérieur	7,956.2	7,636.0	320.2	4.2
Other departments	29,581.1	26,053.0	3,528.1	13.5
Program spending	106,533.8	102,089.0	4,444.8	4.4

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

² Excluding compensation of \$5,920.4 million for the cumulative deficit in the special funds caused by the additional expenditures in the 2020-2021 and previous fiscal years stemming from the application of the accounting standard respecting transfer payments.

GAP TO ELIMINATE

On the basis of the financial framework for the 2022-2023 Budget, after incorporating the newly announced measures, the gap between government program renewal costs and expenditure objectives is set at \$1,126.0 million in 2023-2024 and \$414.7 million in 2024-2025.

Gap to Eliminate (millions of dollars)

	2022-2023	2023-2024	2024-2025
Program renewal costs	108,714.6	111,299.1	114,819.4
Program spending objectives	108,714.6	110,173.1	114,404.7
Gap to eliminate	—	1,126.0	414.7

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 temporarily. Therefore, for the 2022-2023 fiscal year, the impact of the cost of maintaining services is set at \$3,034.4 million and represents 3.3% of the 2021-2022 comparative expenditure budget.

Cost to Maintain the Level of Services – 2022-2023

(millions of dollars)

	Program Spending			Total
	Santé et Services sociaux	Éducation	Enseignement supérieur	
2021-2022 comparative expenditure budget ¹	45,706.8	15,435.8	7,872.8	91,167.9
Cost to maintain the level of services	1,941.1	442.3	248.1	3,034.4
Percentage	4.2%	2.9%	3.2%	3.3%
Program spending growth in 2022-2023²	6.3%	8.0%	12.1%	11.0%

¹ Excluding the Contingency Fund and compensation for the cumulative deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized in the 2020-2021 and previous years under the application of the accounting standard respecting transfer payments.

² The rate of growth in program spending includes the 2022-2023 Budget measures, integrated into the Contingency Fund.

ENVIRONMENTAL PROTECTION MEASURES

The 2022-2023 Expenditure Budget also enables the Government to continue its efforts and commitments to fight climate change. In recent years, numerous actions have been taken to protect the environment and reduce greenhouse gas emissions.

These initiatives and programs geared toward environmental protection cover a multitude of activity 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, financing and investing in public transit and active transportation, as well as the management of residual materials.

Several actions being taken to protect the environment stem from the 2030 Plan for a Green Economy, which aims, in particular, to cut greenhouse gas emissions by 37.5% compared to 1990 levels, as well as to become carbon neutral by 2050. To achieve this, the 2021-2026 Implementation Plan has a budget of \$6.7 billion, of which \$1.3 billion has been earmarked for the 2022-2023 fiscal year.

In 2022-2023, the consolidated financial information provided by the departments and bodies includes \$5,642.1 million in expenditures for the protection of the environment, equivalent to 4.3% of the Portfolio Expenditure Budget for the 2022-2023 fiscal year.

Principal Environmental Protection Measures – 2022-2023
(millions of dollars)

Environnement et Lutte contre les changements climatiques	2,056.9
Transports	1,893.2
Forêts, Faune et Parcs	549.2
Affaires municipales et Habitation	312.3
Énergie et Ressources naturelles	223.3
Other portfolios	483.7
2022-2023 Budget measures	123.5
Total	5,642.1

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 rehabilitation⁶ of contaminated sites that are or are likely to be under its responsibility.⁷

Each year, the departments and bodies are responsible for identifying and appraising the contaminated sites under their responsibility. As at March 31, 2021, the cost of rehabilitating these sites was appraised at \$2.8 billion.

⁶ 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.

⁷ 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 the costs of rehabilitating a contaminated site in the future, if an uncertain event occurs.

Implementation of an Action Plan and Development of a Reference Framework

In 2020, the Government began to implement an action plan to ensure better management of the contaminated sites under its responsibility. The purpose of this plan is to put mechanisms in place that will ensure better government-wide coordination and consistency with respect to the actions taken by bodies responsible for rehabilitating the contaminated sites. Developing a reference framework for the management of contaminated sites under government responsibility forms the cornerstone of this action plan: its purpose is to provide departments and bodies with clear guidelines and benchmarks.

This reference framework, distributed in January 2022, has as its purpose to standardize the government's assessment of risks to human health and the environment, as well as the prioritization of interventions based on these risks. The framework presents the different phases of rehabilitating a contaminated site and includes four work methods:

- a common method of prioritizing environmental characterization and assessing completed characterization work;
- a common method for ranking based on risk;
- a common method for prioritizing rehabilitation interventions;
- a method for selecting the rehabilitation scenario.

The implementation of the reference framework has been mandatory since January 2022. In order to ensure that it is used properly, the Government trains and supports the entities that have contaminated sites under their responsibility.

- The entities that must apply the reference framework are departments and budget-funded bodies, bodies other than budget-funded bodies, special funds and bodies in the health and social services and the education and higher education networks.

The reference framework is available on [Quebec.ca](https://www.quebec.ca).

Continued Implementation of the Measures in the Action Plan

Ultimately, applying the work methods in the reference framework will expand the inventory of contaminated sites in order to obtain a government portrait that is useful in determining challenges and intervention priorities.

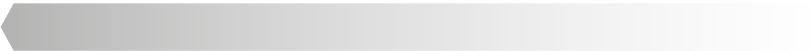
In that respect and with the goal of continuing to oversee the management of the contaminated sites under its responsibility, the Government will implement the following measures in 2022-2023:

- develop a three-year plan to rehabilitate the contaminated sites, including setting targets and defining indicators;
- publish relevant information concerning the contaminated sites, in particular certain information collected following the application of the reference framework.

Finally, note that the actions taken by entities with respect to rehabilitating contaminated sites under their responsibility are always carried out in compliance and alignment with the objective set by the Government concerning the management of these sites.

Government Objective ¹
The Government commits itself to reducing the risks to human health and the environment caused by the contaminated sites under its responsibility, whether actual or likely, by prioritizing interventions at high-risk sites, while considering its legal obligations, opportunities for intervention specific to each department or body, and sustainable development issues.

¹ Objective approved by the Government in April 2020



UPDATING THE BUDGET PROCESS

In the interest of transparency and in order to facilitate the comprehension of information, the update of the budget process continues in 2022-2023. The Expenditure Budget already included the consolidated budget information in 2021-2022. This new way of providing the information makes it possible, in particular, to separately illustrate all of the financial activities of the departmental portfolios in a single volume of the budget.

The 2022-2023 Expenditure Budget proposes an improvement that simplifies analysis and information retrieval within budget documents. In particular, the qualitative information about the organizations that make up the portfolios, mainly the departments, bodies other than budget-funded bodies, special funds and defined purpose accounts, is now grouped together in Volume 2 "Annual Expenditure Management Plans of the Departments and Bodies".

In addition, this volume includes the main measures from the Budget Speech for which funding has been set aside in the Contingency Fund. The new presentation makes it easy to retrieve information concerning the amounts available for each portfolio.

REINFORCED LINKS BETWEEN THE DEPARTMENTS' STRATEGIC OBJECTIVES, THE APPROVED BUDGETS AND THE RESULTS ACHIEVED

In recent years, improvements have been made to the presentation of strategic information from the departments, making it possible to reinforce the link between these accountability reports and monitor the actions carried out from the beginning to the end of the process.

To this end, the major orientations for strategic planning⁸ by departments and bodies are included in the volume "Annual Expenditure Management Plans". The achievement of strategic objectives and use of budgets are also presented in their annual management reports⁸.

⁸ These documents are available on the Government's website: [Québec.ca](https://www.quebec.ca)

A MORE EFFECTIVE GOVERNMENT

As of the 2019-2020 fiscal year, the Government has committed itself to implementing optimization measures in order to generate some budgetary leeway to improve services to the population. To achieve this, four major projects have been implemented to strengthen the Government's effectiveness, based on rigorous, efficient and transparent management.

These projects focus on improving information technology management, optimizing government acquisitions, reducing the administrative workforce and reviewing programs. The efforts undertaken since 2019-2020 have allowed for \$1,489.8 million in optimization measures to be realized.

Consolidated Optimization Measures Results achieved or underway (millions of dollars)

	2019-2020 (Actual)	2020-2021 (Actual)	2021-2022 (Forecast)
Improved IT management	-	75.2	136.3
Better procurement	126.0	347.6	474.2
Attrition in public administration	81.9	185.0	259.7
Program review	189.6	436.4	619.6
Total	397.5	1,044.2	1,489.8

Improved IT Management

In creating the Ministère de la Cybersécurité et du Numérique on January 1, 2022, the Government equipped itself with a new organization tasked, in particular, with the mission of directing, coordinating and proposing actions and strategic orientations in its fields of expertise.

Thus, the Department must continue and step up the efforts made so far with respect to improving IT management. In the 2020-2021 fiscal year, recurring savings were generated, due mainly to in-sourcing information resources. These savings will continue in 2021-2022 to reach a total of \$136.3 million.

In addition, identifying the gains generated during the deployment of IT projects will make it possible to document the expected savings. The choice of projects to be carried out will therefore be influenced by their impact and efficiency on the Government's financial framework.

Better Procurement

The savings already achieved and to come in terms of procurement are due mainly to the set-up of the Centre d'acquisitions gouvernementales. For several months, the Centre has demonstrated that it was created with good reason, which is to 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 and to achieve economies of scale.

In 2021-2022, the Centre is able to generate expected government economies estimated at \$474.2 million, through pooled procurement contracts. The Centre has proven to be a valuable logistics and procurement ally in assisting public sector bodies navigate the pandemic, even as the impacts of the public health emergency are still being felt in global supply chains as well as in public contracts.

The creation of the Centre will allow the Government to achieve economies of scale of about \$590.0 million by 2022-2023.

Attrition in Public Administration

This measure involved a reduction of 5,000 full-time equivalents over four years among all departments, bodies, networks and state-owned enterprises.

The context of the COVID-19 pandemic placed additional pressure on the management of employees in the health and social services, and education networks. Note that in the interest of increasing services to the public in the context of the public health emergency, additional positions were granted to step up oversight in CHSLDs, as well as administrative positions to support clinical staff in carrying out administrative tasks. These added positions allow more time to be spent on health care.

Due to this situation, the reduction target from the health and social services, and education networks could not be achieved during the desired period. However, those related to departments and other bodies will be reached. In addition, the forecast budget savings of \$381.0 million will be achieved in other ways, making it possible to accomplish the government's objectives by 2022-2023.

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 measures implemented by the departments aim to generate savings of \$619.6 million in 2021-2022.

2019-2023 Optimization Measures				
In the 2019-2020 Budget, the Government committed to achieving optimization measures that will generate close to \$2.0 billion in budgetary leeway by 2022-2023.				
Consolidated Optimization Measures				
Government Targets				
(millions of dollars)				
	2019-2020	2020-2021	2021-2022	2022-2023
Improved IT management	-	75.2	134.8	210.0
Better procurement	126.0	282.7	432.7	590.0
Attrition in public administration	81.9	185.0	260.6	381.0
Program review ¹	189.6	436.4	624.7	813.0
Total	397.5	979.3	1,452.8	1,994.0
¹ The work undertaken within the framework of the "Program Review" measure permitted an improvement of the initial target of \$300.0 million to \$813.0 million, corresponding to 1% of the Program Spending Budget of the 2019-2020 fiscal year.				

STAFF LEVEL AND HUMAN RESOURCES MANAGEMENT

2022-2023 FORECAST STAFFING GROWTH

For the 2022-2023 fiscal year, the Government is prioritizing an increase in staffing levels in line with the government commitments in the 2022-2023 Budget. These initiatives primarily concern enhanced direct public services, mainly for the health and social services, and education networks, which represent nearly 75% of government staff.

An increase in public administration employees of 10,735 FTEs⁹, to step up services to the public is anticipated in the 2022-2023 fiscal year. This increase ensures that the following initiatives can be carried out:

- Santé et Services sociaux: open the first “maisons des aînés” and alternative residences, continue stepping up home care support services and increase local services for youth in difficulty;
- Éducation: develop talent, foster the success of all students and assist with digital transformation in schools;
- Enseignement supérieur: foster student retention and success, promote regional mobility and support digital transformation in educational institutions;
- Culture et communication: continue the development of Espaces bleus;
- Famille: protect people in vulnerable situations and increase protection for incapacitated persons.

In keeping with the growth in the 2022-2023 Program Spending Budget, the planned addition of staff represents an increase of 2.0%.

⁹ The Additional Information presents, in a more detailed manner, information regarding controlling staffing levels.

FORECAST RESULTS FOR 2021-2022 AND REAL DATA FOR 2020-2021

For the 2021-2022 fiscal year, the Government expected staffing to grow by 9,551 FTEs, an increase of 1.8% from the 2020-2021 fiscal year, stemming primarily from the main government commitments. Amid the uncertainty regarding the duration of the public health emergency, utilization arising from additional efforts to combat the COVID-19 pandemic was excluded from the calculation of the increase.

Overall, the forecast staff level as at March 31, 2022 is set at 560,445 FTEs. Compared to the actual utilized staff level in the previous fiscal year, this represents an increase of 3.8% or 20,483 FTEs. This growth is due in particular to the additional efforts made by the health and social services, and education networks in the context of the public health emergency, which represent 14,757 FTEs. Combined with the utilization of 19,080 FTEs in 2020-2021, the additional efforts made in the context of the COVID-19 pandemic are set at 33,837 FTEs in 2021-2022. Excluding these additional efforts, the public administration utilized staff level is set at 526,608 FTEs, a growth of 5,726 FTEs, or 1.1%, compared to the 2020-2021 fiscal year. As such, the forecast growth in the 2021-2022 fiscal year respects the growth target set forth in the 2021-2022 Expenditure Management Strategy.

Change in Utilized and Forecast Staff Level¹ (FTEs and %)

	Public Service		Outside the Public Service		Total			
	TOTAL	Without COVID-19	TOTAL	Without COVID-19	TOTAL	%	Without COVID-19	%
Utilized staff level- 2019-2020	70,304	70,304	440,351	440,351	510,655		510,655	
Variation	676	676	28,631	9,551	29,307	5.7	10,227	2.0
Utilized staff level- 2020-2021	70,980	70,980	468,982	449,902	539,962		520,882	
Forecast variation	1,574	1,574	18,909	4,152	20,483	3.8	5,726	1.1
Forecast staff - 2021-2022	72,554	72,554	487,891	454,054	560,445		526,608	

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

Efforts Made in the Context of the Public Health Emergency

The measures implemented in the context of the public health emergency have had an impact on the delivery of services provided by the health and social services, and education networks staff. Principally, these efforts have enabled efficient testing and vaccination campaigns to be carried out, covering overtime hours worked by personnel, as well as meeting the needs of the public, in particular, by implementing exceptional recruitment and retention measures for Santé et des Services sociaux staff.

HUMAN RESOURCES MANAGEMENT

The context of telework and, more recently, hybrid ways of working (telework in alternation with professional activities in the workplace) have brought a fresh perspective to the development and management of human resources in the government. Efforts to attract and select staff, training, management methods, and employee integration and mobilization must be adapted to this new digital reality. In that respect, management practices must evolve in order to support the employees who are at the heart of this transformation and promote their occupational health.

With a view to maintaining and developing its expertise, the Government must change its approach in order to attract top talent. Numerous projects are underway to improve the ability of the public service to attract talent in an effort to distinguish it as an employer of choice. Among these, a government project on the transformation of the workplace (TMT) underway. Its purpose is to provide employees with a better environment to work in. These innovative workplaces are part of a context of labour shortages and high employee mobility and contribute to government objectives in terms of the health of individuals, digital transformation and sustainable development.

STAFF SKILLS

The Secrétariat du Conseil du trésor is working with its partners to monitor the evolution of skills 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 individual's development, and that represents a driver of organizational transformation and better government performance.

A range of training activities for public service employees is being developed based on priority themes (e.g., developing management skills, digital transformation, data security, the protection of personal information, teleworking) along with training for specific clienteles. Some training courses are already available, while others will be developed over the coming year. The Programme de compétences communes for new public service employees and a learning path for manager leaders will be deployed in the next year.

More specifically, the Secrétariat du Conseil du trésor has developed an offer of public management training in the digital era, which will be enhanced by an executive path in the coming year. Also, the training offered through the Académie de la transformation numérique has been enhanced with training activities on themes such as cybersecurity and cyberdefense, protecting personal information and data security. New training activities will be added in 2022-2023.

Lastly, a training catalogue that includes 2,100 courses offered in French to develop key skills in numerous areas, including office technology, communications, management, interpersonal relations and information technology, will be rolled out in April 2022.

PEOPLE'S HEALTH

In 2022, the Secrétariat du Conseil du trésor renewed its *Vision globale en santé des personnes* to guide all departments and bodies with respect to workplace health and safety, both physical and psychological. Various partners consulted on the Vision, and their support is essential.

The Vision is formulated around four components: promotion of healthy lifestyle habits, prevention, disability management and return to work. It is designed to guide the departments and bodies in the actions they should take to ensure a workplace that is conducive to good health, thereby enabling everyone to exercise their full potential. It will better equip public service bodies to act on organizational characteristics that pose a risk to health and safety, by taking actions that promote a sustainable and adapted reintegration into the workplace and by supporting the employee's recovery. The vision will have a beneficial effect on rate of absenteeism, team stabilization, employee mobilization, and organizational performance, while ensuring quality of life at work.

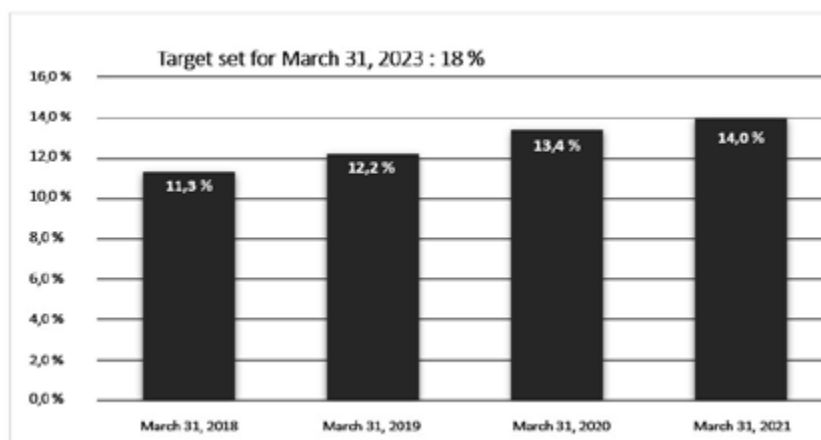
Québec's public service is thus equipped with a framework for acting on organizational factors that impact employee health.

As the workplace is a critical environment in terms of people's health, all departments and bodies must mobilize to make health the focus of their actions and priorities.

DIVERSITY AND INCLUSION

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, 2021, it was 14.0%.

Evolution of representation of Visible and Ethnic Minorities between 2018 and 2021



Following the tabling of the report "Le racisme au Québec : tolérance zéro," in December 2020 by the Groupe d'action contre le racisme, the Secrétariat du Conseil du trésor pledged to increase the presence of visible minorities in the public service within five years, to bring it into line with visible minorities' presence in Québec's labour force.

To make workplaces more inclusive, information and awareness-building materials are made available to managers and human resources management advisors. In addition, training for managers is available on cultural differences and intercultural communication, along with self-training capsules for all staff. Work will continue in 2022-2023 to develop a unique equal access to employment program for all groups identified as victims of employment discrimination. The program will be implemented as early as April 2023.

TRANSFORMATION OF THE WORKPLACE

The deployment of the government's vision on the transformation of the workplace is consistent with the evolution of work organization. Based on an activity-centred approach, this deployment must be accelerated because of labour issues, but also due to the permanent implementation of teleworking in the public service. The Secrétariat du Conseil du trésor will lead the government's vision in this area by involving the departments and bodies in the implementation of this transformation. To ensure that all of the projects of the departments and bodies are consistent with the government's orientations, the Secrétariat du Conseil du trésor will issue a directive setting out the broad principles to be respected in the design of future workspaces, including the introduction of collaborative spaces and unassigned spaces, as well as respect for confidentiality and the ethical rules governing jobs.

The purpose of this transformation is to provide employees a favourable environment in which to carry out their professional activities. The transformation of management methods, teleworking and technology, the shift to paperless mode, document and digital information management, and updating spaces based on real needs are the foundation of this important transformation. The ultimate goal is to enhance the employee experience and to stand out as an exemplary employer, in keeping with sound public finance management and with a view to improving service delivery to the public.

Departments and bodies will be encouraged to initiate the transformation of their workplaces in the coming years. The 2022-2032 QIP earmarks investments of \$105.0 million for this effort, allowing two major development projects to be studied: the Marie-Guyart building located at 675, René-Lévesque East in Québec City and 600, Fullum located in Montréal.

The initial investment of \$105.0 million will generate rental savings for the Government, allowing it to recoup investments in the first 10 years and, above all, to launch studies for the two major projects in Québec City and Montréal which will reduce rent by approximately \$127.0 million over 10 years.

IMPLEMENTATION OF A FRAMEWORK TELEWORKING POLICY FOR PUBLIC SERVICE EMPLOYEES

The Gouvernement du Québec has identified teleworking as a new form of work organization that can optimally ensure the continuation of professional activities while being one of the most promising measures to reduce contacts and outbreak risks.

The situation in recent months has led to a positive change in perceptions of teleworking, 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 policy framework proposal in the fall of 2020.

To this end, the Government adopted its policy framework on teleworking in January 2021. This policy is to be applied as of April 4, 2022, at all departments and bodies whose staff are appointed under the Public Service Act. It will maximize the benefits associated with working on site and teleworking. It aims mainly to foster collaboration between people and the development of their skills, but also to protect each individual's physical and psychological health.

MAJOR OVERHAUL OF THE STAFFING PROCESS FOR PUBLIC SERVICE EMPLOYEES

An overhaul of the staffing process was required to make the Québec public service more agile and attractive. Major changes have been made to the Public Service Act with respect to staffing, recruitment and promotion in the public service. These amendments came into force on February 21, 2022.

In concrete terms, qualification processes have been replaced by selection processes. The concept of a bank of qualified persons has been eliminated, and rules have been introduced to govern how a job is filled rather than qualifying people who could eventually hold a public service job. The new selection process consists of five major phases: determining the desired profile, publishing a job offer, preselection, selection and appointment.

Deputy ministers and leaders of bodies are now responsible for following these selection processes. It will enable them to meet their specific workforce needs in a timely manner. For its part, the Conseil du trésor establishes the terms of application.

In an increasingly competitive job market, these changes help give the departments and bodies more flexibility in staffing and promoting jobs, and in developing recruitment strategies that are consistent with their workforce needs. For candidates, the process is now more attractive, simpler, intuitive, and faster.

The Secrétariat du Conseil du trésor is pursuing its governance activities in the area of human resources management, supporting the departments and bodies in this important transition by providing them with the appropriate tools (training, support kits, selection tools, consulting services, etc.).

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.

The Conseil du trésor has approved the regionalization targets to be reached by September 30, 2028 by the public administration bodies covered by the government regionalization plan (PGR). Achieving the regionalizing target of 5,000 jobs will require the mobilization of 55 public administration bodies that are called upon to play a greater role due to a critical mass of staff with regionalization potential, a regional presence, or a mission focused on territorial development. These organizations include 40 departments and public service bodies, and 15 public administration bodies outside the public service.

The regionalization of public administration jobs can be achieved by:

- staffing urban job vacancies in the regions;
- creating new jobs in the regions;
- authorized transfers of an urban job to a region as a result of a staff member's voluntary move.

The public administration bodies (OAP) must regionalize their jobs by prioritizing the most devitalized regional county municipalities (RCMs), as laid out in the PGR¹⁰.

¹⁰ Plan gouvernemental de régionalisation available at: [Quebec.ca](https://www.quebec.ca)

To ensure the optimal deployment of its plan, the Gouvernement du Québec will set up collective workspaces in the regions that can accommodate the employees of various OAPs. To begin with, the Gouvernement du Québec will work on setting up fifteen shared government offices (GPE), which will be located in strategic locations throughout the territory. Departments and bodies will be required to specify their needs in terms of workspaces in shared government offices to the Secrétariat du Conseil du trésor by June 2022. At that time, details on the implementation of the shared government offices can be provided.

Finally, to support the government's regionalization target, future staffing requests must include an obligation to staff at least 50% of the authorized additions in the regions. In addition, new departmental responsibilities that require changes to the organizational structure, such as the addition of administrative units, should also be assigned to the regions. The OAPs will have to explain and justify the reasons why they cannot meet this target in their request.

Regionalization efforts will be significant in the short term to regionalize at least 2,000 jobs by September 30, 2022. As at January 31, 2022, 1,334 jobs have been regionalized.

Number of jobs regionalized
(between October 1, 2018 and January 31, 2022)

Administrative region	Regionalized jobs
01 – Bas-Saint-Laurent	147
02 – Saguenay–Lac-Saint-Jean	181
03 – Capitale-Nationale ¹	31
04 – Mauricie	205
05 – Estrie	181
07 – Outaouais	90
08 – Abitibi-Témiscamingue	74
09 – Côte-Nord	16
10 – Nord-du-Québec	11
11 – Gaspésie–Îles-de-la-Madeleine	61
12 – Chaudière-Appalaches ¹	84
14 – Lanaudière ²	40
15 – Laurentides ²	69
16 – Montérégie ²	36
17 – Centre-du-Québec	108
Total	1,334

Data not available for February 1, 2021 to January 31, 2022 for Hydro-Québec, Ministère de l'Éducation, Société québécoise des infrastructures and Tribunal administratif du logement.

¹ Excluding municipalities that are largely or completely located within 75 km driving distance of downtown Québec (Parliament Hill).

² Excluding municipalities that are largely or completely located within 75 km driving distance of downtown Montréal (Complexe Desjardins).

List of municipalities targeted for shared government offices

Administrative region	RCM	Municipality
01 – Bas-Saint-Laurent	Matanie	Matane
02 – Saguenay–Lac-Saint-Jean	Lac-Saint-Jean-Ests	Alma
03 – Capitale-Nationale	Charlevoix-Est	La Malbaie
04 – Mauricie	Shawinigan	Shawinigan
05 – Estrie	Haut-Saint-François	Cookshire-Eaton
07 – Outaouais	Vallée-de-la-Gatineau	Maniwaki
08 – Abitibi-Témiscamingue	Abitibi-Ouest	La Sarre
09 – Côte-Nord	Manicouagan	Baie-Comeau
11 – Gaspésie–Îles-de-la-Madeleine	Côte-de-Gaspé	Gaspé
	Bonaventure	New Richmond
12 – Chaudière-Appalaches	Appalaches	Thetford Mines
14 – Lanaudière	Matawinie	Rawdon
15 – Laurentides	Antoine-Labelle	Rivière Rouge
16 – Montérégie	Pierre-de-Saurel	Sorel-Tracy
17 – Centre-du-Québec	Arthabaska	Victoriaville

RENEWAL OF WORKING CONDITIONS

PUBLIC AND PARAPUBLIC SECTORS

The vast majority of the collective agreements applicable in the public and parapublic sectors, affecting over 550,000 jobs, have been renewed for a three-year period until March 31, 2023. The Government has therefore signed collective agreements covering approximately 90% of its employees.

In the context of the negotiations, the government's approach provided for better control of the financial and legal risks and made it possible to develop greater consistency with the government's priorities.

The collective agreements and the 2020-2023 agreements provide for salary increases of 2% per year for three years, with higher increases in the third year for employees earning less than \$50,000, and two lump sum amounts ranging from \$600 to \$1,200. The financial framework for the negotiations is 9.20% for this settlement, which covers a period of three years.

The collective agreements and agreements also provide for improvements to the working conditions of employees targeted by government priorities:

- teachers (academic success);
- orderlies (access to care for clients in long-term care centres or receiving in-home care);
- nurses.

Monetary envelopes have also been earmarked to sectoral tables aimed at improving working conditions and attracting and retaining staff.

Discussions are continuing to reach an agreement in principle with certain public servants, engineers, and various public service peace officer groups.

Simultaneously, discussions are underway with the associations representing public and parapublic sector management staff regarding the renewal of their working conditions for the period 2020-2023. The same financial framework will apply as that of the agreements reached with unionized staff.

The renewal of collective agreements for a three-year period elapsing March 31, 2023 requires the Government to prepare the next round of negotiations this year. Under the current legislative framework, negotiations will begin in October 2022 with the tabling of union demands.

OTHER GROUPS

The process of renewing collective agreements for certain groups of service providers for the State also went forward in the 2021-2022 fiscal year. Based on the financial framework established for public and parapublic sectors, with the necessary adaptations, and to respond to certain government priorities, agreements have been reached with the intermediate and family-type resources, and the staff at childcare centres. Negotiations are ongoing with certain groups, notably paramedics.

As with the public and parapublic sectors, most of the agreements reached with groups providing services to the State elapse on March 31, 2023, leading the Government to begin preparatory work for the renewal of these agreements in the coming months.

REPORT ON 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 are expected to have been achieved.

For 2021-2022, the combined objectives for the Institute's savings respecting relevance total \$140.0 million. The relevance measures introduced are expected to recover this amount for a full year. An additional target of \$100.0 million will be added for 2022-2023, bringing the total to \$240.0 million.

As a result, the Institute's decisions made it possible to revoke or modify several billable medical procedures. Here are a few of the measures the Institute identified in 2021-2022:

- revocation of the billing code covering a telephone consultation initiated by a physician;
- tightening of conditions for billing extra time;

- redefinition and limitation of use of emergency surcharges;
- limitation of follow-up visits for alternative level of care patients;
- elimination of the general pediatric exam;
- revocation of billing codes for writing certain psychiatric reports.

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

The investments funded to date from amounts recovered through the decrease in specialist physician remuneration, which will total \$1.6 billion between 2018-2019 and 2022-2023, made it possible improve the specialized care offered to patients. The Institute has identified various reinvestment projects whose costs will be financed as of the 2021-2022 fiscal year. Here are some examples:

- home-based mental health hospitalization (short, intensive treatment at home);
- telehealth: Support Centre for digital health services;
- pulmonary tele-rehabilitation;
- specialized mental health rapid response and relay team in the community;
- assisted home care support dialysis.

Among other things, an amount of at least \$400.0 million will fund a portion of the plan to reduce the surgery waiting list, including \$35.0 million in 2021-2022. These projects bring the Institute's identified reinvestment in access to specialized services to \$594.5 million to date.

Savings obtained from the envelope of specialized physicians

(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 tasked to identify and adopt measures related to the relevance of medical procedures in order to limit or eliminate billing for medical procedures that are inappropriate, provided too frequently or do not comply with medical best practices.

GOVERNMENT ADMINISTRATION PERFORMANCE

AN EFFECTIVE AND TRANSPARENT GOVERNMENT AT THE SERVICE OF THE PUBLIC

Quality service to the public is the fundamental principle of the Public Administration Act. To ensure that this objective is reached, the Government embarked on a historic shift in 2019-2020 to improve the performance of the public administration. In the context of the COVID-19 pandemic, efforts to ensure rigorous, efficient and transparent management make sense. The Government reiterates its commitment to enhance its performance and transparency within the context of the economic recovery and to address future challenges. Numerous actions will be rolled out in the coming year to strengthen the government-wide culture of results-based management and performance.

Rigorous monitoring of the performance of public bodies

The performance indicator is a unique tool, developed entirely in Québec. It allows an annual monitoring of public administration results in complete transparency.



The public administration performance indicator, gradually deployed since 2019, consists of two blocks that add up to some 40 performance indicators:

- Block A – Performance: measuring the quality and achievement of strategic planning targets;
- Block B – performance support: measuring the establishment of success factors that support performance, i.e. sound resource management and good results-oriented management practices.

In an effort to increase the number of organizations whose performance is assessed on the basis of the performance index, common indicators for medium and small bodies will be identified. These will help establish a performance profile that takes their specific characteristics into account.

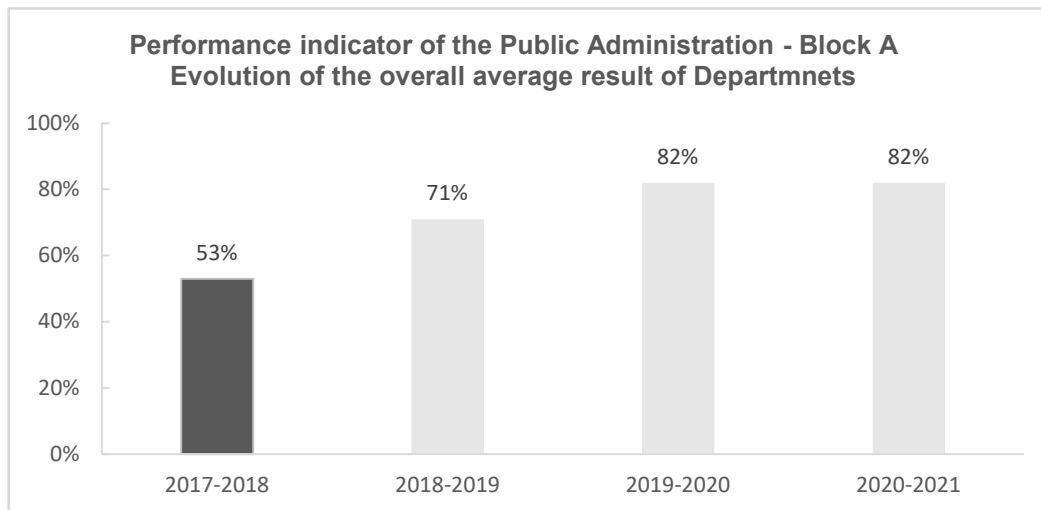
In addition, to make the data even more user-friendly, Block B results, presented annually in the Report of the Chair of the Conseil du trésor regarding the application of the Public Administration Act, will be integrated into the Tableau de bord de la performance¹¹. This will also be the first opportunity to present the results of the five major government bodies for Block B of the indicator.



The Tableau de bord de la performance is updated annually to maintain its relevance over time. The following improvements were included in its most recent update in February 2022:

- Addition of results and rankings for the five large Government bodies;
- Addition of information to each organization's individual page regarding the compliance rate of public bodies in contract management.

The most recent performance monitoring of the departments highlights the resilience of public bodies and their personnel in the face of an unprecedented public health crisis. Despite the many challenges resulting from the COVID-19 pandemic, the performance of organizations remains stable¹².



¹¹ The Commission des normes, de l'équité, de la santé et de la sécurité au travail, Régie de l'assurance maladie du Québec, Retraite Québec, Revenu Québec, and the Société de l'assurance automobile du Québec

¹² Detailed results are available in the Tableau de bord de la performance at: performance.gouv.qc.ca.

Optimal support based on collaboration with public bodies

The Secrétariat du Conseil du trésor (SCT) coordinates government action in various fields of expertise through support and guidance to departments and bodies. Thus, like the 2019 initiative, the SCT intends to work with the relevant bodies to coordinate the renewal of the strategic plans. In addition, tools and support will be offered to departments to ensure that the highest standards of quality are maintained in this area, particularly by integrating most results indicators focused on concrete benefits for the population.

A similar initiative was undertaken in 2020-2021 to ensure the renewal of departmental service statements. This work has significantly improved the quality of these documents through instructions and a template. The SCT will also continue to support departments and bodies in key functions that promote results-oriented management approaches. These ensure optimal use of Government resources by promoting rigorous governance of public bodies. In program assessment, new tools will also be developed, particularly to help analyze overlaps between programs. This approach enhances the effectiveness and efficiency of government interventions. Moreover, to promote gender equality, the SCT will also encourage the use of a gender-based analysis approach in the program assessment cycle.



In 2020-2021, the SCT held several training sessions on key program assessment guides and tools. In addition, the Équipe volante carried out the assessment work for four small bodies.

Support for departments and bodies in implementing the Directive on internal audit will also be strengthened through the development of new tools, such as an assistance guide to help members of internal audit committees to fully assume their roles. The SCT will also continue to assist departments and bodies in the recruitment of external members for their audit committees by proposing qualified individuals from a list established in collaboration with the Secrétariat aux emplois supérieurs. Furthermore, an initial information gathering exercise will be conducted to monitor the implementation of the Directive in public bodies.



Several guides and tools have been developed to support the implementation of the Directive on internal audit, which came into effect in June 2021. In addition, information sessions were organized in cooperation with the Forum des responsables en audit interne.

Departments and bodies will also receive ongoing support in implementing an integrated risk management approach. Guides and tools will be developed and information sessions on the new government orientations will be organized.



To contribute to sound governance and support the performance of departments and agencies, the Conseil du trésor adopted orientations to serve as a reference framework for integrated risk management in March 2022.

Lastly, the implementation of the partnership agreement with ENAP will enable the development of new training activities for managers and professionals in the field of public administration performance. These training sessions, ranging from skill maintenance activities to a pathway leading to a specialized graduate degree, will contribute concretely to strengthening the results-oriented management approach and performance in public administration.

PROGRAM REVIEW AND CONTINUOUS IMPROVEMENT TO SUPPORT PERFORMANCE AND TRANSFORM THE ADMINISTRATION

The program review is a relevant tool in the context of the public health emergency caused by the COVID-19 pandemic and the challenges it poses to the economic recovery and the labour shortage.

According to the orientations adopted by the Conseil du trésor, this approach aims to review the relevance of programs to ensure that they achieve their objectives and that the level of spending provided for in each program is in line with the real needs of the public and businesses.

To this end, each department has adopted a three-year plan to review its 2020-2023 programs with a view to optimizing the processes used, which is updated annually. The measures set out in these plans are intended to improve the quality of services provided to the population and allow for the generation of recurring savings of \$813.0 million, by 2022-2023. For example:

- the review and optimization of administrative processes in several departments, particularly in light of teleworking and continuous improvement work;
- the establishment of electronic service delivery to streamline administrative steps and reduce processing times;
- a workspace redesign in order to optimize space and reduce rent.

Priority government review projects

In addition to the three-year departmental plans, 12 program review projects undertaken by the Government were completed during the current strategic planning cycle. The Secrétariat du Conseil du trésor will continue to support the implementation of government-wide projects, in collaboration with supporting departments and bodies. These projects focus on administrative efficiency, streamlining procedures for the public and businesses, and improvement of service delivery.

**Optimization of the management of the Government's vehicle fleet
(Ministère des Transports)**

Optimization of the management of the Government's vehicle fleet.

Best business practices and increased efficiency in acquisition, maintenance and disposal.

Support for transportation electrification and contribution to the objectives of the 2030 Plan for a Green Economy.

The review found that the government has a fleet of over 21,400 vehicles and rolling stock. A significant number of departments and bodies perform fleet management activities, resulting in silo-oriented management, increased costs and government-wide inefficiencies for similar functions. The Government is assessing the feasibility of integrating the government's vehicle fleet management activities into the Centre de gestion de l'équipement roulant of the Ministère des Transports.

**Establishment of a government geospatial information hub of expertise
(Ministère de l'Énergie et des Ressources naturelles)**

Increased access to all government geospatial data for various departments and bodies.

Pooling of dissemination activities in order to provide streamlined, integrated, and quality services, both at the government level and for the public and businesses.

A diagnosis of geospatial information management in Québec revealed that current governance has reached its performance limits. Geospatial information comes from multiple sources, available through different platforms, resulting in a lack of complementarity in geospatial information management across departments and bodies. The Government is assessing opportunities to review and strengthen governance and to optimize the acquisition, production, dissemination and use of government geospatial data.

Simplification of administrative processes and better support for individuals with disabilities and their families in accessing measures and programs

(Office des personnes handicapées du Québec)

Consolidation of information on programs and support for individuals with disabilities and their families.

Fewer assessment forms to be completed by health professionals through improved information sharing between departments and bodies.

The review work identified challenges faced by individuals with disabilities and their families in accessing support and programs intended for them. The objective is to simplify and reduce administrative steps required to access support and programs. The online introduction of the "people with disabilities" profile on the Québec.ca website in 2021 is one of the results of this collaborative effort between the Office des personnes handicapées du Québec and several departments and bodies.

Modernization of the rules for protecting individuals who are vulnerable or incapacitated, better support for clientele and digital transformation

(Public Curator)

Better protection for individuals who are vulnerable or incapacitated.

Better support for individuals, while promoting their autonomy.

Achievement of a digital shift in communications, interactions and services to the public, while modernizing the Public Curator's approaches.

The Act to amend the Civil Code, the Code of Civil Procedure, the Public Curator Act and various provisions as regards the protection of persons, adopted on June 2, 2020, is a major reform of the current protection system. The purpose of the Act is to provide simplified assistance and representation measures tailored to each individual's situation to ensure that they are properly advised and protected.

Continuous improvement

Continuous improvement is a contributing element in supporting public administration performance. It supports the implementation of management practices that encourage improvements and is part of a daily pursuit of efficiency and progress in order to increase the creation of added value in the services provided by the departments and bodies. In order to help improve public administration performance, the Secrétariat du Conseil du trésor has set up a team specialized in continuous improvement. It provides advice, support and guidance to departments and bodies. This includes sharing best practices to support a performance culture as well as contributing to major government-wide projects.

INFORMATION TECHNOLOGY MANAGEMENT

THE CREATION OF THE MINISTÈRE DE LA CYBERSÉCURITÉ ET DU NUMÉRIQUE

Following the assent of the *Act to enact the Act respecting the Ministère de la Cybersécurité et du Numérique and to amend other provisions*, the Ministère de la Cybersécurité et du Numérique began its activities on January 1, 2022. The creation of the Ministère confirms the Government's will to enhance cybersecurity and step up the pace of its digital transformation.

The mission of the Ministère de la Cybersécurité et du Numérique is thus to instigate and coordinate Government action in these areas, propose policy directions to the Government, determine the sectors where it plans to act as a priority, and propose measures to the Government to increase the efficiency of the fight against cyberattacks and cyber threats in Québec. The Ministère de la Cybersécurité et du Numérique contributes to enhancing digital information and data security within public bodies and ensuring the availability of services to the public and businesses through the greater use of shared, secure, high-performance technological infrastructure.

Strengthening information technology management

Since June 2021, public bodies are required to develop a digital transformation plan. A new information resources governance and management framework for public bodies and government enterprises has also been applied since that date. It is intended to:

- considerably enhance the security of information resources that support the Québec Government's activities;
- concretely speed up the digital transformation of Québec's public administration, in particular by establishing that each body develops a digital transformation plan;
- implement an efficient management framework for the government's digital data.

Information technology projects are primarily selected due to their impact on improving services for the public and businesses and on public administration performance.

There are currently 2,199 active information resource projects in public administration, of which 25 are major projects led by the Ministère de la Cybersécurité et du Numérique. In particular, these projects allow for:

- the program to consolidate data processing centres, which falls within a global surge in optimizing government data centres, in particular by shifting to cloud computing for performance and security purposes;
- the government telecommunications network project;
- the Service québécois d'identité numérique, which is intended to provide members of the public with a trusted digital identity and streamline access to government services.

In 2022-2023, changes will continue to be made with regard to cybersecurity and benefits management in order to ensure that both previous and upcoming investments can generate tangible benefits and contribute to improving services to the public and government performance.

PUBLIC CONTRACTS

The Government decided to make Québec purchasing one of the principal projects through which it intends to increase Québec's wealth in the coming years. Public contracts are a very important factor in achieving this objective because the Government is the largest buyer in Québec. Indeed, with investments of \$14.9 billion in 2020-2021, public bodies in Government Administration, the Health and Social Services network, and the Education and Higher Education networks are called upon to play a key role in making Québec procurement a priority.

Number and value of contracts, according to the thresholds of calls for tenders 2020-2021 fiscal year

	Value (\$M)	Number
Government administration	8,983	7,908
Education network	3,352	9,978
Health and social services network	2,571	8,215
Total	14,906	26,101

The vast majority of contracts awarded by public bodies for construction work and services involve Québec businesses. However, this is not the case when it comes to the procurement of goods. The Government intends to generate significant gains through the procurement of Québec products. This is why, on February 3, 2022, it announced the Government Procurement Strategy: for innovative public procurement, one objective of which is to increase the annual proportion of goods acquisitions from Québec suppliers from 38% to 50% by 2026. This objective ultimately represents an increase of \$1.5 billion in acquisitions of Québec products and an increase of \$530.0 million in 2025-2026 and subsequent years from procurement contracts with Québec businesses. Moreover, in the context of the pandemic which highlighted the fragile nature of certain supply chains and Québec's dependence on foreign production, prioritizing Québec purchasing will make it possible to reduce imports by \$400.0 million annually.

Governmental Procurement Strategy: for innovative government procurement

Objective 1	Objective 2	Objective 3	Objective 4
Dynamic public procurement that reflects government priorities	Government procurement that fosters Québec innovation	Government procurement that is more accessible to Québec businesses	Streamlined acquisition processes
<p>Ultimate target:</p> <ul style="list-style-type: none"> 100% of institutions with a goal of purchasing Québec foods. 15% of sustainable procurement will be by public bodies. 	<p>Ultimate target:</p> <ul style="list-style-type: none"> 52 public bodies will have taken at least one measure aimed at driving innovation. 	<p>Ultimate target:</p> <ul style="list-style-type: none"> 50% of the value of procurement contracts will be concluded with Québec-based contractors. 60% of contractors will be from regions outside of Montréal and the Capitale-Nationale. 	<p>Ultimate target:</p> <ul style="list-style-type: none"> 20% of public calls for tenders will include at least one strategic acquisition mechanisms. 100% of large public bodies will have access to the Data hub.

Making public procurement a lever for Québec-based purchases is also one of the primary objectives of *An Act mainly to promote Québec-sourced and responsible procurement by public bodies, to reinforce the integrity regime of enterprises and to increase the powers of the Autorité des marchés publics*, tabled on February 3, 2022.

The Centre d'acquisitions gouvernementales is present in a number of Québec regions. In this respect, 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. These strategies will make it possible for Québec businesses to offer their products and gain recognition.

During the public health emergency that has been ongoing in Québec since March 2020, the Centre d'acquisitions gouvernementales has done everything possible to secure supply chains in the highly strategic health and personal protective equipment sector in particular.

GOVERNMENT PROCUREMENT THAT FOSTERS QUÉBEC INNOVATION

In addition, the governmental procurement strategy will strengthen ties between innovative businesses and public bodies. Public procurement could become a place of experimentation that boosts Québec innovation by offering the possibility to test innovative solutions and give cutting-edge businesses the opportunity to prove themselves. Once the added value of innovation has been demonstrated, the business can more easily access public tenders. Improved access to Québec innovation will allow public bodies to more effectively fulfill their mission.

The Government also aims to ensure that innovation is at the heart of the evolution of the government procurement regulatory framework. The public tenders Innovation Hub proposed by the Government in *An Act mainly to promote Québec-sourced and responsible procurement by public bodies, to reinforce the integrity regime of enterprises and to increase the powers of the Autorité des marchés publics*, aims to promote, in a simple and agile manner, the evolution of contract rules that will contribute to achieving the government's objectives including:

- an increase in sustainable procurement;
- a reduction in negative environmental impacts of acquisitions, such as the carbon footprint and greenhouse gas emissions;
- the use of public contracts in the fight against climate change;
- improved representativeness of Indigenous businesses in public contracts;
- the participation of individuals far from the labour market in the execution of public contracts (people with disabilities, for example);
- support for the development of innovative goods, services and construction work.

A COMMITMENT TO ENDING LATE PAYMENTS IN THE CONSTRUCTION INDUSTRY

The Government is aware of the issue of payment delays in the construction industry and the various difficulties this causes for companies that do business with the state. With this in mind, a pilot project to test a solution to this issue regarding payment timelines was launched. The pilot project has been completed and a very positive assessment revealed it to be very successful. Measures for imposing a payment schedule and a mechanism for dispute settlement with regard to public contracts and subcontracts can therefore be made permanent.

A significant first stage was completed in 2020-2021 when the pilot project terms and conditions were applied to payment timelines of all projects covered under the acceleration measures provided for by the *Act respecting the acceleration of certain infrastructure projects*. This affected hundreds of contracts linked to large infrastructure projects involving schools, seniors' residences and hospitals. The Secrétariat du Conseil du trésor intends to extend the pilot project mechanisms in a sustainable manner and is in the process of following up on the pilot project findings and facilitating the transition of the construction industry. This is an eagerly awaited measure, especially for small and medium-sized businesses.

A new integrity model for government procurement

The integrity of businesses is still of concern to the Government and the public. The integrity regime of enterprises, which was formed a decade or so ago as set out in the *Act respecting contracting by public bodies*, must evolve to continue to address this concern. The regime stakeholders have since had the opportunity to observe and identify potential improvements to enable optimization of its application. *An Act mainly to promote Québec-sourced and responsible procurement by public bodies, to reinforce the integrity regime of enterprises and to increase the powers of the Autorité des marchés publics*, tabled in the National Assembly at the beginning of 2022, incorporated these changes in the regime.

Indeed, the bill proposed, among other things, expanding the scope and optimizing the integrity regime to allow each contractor and subcontractor who is party to a public contract or subcontract to meet the integrity requirements of the *Act respecting contracting by public bodies*, regardless of the value of the contract or subcontract. Consequently, all state contractors will be subject to oversight by the Autorité des marchés publics. The bill also provides for extending the oversight and monitoring powers of the Autorité des marchés publics and continued deployment of the new integrity model which was announced in *An Act respecting the acceleration of certain infrastructure projects*.

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 the 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 Register of business enterprises that are authorized to enter into public contracts and subcontracts and the Register of enterprises ineligible for public contracts. Its oversight role covers the public sector, the health and education networks, state-owned enterprises, and municipal bodies.

PUBLIC INFRASTRUCTURE

2022-2032 QUÉBEC INFRASTRUCTURE PLAN

INCREASED INVESTMENTS TO SUPPORT PRIORITY PROJECTS

The 2022-2032 Québec Infrastructure Plan (QIP), which presents the Government's public infrastructure investment plans for the next 10 years, reflects the Government's desire to meet Québec's current and future infrastructure needs.

To help it fulfill its commitments, the Government has increased the 2022-2032 QIP to \$142.5 billion, an increase of \$7.5 billion from the previous plan. This is the fourth successive increase since the 2018-2028 QIP, rising from \$100.4 billion in March 2018 to \$142.5 billion in March 2022. This \$7.5-billion increase is in addition to new availabilities of \$7.0 billion freed primarily through the advancement and completion of several projects in 2021-2022, the addition of 2031-2032 and accelerated financial assistance disbursements for infrastructure projects in 2021-2022. As a result, \$14.5 billion will be dedicated to new investments over the 2022-2032 period.

With this far-reaching plan, the Government will be able to continue to fulfill its public infrastructure commitments, particularly in the priority sectors of health, education, higher education, the road network, public transit, information resources, government administration, culture, educational childcare services, as well as social housing.

INVESTMENTS IN HEALTH AND SOCIAL SERVICES TO TRANSFORM DETERIORATED CHSLDs INTO SENIORS' RESIDENCES, AND TO EXPAND AND RENOVATE HOSPITALS

To provide access to modern institutions offering quality health care and social services and to ensure that seniors have suitable living environments, \$2.8 billion is allocated in the 2022-2032 QIP to the Health and Social Services sector.

Of this amount, some \$1.2 billion will allow for residential and long-term care centres (CHSLDs) to be rebuilt in the Montréal and Lanaudière regions, while an investment of \$1.4 billion will be dedicated mainly to the redevelopment and expansion of hospital centres in various regions of Québec.

In total, \$22.8 billion is allocated in the 2022-2032 QIP to the Health and Social Services sector in order to improve health care and social services in the network's institutions, in particular those provided to seniors and other adults needing long-term care through "maisons des aînés" and alternative residences.

In addition to the creation of new spaces in "maisons des aînés" and alternative residences already provided for in the 2022-2032 QIP, significant amounts are allocated to the construction and modernization of CHSLDs with deteriorated facilities that no longer meet the growing needs of the community. This work will be carried out in keeping with the model for "maisons des aînés" and alternative residences.

In this regard, the Government had committed to providing 2,600 new spaces in these new residences by September 2022. This commitment will be fulfilled in the fall of 2022 with the commissioning of 2,640 spaces in 33 new facilities. The remaining thirteen projects, for a total of 3,480 spaces in 46 "maisons des aînés", will be delivered for the most part in 2023.

INVESTMENTS IN EDUCATION TO COMPLETE AND CONTINUE PROJECTS TO ADD CLASSROOMS IN SEVERAL REGIONS OF QUÉBEC

Education remains a priority for the Government. Accordingly, it is continuing to invest in this sector to ensure that several regions of Québec have the necessary facilities to help young people achieve their full potential. This commitment is reflected in the 2022-2032 QIP through investments of \$1.2 billion for Education, earmarked for the construction and expansion of educational institutions.

These investments are in addition to those already planned for the construction and renovation of school buildings in the school network, in particular to fulfill the plan to deploy kindergarten for four-year-olds, to add thousands of spaces for preschool, primary and secondary school students, and to provide beautiful schools throughout Québec. Planned investments for the Education sector are therefore set at \$21.1 billion in the 2022-2032 QIP, 62.3% of which is allocated to infrastructure maintenance. It should be noted that the amounts allocated to this sector have more than doubled in recent years, having been set at \$9.0 billion in the 2018-2028 QIP.

To this end, a vision and architectural signature were developed to guide the construction of new schools. They aim to provide youth with a stimulating environment that is adapted to their needs, fosters learning and helps them develop to their full potential. The chosen architectural signature will make these new construction projects unique and readily identifiable, while simultaneously underscoring the use of Québec materials.

INVESTMENTS IN HIGHER EDUCATION TO REHABILITATE AND EXPAND CEGEPS AND UNIVERSITIES

Higher education is also a priority in the 2022-2032 QIP, ensuring that students have access to quality, up-to-date higher education institutions. Investments of \$787.0 million are provided for in this regard, including \$113.0 million for the college network and \$624.0 million for the university network. In addition, to support the Groupe d'intervention gouvernementale en matière de rareté de la main-d'œuvre, \$50.0 million is allocated to projects related to training at the college and university levels.

Investments planned for the Higher Education sector are set at \$7.1 billion in the 2022-2032 QIP to ensure the rehabilitation and expansion of CEGEP and university buildings so that they are able to meet the needs of a modern Québec.

INVESTMENTS TO ENSURE THE MAINTENANCE AND GOOD CONDITION OF THE ROAD NETWORK

To ensure the good condition and development of the road network, nearly \$4.4 billion is allocated to the Road Network sector in the 2022-2032 QIP. Investments in the Road Network sector are set at \$30.7 billion, of which 76% is dedicated to maintaining road infrastructure. Of these investments, \$1.1 billion is allocated to the development of reserved lanes and preferential measures for buses, thereby fostering improved public transit.

Through the significant investments it is dedicating to maintaining this infrastructure, the government's objective is to ensure user safety, improve the condition of the infrastructure and reduce its asset maintenance deficit while promoting the use of various modes of public transit.

INVESTMENTS TO IMPROVE MOBILITY AND ELECTRIFY PUBLIC TRANSIT

In an effort to promote sustainable development and reduce greenhouse gas emissions, the 2022-2032 QIP provides for investments of \$2.1 billion for public transit. These will help make the public more mobile, improve traffic flow and allow for the electrification of public transit. Investments allocated to the Public Transit sector in the 2022-2032 QIP are set at \$13.4 billion.

These do not take into account financial assistance of more than \$1.1 billion disbursed in advance by the Government in 2021-2022 to the Société de transport de Montréal to support major public transit projects related to the Montréal metro, which it oversees.

In addition to the amounts earmarked for the Public Transit sector, the \$1.1 billion allocated to the Road Network sector for the development of reserved lanes and preferential measures for buses will also help improve public transit.

The Government projects that investments for public transit will be higher than those for the road network. Considering the investments of \$6.8 billion for the development of reserved lanes and preferential measures for buses allocated to the Road Network sector in the 2022-2032 QIP or to be provided to this sector in later QIPs, the Government estimates investments dedicated to public transit to reach \$56.5 billion, compared to \$48.2 billion for the road network.

INVESTING IN ALL SECTORS OF ACTIVITY

Investments totalling \$3.3 billion are allocated to other government sectors to carry out numerous projects, as well as to implement new investment programs or expand existing ones. These investments will allow for infrastructure projects to be completed in Québec's various regions, in particular in the sectors of information resources, government administration, educational childcare services, social housing as well as culture.

CONTINUED ACCELERATION OF INVESTMENTS

The Government continues to accelerate the infrastructure investments required to ensure the progress of projects initiated across Québec under the 2021-2031 QIP, particularly those covered under the *Act respecting the acceleration of certain infrastructure projects*.

As part of its 10-year plan, the Government will invest close to \$3.0 billion more in the first five-year period of the 2022-2032 QIP compared to that of the 2021-2031 QIP. As such, \$80.0 billion, or 56% of the investments allocated in the 2022-2032 QIP, will be invested in the next five years.

INVESTMENTS OF \$142.5 BILLION COVERING ALL SECTORS OF GOVERNMENT ACTIVITY

Summary by Mission and Sector¹

	PQI 2022-2032	
	\$ million	%
Health and Social Services	22,754.2	16.0
Education and Culture		
Education	21,116.1	
Higher Education	7,141.5	
Culture	2,117.4	
Development of sport	675.8	
Subtotal	31,050.8	21.8
Economy and Environment		
Road network	30,672.6	21.5
Public transit	13,395.6	9.4
Marine, air, rail and other transportation	3,644.0	2.6
Municipalities	7,448.3	5.2
Tourism and recreational activities	1,259.8	0.9
Social and community housing	2,540.5	1.8
Northern development	808.6	0.6
Research	1,000.8	0.7
Environment	902.5	0.6
Agriculture, forests, fauna and other	837.7	0.6
Subtotal	62,510.5	43.9
Support for Individuals and Families		
Educational childcare services	474.1	0.3
Administration and Justice		
Government administration	4,764.8	3.3
Information resources	7,572.8	5.3
Subtotal	12,337.6	8.7
Subtotal – Sector envelopes	129,127.1	90.6
Central envelope²	13,372.9	9.4
Total	142,500.0	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 2022-2023 fiscal year are set at \$138,985.6 million, broken down as follows:

- \$130,143.7 million in portfolio expenditures;
- \$8,842.0 million in debt service expenditures.

The consolidated government expenditures for the 2022-2023 fiscal year are down \$372.3 million from the probable consolidated expenditures of the previous year, for a decrease of 0.3%. Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures is 4.8%.

Excluding debt service, the consolidated government expenditures are down 0.6% in 2022-2023 compared to the probable consolidated expenditures of the previous fiscal year, declining to \$130,143.7 million. Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures is 4.9%.

Appendix 1 sets out the consolidated expenditures by major portfolio for the 2021-2022 and 2022-2023 fiscal years.

Consolidated Expenditures¹

(millions of dollars)

	2022-2023	2021-2022	Variation	
			\$ million	%
Portfolio Expenditures	130,143.7	130,916.9	(773.2)	(0.6) ²
Debt Service	8,842.0	8,441.0	401.0	4.8
Consolidated Expenditures	138,985.6	139,357.9	(372.3)	(0.3)³

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, growth by consolidated portfolio expenditures is 4.9%.

³ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures, including debt service, is 4.8%.

2. THE CONSOLIDATED GOVERNMENT EXPENDITURES ACCORDING TO THE FINANCIAL STRUCTURE

The government expenditures, set at \$138,985.6 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, 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 the 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 individuals 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)

	2022-2023	2021-2022	Variation	
			\$ million	%
Expenditures of the Departments and Budget-funded Bodies (general fund)	108,714.6	112,454.2	(3,739.6)	(3.3)
Expenditures of Consolidated Entities				
Special Funds	17,595.1	17,778.1		
Bodies Other than Budget-funded Bodies	27,532.2	27,278.9		
Network Bodies ²	58,261.8	58,786.4		
Defined-purpose Accounts	1,586.8	2,148.2		
Subtotal	104,975.9	105,991.6		
Tax-funded Expenditures ²	9,479.0	7,387.0		
Budget Measures ³	249.1	2,997.8		
Consolidation Adjustments	(93,274.9)	(97,913.7)		
Portfolio Expenditures	130,143.7	130,916.9	(773.2)	(0.6)⁴
Service of Debt from the Departments and Budget-funded Bodies (general fund)	6,440.9	6,165.0		
Service of Debt from the Consolidated Entities	4,542.3	4,168.6		
Consolidation Adjustments to Debt Service ²	(2,141.2)	(1,892.6)		
Debt Service	8,842.0	8,441.0	401.0	4.8
Consolidated Expenditures	138,985.6	139,357.9	(372.3)	(0.3)⁵

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

² Source: Ministère des Finances

³ The 2022-2023 Budget measures that are added to the forecast expenditures consist of \$1,178.4 million for the special funds, \$131.4 million for the bodies other than budget-funded bodies, \$201.1 million in expenditures financed by the tax system, and \$1,261.8 million in negative expenditures for consolidation adjustments.

⁴ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by portfolio expenditures is 4.9%.

⁵ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by portfolio expenditures, including debt service, is 4.8%.

The following diagram depicts the grouping of the components of the Government's financial structure to establish the consolidated expenditures, which total \$138,985.6 million.

Consolidated Expenditures Grouped according to the Components of the Financial Structure¹
(millions of dollars)

Budget for the Departments and Budget-funded Bodies

Expenditures financed by the general fund.

Program Spending	108,714.6
Debt Service	6,440.9
Including allocations to special funds and subsidies to bodies other than budget-funded bodies.	
Budget Expenditures	115,155.6

Expenditures of Consolidated Entities

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

Special Funds Budget	17,595.1
Budget for Bodies Other than Budget-funded Bodies	27,532.2
Budget for Network Bodies	58,261.8
Budget for Defined-purpose Accounts	1,586.8
Debt Service for Consolidated Entities	4,542.3
Total	109,518.2

From consolidated revenues

Consolidation Adjustments (intra- and inter-sector eliminations)	(93,274.9)
Budget Measures	249.1
Debt Service Consolidation Adjustments	(2,141.2)
Total	(95,167.0)

Other Expenditures

From consolidated revenues

Tax-funded Expenditures	9,479.0
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Consolidated Expenditures

Portfolio Expenditures	130,143.7
Debt Service	8,842.0
Consolidated Expenditures	138,985.6

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	
	2022-2023	2021-2022	\$ million	% ²
Health and Social Services	55,842.0	58,226.0	(2,384.0)	(4.1) ³
Education	19,120.0	18,268.0	852.0	4.7 ⁴
Higher Education	10,141.0	9,133.0	1,008.0	11.0 ⁵
Other Portfolios ⁶	45,040.7	45,289.9	(249.2)	(0.6)
Portfolio Expenditures	130,143.7	130,916.9	(773.2)	(0.6)⁷
Debt Service	8,842.0	8,441.0	401.0	4.8
Consolidated Expenditures	138,985.6	139,357.9	(372.3)	(0.3)⁸

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 6.3%.

⁴ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures is 5.4%.

⁵ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures is 13.1%.

⁶ The other portfolios 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, growth by consolidated portfolio expenditures is 4.9%.

⁸ Excluding the effect of measures implemented under the public health emergency and for the economic recovery, growth by consolidated portfolio expenditures, including debt service, is 4.8%.

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 for over two years and relaunch the economy, the Government continued to take actions during the 2021-2022 fiscal year to support Quebecers, strengthen the health system, and stimulate the economy. Throughout the 2021-2022 fiscal year, measures were announced to meet all the needs arising from the impacts of the COVID-19 pandemic.

For the 2021-2022 fiscal year, measures implemented under the public health emergency and for the economic recovery total \$9,223.8 million. These measures include:

- at the **Ministère de la Santé et des Services sociaux**, \$7,185.2 million to offset, in particular, additional expenditures at public establishments in the health and social services network, personal protective equipment and expenditures for medication, vaccines and rapid tests;
- at the **Ministère de l'Économie et de l'Innovation**, \$719.6 million, primarily for the Concerted Temporary Action Program for Businesses and Emergency Assistance for Small and Medium-Sized Businesses and various measures to support strategic sectors and the digitalization of businesses;
- at the **Ministère de l'Éducation**, \$439.8 million, primarily to deploy services to enhance support for learning and school engagement among primary and secondary school students who need additional assistance, to improve the condition of schools, to support the completion of vocational training, to facilitate the requalification of unemployed workers, to implement a single school tax rate on July 1, 2020 and to increase support for volunteerism;
- at the **Ministère de l'Enseignement supérieur**, \$230.1 million to finance, in particular, one-time assistance of \$100 per session for students enrolled full-time in college or university and the elimination of interest on student loans;
- at the **Ministère de la Culture et des Communications**, \$189.9 million, primarily to enhance and extend the Cultural Sector Economic Recovery Plan and to offset the loss of revenue by state-owned enterprises reporting to the Minister of Culture and Communications that were strongly affected by the closure and drop in business of their establishments due to public health measures;
- at the **Ministère des Transports**, \$132.9 million, including \$96.5 million for emergency assistance to public transit, \$18.0 million to support airports and regional air carriers, and \$13.0 million to increase assistance for intercity bus carriers.

Moreover, the Government's actions will continue in the 2022-2023 to ensure a transition as the public health emergency subsides. To this end, the program spending of the Government already includes \$2,355.0 million in 2022-2023 for continued action.

For the 2022-2023 fiscal year, these measures include:

- at the **Ministère de la Santé et des Services sociaux**, \$1,594.6 million, including \$982.1 million allocated for financing actions to adapt health care and services to the post-pandemic reality, \$233.8 million for purchasing antivirals for COVID-19, \$39.4 million for incentives to strengthen employee work attendance in the fifth wave and \$339.3 million for temporary actions;
- at the **Ministère des Transports**, \$245.3 million, including \$196.5 million to provide additional support for maintaining public transit services; \$21.0 million to extend support for airports and regional air carriers and \$20.0 million to continue to provide assistance to intercity bus carriers.

Given that the measures implemented by the Government under the public health emergency and for the economic recovery have a current impact on program spending for the 2021-2022 fiscal year on the order of \$9,223.8 million, and on the 2022-2023 fiscal year on the order of \$2,355.0 million, the impact of these measures is presented separately.

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

	2021-2022 Probable Expenditure	2022-2023 Expenditure Budget		
		Envelope	Budget Measures integrated into the Contingency Fund	Total
Affaires municipales et Habitation	5.9	-	-	-
Agriculture, Pêcheries et Alimentation	14.0	17.2	-	17.2
Conseil exécutif	1.0	-	-	-
Culture et Communications	189.9	9.0	3.3	12.3
Économie et Innovation	719.6	115.5	6.0	121.5
Éducation	439.8	60.0	-	60.0
Énergie et Ressources naturelles	39.0	24.0	-	24.0
Enseignement supérieur	230.1	-	72.0	72.0
Famille	25.0	-	-	-
Forêts, Faune et Parcs	77.3	28.8	-	28.8
Immigration, Francisation et Intégration	62.2	131.1	-	131.1
Santé et Services sociaux	7,185.2	1,594.6	-	1,594.6
Sécurité publique	1.3	-	-	-
Tourisme	73.2	4.9	-	4.9
Transport	132.9	7.8	237.5	245.3
Travail, Emploi et Solidarité sociale	27.5	43.3	-	43.3
Total	9,223.8	2,036.2	318.8	2,355.0

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

2. 2021-2022 BUDGETARY EXPENDITURES

For the 2021-2022 fiscal year, the probable budgetary expenditures of the Government are set at \$118,619.3 million. Program spending is set at \$112,454.2 million and debt service at \$6,165.0 million.

The budgetary expenditures of \$118,619.3 million are up \$15,441.8 million from the initial objective of \$103,177.4 million. This increase is due to measures totalling \$3,340.2 million announced in the Update on Québec's Economic and Financial Situation – Fall 2021, a \$2,905.3-million increase in the expenditure objective in March 2022, a \$9,233.3-million revision due to the change in the application of the accounting standard respecting transfer payments, including \$5,920.4 million to offset the accumulated deficit as at March 31, 2021 in the special funds, as well as a \$37.0-million downward revision in debt service.

Thus, the \$112,454.2 million in program spending has increased by \$15,478.8 million compared to the initial objective of \$96,975.4 million.

Excluding the compensation for the accumulated deficit in the special funds of \$5,920.4 million to facilitate comparison of the variation, program spending totals \$106,533.8 million, an increase of \$9,558.4 million from the initial objective, \$96,975.4 million.

With respect to the service of debt in the general fund of the Consolidated Revenue Fund, it was decreased by \$37.0 million in 2021-2022, due primarily to increased revenues for the Retirement Plans Sinking Fund.

Evolution of the 2021-2022 Budgetary Expenditures¹

(millions of dollars)

	Program Spending	Debt Service	Budgetary Expenditures
2021-2022 Expenditure Budget	96,975.4	6,202.0	103,177.4
Variation:			
Update on Québec's Economic and Financial Situation – Fall 2021	3,340.2		3,340.2
Increase in the Budget Expenditure Objective – March 2022	2,905.3		2,905.3
Impact of the change in application of the accounting standard respecting transfer payments	3,312.9		3,312.9
Compensation for the accumulated deficit in the special funds ²	5,920.4		5,920.4
Debt Service	-	(37.0)	(37.0)
	15,478.8	(37.0)	15,441.8
2021-2022 Probable Expenditure	112,454.2	6,165.0	118,619.3
Less: Compensation for the accumulated deficit in the special funds	(5,920.4)		(5,920.4)
2021-2022 Probable Expenditure excluding the effect of measures	106,533.8	6,165.0	112,698.8
Less: Measures implemented under the public health emergency and for the economic recovery	(9,223.8)	-	(9,223.8)
2021-2022 Probable Expenditure excluding compensation and the effect of measures	97,310.0	6,165.0	103,475.0

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

² Compensation is intended to address the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.

Excluding the compensation for the accumulated deficit in the special funds, program spending increased \$4,444.8 million or 4.4% to \$106,533.8 million in 2021-2022, compared to \$102,089.0 million in 2020-2021.

Debt service is set at \$6,165.0 million, an increase of \$727.9 million or 13.4% from 2020-2021.

In all, the budgetary expenditures of the government for the 2021-2022 fiscal year are set at \$112,698.8 million, an increase of \$5,172.6 million or 4.8% from the previous fiscal year.

Variation in 2021-2022 Budgetary Expenditures excluding the effect of the compensation for the accumulated deficit in the special funds¹

(millions of dollars)

	2021-2022	2020-2021 ²	Variation	
			\$ million	%
Program Spending	106,533.8	102,089.0	4,444.8	4.4
Debt Service	6,165.0	5,437.1	727.9	13.4
Budgetary Expenditures	112,698.8	107,526.2	5,172.6	4.8

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

² 2020-2021 Public Accounts

3. 2022-2023 EXPENDITURE BUDGET

Program spending is set at \$108,714.6 million for 2022-2023. Excluding, from the 2021-2022 probable expenditure, the impact of the compensation for the accumulated deficit in the special funds, the increase is \$2,180.9 million, or 2.0% compared to 2021-2022.

Debt service is set at \$6,440.9 million, an increase of \$275.9 million from 2021-2022, due mainly to the expected increase in interest rates.

In total, the budgetary expenditures of the government for the 2022-2023 fiscal year represent an increase of 2.2% from 2021-2022, amounting to \$115,155.6 million.

Variation in Budgetary Expenditures in 2022-2023¹

(millions of dollars)

	2022-2023	2021-2022	Variation	
			\$ million	%
Program Spending	108,714.6	112,454.2	(3,739.6)	(3.3)
Less: Compensation for the accumulated deficit in the special funds		(5,920.4)	5,920.4	
Program Spending excluding compensation	108,714.6	106,533.8	2,180.9	2.0
Debt Service	6,440.9	6,165.0	275.9	4.5
Budgetary Expenditures	115,155.6	112,698.8	2,456.7	2.2

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

Excluding the effect of measures implemented under the public health emergency and for the economic recovery of \$2,355.0 million in 2022-2023 and \$9,223.8 million in 2021-2022, in order to facilitate comparison of the variation, program spending is set at \$106,359.6 million for 2022-2023, an increase of \$9,049.7 million or 11.0% from 2021-2022.

In total, the budgetary expenditures of the Government for the 2022-2023 fiscal year represent an increase of 10.6% from 2021-2022, amounting to \$112,800.6 million.

Variation in 2022-2023 Budgetary Expenditures excluding the effect measures implemented under the public health emergency and for the economic recovery^{1, 2}

(millions of dollars)

	2022-2023	2021-2022	Variation	
			\$ million	%
Program Spending ²	108,714.6	106,533.8	2,180.9	2.0
Less: Measures implemented under the public health emergency and for the economic recovery	2,355.0	9,223.8	(6,868.9)	(74.5)
Program Spending excluding the effect of measures	106,359.6	97,310.0	9,049.7	11.0³
Debt Service	6,440.9	6,165.0	275.9	4.5
Budgetary Expenditures	112,800.6	103,475.0	9,325.6	10.6⁴

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

² Excluding compensation for the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.

³ Excluding, from the 2021-2022 probable expenditure, measures in the 2022-2023 Budget related to anticipated payments for infrastructure projects of \$1,120.0 million and non-recurring measures of \$408.2 million, the variation is \$10,577.9 million and the variation percentage is 11.0%.

⁴ Excluding, from the 2021-2022 probable expenditure, measures in the 2022-2023 Budget related to anticipated payments for infrastructure projects of \$1,120.0 million and non-recurring measures of \$408.2 million, the variation is \$10,853.8 million and the variation percentage is 10.6%.

Excluding the effect of measures implemented under the public health emergency and for the economic recovery and the compensation for the accumulated deficit in the special funds, and considering the 2022-2023 Budget measures included in the Contingency Fund, the variation in program spending of \$9,049.7 million in 2022-2023 is due to the following variations:

- an increase of \$2,846.3 million or 6.3% in the "Santé et Services sociaux" portfolio;
- an increase of \$1,163.2 million or 8.0% in the "Éducation" portfolio;
- an increase of \$930.3 million or 12.1% in the "Enseignement supérieur" portfolio;
- an increase of \$912.1 million or 10.6% in the other portfolios;
- an increase of \$3,197.8 million in the Contingency Fund, which includes an amount of \$2,076.8 million to consider the budgetary impact arising from the change in the application of the accounting standards respecting transfer payments.

Breakdown of the Increase in 2022-2023 Program Spending excluding the effect of measures implemented under the public health emergency and for the economic recovery and considering the 2022-2023 Budget measures integrated into the Contingency Fund^{1, 2}

(millions of dollars)

	Expenditure Budget 2022-2023	Probable Expenditure 2021-2022	Variation	
			\$ million	%
Santé et Services sociaux ³	48,617.4	45,771.1	2,846.3	6.3
Éducation ⁴	16,763.6	15,600.4	1,163.2	8.0
Enseignement supérieur ⁵	8,656.4	7,726.1	930.3	12.1
Other Portfolios ⁶	24,479.4	23,567.3	912.1	10.6
Contingency Fund ⁷	7,842.8	4,645.0	3,197.8	68.8
Total⁸	106,359.6	97,310.0	9,049.7	11.0

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

² Excluding compensation for the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.

³ Excluding, from the 2021-2022 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 Diversité et de l'Inclusion, and \$6.3 million from the provision to modernize information systems in the healthcare sector of the Ministère des Finances, the variation is \$2,864.8 million and the variation percentage is 6.3%.

⁴ Excluding, from the 2021-2022 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, the variation is \$1,239.0 million and the variation percentage is 8.0%.

⁵ Excluding, from the 2021-2022 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, the variation is \$933.0 million and the variation percentage is 12.1%.

⁶ Including, in the 2021-2022 probable expenditure, transfers of \$97.0 million to the Ministère de l'Éducation, the Ministère de l'Enseignement supérieur and the Ministère de la Santé et des Services sociaux 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, as well as the transfer to the Ministère de la Santé et des Services sociaux from the provision to modernize information systems in the healthcare sector of the Ministère des Finances and excluding, from the 2021-2022 probable expenditure, measures in the 2022-2023 Budget related to anticipated payments for infrastructure projects of \$1,120.0 million and non-recurring measures of \$408.2 million, the variation is 2,343.3 million and the variation percentage is 10.6%.

⁷ To fund unexpected expenditures that may arise in any of the programs.

⁸ Excluding, from the 2021-2022 probable expenditure, measures in the 2022-2023 Budget related to anticipated payments for infrastructure projects of \$1,120.0 million and non-recurring measures of \$408.2 million, the variation is \$10,577.9 million and the variation percentage is 11.0%.

Appendix 1 presents the increase in 2022-2023 program spending by portfolio, excluding the effect of measures implemented under the public health emergency and for the economic recovery. The total increase in 2022-2023 program spending is presented in Appendix 2.

To facilitate the understanding of adjustments made to the 2021-2022 expenditure budget used to calculate the increase in 2022-2023 program spending, a reconciliation table is presented in Appendix 3.

SANTÉ ET SERVICES SOCIAUX

\$2,846.3-million increase in the 2022-2023 expenditure budget

The increase allocated to the Ministère de la Santé et des Services sociaux is set at \$2,846.3 million for 2022-2023.

Excluding, from the 2021-2022 probable expenditure, \$12.2 million from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion and \$6.3 million from the provision to modernize information systems in the healthcare sector of the Ministère des Finances, the increase in the Department's expenditures totals \$2,864.8 million, or 6.3%. This growth makes it possible, in particular, to:

- cover salary adjustments and the indexation of expenditures other than payroll as of April 1, 2022, as well as finance new collective agreements and broad human resources strategies;
- strengthen care and services for seniors and natural caregivers;
- strengthen access to family physicians and neighbourhood services and for ongoing development of care and services for youth in difficulty, mental health and homelessness, as well as physical and intellectual disabilities;
- support 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 2022-2023 Budget are included in the Department's budget.

ÉDUCATION

\$1,163.2-million increase in the 2022-2023 expenditure budget

The growth allocated to the Ministère de l'Éducation is set at \$1,163.2 million in 2022-2023.

Excluding an amount of \$75.8 million from the 2021-2022 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 2022-2023 expenditures is set at \$1,239.0 million, or 8.0%. This growth makes it possible, in particular, to fund:

- measures announced in the 2021-2022 Budget and the Update on Québec's Economic and Financial Situation – Fall 2021, in particular those aimed at:
 - increasing participation in the labour market through graduation;
 - promoting, attracting and mobilizing staff in the school network;
 - adding specialized classes for students with special needs;

- promoting access to quality school day care services;
- combatting the labour shortage.
- commitments from previous fiscal years, including the measure aimed at giving each child the means to reach their full potential;
- 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 2022-2023 expenditure budget also funds programs pertaining to the recreation and sports sector and the status of women, and supports the operation of bodies reporting to the Minister and of various education bodies.

Amounts are provided for in the Contingency Fund to take into account measures announced in the 2022-2023 Budget.

ENSEIGNEMENT SUPÉRIEUR

\$930.3-million increase in the 2022-2023 expenditure budget

Excluding an amount of \$2.7 million from the 2021-2022 probable expenditure that comes 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 expenditures totals \$933.0 million, or 12.1%.

This variation is due mainly to the indexation of the primary growth factors for the higher education network, the new Perspectives Québec scholarship program, the increase in financial aid amounts due to the indexation of the various parameters and amounts provided for in the Contingency Fund to take into account measures announced in the 2022-2023 Budget.

OTHER DEPARTMENTS

Global growth of 10.6%

The main variations in other departments are as follows:

- the **National Assembly** budget increases by \$24.3 million. This variation is due mainly to the increase in the remuneration budget and the employer contribution to the Québec Pension Plan;
- the budget for **Persons Appointed by the National Assembly** increases by \$114.5 million. This variation is due mainly to the amounts earmarked for the Chief Electoral Officer to prepare and hold the next provincial general elections, which are scheduled for October 2022;

- the budget for the **Ministère des Affaires municipales et de l'Habitation** decreases by \$106.6 million. This decrease is due mainly to the amounts invested in 2021-2022 to accelerate the completion of housing units announced under the AccèsLogis Québec program. Excluding, from the 2021-2022 probable expenditure, \$262.0 million for non-recurring measures in the 2022-2023 Budget and the \$1.9-million transfer from the provision for initiatives concerning revenues and fraud against the Government from the Ministère des Finances, the increase in the Department's budget is set at \$157.2 million. This variation is due mainly to an increase in compensation payments in lieu of taxes, the expansion of the QST one-point growth-sharing program, the implementation of programs to mitigate the impact of climate change and flooding and an amount from the Contingency Fund in order to take into account measures announced in the 2022-2023 Budget, in particular for the implementation of Société d'habitation du Québec programs;
- the expenditure budget for the **Ministère de l'Agriculture, des Pêcheries et de l'Alimentation** increases by \$26.3 million. The increase is due mainly to measures announced in the 2022-2023 Budget, including an enhancement of some of Department's financial assistance programs and the allocation of appropriations in the 2021-2022 Budget for the creation of the Institut de technologie agroalimentaire du Québec, which became a body other than a budget-funded body on July 1, 2021, offset by the end of measures announced in previous budgets;
- excluding the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** is up \$63.9 million. The net variation is due primarily to an increase in the budget envelope for some expenditures as a public service employer and the revision of retirement plan costs. As for the Contingency Fund, it includes an amount of \$1,361.9 million to take into account measures announced in the 2022-2023 Budget, as well as an amount of \$6,172.0 million to consider the budgetary impact arising from the change in the application of the accounting standard respecting transfer payments;
- the budget for the **Ministère du Conseil exécutif** is up \$167.2 million. The variation is due primarily to additional expenditures by the Secrétariat à l'Internet haute vitesse et aux projets spéciaux de connectivité to achieve its mission;
- the budget for the **Ministère de la Culture et des Communications** is up \$149.1 million. The increase is due mainly to measures announced in the 2022-2023 Budget. More specifically, these measures are intended mainly to expand programs by the Société de développement des entreprises culturelles and the Conseil des arts et des lettres du Québec;
- the budget for the **Ministère de la Cybersécurité et du Numérique** is up \$75.4 million. This variation is due mainly to an amount from the Contingency Fund to take into account measures announced in the 2022-2023 Budget, in particular to enhance cybersecurity and accelerate the Government's digital transformation;
- the budget for the **Ministère de l'Économie et de l'Innovation** is up \$467.7 million. This variation is due primarily to the end of non-recurring financing for several measures announced in the 2017-2018 Budget, as well as amounts for measures announced in the Update on Québec's Economic and Financial Situation – Fall 2021 having an impact in 2022-2023, increased support for the economic development of the Ville de Montréal and financial interventions by the Government in government mandates, as well as measures announced in the 2022-2023 Budget;

- the budget of the **Ministère de l'Énergie et des Ressources naturelles** decreases by \$5.4 million. This decrease is due mainly to the end of measures announced in previous budgets, offset by measures announced in the 2022-2023 Budget, including a measure to support the deployment of the first green hydrogen and bioenergy strategy;
- the budget of the **Ministère de l'Environnement et de la Lutte contre les changements climatiques** is up \$92.0 million. The increase is due primarily to the implementation of the public transit financing measure announced in the 2020-2021 Budget and measures included in the 2022-2023 Budget;
- the budget for the **Ministère de la Famille** increases by \$401.5 million. This variation is due mainly to the impact of the measures of the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance;
- excluding debt service, the budget of the **Ministère des Finances** decreases by \$26.2 million. This variation is due mainly to the combined effect of the temporary 2021-2022 enhancement by the Gouvernement du Québec of the Programme de la taxe sur l'essence et de la contribution du Québec for the portion administered by the Société de financement des infrastructures locales, as well as the appropriation transfer provisions whose expenditures in 2021-2022 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 up \$6.3 million. This increase is due mainly to measures announced in the 2022-2023 Budget, primarily earmarked to support the forest industry, offset by the costs of fighting forest fires that exceeded the budget in 2021-2022;
- the budget of the **Ministère de l'Immigration, de la Francisation et de l'Intégration** increases by \$214.2 million. This variation is due mainly to the fact that the 2021-2022 probable expenditure excludes amounts transferred to the departments concerned for immigrant francization and integration support activities. This variation is also due to the recurrence of measures in the 2021-2022 Budget and amounts added related to measures in the 2022-2023 Budget, in particular to foster the integration of immigrants in the regions;
- The budget of the **Ministère de la Justice** increases by \$40.7 million. This variation is due mainly to financing allocated to reform the crime victim compensation system and amounts added related to measures in the 2022-2023 Budget;
- the budget of the **Ministère des Relations internationales et de la Francophonie** decreases by \$25.7 million. This variation is due mainly to a non-recurring contribution from the Department in 2021-2022 for the development of the Carrefour international at Université Laval. Excluding, from the 2021-2022 probable expenditure, this non-recurring contribution, the Department's budget is up \$2.3 million;
- The budget of the **Ministère de la Sécurité publique** decreases by \$2.0 million. Excluding, from the 2021-2022 probable expenditure, the \$33.1-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances and the amount of \$0.3 million for non-recurring measures in the 2022-2023 Budget, the Department's budget is up \$31.4 million, due primarily to the adjustment in rental prices, wage adjustments and the acceleration of the Government's digital transformation;

- the budget for the **Ministère du Tourisme** increases by \$64.9 million. This variation is due mainly to the measures announced in the 2022-2023, particularly the measure for the Programme d'aide à la relance de l'industrie touristique, an increase in the amounts allocated to implement the Cadre d'intervention touristique 2021-2025 : Agir aujourd'hui, transformer demain;
- the budget of the **Ministère des Transports** is down \$791.3 million. This variation is due mainly to the acceleration in 2021-2022 of investment projects planned for the Société de transport de Montréal (\$1,120.0 million), offset by the amounts announced in the Update on Québec's Economic and Financial Situation – Fall 2021 to improve the local road network (\$120.0 million) and support to the Autorité régionale de transport métropolitain to finance public transit (\$100.0 million), as well as amounts added related to measures in the 2022-2023 Budget (\$103.7 million) to implement a Québec strategy for regional air transportation, to extend emergency assistance for regional air transportation and to continue to support intercity bus transportation;
- the budget of the **Ministère du Travail, de l'Emploi et de la Solidarité sociale** decreases by \$38.7 million. Excluding from the 2021-2022 probable expenditure \$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 \$7.9 million from the provision for initiatives concerning revenues of and fraud against the Government of the Ministère des Finances, the expenditure budget increases \$44.2 million. This increase is due mainly to the indexation of social assistance program benefits, the progressive increase in benefits announced under the 2017-2023 Government Action Plan to Foster Economic Inclusion and Social Participation and the financing of measures announced in the 2021-2022 Budget, the Update on Québec's Economic and Financial Situation – Fall 2021 and the 2022-2023 Budget. This variation is partially offset by a projected decline in social assistance program clients.

APPENDIX 1

Expenditure Budget excluding the effect of measures implemented under the public health emergency and for the economic recovery^{1,2}
(millions of dollars)

	2022-2023 Expenditure Budget	Budget Measures integrated into the Contingency Fund	2022-2023 Expenditure Budget (Including Measures)	2021-2022 Probable Expenditure	Variation	
					\$ million	%
National Assembly ³	167.4	-	167.4	143.1	24.3	17.0
Persons Appointed by the National Assembly ³	237.9	-	237.9	123.4	114.5	92.8
Affaires municipales et Habitation ⁴	2,748.9	58.4	2,807.3	2,913.9	(106.6)	5.9
Agriculture, Pêcheries et Alimentation	1,096.0	14.0	1,110.0	1,083.8	26.3	2.4
Conseil du trésor et Administration gouvernementale ⁵	10,054.6	(1,361.9)	8,692.7	5,431.0	3,261.7	8.1
Conseil exécutif ⁶	893.5	57.8	951.3	784.1	167.2	21.6
Culture et Communications	969.2	40.3	1,009.5	860.4	149.1	17.3
Cybersécurité et Numérique ⁷	83.0	55.0	138.0	62.6	75.4	107.3
Économie et Innovation	1,283.1	372.5	1,655.6	1,187.8	467.7	39.4
Éducation ⁸	16,449.0	314.6	16,763.6	15,600.4	1,163.2	8.0
Énergie et Ressources naturelles	85.6	22.8	108.4	113.8	(5.4)	(4.7)
Enseignement supérieur ⁹	8,623.6	32.8	8,656.4	7,726.1	930.3	12.1
Environnement et Lutte contre les changements climatiques ¹⁰	399.9	20.3	420.2	328.1	92.0	31.0
Famille	3,494.0	22.4	3,516.4	3,114.9	401.5	12.9
Finances ¹¹	160.5	18.9	179.4	205.7	(26.2)	3.4
Forêts, Faune et Parcs	536.8	50.5	587.3	581.0	6.3	1.1
Immigration, Francisation et Intégration ¹²	514.7	15.7	530.4	316.3	214.2	10.1
Justice ¹³	1,291.0	19.3	1,310.3	1,269.5	40.7	3.6
Relations internationales et Francophonie ¹⁴	124.4	4.5	128.9	154.6	(25.7)	1.8
Santé et Services sociaux ¹⁵	48,617.4	-	48,617.4	45,771.1	2,846.3	6.3
Sécurité publique ¹⁶	1,866.4	13.4	1,879.8	1,881.8	(2.0)	1.7
Tourisme ¹⁷	218.0	75.4	293.4	228.5	64.9	42.8
Transports ¹⁸	1,918.1	103.7	2,021.8	2,813.1	(791.3)	19.4
Travail, Emploi et Solidarité sociale ¹⁹	4,526.5	49.6	4,576.1	4,614.8	(38.7)	1.0
Program Spending²⁰	106,359.6	-	106,359.6	97,310.0	9,049.7	11.0
Debt Service	6,440.9	-	6,440.9	6,165.0	275.9	4.5
Budget Expenditures²¹	112,800.6	-	112,800.6	103,475.0	9,325.6	10.6

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Excluding compensation for the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.
- ³ 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".
- ⁴ Excluding, from the 2021-2022 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 and the amount of \$262.0 million from non-recurring measures in the 2021-2022 Budget, the variation is \$157.2 million and the variation percentage is 5.9%.
- ⁵ Excluding, from the 2022-2023 expenditure budget and the 2021-2022 probable expenditure, program 5 – Contingency Fund, the variation is \$63.9 million and the variation percentage is 8.1%.
- ⁶ Excluding, from the 2021-2022 probable expenditure an amount of \$1.5 million for non-recurring measures in the 2022-2023 Budget, the variation is \$168.7 million and the variation percentage is 21.6%.
- ⁷ Including, in the 2021-2022 probable expenditure, the \$4.0-million provision for carrying out the government digital transformation strategy, the variation is set at \$71.4 million and the percentage variation is 107.3%.
- ⁸ Excluding, from the 2021-2022 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, the variation is \$1,239.0 million and the variation percentage is 8.0%.
- ⁹ Excluding, from the 2021-2022 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, the variation is \$933.0 million and the variation percentage is 2.1%.
- ¹⁰ Excluding, from the 2021-2022 probable expenditure, the \$4.0-million transfer from the provision for carrying out the government digital transformation strategy for the ministère de la Cybersécurité et du Numérique and an amount of \$3.4 million for non-recurring measures in the 2022-2023 Budget, the variation is \$99.4 million and the variation percentage is 31.0%.
- ¹¹ Including, in the 2021-2022 probable expenditure, the \$47.2-million provision for initiatives concerning revenue and fraud against the Government and the \$6.3-million provision to modernize information systems in the healthcare sector and excluding, from the 2021-2022 probable expenditure an amount of \$85.7 million for non-recurring measures in the 2022-2023 Budget, the variation is \$5.9 million and the variation percentage is 3.4%.
- ¹² Including, in the 2021-2022 probable expenditure, the \$165.7-million provision for activities supporting the integration and francization of immigrants, the variation is \$48.4 million and the variation percentage is 10.1%.
- ¹³ Excluding, from the 2021-2022 probable expenditure, the \$4.5-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is \$45.2 million and the variation percentage is 3.6%.
- ¹⁴ Excluding, from the 2021-2022 probable expenditure an amount of \$28.0 million for non-recurring measures in the 2022-2023 Budget, the variation is \$2.3 million and the variation percentage is 1.8%.
- ¹⁵ Excluding, from the 2021-2022 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 Diversité et de l'Inclusion, and \$6.3 million from the provision to modernize information systems in the healthcare sector of the Ministère des Finances, the variation is \$2,864.8 million and the variation percentage is 6.3%.
- ¹⁶ Excluding, from the 2021-2022 probable expenditure, the \$33.1-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances and the amount of \$0.3 million for non-recurring measures in the 2022-2023 Budget, the variation is \$31.4 million and the variation percentage is 1.7%.
- ¹⁷ Excluding, from the 2021-2022 probable expenditure, an amount of \$23.0 million for non-recurring measures in the 2022-2023 Budget, the variation is \$87.9 million and the variation percentage is 42.8%.
- ¹⁸ Including, in the 2021-2022 probable expenditure, an amount of \$1,120.0 million related to anticipated payments for infrastructure projects, the variation is \$328.7 million and the variation percentage is 19.4%.
- ¹⁹ Excluding, from the 2021-2022 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 Diversité et de l'Inclusion, and the \$7.9-million transfer from the provision of the Ministère des Finances for initiatives concerning revenues of and fraud against the Government, the variation is \$44.2 million and the variation percentage is 1.0%.
- ²⁰ Excluding, from the 2021-2022 probable expenditure, measures in the 2022-2023 Budget related to anticipated payments for infrastructure projects of \$1,120.0 million and non-recurring measures of \$408.2 million, the variation is \$10,577.9 million and the variation percentage is 11.0%.
- ²¹ Excluding, from the 2021-2022 probable expenditure, measures in the 2022-2023 Budget related to anticipated payments for infrastructure projects of \$1,120.0 million and non-recurring measures of \$408.2 million, the variation is \$10,853.8 million and the variation percentage is 10.6%.

APPENDIX 2

Expenditure Budget¹

(millions of dollars)

	2022-2023 Expenditure Budget	Budget Measures integrated into the Contingency Fund	2022-2023 Expenditure Budget (Including Measures)	2021-2022 Probable Expenditures	2021-2022 Probable expenditure excluding compensation ²	Variation	
						\$ million	%
National Assembly ³	167.4	-	167.4	143.1	143.1	24.3	17.0
Persons Appointed by the National Assembly ³	237.9	-	237.9	123.4	123.4	114.5	92.8
Affaires municipales et Habitation ⁴	2,748.9	58.4	2,807.3	2,919.8	2,919.8	(112.5)	(3.8)
Agriculture, Pêcheries et Alimentation	1,113.2	14.0	1,127.2	1,097.8	1,097.8	29.5	2.7
Conseil du trésor et Administration gouvernementale ⁵	10,373.4	(1,680.7)	8,692.7	5,431.0	5,431.0	3,261.7	8.1
Conseil exécutif	893.5	57.8	951.3	785.1	785.1	166.2	21.2
Culture et Communications	978.2	43.6	1,021.8	1,059.5	1,050.3	(28.5)	(2.7)
Cybersécurité et Numérique ⁶	83.0	55.0	138.0	62.6	62.6	75.4	107.3
Économie et Innovation	1,398.6	378.5	1,777.1	1,907.4	1,907.4	(130.4)	(6.8)
Éducation ⁷	16,509.0	314.6	16,823.6	16,212.8	16,040.2	783.4	5.4
Énergie et Ressources naturelles	109.6	22.8	132.4	152.8	152.8	(20.4)	(13.3)
Enseignement supérieur ⁸	8,623.6	104.8	8,728.4	7,956.2	7,956.2	772.2	9.7
Environnement et Lutte contre les changements climatiques ⁹	399.9	20.3	420.2	328.1	328.1	92.0	29.6
Famille	3,494.0	22.4	3,516.4	3,556.7	3,139.9	376.5	12.0
Finances ¹⁰	160.5	18.9	179.4	205.7	205.7	(26.2)	(30.8)
Forêts, Faune et Parcs	565.6	50.5	616.1	660.8	658.3	(42.2)	(6.4)
Immigration, Francisation et Intégration ¹¹	645.8	15.7	661.5	378.4	378.4	283.1	21.6
Justice ¹²	1,291.0	19.3	1,310.3	1,269.5	1,269.5	40.7	3.6
Relations internationales et Francophonie	124.4	4.5	128.9	154.6	154.6	(25.7)	(16.6)
Santé et Services sociaux ¹³	50,212.0	-	50,212.0	52,956.3	52,956.3	(2,744.3)	(5.1)
Sécurité publique ¹⁴	1,866.4	13.4	1,879.8	1,883.1	1,883.1	(3.3)	1.6
Tourisme	222.9	75.4	298.3	359.7	301.7	(3.4)	(1.1)
Transports	1,925.9	341.2	2,267.1	8,207.5	2,946.0	(678.9)	(23.0)
Travail, Emploi et Solidarité sociale ¹⁵	4,569.8	49.6	4,619.4	4,642.3	4,642.3	(22.9)	1.3
Program Spending	108,714.6	-	108,714.6	112,454.2	106,533.8	2,180.9	2.0
Debt Service	6,440.9	-	6,440.9	6,165.0	6,165.0	275.9	4.5
Budget Expenditures	115,155.6	-	115,155.6	118,619.3	112,698.8	2,456.7	2.2

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Compensation is intended to address the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.
- ³ Information on this portfolio's appropriations and expenditures is presented in the volume "Estimates, Expenditures and Annual Expenditure Management Plans of the National Assembly and the Persons Appointed by the National Assembly".
- ⁴ Excluding, from the 2021-2022 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, the variation is (\$110.7 million) and the variation percentage is (3.8%).
- ⁵ Excluding, from the 2022-2023 expenditure budget and the 2021-2022 probable expenditure, program 5 – Contingency Fund, the variation is \$63.9 million and the variation percentage is 8.1%.
- ⁶ Including, in the 2021-2022 probable expenditure, the \$4.0- provision for carrying out the government digital transformation strategy, the variation is set at \$71.4 million and the percentage variation is 107.3%.
- ⁷ Excluding, from the 2021-2022 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, the variation is \$859.2 million and the variation percentage is 5.4%.
- ⁸ Excluding, from the 2021-2022 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, the variation is \$774.9 million and the variation percentage is 9.7%.
- ⁹ Excluding, from the 2021-2022 probable expenditure, the \$4.0-million transfer from the provision for carrying out the government digital transformation strategy for the ministère de la Cybersécurité et du Numérique, the variation is \$96.0 million and the variation percentage is 29.6%.
- ¹⁰ Including, in the 2021-2022 probable expenditure, the \$47.2 million provision for initiatives concerning revenue and fraud against the Government and the \$6.3 million provision to modernize information systems in the healthcare sector, the variation is (\$79.8 million) and the variation percentage is (30.8%).
- ¹¹ Including, in the 2021-2022 probable expenditure, the \$165.7 million provision for activities supporting the integration and francization of immigrants, the variation is \$117.4 million and the variation percentage is 21.6%.
- ¹² Excluding, from the 2021-2022 probable expenditure, the \$4.5 million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is \$45.2 million and the variation percentage is 3.6%.
- ¹³ Excluding, from the 2021-2022 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 Diversité et de l'Inclusion, and the \$6.3 million transfer from the provision to modernize information systems in the healthcare sector of the Ministère des Finances, the variation is (\$2,725.8 million) and the variation percentage is (5.1%).
- ¹⁴ Excluding, from the 2021-2022 probable expenditure, the \$33.1 million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is \$29.8 million and the variation percentage is 1.6%.
- ¹⁵ Excluding, from the 2021-2022 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 Diversité et de l'Inclusion, and the \$7.9 million transfer from the provision of the Ministère des Finances for initiatives concerning revenues of and fraud against the Government, the variation is \$60.0 million and the variation percentage is 1.3%.

APPENDIX 3

Reconciliation of the 2021-2022 Probable Expenditure¹ (millions of dollars)

	Probable Expenditure	Compensation ²	Probable Expenditure (Excluding Compensation)	Measures implemented under the public health emergency and for the economic recovery	Probable Expenditure (Excluding Compensation and Implementation Measures)	Provision Transfers	Non- recurring Measures in the 2022-2023 Budget ³	Comparative Expenditure 2021-2022 ⁴
National Assembly	143.1		143.1		143.1			143.1
Persons Appointed by the National Assembly	123.4		123.4		123.4			123.4
Affaires municipales et Habitation	2,919.8		2,919.8	(5.9)	2,913.9	(1.9)	(262.0)	2,650.1
Agriculture, Pêcheries et Alimentation	1,097.8		1,097.8	(14.0)	1,083.8			1,083.8
Conseil du trésor et Administration gouvernementale	5,431.0		5,431.0		5,431.0		(4.3)	5,426.7
Conseil exécutif	785.1		785.1	(1.0)	784.1		(1.5)	782.6
Culture et Communications	1,059.5	(9.2)	1,050.3	(189.9)	860.4			860.4
Cybersécurité et Numérique	62.6		62.6		62.6	4.0		66.6
Économie et Innovation	1,907.4		1,907.4	(719.6)	1,187.8			1,187.8
Éducation	16,212.8	(172.6)	16,040.2	(439.8)	15,600.4	(75.8)		15,524.6
Énergie et Ressources naturelles	152.8		152.8	(39.0)	113.8			113.8
Enseignement supérieur	7,956.2		7,956.2	(230.1)	7,726.1	(2.7)		7,723.4
Environnement et Lutte contre les changements climatiques	328.1		328.1		328.1	(4.0)	(3.4)	320.7
Famille	3,556.7	(416.8)	3,139.9	(25.0)	3,114.9			3,114.9
Finances	205.7		205.7		205.7	53.5	(85.7)	173.5
Forêts, Faune et Parcs	660.8	(2.4)	658.4	(77.3)	581.1			581.1
Immigration, Francisation et Intégration	378.4		378.4	(62.2)	316.2	165.7		481.9
Justice	1,269.5		1,269.5		1,269.5	(4.5)		1,265.0
Relations internationales et Francophonie	154.6		154.6		154.6		(28.0)	126.6
Santé et Services sociaux	52,956.3		52,956.3	(7,185.2)	45,771.1	(18.5)		45,752.6
Sécurité publique	1,883.1		1,883.1	(1.3)	1,881.8	(33.1)	(0.3)	1,848.4
Tourisme	359.7	(58.0)	301.7	(73.2)	228.5		(23.0)	205.5
Transport	8,207.5	(5,261.5)	2,946.0	(132.9)	2,813.1		(1,120.0)	1,693.1
Travail, Emploi et Solidarité sociale	4,642.3		4,642.3	(27.5)	4,614.8	(82.9)		4,531.9
Program Spending	112,454.2	(5,920.4)	106,533.8	(9,223.8)	97,310.0	-	(1,528.2)	95,781.8

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Compensation is intended to address the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.
- ³ Including an amount of \$1,120.0 million related to anticipated payments for infrastructure projects
- ⁴ Used to calculate the variation percentage compared to the Expenditure Budget, excluding the effect of the measures implemented under the public health emergency and for the economic recovery.



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

1. RESULTS OF CONSOLIDATED ENTITIES IN 2022-2023

For the 2022-2023 fiscal year, forecast revenues and expenditures of the consolidated entities are set at \$112,541.5 million and \$109,518.1 million respectively before consolidation adjustments, for a favourable impact of \$3,023.5 million on the Government's financial results. These results represent a decrease of \$6,418.0 million from 2021-2022, broken down as follows:

- a decrease of \$6,342.2 million in the forecast results of special funds;
- an increase of \$338.4 million in the forecast results of bodies other than budget-funded bodies;
- an increase of \$101.9 million in the forecast results of the education network;
- a decrease of \$134.0 million in the forecast results of the higher education network;
- a decrease of \$367.0 million in the forecast results of the health and social services networks;
- a decrease of \$15.1 million in the forecast results of defined-purpose accounts.

Results of Consolidated Entities in 2022-2023^{1,2,3}

(millions of dollars)

	2022-2023			2021-2022 ⁴			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Special Funds ⁵	23,572.1	20,564.9	3,007.3	29,816.7	20,467.2	9,349.5	(6,342.2)
Bodies Other than Budget-funded Bodies ⁵	28,130.1	28,040.6	89.5	27,487.2	27,736.2	(249.0)	338.4
Education network ⁶	16,726.9	16,758.9	(32.0)	15,945.5	16,079.4	(133.9)	101.9
Higher education network ⁶	5,343.0	5,358.0	(15.0)	4,997.1	4,878.1	119.0	(134.0)
Health and social services network ⁶	37,208.9	37,208.9	-	39,217.7	38,850.7	367.0	(367.0)
Defined-purpose Accounts ⁵	1,560.5	1,586.8	(26.3)	2,136.8	2,148.1	(11.2)	(15.1)
Results of Consolidated Entities	112,541.5	109,518.1	3,023.5	119,601.0	110,159.7	9,441.4	(6,418.0)

¹ The results of consolidated entities are presented before consolidation adjustments. These adjustments have the effect of eliminating interentity transactions within the Government's reporting entity and for 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 To these forecasts, measures announced in the 2022-2023 Budget and further expenditures will be added further to the change in the application of the accounting standard respecting transfer payments.

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 2022-2023 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 2022-2023

The special funds show a forecast surplus of \$3,007.3 million before consolidation adjustments for the 2022-2023 fiscal year, a downward variation of \$6,342.2 million from 2021-2022. Excluding the \$12.0-million decrease in the results of the Generations Fund, the results of the special funds decrease by \$6,330.2 million. This decrease is largely due to the following factors:

- a forecast deficit of \$80.9 million in the Land Transportation Network Fund in 2022-2023, compared with a forecast surplus of \$5,250.8 million in 2021-2022. This downward variation of \$5,331.7 million is mainly due to the payment in 2021-2022 of an amount to offset the change in the application of the accounting standard respecting transfer payments;
- balanced results in the Educational Childcare Services Fund in 2022-2023, compared with a forecast surplus of \$416.8 million in 2021-2022. This downward variation of \$416.8 million is mainly due to an additional transfer from the Ministère de la Famille in the application of the accounting standard respecting transfer payments.
- a forecast deficit of \$22.9 million in the Sports and Physical Activity Development Fund in 2022-2023, compared with an anticipated surplus of \$164.0 million in 2021-2022. This downward variation of \$141.1 million is mainly due to additional non-recurring revenue in 2021-2022 from the Ministère de l'Éducation arising from application of the accounting standard respecting transfer payments.
- a forecast deficit of \$99.9 million in the Electrification and Climate Change Fund in 2022-2023, compared to an anticipated deficit of \$21.4 million in 2021-2022. This \$121.3-million downward variation in results is due to a forecast reduction in revenues from the carbon market in 2022-2023 as well as increased expenditures in 2022-2023 associated with implementation of the 2030 Plan for a Green Economy;
- a forecast deficit of \$56.6 million in the Northern Plan Fund in 2022-2023, compared to an anticipated surplus of \$19.5 million in 2021-2022. This \$76.1 million decline in the results is mainly due to the postponement of certain transfers to the Société du Plan Nord because of the COVID-19 pandemic and the implementation of the 2020-2023 Northern Action Plan of the Société du Plan Nord.

Results of Special Funds in 2022-2023^{1,2}

(millions of dollars)

	2022-2023			2021-2022			Variation in Results
	Revenues	Expenditures	Forecast results	Revenues	Expenditures	Results	
Land Transportation Network Fund	5,408.3	5,489.2	(80.9)	11,512.3	6,261.5	5,250.8	(5,331.7)
Educational Childcare Services Fund	3,213.0	3,213.0	-	3,304.1	2,887.3	416.8	(416.8)
Sports and Physical Activity Development Fund	112.0	89.1	22.9	264.7	100.7	163.9	(141.1)
Electrification and Climate Change Fund	1,215.2	1,315.0	(99.9)	1,313.0	1,291.6	21.4	(121.3)
Northern Plan Fund	101.8	158.4	(56.6)	101.6	82.1	19.5	(76.1)
Other Special Funds	10,076.8	10,300.1	(223.3)	9,864.0	9,844.0	20.0	(243.3)
	23,572.1	20,564.9	3,007.3	29,816.7	20,467.2	9,349.5	(6,342.2)
Generations Fund	3,445.0	-	3,445.0	3,457.0	-	3,457.0	(12.0)
Results before Consolidation Adjustments	20,127.1	20,564.9	(437.7)	26,359.7	20,467.2	5,882.5	(6,330.2)

¹ The Results of Special Funds are presented in the Summary of the Special Funds Budget in the **Estimates and Expenditures of the Departments and Bodies**.

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

3. RESULTS OF BODIES OTHER THAN BUDGET-FUNDED BODIES IN 2022-2023

The forecast results of bodies other than budget-funded bodies show a surplus of \$89.5 million for 2022-2023 before consolidation adjustments, compared with an anticipated deficit of \$249.0 million for 2021-2022. This improvement of \$338.4 million in the forecast results is largely due to the following factors:

- balanced results for the Société québécoise des infrastructures in 2022-2023, compared to an anticipated deficit of \$375.2 million in 2021-2022. This upward variation of \$375.2 million is mainly due to the disposal of assets in 2021-2022 the Health component as well as full re-establishment of fees for the space rental;
- a forecast surplus of \$11.9 million for the Société de financement des infrastructures locales du Québec for 2022-2023, compared with a forecast deficit of \$38.6 million for 2021-2022. This upward variation of \$50.5 million is mainly due to higher revenues than the forecast increase in the value of transfers granted for infrastructure projects planned by municipalities and municipal bodies;
- a forecast surplus of \$88.1 million for the Société d'habitation du Québec in 2022-2023, compared to an anticipated surplus of \$47.8 million in 2021-2022. This \$40.3 million upward variation in results is primarily due to the increase in revenues from the Canada Mortgage and Housing Corporation, which is partially offset by a projected increase in program expenditures for the construction of affordable housing and some programs to help low-income households pay their rent;

- a forecast deficit of \$41.9 million at La Financière agricole du Québec in 2022-2023 compared with a forecast deficit of \$2.7 million in 2021-2022. This \$39.2 million downward variation is mainly due to the expected increase in transfer expenditures for financing and insurance programs, and the increase in remuneration and professional services with the implementation of information resource projects;
- a forecast deficit of \$3.7 million for the Agence du revenu du Québec for 2022-2023, compared with a forecast surplus of \$23.7 million for 2021-2022. This \$27.4 million downward variation in results is mainly due to an increase in remuneration expenditures and the addition of expenditures related to technological needs.

Results of Bodies Other than Budget-funded Bodies in 2022-2023^{1,2}

(millions of dollars)

	2022-2023			2021-2022			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Société québécoise des infrastructures	1,028.0	1,028.0	-	963.9	1,339.1	(375.2)	375.2
Société de financement des infrastructures locales du Québec	1,136.8	1,124.9	11.9	908.8	947.4	(38.6)	50.5
Société d'habitation du Québec	1,662.2	1,574.1	88.1	1,518.5	1,470.8	47.8	40.3
La Financière agricole du Québec	492.1	534.0	(41.9)	496.6	499.3	(2.7)	(39.2)
Agence du revenu du Québec	1,393.8	1,397.5	(3.7)	1,352.8	1,329.1	23.7	(27.4)
Other Bodies ³	22,417.2	22,382.1	35.1	22,246.6	22,150.5	96.1	(61.0)
Results before Consolidation Adjustments	28,130.1	28,040.6	89.5	27,487.2	27,736.2	(249.0)	338.4

¹ The results for bodies other than budget-funded bodies are presented in the Summary of the Budget of the Bodies Other than Budget-funded Bodies section of the **Estimates and Expenditures of the Departments and Bodies** volume.

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 \$13,838.6 million, and the Prescription Drug Insurance Fund, with revenues and expenditures set at \$4,298.8 million for that year.

4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND THE EDUCATION AND HIGHER EDUCATION NETWORKS IN 2022-2023

The forecast results of the health and social services network and the education and higher education networks show a deficit of \$47.0 million for 2022-2023, compared with a surplus of \$352.1 million for 2021-2022, or a decrease of \$399.1 million.

Results of Entities of the Health and Social Services and Education and Higher Education Networks in 2022-2023¹

(millions of dollars)

	2022-2023			2021-2022			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Education network	16,726.9	16,758.9	(32.0)	15,945.5	16,079.4	(133.9)	101.9
Higher education network	5,343.0	5,358.0	(15.0)	4,997.1	4,878.1	119.0	(134.0)
Health and social services network	37,208.9	37,208.9	-	39,217.7	38,850.7	367.0	(367.0)
Results before Consolidation Adjustments	59,278.8	59,325.9	(47.0)	60,160.3	59,808.2	352.1	(399.1)

¹ Source: Ministère des Finances

5. RESULTS OF DEFINED-PURPOSE ACCOUNTS IN 2022-2023

The forecast results of defined-purpose accounts show a deficit of \$26.3 million for the 2022-2023 fiscal year, compared to a deficit of \$11.2 million in 2021-2022, or a decline of \$15.1 million.

Results of Defined-purpose Accounts in 2022-2023¹

(millions of dollars)

	2022-2023			2021-2022			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Results	Expenditures	Results	
Results before Consolidation Adjustments	1,560.5	1,586.8	(26.3)	2,136.8	2,148.1	(11.2)	(15.1)

¹ The results of defined-purpose accounts are presented in the Summary of the Budget for Defined-purpose Accounts section of the **Estimates and Expenditures of the Departments and Bodies** volume.

6. EVOLUTION IN FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2021-2022

The forecast results of consolidated entities before consolidation adjustments are \$7,559.0 million higher than in the 2021-2022 Expenditure Budget:

- the forecast results of special funds and bodies other than budget-funded bodies improved by \$7,332.0 million;
- the forecast results of the education networks are down \$114.3 million;
- the forecast results of the education networks increased by \$119.0 million;
- the forecast results of the health and social services network increased by \$367.0 million;
- the forecast results of defined-purpose accounts are up \$55.2 million.

Evolution in Forecast Results of Consolidated Entities in 2021-2022¹

(millions of dollars)

	Probable Results			Expenditure Budget ³			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Special Funds	29,816.7	20,467.2	9,349.5	21,366.5	19,054.4	2,312.1	7,037.3
Bodies other than Budget-funded Bodies	27,487.2	27,736.2	(249.0)	27,266.0	27,809.7	(543.7)	294.7
	57,303.9	48,203.4	9,100.5	48,632.5	46,864.1	1,768.4	7,332.0
Education networks ²	15,945.5	16,079.4	(133.9)	16,189.0	16,208.6	(19.6)	(114.3)
Higher education network ²	4,997.1	4,878.1	119.0	4,981.0	4,981.0	-	119.0
Health and social services network ²	39,217.7	38,850.7	367.0	32,331.0	32,331.0	-	367.0
Defined-purpose accounts	2,136.8	2,148.1	(11.2)	1,499.0	1,565.4	(66.4)	55.2
Results before Consolidation Adjustments	119,601.0	110,159.7	9,441.4	103,623.5	101,950.1	1,682.4	7,559.0

¹ The probable results of the special funds and bodies other than budget-funded bodies are presented in appendices 1 and 2, respectively.

² Source: Ministère des Finances

³ The 2021-2022 Budget Measures have been integrated into the forecasts.

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:
 - a surplus of \$5,250.8 million for the Land Transportation Network Fund, compared with a deficit of \$463.7 million in the 2021-2022 Expenditure Budget. This \$5,714.5 million improvement in results is due mainly to the payment in 2021-2022 of an amount to offset the impact of the change in the accounting standard respecting transfer payments and an additional amount that allowed an increase in the revenues of the fund;

- a surplus of \$416.8 million in the Educational Childcare Services Fund in 2021-2022, compared to balanced results in the 2021-2022 Expenditure Budget. This improvement in results is mainly due to an additional transfer from the Ministère de la Famille related to the change in the application of the accounting standard respecting transfer payments;
 - a surplus of \$21.4 million in the Electrification and Climate Change Fund in 2021-2022, compared to an anticipated deficit of \$200.1 million in the 2021-2022 Expenditure Budget. This \$221.5-million improvement in the results is due essentially to higher revenues from carbon market auction sales than those initially forecast in the 2021-2022 Expenditure Budget;
 - a forecast surplus of \$163.9 million in the Sports and Physical Activity Development Fund, compared to a deficit of \$5.9 million in the 2021-2022 Expenditure Budget. This \$169.8 million improvement in the results is mainly due to additional non-recurring revenue in 2021-2022 from the Ministère de l'Éducation arising from application of the accounting standard respecting transfer payments;
 - a forecast surplus of \$20.9 million in the Labour Market Development Fund in 2021-2022, compared to an anticipated surplus of \$88.6 million in the 2021-2022 Expenditure Budget. This \$67.7 million decline in results is mainly due to an upward adjustment in intervention expenditures following the implementation of measures to mitigate the scarcity of labour.
- For the bodies other than budget-funded bodies:
 - a forecast surplus of \$36.6 million for the Commission de la capitale nationale du Québec, compared to an anticipated surplus of \$1.2 million in the 2021-2022 Expenditure Budget. This \$35.4 million improvement in the results is due mainly to an increase in the departmental contribution related to the progress of subsidized public infrastructure work, in particular phase 3 of the Samuel-De Champlain Promenade project;
 - a forecast surplus of \$23.6 million for the Agence du revenu du Québec, compared to an anticipated deficit of \$8.9 million in the 2021-2022 Expenditure Budget. This \$32.5 million improvement in results is due mainly to the increased contribution from the Tax Administration Fund, which is partially offset by a decrease in own-source revenue. This variation is also due to lower than anticipated remuneration expenditures;
 - a forecast surplus of \$79.7 million for the Autorité des marchés financiers, compared to an anticipated surplus of \$60.1 million in the 2021-2022 Expenditure Budget. This \$19.6 million improvement in results is primarily due to an increase in revenues from fees and contributions, a decrease in travel expenditures associated with the COVID-19 pandemic, and the postponement of certain activities;
 - a forecast deficit of \$2.8 million for La Financière agricole du Québec, compared to the forecast deficit of \$18.4 million in the 2021-2022 Expenditure Budget. This \$15.6 million improvement in results is mainly due to lower-than-forecast expenditures in the insurance and income protection programs;
 - a forecast surplus of \$4.5 million for the Société de développement de la Baie-James, compared to an anticipated surplus of \$16.7 million in the 2020-2021 Expenditure Budget. The \$12.2 million decline in results is mainly due to reduced federal government contributions to the James Bay Road rehabilitation project.

Evolution in Forecast Results of Special Funds and Bodies Other than Budget-funded Bodies in 2021-2022¹

(millions of dollars)

	Probable Results			Expenditure Budget			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Special Funds							
Land Transportation Network Fund	11,512.3	6,261.5	5,250.8	4,619.6	5,083.3	(463.7)	5,714.5
Educational Childcare Services Fund	3,304.1	2,887.3	416.8	2,743.6	2,743.6	-	416.8
Electrification and Climate Change Fund	1,313.0	1,291.6	21.4	1,095.2	1,295.3	(200.1)	221.5
Sports and Physical Activity Development Fund	264.7	100.7	163.9	92.0	97.9	(5.9)	169.8
Labour Market Development Fund	1,405.3	1,384.4	20.9	1,377.8	1,289.1	88.6	(67.7)
Other Special Funds	12,017.3	8,541.7	3,475.7	11,438.3	8,545.2	2,893.1	582.5
	29,816.7	20,467.2	9,349.5	21,366.5	19,054.4	2,312.1	7,037.3
Bodies other than Budget-funded Bodies							
Commission de la capitale nationale du Québec	60.9	24.3	36.6	25.1	23.9	1.2	35.4
Agence du revenu du Québec	1,352.8	1,329.1	23.6	1,354.1	1,363.0	(8.9)	32.5
Autorité des marchés financiers	237.0	157.3	79.7	228.7	168.6	60.1	19.6
La Financière agricole du Québec	496.6	499.3	(2.8)	502.0	520.4	(18.4)	15.6
Société de développement de la Baie-James	58.2	53.7	4.5	70.2	53.4	16.7	(12.2)
Other Bodies Other than Budget-funded Bodies	25,281.7	25,672.5	(390.6)	25,085.9	25,680.4	(594.5)	203.8
	27,487.2	27,736.2	(249.0)	27,266.0	27,809.7	(543.7)	294.7
Results before Consolidation Adjustments	57,303.9	48,203.4	9,100.5	48,632.5	46,864.1	1,768.4	7,332.0

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

APPENDIX 1

2021-2022 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2021-2022 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Regions and Ruralty Fund	269.8	292.7	(22.9)	269.8	306.1	(36.2)	13.3
	269.8	292.7	(22.9)	269.8	306.1	(36.2)	13.3
Conseil du trésor et Administration gouvernementale							
Government Infrastructure and Digital Services Fund	362.3	381.5	(19.2)	479.9	492.4	(12.4)	(6.7)
	362.3	381.5	(19.2)	479.9	492.4	(12.4)	(6.7)
Culture et Communications							
Avenir Mécénat Culture Fund	5.0	5.3	(0.3)	5.0	5.0	-	(0.3)
Québec Cultural Heritage Fund	34.2	28.8	5.4	19.8	45.3	(25.5)	30.9
	39.2	34.1	5.1	24.8	50.3	(25.5)	30.6
Cybersécurité et Numérique							
Cybersecurity and Digital Technology Fund	120.8	127.2	(6.4)	120.8	127.2	(6.4)	-
	120.8	127.2	(6.4)	120.8	127.2	(6.4)	-
Économie et Innovation							
Natural Resources and Energy Capital Fund	-	52.8	(52.8)	0.4	1.4	(1.0)	(51.8)
Economic Development Fund	694.2	694.2	-	635.0	635.0	-	-
Québec Enterprise Growth Fund	0.7	0.1	0.7	0.5	0.2	0.4	0.3
	695.0	747.1	(52.1)	635.9	636.5	(0.7)	(51.4)
Éducation							
Sports and Physical Activity Development Fund	264.7	100.7	163.9	92.0	97.9	(5.9)	169.8
	264.7	100.7	163.9	92.0	97.9	(5.9)	169.8
Énergie et Ressources naturelles							
Natural Resources Fund	65.5	51.0	14.5	64.9	69.7	(4.8)	19.3
Energy Transition, Innovation and Efficiency Fund	110.9	91.7	19.2	111.8	111.8	-	19.2
Territorial Information Fund	194.2	147.2	47.0	181.3	146.6	34.7	12.3
	370.6	289.9	80.7	358.0	328.1	29.9	50.7
Enseignement supérieur							
University Excellence and Performance Fund	25.0	25.0	-	25.0	25.0	-	-
	25.0	25.0	-	25.0	25.0	-	-

APPENDIX 1 (cont'd)

2021-2022 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2021-2022 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Environnement et Lutte contre les changements climatiques							
Electrification and Climate Change Fund	1,313.0	1,291.6	21.4	1,095.2	1,295.3	(200.1)	221.5
Fund for the Protection of the Environment and the Waters in the Domain of the State	220.6	289.6	(69.0)	212.9	269.5	(56.6)	(12.4)
	1,533.6	1,581.2	(47.6)	1,308.1	1,564.7	(256.7)	209.1
Famille							
Educational Childcare Services Fund	3,304.1	2,887.3	416.8	2,743.6	2,743.6	-	416.8
	3,304.1	2,887.3	416.8	2,743.6	2,743.6	-	416.8
Finances							
Financing Fund	1,873.8	1,841.3	32.5	1,882.8	1,845.3	37.4	(4.9)
Special Contracts and Financial Assistance for Investment Fund	228.0	228.0	-	235.0	235.0	-	-
Fund to Combat Addiction	164.2	164.1	0.1	174.6	174.5	0.1	-
Generations Fund	3,457.0	-	3,457.0	3,080.0	-	3,080.0	377.0
IFC Montréal Fund	1.8	1.4	0.4	1.5	1.4	0.2	0.3
Northern Plan Fund	101.6	82.1	19.5	94.4	130.2	(35.8)	55.3
Fund of the Financial Markets Administrative Tribunal	3.4	3.1	0.3	4.4	4.4	-	0.3
Tax Administration Fund	1,109.9	1,110.0	(0.1)	1,078.5	1,078.5	-	(0.1)
	6,939.7	3,430.0	3,509.8	6,551.2	3,469.3	3,081.9	427.8
Forêts, Faune et Parcs							
Natural Resources Fund	661.3	649.9	11.4	577.1	575.3	1.8	9.6
	661.3	649.9	11.4	577.1	575.3	1.8	9.6
Justice							
Access to Justice Fund	22.2	27.6	(5.4)	21.5	27.8	(6.3)	0.8
Crime Victims Assistance Fund	26.4	42.7	(16.4)	25.3	47.3	(22.0)	5.7
Register Fund of the Ministère de la Justice	41.9	47.8	(5.9)	38.9	46.4	(7.6)	1.6
Fund of the Administrative Tribunal of Québec	52.6	49.6	3.0	52.6	49.6	3.0	-
Public Contracts Fund	-	-	-	-	-	-	-
	143.0	167.7	(24.7)	138.3	171.1	(32.8)	8.1

APPENDIX 1 (cont'd)

2021-2022 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2021-2022 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Santé et Services sociaux							
Cannabis Prevention and Research Fund	82.3	84.3	(2.0)	82.3	134.8	(52.5)	50.5
Caregiver Support Fund	8.8	10.5	(1.7)	8.8	10.5	(1.7)	-
Health and Social Services Information Resources Fund	419.8	420.3	(0.6)	352.0	357.1	(5.1)	4.5
	510.9	515.1	(4.2)	443.2	502.4	(59.3)	55.1
Sécurité publique							
Capitale-Nationale Region Fund	25.0	25.0	-	25.0	25.0	-	-
Police Services Fund	711.1	711.1	-	710.0	710.0	-	-
	736.1	736.1	-	735.0	735.0	-	-
Tourisme							
Tourism Partnership Fund	338.2	290.5	47.7	265.8	272.8	(7.0)	54.7
	338.2	290.5	47.7	265.8	272.8	(7.0)	54.7
Transports							
Air Service Fund	94.9	94.5	0.4	87.9	87.3	0.6	(0.2)
Rolling Stock Management Fund	135.4	132.1	3.3	133.6	132.2	1.4	1.9
Highway Safety Fund	54.4	37.9	16.5	79.2	58.2	21.0	(4.5)
Land Transportation Network Fund	11,512.3	6,261.5	5,250.8	4,619.6	5,083.3	(463.7)	5,714.5
	11,797.0	6,526.0	5,271.0	4,920.3	5,361.0	(440.7)	5,711.7
Travail, Emploi et Solidarité sociale							
Assistance Fund for Independent Community Action	41.7	42.5	(0.9)	40.1	41.8	(1.7)	0.8
Labour Market Development Fund	1,405.3	1,384.4	20.9	1,377.8	1,289.1	88.6	(67.7)
Goods and Services Fund	121.2	121.4	(0.3)	122.1	127.1	(5.0)	4.7
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	19.9	19.9	-	23.8	23.8	-	-
Administrative Labour Tribunal Fund	84.3	84.3	-	82.2	82.2	-	-
Fonds québécois d'initiatives sociales	33.1	32.8	0.4	31.7	31.6	0.2	0.2
	1,705.5	1,685.3	20.2	1,677.7	1,595.7	82.1	(61.9)
Total before Consolidation Adjustments	29,816.7	20,467.2	9,349.5	21,366.5	19,054.4	2,312.1	7,037.3

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

2021-2022 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2021-2022 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Régie du bâtiment du Québec	81.4	74.1	7.3	79.6	77.5	2.0	5.3
Société d'habitation du Québec	1,518.5	1,470.8	47.8	1,461.1	1,512.2	(51.1)	98.9
	1,600.0	1,544.9	55.1	1,540.7	1,589.8	(49.1)	104.2
Agriculture, Pêcheries et Alimentation							
Institut de technologie agroalimentaire du Québec	26.2	28.9	(2.6)	-	-	-	(2.6)
La Financière agricole du Québec	496.6	499.3	(2.8)	502.0	520.4	(18.4)	15.6
	522.8	528.2	(5.4)	502.0	520.4	(18.4)	13.0
Conseil du trésor et Administration gouvernementale							
Autorité des marchés publics	19.8	21.4	(1.6)	20.1	24.9	(4.8)	3.2
Centre d'acquisitions gouvernementales	230.0	219.4	10.6	525.8	517.2	8.5	2.1
Société québécoise des infrastructures	963.9	1,339.1	(375.2)	983.4	1,368.4	(385.0)	9.8
	1,213.7	1,579.9	(366.2)	1,529.3	1,910.5	(381.3)	15.1
Conseil exécutif							
Centre de la francophonie des Amériques	2.4	2.7	(0.2)	2.4	2.6	(0.2)	-
	2.4	2.7	(0.2)	2.4	2.6	(0.2)	-
Culture et Communications							
Bibliothèque et Archives nationales du Québec	95.9	95.6	0.3	91.1	97.6	(6.5)	6.8
Conseil des arts et des lettres du Québec	210.3	210.1	0.2	177.6	178.2	(0.6)	0.8
Conservatoire de musique et d'art dramatique du Québec	32.2	32.2	-	32.7	33.8	(1.1)	1.1
Musée d'Art contemporain de Montréal	14.2	14.2	-	12.5	12.2	0.4	(0.4)
Musée de la Civilisation	36.5	36.5	-	30.2	32.2	(2.0)	2.0
Musée national des beaux-arts du Québec	31.5	31.5	-	30.9	33.2	(2.2)	2.2
Société de développement des entreprises culturelles	274.5	273.9	0.6	192.5	196.5	(4.0)	4.6
Société de la Place des Arts de Montréal	35.6	35.6	-	25.6	34.9	(9.3)	9.3
Société de télédiffusion du Québec	95.9	95.9	-	94.4	90.4	4.0	(4.0)
Société du Grand Théâtre de Québec	13.0	12.8	0.2	12.2	12.9	(0.7)	0.9
	839.6	838.3	1.3	699.9	721.9	(22.0)	23.2
Économie et Innovation							
Québec Research Fund - Nature and Technology	101.6	103.1	(1.5)	87.7	87.7	-	(1.5)
Québec Research Fund - Health	151.4	152.2	(0.7)	140.4	140.4	-	(0.7)
Québec Research Fund - Society and Culture	90.3	91.0	(0.7)	82.5	82.5	-	(0.7)
	343.4	346.3	(2.9)	310.6	310.6	-	(2.9)

APPENDIX 2 (cont'd)

2021-2022 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2021-2022 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Éducation							
Institut national des mines	1.0	1.2	(0.2)	1.0	1.1	(0.1)	(0.1)
	1.0	1.2	(0.2)	1.0	1.1	(0.1)	(0.1)
Énergie et Ressources naturelles							
Régie de l'énergie	17.0	16.7	0.4	18.3	18.3	-	0.3
Société de développement de la Baie-James	58.2	53.7	4.5	70.2	53.4	16.7	(12.2)
Société du Plan Nord	124.4	113.1	11.2	171.0	166.1	4.9	6.4
	199.6	183.5	16.1	259.5	237.9	21.6	(5.5)
Enseignement supérieur							
Institut de tourisme et d'hôtellerie du Québec	44.0	45.2	(1.2)	45.8	46.3	(0.5)	(0.7)
Office des professions du Québec	12.0	12.4	(0.4)	11.9	12.8	(0.9)	0.5
	56.0	57.6	(1.6)	57.7	59.1	(1.4)	(0.2)
Environnement et Lutte contre les changements climatiques							
Société québécoise de récupération et de recyclage	89.4	92.3	(2.9)	109.1	114.5	(5.4)	2.5
	89.4	92.3	(2.9)	109.1	114.5	(5.4)	2.5
Finances							
Agence du revenu du Québec	1,352.8	1,329.1	23.6	1,354.1	1,363.0	(8.9)	32.5
Autorité des marchés financiers	237.0	157.3	79.7	228.7	168.6	60.1	19.6
Financement-Québec	238.3	224.0	14.3	244.3	229.1	15.2	(0.9)
Institut de la statistique du Québec	43.5	43.5	-	41.8	41.8	-	-
Société de financement des infrastructures locales du Québec	908.8	947.4	(38.6)	836.1	869.2	(33.1)	(5.5)
	2,780.4	2,701.5	79.0	2,705.0	2,671.7	33.3	45.6
Forêts, Faune et Parcs							
Fondation de la faune du Québec	13.4	13.4	-	12.9	12.9	-	-
Société des établissements de plein air du Québec	181.4	181.4	-	161.1	167.4	(6.3)	6.3
	194.7	194.7	-	174.0	180.3	(6.3)	6.3
Justice							
Commission des services juridiques	182.5	190.4	(7.9)	182.5	198.4	(15.9)	8.0
Fonds d'aide aux actions collectives	11.7	4.4	7.4	3.3	4.4	(1.0)	8.4
Société québécoise d'information juridique	19.9	19.5	0.4	20.1	20.8	(0.7)	1.1
	214.1	214.2	(0.1)	206.0	223.6	(17.6)	17.5
Relations internationales et Francophonie							
Office Québec-Monde pour la jeunesse	7.7	8.5	(0.8)	10.0	10.8	(0.8)	-
	7.7	8.5	(0.8)	10.0	10.8	(0.8)	-

APPENDIX 2 (cont'd)

2021-2022 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2021-2022 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Santé et Services sociaux							
Corporation d'urgences-santé	186.0	182.7	3.4	167.7	167.7	-	3.4
Prescription Drug Insurance Fund	4,236.5	4,236.5	-	4,140.3	4,140.3	-	-
Héma-Québec	442.0	442.0	-	502.7	502.7	-	-
Institut national de santé publique du Québec	95.8	96.3	(0.5)	86.0	88.5	(2.5)	2.0
Institut national d'excellence en santé et en services sociaux	28.7	30.5	(1.7)	27.0	29.4	(2.4)	0.7
Régie de l'assurance maladie du Québec	13,658.1	13,658.1	-	13,544.8	13,544.8	-	-
	18,647.2	18,646.1	1.1	18,468.5	18,473.4	(4.9)	6.0
Sécurité publique							
Commission de la capitale nationale du Québec	60.9	24.3	36.6	25.1	23.9	1.2	35.5
École nationale de police du Québec	45.7	45.8	(0.1)	45.0	45.1	(0.1)	-
École nationale des pompiers du Québec	2.2	2.4	(0.2)	2.0	2.6	(0.7)	0.5
	108.8	72.4	36.3	72.0	71.6	0.4	35.9
Tourisme							
Société de développement et de mise en valeur du Parc olympique	70.3	73.0	(2.7)	54.8	67.8	(12.9)	10.3
Société du Centre des congrès de Québec	23.3	24.4	(1.1)	20.6	27.2	(6.6)	5.5
Société du Palais des congrès de Montréal	51.6	53.8	(2.2)	37.6	54.2	(16.6)	14.4
	145.2	151.2	(6.0)	113.1	149.2	(36.1)	30.1
Transports							
Société de l'assurance automobile du Québec	283.8	315.2	(31.4)	279.1	307.4	(28.3)	(3.1)
Société des Traversiers du Québec	205.7	225.7	(20.1)	197.0	224.2	(27.1)	7.0
	489.5	541.0	(51.5)	476.2	531.6	(55.4)	3.9
Travail, Emploi et Solidarité sociale							
Cree Hunters and Trappers Income Security Board	31.8	31.8	-	29.3	29.3	-	-
	31.8	31.8	-	29.3	29.3	-	-
Total before Consolidation Adjustments	27,487.2	27,736.2	(249.0)	27,266.0	27,809.7	(543.7)	294.7

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

2022-2023 EXPENDITURE BUDGET BREAKDOWN BY CATEGORY AND BENEFICIARY

1. BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

For the 2022-2023 fiscal year, the expenditure budget of the government amounts to \$115,155.6 million, of which \$108,714.6 million, or 94.4%, is allocated to program spending and \$6,440.9 million, or 5.6%, to debt service.

Program spending for 2022-2023 is broken down mainly among the following categories:

- \$57,054.4 million or 52.5% in remuneration expenditures;
- \$25,207.4 million or 23.2% in operating expenditures;
- \$20,794.0 million or 19.1% in support expenditures.

2022-2023 Expenditure Budget by Supercategory and Category^{1,2}

(millions of dollars)

	Catégories						Total	
	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategory								
Remuneration	3,858.2	-	-	-	-	-	3,858.2	3.4
Operating	-	12,211.6	-	-	-	-	12,211.6	10.6
Transfer	52,647.5	12,482.3	3,902.0	1,301.0	14,495.0	-	84,827.9	73.7
Allocation to a Special Fund	548.6	513.4	69.2	18.3	6,299.0	-	7,448.5	6.5
Doubtful Accounts and Other Allowances	-	-	-	-	-	368.4	368.4	0.3
Program Spending	57,054.4	25,207.4	3,971.2	1,319.2	20,794.0	368.4	108,714.6	94.4
%	52.5	23.2	3.7	1.2	19.1	0.3	100.0	
Debt Service	-	-	-	6,440.9	-	-	6,440.9	5.6
Budget Expenditures	57,054.4	25,207.4	3,971.2	7,760.1	20,794.0	368.4	115,155.6	100.0

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 Excluding compensation for the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.

To better compare the 2022-2023 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, as well as compensation for the cumulated deficit of special funds. Therefore, the Government's expenditure budget amounts to \$112,800.6 million, of which \$106,359.6 million, or 94.3%, is allocated to program spending and \$6,440.9 million, or 5.7%, to debt service.

Program spending for 2022-2023 is broken down mainly among the following categories:

- \$55,725.9 million or 52.4% in remuneration expenditures;
- \$24,527.6 million or 23.1% in operating expenditures;
- \$20,456.7 million or 19.2% in support expenditures.

2022-2023 Expenditure Budget by Supercategory and Category excluding the effect of measures implemented under the public health emergency and for the economic recovery^{1,2}
(millions of dollars)

	Catégories						Total	
	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategory								
Remuneration	3,845.6	-	-	-	-	-	3,845.6	3.4
Operating	-	11,842.9	-	-	-	-	11,842.9	10.5
Transfer	51,331.9	12,181.9	3,902.0	1,301.0	14,251.0	-	82,967.7	73.6
Allocation to a Special Fund	548.5	502.9	69.2	18.3	6,205.8	-	7,344.7	6.5
Doubtful Accounts and Other Allowances	-	-	-	-	-	358.8	358.8	0.3
Program Spending	55,725.9	24,527.6	3,971.2	1,319.2	20,456.7	358.8	106,359.6	94.3
%	52.4	23.1	3.7	1.2	19.2	0.3	100.0	
Debt Service	-	-	-	6,440.9	-	-	6,440.9	5.7
Budget Expenditures	55,725.9	24,527.6	3,971.2	7,760.1	20,456.7	358.8	112,800.6	100.0
2021-2022 Comparative Expenditures	52,516.8	21,620.3	3,787.1	7,318.2	19,022.8	216.4	104,481.6	

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 Excluding compensation for the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.

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 2022-2023 fiscal year, remuneration expenditures are set at \$55,725.9 million, broken down as follows:

- \$23,512.3 million, or 42.2%, for health and social services establishments;
- \$18,414.7 million, or 33.0%, for educational institutions;
- \$8,835.4 million, or 15.9%, for health professionals;
- \$4,963.5 million, or 8.9%, for departmental staff and other beneficiaries.

An overall increase of \$3,209.2 million is forecast for remuneration expenditures, compared to the 2021-2022 comparative expenditures, mainly divided among the following sectors:

- an increase of \$1,951.4 million in the "Santé et Services sociaux" portfolio, primarily due to the salary adjustments on April 1, 2022, pay scale increases, the increase in retirement plan costs, financing of new collective agreements and amounts added to increase services to the public, particularly to bolster the services for youth in difficulty and public health services;
- an increase of \$680.2 million in the "Éducation" portfolio, primarily due to salary adjustments and other impacts arising from the settlement of collective agreements, pay scale increases, the increase in retirement plan costs and enrollment effects on the education network. It is also due to the addition of resources under prior commitments, including the measures to mitigate the labour shortage and give every child the means to reach their full potential;
- an increase of \$377.0 million in the "Enseignement supérieur" portfolio, primarily due to salary adjustments and other impacts arising from the settlement of collective agreements, the pay scale increase and enrollment 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;
- an increase of \$75.8 million in the "Conseil du trésor et administration gouvernementale" portfolio, which is in part due to an increase in the budget envelope for some expenditures as a public service employer and the revision of retirement plan costs;
- an increase of \$63.9 million in the "Persons Appointed by the National Assembly", portfolio, which is due primarily to the amounts earmarked for the preparation and holding of the next provincial general elections scheduled for October 2022.

2022-2023 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)

	2022-2023 Expenditure Budget					2021-2022 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	19,693.3	1,430.5	2,387.2	23,511.0	42.2	21,723.9	1,787.0
Health Professionals	8,835.4	-	-	8,835.4	15.9	8,673.4	162.0
Other Beneficiaries	295.6	-	44.6	340.3	0.6	337.9	2.4
	28,824.3	1,430.5	2,431.8	32,686.6	58.7	30,735.2	1,951.4
Éducation							
Educational Institutions	10,490.7	1,227.5	1,103.0	12,821.2	23.0	12,142.7	678.4
Other Beneficiaries	83.6	-	22.3	105.9	0.2	104.1	1.8
	10,574.3	1,227.5	1,125.3	12,927.1	23.2	12,246.9	680.2
Enseignement supérieur							
Educational Institutions	4,765.5	210.7	596.9	5,573.1	10.0	5,203.2	369.9
Other Beneficiaries	63.7	-	8.6	72.4	0.1	65.3	7.1
	4,829.3	210.7	605.5	5,645.5	10.1	5,268.5	377.0
Conseil du trésor et Administration gouvernementale							
Department	111.5	445.8	81.9	639.2	1.1	562.5	76.7
Educational Institutions	-	19.3	1.1	20.4	-	20.8	(0.4)
Health and Social Services Establishments	-	-	1.3	1.3	-	1.8	(0.5)
	111.5	465.1	84.4	661.0	1.2	585.1	75.8
Persons Appointed by the National Assembly							
Department	136.1	0.4	8.4	145.0	0.3	81.1	63.9
	136.1	0.4	8.4	145.0	0.3	81.1	63.9
Other Portfolios							
Departments	3,027.7	4.1	301.4	3,333.2	6.0	3,277.9	55.3
Other Beneficiaries	286.8	-	40.8	327.6	0.6	322.1	5.5
	3,314.5	4.1	342.2	3,660.8	6.6	3,600.0	60.8
Total	47,790.0	3,338.3	4,597.6	55,725.9	100.0	52,516.8	3,209.2
2021-2022 Comparative Expenditures	45,139.0	3,075.5	4,302.2	52,516.8			

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.

2022-2023 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)

	2022-2023 Expenditure Budget					2021-2022 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
National Assembly	106.6	4.1	12.2	123.0	0.2	102.7	20.3
Persons Appointed by the National Assembly	136.1	0.4	8.4	145.0	0.3	81.1	63.9
Affaires municipales et Habitation	91.5	-	14.8	106.3	0.2	104.7	1.6
Agriculture, Pêcheries et Alimentation	164.2	-	13.3	177.5	0.3	170.9	6.7
Conseil du trésor et Administration gouvernementale	111.5	465.1	84.4	661.0	1.2	585.1	75.8
Conseil exécutif	103.8	-	10.0	113.9	0.2	112.5	1.4
Culture et Communications	110.9	-	18.2	129.1	0.2	124.4	4.7
Cybersécurité et Numérique	39.9	-	4.6	44.4	0.1	38.2	6.2
Économie et Innovation	49.0	-	6.3	55.4	0.1	53.7	1.7
Éducation	10,574.3	1,227.5	1,125.3	12,927.1	23.2	12,246.9	680.2
Énergie et Ressources naturelles	36.8	-	4.5	41.3	0.1	41.2	0.1
Enseignement supérieur	4,829.3	210.7	605.5	5,645.5	10.1	5,268.5	377.0
Environnement et Lutte contre les changements climatiques	109.9	-	12.3	122.2	0.2	119.0	3.2
Famille	81.3	-	9.4	90.8	0.2	84.2	6.5
Finances	85.0	-	8.1	93.1	0.2	93.3	(0.2)
Forêts, Faune et Parcs	170.4	-	21.7	192.1	0.3	193.6	(1.5)
Immigration, Francisation et Intégration	102.2	-	11.3	113.6	0.2	115.2	(1.7)
Justice	552.5	-	60.4	612.9	1.1	608.8	4.2
Relations internationales et Francophonie	64.0	-	3.1	67.0	0.1	65.2	1.8
Santé et Services sociaux	28,824.3	1,430.5	2,431.8	32,686.6	58.7	30,735.2	1,951.4
Sécurité publique	1,001.5	-	82.0	1,083.5	1.9	1,073.2	10.3
Tourisme	25.0	-	2.5	27.5	-	27.6	-
Transports	98.6	-	12.9	111.6	0.2	111.6	(0.1)
Travail, Emploi et Solidarité sociale	321.1	-	34.5	355.6	0.6	359.9	(4.4)
Total	47,790.0	3,338.3	4,597.6	55,725.9	100.0	52,516.8	3,209.2
2021-2022 Comparative Expenditures	45,139.0	3,075.5	4,302.2	52,516.8			

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 \$24,527.6 million for 2022-2023, broken down as follows:

- \$12,345.8 million for departments, or 50.3%;
- \$9,017.8 million for health and social services establishments, or 36.8%;
- \$2,691.3 million for educational institutions, or 11.0%;
- \$472.7 million for other beneficiaries, or 1.9%.

In 2022-2023, operating expenditures increase by \$2,907.3 million from the 2021-2022 comparative expenditures. This increase is due mainly to the following variations:

- in the "Conseil du trésor et Administration gouvernementale" portfolio, an increase of \$2,011.0 million, mainly due to amounts included in the Contingency Fund for adjustments pursuant to the accounting standard respecting transfer payment;
- an increase of \$570.4 million to the "Santé et Services sociaux" portfolio, stemming primarily from the indexing of non-salary expenditures and additional amounts allocated to increase public services, in particular to develop care and services for youth in difficulty and public health services;
- an increase of \$187.7 million to the "Éducation" portfolio, primarily due to the indexing of non-salary expenses and the amounts required to fund educational institutions in the education network. It is also due to the addition of resources under prior commitments, including the measures to mitigate the labour shortage and give every child the means to reach their full potential;
- an increase of \$53.5 million in the "Enseignement supérieur" portfolio, mainly due to the indexation of non-salary expenditures for the higher education network and additional amounts arising from comments for prior years to support access and success in higher education;
- an increase of \$44.4 million in the "Sécurité publique" portfolio, primarily due to the adjustment of rental prices and some expenditures supporting Sûreté du Québec operations.

2022-2023 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)

	2022-2023 Expenditure Budget					2021-2022 Comparative Expenditures	Variation
	Operating ²	Transfer		Total			
		Networks	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	-	9,017.8	-	9,017.8	36.8	8,458.4	559.4
Department	272.3	-	-	272.3	1.1	267.1	5.2
Government Enterprises and Bodies	-	-	227.1	227.1	0.9	222.1	5.0
Non-profit Bodies	-	-	25.5	25.5	0.1	24.8	0.7
	272.3	9,017.8	252.6	9,542.8	38.9	8,972.4	570.4
Conseil du trésor et Administration gouvernementale							
Department	9,342.0	-	-	9,342.0	38.1	7,331.1	2,010.9
Government Enterprises and Bodies	-	-	0.1	0.1	-	-	0.1
	9,342.0	-	0.1	9,342.2	38.1	7,331.1	2,011.0
Éducation							
Educational Institutions	-	1,728.2	-	1,728.2	7.0	1,544.1	184.1
Department	131.3	-	-	131.3	0.5	127.6	3.7
	131.3	1,728.2	-	1,859.4	7.6	1,671.7	187.7
Enseignement supérieur							
Educational Institutions	-	963.2	-	963.2	3.9	916.2	47.0
Department	37.9	-	-	37.9	0.2	32.1	5.8
Government Enterprises and Bodies	-	-	9.5	9.5	-	8.8	0.7
	37.9	963.2	9.5	1,010.6	4.1	957.1	53.5
Sécurité publique							
Department	526.8	-	-	526.8	2.1	482.4	44.4
Government Enterprises and Bodies	-	-	14.4	14.4	0.1	14.4	-
	526.8	-	14.4	541.2	2.2	496.7	44.4
Other Portfolios							
Departments	2,035.4	-	-	2,035.4	8.3	2,007.8	27.6
Government Enterprises and Bodies	-	-	196.1	196.1	0.8	183.4	12.7
	2,035.4	-	196.1	2,231.5	9.1	2,191.2	40.3
Total	12,345.8	11,709.2	472.7	24,527.6	100.0	21,620.3	2,907.3
2021-2022 Comparative Expenditures	10,248.1	10,918.7	453.4	21,620.3			

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.

2022-2023 Forecast Operating Expenditures by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery¹
(millions of dollars)

	2022-2023 Expenditure Budget					2021-2022 Comparative Expenditures	Variation
	Operating ²	Transfer		Total			
		Networks	Other	\$ million	%		
National Assembly	44.4	-	-	44.4	0.2	40.4	4.0
Persons Appointed by the National Assembly	62.3	-	-	62.3	0.3	30.1	32.2
Affaires municipales et Habitation	36.3	-	14.5	50.8	0.2	51.9	(1.1)
Agriculture, Pêcheries et Alimentation	66.5	-	23.9	90.4	0.4	81.7	8.7
Conseil du trésor et Administration gouvernementale	9,342.0	-	0.1	9,342.2	38.1	7,331.1	2,011.0
Conseil exécutif	54.0	-	2.4	56.4	0.2	42.2	14.2
Culture et Communications	33.8	-	108.5	142.3	0.6	139.1	3.2
Cybersécurité et Numérique	38.4	-	-	38.4	0.2	27.7	10.7
Économie et Innovation	23.1	-	2.9	26.0	0.1	25.4	0.6
Éducation	131.3	1,728.2	-	1,859.4	7.6	1,671.7	187.7
Énergie et Ressources naturelles	20.1	-	-	20.1	0.1	19.6	0.5
Enseignement supérieur	37.9	963.2	9.5	1,010.6	4.1	957.1	53.5
Environnement et Lutte contre les changements climatiques	74.8	-	-	74.8	0.3	73.4	1.3
Famille	94.0	-	-	94.0	0.4	91.6	2.4
Finances	41.7	-	5.5	47.2	0.2	47.5	(0.3)
Forêts, Faune et Parcs	221.8	-	-	221.8	0.9	252.1	(30.4)
Immigration, Francisation et Intégration	248.2	-	-	248.2	1.0	251.4	(3.3)
Justice	325.5	-	21.4	346.9	1.4	336.9	10.0
Relations internationales et Francophonie	24.3	-	0.1	24.3	0.1	29.2	(4.9)
Santé et Services sociaux	272.3	9,017.8	252.6	9,542.8	38.9	8,972.4	570.4
Sécurité publique	526.8	-	14.4	541.2	2.2	496.7	44.4
Tourisme	7.9	-	16.3	24.2	0.1	21.9	2.3
Transports	427.4	-	-	427.4	1.7	439.9	(12.4)
Travail, Emploi et Solidarité sociale	191.0	-	0.7	191.7	0.8	189.1	2.6
Total	12,345.8	11,709.2	472.7	24,527.6	100.0	21,620.3	2,907.3
2021-2022 Comparative Expenditures	10,248.1	10,918.7	453.4	21,620.3			

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 increase by \$184.1 million, from \$3,787.1 million in 2021-2022 to \$3,971.2 million in 2022-2023.

Repayment of principal

In 2022-2023, expenditures for repayment of principal on subsidized debt represent 87.2% of total capital expenditures.

These expenditures total \$3,461.0 million in 2022-2023 compared to \$3,226.3 million in 2021-2022, an increase of \$ 234.7 million, primarily due to an increase in the "Enseignement supérieur" and "Santé et Services sociaux" portfolios stemming from authorized investments in their respective networks, and in the "Affaires municipales et Habitation" portfolio, including to roll out programs to mitigate the impact of climate change and flooding.

Subsidies for fixed assets

Subsidies for fixed assets account for 11.1% of total capital expenditures in 2022-2023. These subsidies are primarily intended for non-profit organizations, educational institutions and other beneficiaries, including businesses.

They total \$441.0 million in 2022-2023 compared to \$486.1 million in 2021-2022, a decrease of \$45.1 million. The variation is primarily due to a decrease in the "Affaires municipales et Habitation" portfolio relating to the revision of certain transfers under the Société d'habitation du Québec housing assistance programs. The level of transfers provided is sufficient to ensure the government meets its commitments.

Capital expenditures allocated to a special fund

The capital expenditures for which the departments allocate money to special funds represent 1.7% of aggregate capital expenditures in 2022-2023. Thus, the departments, through their special funds, are the sole beneficiaries of these expenditures. These expenditures are set at \$69.2 million in 2022-2023, compared to \$74.7 million in 2021-2022, down \$5.5 million.

2022-2023 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)

	2022-2023 Expenditure Budget					2021-2022 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	-	1,251.5	13.8	1,265.3	31.9	1,166.0	99.3
Other Beneficiaries	2.2	-	7.8	10.0	0.3	10.0	-
	2.2	1,251.5	21.5	1,275.3	32.1	1,176.0	99.3
Enseignement supérieur							
Educational Institutions	-	596.4	24.3	620.7	15.6	584.9	35.8
Government Enterprises and Bodies	-	3.6	-	3.6	0.1	3.6	0.1
	-	600.1	24.3	624.3	15.7	588.5	35.9
Affaires municipales et Habitation							
Municipalities	-	344.7	-	344.7	8.7	288.9	55.8
Non-profit Bodies	-	9.0	109.8	118.9	3.0	136.8	(17.9)
Other Beneficiaries	-	6.9	-	6.9	0.2	5.3	1.7
	-	360.7	109.8	470.5	11.8	431.0	39.6
Agriculture, Pêcheries et Alimentation							
Businesses	-	-	130.3	130.3	3.3	122.5	7.8
Other Beneficiaries	-	0.2	9.3	9.6	0.2	6.8	2.8
	-	0.2	139.7	139.9	3.5	129.3	10.6
Other Portfolios							
Government Enterprises and Bodies	-	170.0	0.7	170.7	4.3	164.0	6.7
Departments	67.0	-	-	67.0	1.7	72.5	(5.4)
Other Beneficiaries	-	1,078.5	145.0	1,223.5	30.8	1,225.9	(2.4)
	67.0	1,248.5	145.7	1,461.2	36.8	1,462.4	(1.2)
Total	69.2	3,461.0	441.0	3,971.2	100.0	3,787.1	184.1
2021-2022 Comparative Expenditures	74.7	3,226.3	486.1	3,787.1			

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.

2022-2023 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)

	2022-2023 Expenditure Budget					2021-2022 Comparative Expenditures	Variation
	Allocation to a Special Fund	Subsidized Fixed Assets		Total			
		Repayment of Principal	Subsidies	\$ million	%		
Affaires municipales et Habitation	-	360.7	109.8	470.5	11.8	431.0	39.6
Agriculture, Pêcheries et Alimentation	-	0.2	139.7	139.9	3.5	129.3	10.6
Conseil exécutif	-	6.3	-	6.3	0.2	10.5	(4.2)
Culture et Communications	-	155.3	-	155.3	3.9	159.2	(3.9)
Économie et Innovation	0.2	27.2	0.7	28.1	0.7	34.8	(6.7)
Éducation	-	944.0	68.1	1,012.1	25.5	1,006.0	6.1
Énergie et Ressources naturelles	-	2.3	-	2.3	0.1	1.5	0.8
Enseignement supérieur	-	600.1	24.3	624.3	15.7	588.5	35.9
Environnement et Lutte contre les changements climatiques	-	4.9	-	4.9	0.1	4.4	0.5
Famille	33.7	-	-	33.7	0.8	36.7	(3.0)
Forêts, Faune et Parcs	0.5	33.5	-	34.0	0.9	28.4	5.6
Justice	0.2	-	-	0.2	-	0.5	(0.3)
Santé et Services sociaux	2.2	1,251.5	21.5	1,275.3	32.1	1,176.0	99.3
Sécurité publique	8.2	8.7	-	16.9	0.4	16.3	0.6
Tourisme	9.3	54.7	-	64.0	1.6	61.0	3.0
Transports	-	11.6	76.8	88.4	2.2	85.2	3.2
Travail, Emploi et Solidarité sociale	15.0	-	-	15.0	0.4	17.9	(2.9)
Total	69.2	3,461.0	441.0	3,971.2	100.0	3,787.1	184.1
2021-2022 Comparative Expenditures	74.7	3,226.3	486.1	3,787.1			

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 2022-2023 fiscal year, interest expenditures incurred by the Government amount to \$7,760.1 million compared to \$7,318.2 million for 2021-2022.

Interest on the debt attributable to program spending

Interest on the debt attributable to program spending amounts to \$1,319.2 million, an increase of \$166.0 million from fiscal 2021-2022, mainly due to an increase in the "Éducation" and "Santé et Services sociaux" portfolios stemming from the variation in authorized investments in their respective networks and the "Affaires municipales et Habitation" portfolio due to an increase in debt service for projects executed under municipal infrastructure programs.

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

The 2022-2023 expenditures allocated to debt service increase by \$275.9 million from 2021-2022 to \$6,440.9 million. This increase is due in particular to the expected rise in interest rates.

2022-2023 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)

	2022-2023 Expenditure Budget				2021-2022 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Santé et Services sociaux						
Health and Social Services Establishments	531.3	-	531.3	40.3	454.8	76.5
Department	1.2	-	1.2	0.1	1.2	-
	532.5	-	532.5	40.4	456.0	76.5
Éducation						
Educational Institutions	349.5	-	349.5	26.5	271.5	78.0
	349.5	-	349.5	26.5	271.5	78.0
Affaires municipales et Habitation						
Municipalities	114.5	-	114.5	8.7	105.4	9.1
Other Beneficiaries	50.5	-	50.5	3.8	50.2	0.3
	165.0	-	165.0	12.5	155.6	9.4
Other Portfolios						
Educational Institutions	185.0	-	185.0	14.0	182.0	3.0
Government Enterprises and Bodies	35.4	-	35.4	2.7	37.2	(1.8)
Departments	17.1	-	17.1	1.3	15.2	1.8
Other Beneficiaries	34.6	-	34.6	2.6	35.6	(1.0)
	272.2	-	272.2	20.6	270.0	2.2
Program Spending	1,319.2	-	1,319.2	100.0	1,153.2	166.0
Debt Service						
Debt Service	-	6,080.9	6,080.9		5,587.0	493.9
Retirement Plans Account	-	418.0	418.0		638.0	(220.0)
Future Employee Benefits	-	(58.0)	(58.0)		(60.0)	2.0
	-	6,440.9	6,440.9		6,165.0	275.9
Total	1,319.2	6,440.9	7,760.1		7,318.2	441.9
2021-2022 Comparative Expenditures	1,153.2	6,165.0	7,318.2			

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.

2022-2023 Forecast Interest Expenditures by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery¹
(millions of dollars)

	2022-2023 Expenditure Budget				2021-2022 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Affaires municipales et Habitation	165.0	-	165.0	12.5	155.6	9.4
Agriculture, Pêcheries et Alimentation	-	-	-	-	-	-
Conseil exécutif	1.5	-	1.5	0.1	1.6	(0.1)
Culture et Communications	40.0	-	40.0	3.0	41.7	(1.7)
Économie et Innovation	2.6	-	2.6	0.2	3.3	(0.7)
Éducation	349.5	-	349.5	26.5	271.5	78.0
Énergie et Ressources naturelles	0.7	-	0.7	0.1	0.2	0.5
Enseignement supérieur	184.1	-	184.1	14.0	180.3	3.7
Environnement et Lutte contre les changements climatiques	0.9	-	0.9	0.1	1.0	(0.2)
Famille	14.3	-	14.3	1.1	13.0	1.3
Forêts, Faune et Parcs	5.1	-	5.1	0.4	5.8	(0.7)
Santé et Services sociaux	532.5	-	532.5	40.4	456.0	76.5
Sécurité publique	1.9	-	1.9	0.1	1.5	0.4
Tourisme	14.2	-	14.2	1.1	14.4	(0.2)
Transports	6.0	-	6.0	0.5	6.2	(0.2)
Travail, Emploi et Solidarité sociale	0.8	-	0.8	0.1	0.9	(0.2)
Program Spending	1,319.2	-	1,319.2	100.0	1,153.2	166.0
Debt Service						
Debt Service	-	6,080.9	6,080.9		5,587.0	493.9
Retirement Plans Account	-	418.0	418.0		638.0	(220.0)
Future Employee Benefits	-	(58.0)	(58.0)		(60.0)	2.0
	-	6,440.9	6,440.9		6,165.0	275.9
Total	1,319.2	6,440.9	7,760.1		7,318.2	441.9
2021-2022 Comparative Expenditures	1,153.2	6,165.0	7,318.2			

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 38.1% of these expenditures are disbursed to individuals.

For fiscal 2022-2023, support expenditures amount to \$20,456.7 million, an increase of \$1,434.0 million from 2021-2022, including:

- in the "Famille" portfolio, an increase of \$371.4 million primarily due to the impact of the measures of the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance;
- in the "Enseignement supérieur" portfolio, an increase of \$280.8 million, primarily due to the budget allocated to the new Québec Perspective Scholarship Program, the increase in student financial assistance subsequent to indexation of the various parameters, and the temporary enhancement to student financial assistance;
- in the "Transports" portfolio, an increase of \$241.3 million, primarily due to the measures announced in the Update on Québec's Economic and Financial Situation – Fall 2021 for improving local road networks and supporting Autorité régionale de transport métropolitain to finance public transit;
- in the "Santé et Services sociaux" portfolio, an increase of \$213.0 million, mainly due to the increase in the cost of medications and expansion to the community organization support program, as well as to the amounts added to expand public services, particularly bolstering care and services to seniors and natural caregivers, and to support the digital transformation of the health and social services network and protect the public's data.

2022-2023 Forecast Support 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)

	2022-2023 Expenditure Budget				2021-2022 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Santé et Services sociaux						
Individuals	2,735.8	-	2,735.8	13.4	2,732.9	3.0
Non-profit Bodies	936.1	-	936.1	4.6	878.2	57.9
Health and Social Services Establishments	11.6	214.4	225.9	1.1	120.9	105.1
Other Beneficiaries	682.4	-	682.4	3.3	635.3	47.1
	4,365.9	214.4	4,580.3	22.4	4,367.2	213.0
Famille						
Non-profit Bodies	88.2	2,475.5	2,563.8	12.5	2,265.7	298.1
Businesses	0.1	688.4	688.5	3.4	617.5	71.0
Individuals	2.2	-	2.2	-	2.2	-
Other Beneficiaries	5.5	1.0	6.6	-	4.2	2.3
	96.1	3,164.9	3,261.0	15.9	2,889.6	371.4
Transport						
Government Enterprises and Bodies	159.9	571.5	731.4	3.6	615.8	115.6
Municipalities	133.5	175.7	309.2	1.5	175.4	133.8
Individuals	7.8	-	7.8	-	11.1	(3.3)
Other Beneficiaries	3.7	232.6	236.3	1.2	241.2	(4.9)
	304.9	979.8	1,284.7	6.3	1,043.4	241.3
Éducation supérieur						
Individuals	1,117.2	-	1,117.2	5.5	830.8	286.3
Other Beneficiaries	11.0	25.0	36,0	0.2	41,6	(5.6)
	1,128.2	25.0	1,153.2	5.6	872.4	280.8
Other Portfolios						
Individuals	3,621.2	315.8	3,937.0	19.2	4,030.0	(93.1)
Government Enterprises and Bodies	98.4	155.0	253.4	1.2	132.0	121.4
Other Beneficiaries	4,636.3	1,351.0	5,987.3	29.3	5,688.1	299.2
	8,355.9	1,821.7	10,177.6	49.8	9,850.1	327.5
Total	14,251.0	6,205.8	20,456.7	100.0	19,022.8	1,434.0
2021-2022 Comparative Expenditures	13,706.2	5,316.6	19,022.8			

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

² Excluding compensation for the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.

2022-2023 Forecast Support Expenditures by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery^{1, 2}
(millions of dollars)

	2022-2023 Expenditure Budget				2021-2022 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	30.6	-	30.6	0.1	12.0	18.6
Affaires municipales et Habitation	1,686.4	269.8	1,956.2	9.6	1,929.7	26.5
Agriculture, Pêcheries et Alimentation	688.2	-	688.2	3.4	699.3	(11.1)
Conseil du trésor et Administration gouvernementale	51.5	-	51.5	0.3	18.4	33.1
Conseil exécutif	714.5	-	714.5	3.5	609.6	104.9
Culture et Communications	502.3	-	502.3	2.5	395.2	107.0
Cybersécurité et Numérique	0.1	-	0.1	-	0.1	0.1
Économie et Innovation	623.9	206.2	830.1	4.1	882.3	(52.2)
Éducation	280.8	20.0	300.8	1.5	239.7	61.1
Énergie et Ressources naturelles	6.0	15.1	21.1	0.1	44.0	(22.8)
Enseignement supérieur	1,128.2	25.0	1,153.2	5.6	872.4	280.8
Environnement et Lutte contre les changements climatiques	102.1	95.0	197.1	1.0	122.5	74.6
Famille	96.1	3,164.9	3,261.0	15.9	2,889.6	371.4
Finances	19.6	0.6	20.2	0.1	34.8	(14.5)
Forêts, Faune et Parcs	25.0	58.8	83.8	0.4	100.8	(17.0)
Immigration, Francisation et Intégration	153.0	-	153.0	0.7	156.1	(3.1)
Justice	325.9	-	325.9	1.6	295.6	30.3
Relations internationales et Francophonie	29.9	3.1	33.1	0.2	32.1	0.9
Santé et Services sociaux	4,365.9	214.4	4,580.3	22.4	4,367.2	213.0
Sécurité publique	186.0	36.9	222.9	1.1	224.2	(1.4)
Tourisme	-	88.1	88.1	0.4	80.9	7.2
Transports	304.9	979.8	1,284.7	6.3	1,043.4	241.3
Travail, Emploi et Solidarité sociale	2,929.9	1,028.0	3,957.9	19.3	3,972.8	(14.9)
Total	14,251.0	6,205.8	20,456.7	100.0	19,022.8	1,434.0
2021-2022 Comparative Expenditures	13,706.2	5,316.6	19,022.8			

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

² Excluding compensation for the accumulated deficit as at March 31, 2021 in the special funds caused by the additional expenditures recognized for 2020-2021 and prior years under the application of the accounting standard respecting transfer payments.

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 2022-2023 fiscal year, these expenditures are up \$142.4 million to at \$358.8 million. More specifically:

- expenditures attributable to provisions for doubtful accounts total \$16.8 million, a decrease of \$12.2 million from 2021-2022, due to an overrun in this expenditure category in the "Justice" portfolio;
- expenditures related to other allowances amount to \$342.0 million in 2022-2023, an increase of \$154.6 million from 2021-2022. 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 2022-2023 by Portfolio excluding the effect of measures implemented under the public health emergency and for the economic recovery¹

(millions of dollars)

	2022-2023 Expenditure Budget				2021-2022 Comparative Expenditures	Variation
	Doubtful Accounts	Other Allowances	Total			
			\$ million	%		
Conseil exécutif	-	1.0	1.0	0.3	1.0	-
Culture et Communications	-	0.2	0.2	-	0.2	-
Économie et Innovation	-	340.8	340.8	95.0	186.2	154.6
Enseignement supérieur	6.0	-	6.0	1.7	6.0	-
Environnement et Lutte contre les changements climatiques	-	-	-	-	-	-
Famille	0.1	0.1	0.2	0.1	0.2	-
Forêts, Faune et Parcs	0.1	-	0.1	-	0.1	-
Justice	5.0	-	5.0	1.4	17.2	(12.2)
Sécurité publique	-	-	-	-	-	-
Transports	-	-	-	-	-	-
Travail, Emploi et Solidarité sociale	5.5	-	5.5	1.5	5.5	-
Total	16.8	342.1	358.8	100.0	216.4	142.4
2021-2022 Comparative Expenditures	29.0	187.4	216.4			

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 2022-2023 program spending of \$106,359.6 million is primarily broken down between the following two beneficiaries:

- \$34,579.0 million, or 32.5%, for health and social services establishments;
- \$23,565.9 million, or 22.2%, for educational institutions.

The balance of \$48,214.7 million is broken down among the following beneficiaries:

- \$17,186.2 million, or 16.2%, for the departments;
- \$16,664.7 million, or 15.6%, for expenditures dedicated to individuals, of which \$8,835.4 million, or 8.3%, is for health professionals;
- \$5,686.1 million, or 5.3%, for non-profit organizations;
- \$3,393.3 million, or 3.2%, for businesses;
- \$3,068.1 million, or 2.9%, for municipalities;
- \$2,216.3 million, or 2.1%, for government enterprises and bodies.

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

2022-2023 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)

APPENDIX 1

	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	Total
National Assembly	123.0	44.4	-	-	0.1	-	167.4
Persons Appointed by the National Assembly	145.0	62.3	-	-	30.6	-	237.9
Affaires municipales et Habitation	106.3	50.8	470.5	165.0	1,956.2	-	2,748.9
Agriculture, Pêcheries et Alimentation	177.5	90.4	139.9	-	688.2	-	1,096.0
Conseil du trésor et Administration gouvernementale	661.0	9,342.2	-	-	51.5	-	10,054.6
Conseil exécutif	113.9	56.4	6.3	1.5	714.5	1.0	893.5
Culture et Communications	129.1	142.3	155.3	40.0	502.3	0.2	969.2
Cybersécurité et Numérique	44.4	38.4	-	-	0.1	-	83.0
Économie et Innovation	55.4	26.0	28.1	2.6	830.1	340.8	1,283.1
Éducation	12,927.1	1,859.4	1,012.1	349.5	300.8	-	16,449.0
Énergie et Ressources naturelles	41.3	20.1	2.3	0.7	21.1	-	85.6
Enseignement supérieur	5,645.5	1,010.6	624.3	184.1	1,153.2	6.0	8,623.6
Environnement et Lutte contre les changements climatiques	122.2	74.8	4.9	0.9	197.1	-	399.9
Famille	90.8	94.0	33.7	14.3	3,261.0	0.2	3,494.0
Finances	93.1	47.2	-	-	20.2	-	160.5
Forêts, Faune et Parcs	192.1	221.8	34.0	5.1	83.8	0.1	536.8
Immigration, Francisation et Intégration	113.6	248.2	-	-	153.0	-	514.7
Justice	612.9	346.9	0.2	-	325.9	5.0	1,291.0
Relations internationales et Francophonie	67.0	24.3	-	-	33.1	-	124.4
Santé et Services sociaux	32,686.6	9,542.8	1,275.3	532.5	4,580.3	-	48,617.4
Sécurité publique	1,083.5	541.2	16.9	1.9	222.9	-	1,866.4
Tourisme	27.5	24.2	64.0	14.2	88.1	-	218.0
Transports	111.6	427.4	88.4	6.0	1,284.7	-	1,918.1
Travail, Emploi et Solidarité sociale	355.6	191.7	15.0	0.8	3,957.9	5.5	4,526.5
Program Spending	55,725.9	24,527.6	3,971.2	1,319.2	20,456.7	358.8	106,359.6
Debt Service	-	-	-	6,440.9	-	-	6,440.9
Budget Expenditures	55,725.9	24,527.6	3,971.2	7,760.1	20,456.7	358.8	112,800.6

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

2022-2023 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	-	-	-	167.4	0.1	-	-	-	167.4
Persons Appointed by the National Assembly	-	-	-	207.3	30.6	-	-	-	237.9
Affaires municipales et Habitation	-	12.8	281.5	120.0	245.2	7.0	2,044.0	38.3	2,748.9
Agriculture, Pêcheries et Alimentation	-	11.9	-	166.5	90.9	712.1	3.7	110.9	1,096.0
Conseil du trésor et Administration gouvernementale	1.3	23.2	-	9,981.3	0.1	-	-	48.7	10,054.6
Conseil exécutif	-	2.5	-	168.9	116.8	288.3	309.9	7.0	893.5
Culture et Communications	-	3.4	19.2	70.8	384.6	153.5	61.4	276.3	969.2
Cybersécurité et Numérique	-	-	-	82.9	0.1	-	-	-	83.0
Économie et Innovation	25.5	141.7	68.0	411.8	250.6	290.8	67.4	27.2	1,283.1
Éducation	-	15,941.5	42.4	223.9	223.7	6.5	11.0	-	16,449.0
Énergie et Ressources naturelles	-	-	-	61.4	0.2	20.9	1.6	1.5	85.6
Enseignement supérieur	-	7,367.5	1,117.2	95.8	7.7	-	-	35.5	8,623.6
Environnement et Lutte contre les changements climatiques	-	-	-	197.0	85.3	-	22.6	95.0	399.9
Famille	-	0.7	2.2	232.9	2,563.8	688.5	5.9	-	3,494.0
Finances	0.2	0.4	-	117.6	5.9	-	8.5	27.9	160.5
Forêts, Faune et Parcs	-	-	-	414.4	24.7	37.4	15.3	45.1	536.8
Immigration, Francisation et Intégration	-	-	81.5	361.7	67.4	-	4.1	-	514.7
Justice	-	1.2	288.6	857.6	35.2	0.4	0.6	107.5	1,291.0
Relations internationales et Francophonie	-	2.2	0.2	91.3	24.4	2.8	-	3.6	124.4
Santé et Services sociaux	34,551.3	-	11,571.2	407.9	961.6	679.3	3.1	443.0	48,617.4
Sécurité publique	-	0.3	8.9	1,613.3	42.1	3.8	164.6	33.3	1,866.4
Tourisme	-	-	-	29.0	52.7	31.3	4.1	100.9	218.0
Transports	-	0.3	23.6	539.0	1.4	289.0	323.2	741.7	1,918.1
Travail, Emploi et Solidarité sociale	0.6	56.5	3,160.3	566.4	471.0	181.5	17.1	73.1	4,526.5
Program Spending	34,579.0	23,565.9	16,664.7	17,186.2	5,686.1	3,393.3	3,068.1	2,216.3	106,359.6

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. USAGE IN 2020-2021

During the 2020-2021 fiscal year, all public bodies subject to the Act respecting Workforce Management and Control within Government Departments, Public Sector Bodies and Networks and State-Owned Enterprises (CQLR, chapter G-1.011) reported a total consumption of 986.1 million paid hours, or 539,962 full-time equivalents (FTES). Compared to the 2019-2020 fiscal year (510,655 FTES), this is growth of 29,307 FTES, or 5.7%.

- For departments and bodies with personnel subject to the Public Service Act (CQLR, chapter F-3.1.1), usage of 70,980 FTES was recorded in 2020-2021, which represents an increase of 676, or 1.0% from the previous year.
- In addition, a total usage of 468,982 FTES was seen for bodies outside the public service. Compared to the 2019-2020 fiscal year, this is growth of 28,631 FTES, or 6.5%. Excluding the additional usage resulting from public health emergency efforts (estimated at 19,080 FTES), growth of 9,551 FTES, or 2.2%, is seen for bodies outside the public service.

Without considering the additional efforts made in the context of the COVID-19 pandemic, the overall increase in public administration employees is 10,227 FTES, or 2.0%. This level is within the growth target of 10,800 FTES set forth in the 2020-2021 Expenditure Management Strategy.

The additional efforts in the health and social services and education networks account for more than 65% of the growth seen for the 2020-2021 fiscal year. In addition to the measures implemented under the public health emergency, the gradual integration of 10,000 new orderlies has also resulted in an increase in employees. These have made it possible to strengthen the service offering and ensure the well-being of orderlies in residential and long-term care centres.

Details by public bodies subject to the public service and outside the public service are presented in Appendices 1 and 2, respectively.

Staff Usage in 2020-2021**Government Departments, Public Sector Bodies and Networks, and State-owned Enterprises**(in paid hours and FTES)¹

	Public Service		Outside the Public Service	
	Paid Hours	FTES	Paid Hours	FTES
Affaires municipales et Habitation	3,159,741	1,730	N/A	N/A
Agriculture, Pêcheries et Alimentation	4,059,189	2,223	N/A	N/A
Conseil du trésor et Administration gouvernementale	4,898,625	2,682	2,273,391	1,245
Conseil exécutif	2,264,069	1,240	27,918	15
Culture et Communications	645,325	353	3,193,416	1,748
Économie et Innovation	1,011,124	554	262,608	144
Éducation	2,774,480	1,519	234,168,821	128,220
Énergie et Ressources naturelles	2,508,372	1,373	39,082,558	21,400
Enseignement supérieur	184,411	101	41,014,730	22,458
Environnement et Lutte contre les changements climatiques	3,782,916	2,071	140,199	77
Famille	2,119,110	1,160	N/A	N/A
Finances	5,365,555	2,938	35,233,065	19,292
Forêts, Faune et Parcs	5,132,167	2,810	2,553,233	1,398
Immigration, Francisation et Intégration	2,995,665	1,640	N/A	N/A
Justice	11,108,864	6,083	2,381,008	1,304
Capitale-Nationale region	N/A	N/A	93,209	51
Relations internationales et Francophonie	984,913	539	62,417	34
Santé et Services sociaux	5,516,500	3,021	493,325,232	270,123
Sécurité publique	28,602,372	15,661	484,242	265
Tourisme	326,940	179	764,096	418
Transport	21,398,097	11,717	1,412,375	773
Travail, Emploi et Solidarité sociale	20,792,841	11,385	29,149	16
Utilized Staff Level in 2020-2021	129,631,277	70,980	856,501,667	468,982
TOTAL – number of paid hours				986,132,944
– FTES				539,962

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

2. FORECAST USAGE IN 2021-2022

For the 2021-2022 fiscal year, the forecast usage of paid hours by public bodies, based on the real data for the months of April to December 2021, is estimated to be 1,023.5 million paid hours, or the equivalent of 560,445 FTEs. Compared to real usage for the 2020-2021 fiscal year, an increase of 20,483 FTEs, or 3.8% is anticipated.

- For personnel subject to the Public Service Act, usage is expected to be 72,554, which represents an increase of 1,574 FTEs, or 2.2%.
- For bodies outside the public service, which contribute 87.1% of total staffing for the 2021-2022 fiscal year, usage of 487,891 FTEs is anticipated. Compared to the 2020-2021 fiscal year, this is growth of 18,909 FTEs, or 4.0%.

Throughout the past year, additional efforts in the context of the public health emergency continued within the health and social services and education networks. For the 2021-2022 fiscal year, these efforts are estimated at 33,837 FTEs. Without considering these efforts made in the context of the COVID-19 pandemic, an increase in 2021-2022 public administration employees of 526,608 FTEs is anticipated, a growth of 5,726 FTEs, or 1.1%. This level is within the growth target of 9,550 FTEs set forth in the 2021-2022 Expenditure Management Strategy.

Lastly, the head count within public bodies and the various definitions related to staffing are presented in Appendices 3 and 4, respectively.

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
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
Variation	1,234.7	676	52,289.4	28,631	53,524.1	29,307
Utilized Staff Level in 2020-2021	129,631.3	70,980	856,501.7	468,982	986,133.0	539,962
Forecast Variation	2,874.1	1,574	34,533.6	18,909	37,407.7	20,483
Forecast staff levels in 2021-2022⁵	132,505.4	72,554	891,035.3	487,891	1,023,540.7	560,445

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 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.

⁵ During the 2021-2022 fiscal year, the following changes were made:

- The Société du parc industriel et portuaire de Bécancour changed status and became a state-owned enterprise;
- The Institut de technologie agroalimentaire du Québec was established under the Act respecting the Institut de technologie agroalimentaire du Québec (2021, chapter 3), assented to on March 11, 2021. Under this Act, the staff of the Institut is now outside the public service, whereas previously they were under an administrative unit of the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation du Québec (Public Service Act).

3. 2022-2023 STAFFING LEVELS AND ANTICIPATED GROWTH

Staffing level allocation for 2022-2023 will be based on governmental priorities, taking into account investments required to meet the needs of the public and provide quality public services. Thus, for the 2022-2023 fiscal year, a total increase in public administration employees of 10,735 FTES, or 2.0%, is anticipated. Of this number, 9,300 FTES are provided for staff of bodies outside the public service, primarily to make it possible to:

- Santé et Services sociaux: Open the first “maisons des aînés” and alternative residences, continue the strengthening of home care support services and enhance local services for youth in difficulty;
- Éducation: Develop talent, support students, and assist with digital transformation in schools;
- Enseignement supérieur: Foster student retention and success, promote regional mobility and support digital transformation in educational institutions.

In addition, since the 2019-2020 fiscal year, forecast increase in staff level reflects the annual targets required to meet the Government's commitment to reduce administrative staff in the public administration.

However, the context of the COVID-19 pandemic has put additional pressure on the management of personnel in the health and social services and education networks, making it impossible to meet expected targets currently.

APPENDIX 1

Staff Usage in 2020-2021 Public Service Act (in paid hours and FTES)¹

	Paid Hours	FTES
Affaires municipales et Habitation		
Affaires municipales et Habitation	986,214	540
Commission municipale du Québec	132,500	73
Régie du bâtiment du Québec	933,324	511
Société d'habitation du Québec	653,830	358
Administrative Housing Tribunal	453,873	249
Affaires municipales et Habitation Total	3,159,741	1,730
Agriculture, Pêcheries et Alimentation		
Agriculture, Pêcheries et Alimentation	2,780,920	1,523
Commission de protection du territoire agricole du Québec	166,616	91
La Financière agricole du Québec	1,033,965	566
Régie des marchés agricoles et alimentaires du Québec	77,688	43
Agriculture, Pêcheries et Alimentation Total	4,059,189	2,223
Conseil du trésor et Administration gouvernementale		
Conseil du trésor et Administration gouvernementale	1,310,573	718
Centre d'acquisitions gouvernementales	302,064	165
Centre de services partagés du Québec	1,478,791	810
Commission de la fonction publique	72,689	40
Government Infrastructure and Digital Services Fund	1,530,619	838
Infrastructures technologiques Québec	203,889	112
Conseil du trésor et Administration gouvernementale Total	4,898,625	2,682
Conseil exécutif		
Conseil exécutif	2,138,310	1,170
Commission d'accès à l'information	125,759	69
Conseil exécutif Total	2,264,069	1,240
Culture et Communications		
Culture et Communications	638,974	350
Conseil du patrimoine culturel du Québec	6,351	3
Culture et Communications Total	645,325	353
Économie et Innovation		
Économie et Innovation	998,159	547
Commission de l'éthique en science et en technologie	12,965	7
Économie et Innovation Total	1,011,124	554
Éducation		
Éducation	2,666,464	1,460
Conseil du statut de la femme	48,191	26
Conseil supérieur de l'éducation	59,825	33
Éducation Total	2,774,480	1,519
Énergie et Ressources naturelles		
Énergie et Ressources naturelles	1,352,834	741
Energy Transition, Innovation and Efficiency Fund	76,630	42
Natural Resources Fund	280,552	154
Territorial Information Fund	691,236	378
Transition énergétique Québec	107,120	59
Énergie et Ressources naturelles Total	2,508,372	1,373

APPENDIX 1 (cont'd)

Staff Usage in 2020-2021**Public service Act**(in paid hours and FTES)¹

	Paid Hours	FTES
Enseignement supérieur		
Commission d'évaluation de l'enseignement collégial	38,857	21
Office des professions du Québec	145,654	80
Enseignement supérieur Total	184,411	101
Environnement et Lutte contre les changements climatiques		
Environnement et Lutte contre les changements climatiques	3,683,999	2,017
Bureau d'audiences publiques sur l'environnement	91,662	50
Conseil de gestion du Fonds vert	7,256	4
Environnement et Lutte contre les changements climatiques Total	3,782,916	2,071
Famille		
Famille	769,187	421
Public Curator	1,349,924	739
Famille Total	2,119,110	1,160
Finances		
Finances	1,041,596	570
Financing Fund	24,128	13
Fund of the Financial Markets Administrative Tribunal	32,245	18
Institut de la statistique du Québec	548,157	300
Retraite Québec	3,719,429	2,037
Finances Total	5,365,555	2,938
Forêts, Faune et Parcs		
Forêts, Faune et Parcs	3,618,149	1,981
Natural Resources Fund – Sustainable Forest Development Section	1,514,019	829
Forêts, Faune et Parcs Total	5,132,167	2,810
Immigration, Francisation et Intégration		
Immigration, Francisation et Intégration	2,995,665	1,640
Immigration, Francisation et Intégration Total	2,995,665	1,640
Justice		
Justice	6,712,180	3,675
Conseil de la magistrature	8,985	5
Conseil supérieur de la langue française	8,173	4
Director of Criminal and Penal Prosecutions	2,328,335	1,275
Access to Justice Fund	6,586	4
Fonds d'aide aux actions collectives	12,394	7
Crime Victims Assistance Fund	13,650	7
Register Fund of the Ministère de la Justice	157,057	86
Fund of the Administrative Tribunal of Québec	510,392	279
Magistrature and Nomination of Judges	654,122	358
Office de la protection du consommateur	219,931	120
Office québécois de la langue française	477,060	261
Justice Total	11,108,864	6,083
Relations internationales et Francophonie		
Relations internationales et Francophonie	984,913	539
Relations internationales et Francophonie Total	984,913	539

APPENDIX 1 (cont'd)**Staff Usage in 2020-2021****Public Service Act**(in paid hours and FTES)¹

	Paid Hours	FTES
Santé et Services sociaux		
Santé et Services sociaux	2,255,624	1,235
Health and Welfare Commissioner	20,519	11
Office des personnes handicapées du Québec	21,877	118
Régie de l'assurance maladie du Québec	3,025,479	1,657
Santé et Services sociaux Total	5,516,500	3,021
Sécurité publique		
Sécurité publique	11,270,975	6,171
Bureau des enquêtes indépendantes	100,883	55
Coroner's Office	100,227	55
Comité de déontologie policière	23,258	13
Police Ethics Commissioner	62,162	34
Commission québécoise des libérations conditionnelles	74,390	41
Police Services Fund	10,579,934	5,793
Régie des alcools, des courses et des jeux	359,725	197
Sûreté du Québec	6,030,819	3,302
Sécurité publique Total	28,602,372	15,661
Tourisme		
Tourism Partnership Fund	326,940	179
Tourisme Total	326,940	179
Transport		
Transport	2,156,096	1,181
Commission des transports du Québec	193,526	106
Air Service Fund	461,356	253
Rolling Stock Management Fund	744,508	408
Land Transportation Network Fund	10,935,684	5,988
Société de l'assurance automobile du Québec	6,906,927	3,782
Transport Total	21,398,097	11,717
Travail, Emploi et Solidarité sociale		
Travail, Emploi et Solidarité sociale	11,193,390	6,129
Commission des normes, de l'équité, de la santé et de la sécurité du travail	8,627,349	4,724
Conseil de gestion de l'assurance parentale	22,533	12
Administrative Labour Tribunal Fund	949,570	520
Travail, Emploi et Solidarité sociale Total	20,792,841	11,385
General Total	129,631,277	70,980

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

APPENDIX 2

Usage 2020-2021
Outside the Public Service
(in paid hours and FTES)¹

	Paid Hours	FTE
Conseil du trésor et Administration gouvernementale		
Autorité des marchés publics	214,140	117
Société québécoise des infrastructures	2,059,251	1,128
Conseil du trésor et Administration gouvernementale Total	2,273,391	1,245
Conseil exécutif		
Centre de la francophonie des Amériques	27,918	15
Conseil exécutif Total	27,918	15
Culture et Communications		
Bibliothèque et Archives nationales du Québec	1,078,535	591
Conseil des arts et des lettres du Québec	139,853	77
Conservatoire de musique et d'art dramatique du Québec	348,750	191
Musée d'Art contemporain de Montréal	102,239	56
Musée de la Civilisation	333,163	182
Musée national des beaux-arts du Québec	249,675	137
Société de développement des entreprises culturelles	220,124	121
Société de la Place des Arts de Montréal	191,808	105
Société de télédiffusion du Québec	457,966	251
Société du Grand Théâtre de Québec	71,303	39
Culture et Communications Total	3,193,416	1,748
Économie et Innovation		
Québec Research Fund - Nature and Technology	72,845	40
Québec Research Fund - Health	78,306	43
Québec Research Fund - Society and Culture	64,853	36
Société du parc industriel et portuaire de Bécancour	46,604	26
Économie et Innovation Total	262,608	144
Éducation		
School Board Excluding Cree, Inuit and Naskapi Native Persons	234,156,566	128,214
Institut national des mines	12,255	7
Éducation Total	234,168,821	128,220
Énergie et Ressources naturelles		
Hydro-Québec	38,666,581	21,172
Régie de l'énergie	163,504	90
Société de développement de la Baie-James	142,864	78
Société du Plan Nord	109,609	60
Énergie et Ressources naturelles Total	39,082,558	21,400
Enseignement supérieur		
Cégep	40,526,038	22,190
Institut de tourisme et d'hôtellerie du Québec	488,692	268
Enseignement supérieur Total	41,014,730	22,458
Environnement et Lutte contre les changements climatiques		
Société québécoise de récupération et de recyclage	140,199	77
Environnement et Lutte contre les changements climatiques Total	140,199	77

APPENDIX 2 (cont'd)

Usage 2020-2021 Outside the Public Service (in paid hours and FTES)¹

	Paid Hours	FTE
Finances		
Agence du revenu du Québec	21,040,408	11,521
Autorité des marchés financiers	1,461,309	800
Financement-Québec	13,254	7
Loto-Québec	1,619,640	887
Société des alcools du Québec	11,098,454	6,077
Finances Total	35,233,065	19,292
Forêts, Faune et Parcs		
Fondation de la faune du Québec	40,421	22
Société des établissements de plein air du Québec	2,512,812	1,376
Forêts, Faune et Parcs Total	2,553,233	1,398
Justice		
Commission des droits de la personne et des droits de la jeunesse	302,396	166
Commission des services juridiques	1,831,787	1,003
Société québécoise d'information juridique	246,825	135
Justice Total	2,381,008	1,304
Capitale-Nationale region		
Commission de la capitale nationale du Québec	93,209	51
Capitale-Nationale region Total	93,209	51
Relations internationales et Francophonie		
Office Québec-Monde pour la jeunesse	62,417	34
Relations internationales et Francophonie Total	62,417	34
Santé et Services sociaux		
Integrated health and social services centres, integrated university health and social services centres, public institution	483,007,207	264,473
Regional council established under the Act respecting health services and social services for Cree Native persons	3,438,416	1,883
Corporation d'urgences-santé	2,813,298	1,540
Héma-Québec	2,514,050	1,377
Institut national de santé publique du Québec	1,140,185	624
Institut national d'excellence en santé et en services sociaux	412,076	226
Santé et Services sociaux Total	493,325,232	270,123
Sécurité publique		
École nationale de police du Québec	458,234	251
École nationale des pompiers du Québec	2,008	14
Sécurité publique Total	484,242	265
Tourisme		
Société du Centre des congrès de Québec	120,658	66
Société du Palais des congrès de Montréal	214,975	118
Société de développement et de mise en valeur du Parc olympique	428,463	235
Tourisme Total	764,096	418
Transport		
Société des Traversiers du Québec	1,412,375	773
Transports Total	1,412,375	773
Travail, Emploi et Solidarité sociale		
Cree Hunters and Trappers Income Security Board	29,149	16
Travail, Emploi et Solidarité sociale Total	29,149	16
General Total	856,501,667	468,982

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

APPENDIX 3

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

	2018-2019 ³	2019-2020 ⁴	2020-2021	2021-2022 (forecast)
Management Personnel	25,235	25,805	27,687	28,763
Professional Personnel	82,870	87,572	93,069	99,783
Nursing Staff	66,337	67,412	71,110	71,748
Teaching Staff	80,347	81,488	81,919	81,935
Office Personnel, Technicians and Equivalent Staff	193,218	197,363	212,017	221,928
Peace Officers	11,386	11,319	11,271	11,734
Labourers, Maintenance and Service Personnel	48,644	48,800	52,302	54,023
Students and Interns	2,781	2,934	2,388	3,465
Utilized Staff Level – Head Count	510,819	522,693	551,763	573,379
Less: Staffing Excluded from Control ⁵	(11,745)	(12,038)	(11,801)	(12,934)
Utilized Staff Level – Control	499,074	510,655	539,962	560,445

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 3 (cont'd)

For the head count data, 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.

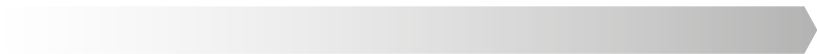
The data exclude the head count for the National Assembly and persons appointed by the National Assembly as well as private establishments under agreement subject to the Act respecting health services and social services.



APPENDIX 4**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>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

2022-2023 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 43.6% of expenditures, at \$50,163.8 million;
- the Education and Culture mission, representing 23.3% of expenditures, at \$26,792.1 million.

The remaining balance is broken down into the following missions:

- the Administration and Justice mission, representing 13.4% of expenditures, at \$15,483.0 million;
- the Economy and Environment mission, representing 7.6% of expenditures, at \$8,747.4 million;
- the Support for Individuals and Families mission, representing 6.5% of expenditures, at \$7,528.3 million;
- the Debt Service mission, representing 5.6% of expenditures, at \$6,440.9 million.

2022-2023 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	-	-	-	-	167.4	-	167.4
Persons Appointed by the National Assembly	-	-	-	-	237.9	-	237.9
Affaires municipales et Habitation	-	-	1,747.1	-	1,001.7	-	2,748.9
Agriculture, Pêcheries et Alimentation	-	-	1,113.2	-	-	-	1,113.2
Conseil du trésor et Administration gouvernementale	-	-	-	-	10,373.4	-	10,373.4
Conseil exécutif	-	-	-	-	893.5	-	893.5
Culture et Communications	-	978.2	-	-	-	2.9	981.1
Cybersécurité et Numérique	-	-	-	-	83.0	-	83.0
Économie et Innovation	-	-	1,398.6	-	-	-	1,398.6
Éducation	-	16,486.5	-	22.5	-	-	16,509.0
Énergie et Ressources naturelles	-	-	109.6	-	-	-	109.6
Enseignement supérieur	-	8,623.6	-	-	-	-	8,623.6
Environnement et Lutte contre les changements climatiques	-	-	399.9	-	-	-	399.9
Famille	-	-	-	3,494.0	-	-	3,494.0
Finances	-	-	-	-	160.5	6,438.0	6,598.5
Forêts, Faune et Parcs	-	-	565.6	-	-	-	565.6
Immigration, Francisation et Intégration	-	645.8	-	-	-	-	645.8
Justice	-	58.0	-	456.8	776.2	-	1,291.0
Relations internationales et Francophonie	-	-	124.4	-	-	-	124.4
Santé et Services sociaux	50,163.8	-	-	48.2	-	-	50,212.0
Sécurité publique	-	-	77.1	-	1,789.3	-	1,866.4
Tourisme	-	-	222.9	-	-	-	222.9
Transports	-	-	1,925.9	-	-	-	1,925.9
Travail, Emploi et Solidarité sociale	-	-	1,063.0	3,506.8	-	-	4,569.8
Total	50,163.8	26,792.1	8,747.4	7,528.3	15,483.0	6,440.9	115,155.6

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	2022-2023 Expenditure Budget	2021-2022 Expenditure Budget ²	2021-2022 Probable Expenditure	2020-2021 Expenditure	2019-2020 Expenditure
Santé et Services sociaux					
Coordination Functions	214.3	1,736.7	1,739.2	3,637.9	148.3
Office des personnes handicapées du Québec	19.6	16.2	16.1	12.9	12.9
Régie de l'assurance maladie du Québec	11,191.7	11,041.3	11,041.3	10,643.5	10,590.6
Services to the Public	38,738.2	40,049.2	40,111.2	37,138.0	29,447.1
Total	50,163.8	52,843.4	52,907.8	51,432.3	40,198.9

¹ Program spending by mission is presented in accordance with the 2022-2023 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2021-2022 expenditure budget corresponds to the 2021-2022 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	2022-2023 Expenditure Budget	2021-2022 Expenditure Budget ²	2021-2022 Probable Expenditure	2020-2021 Expenditure	2019-2020 Expenditure
Culture et Communications					
Management, Administration and Mission Support	70.7	74.2	75.3	21.3	59.9
Support and Development of Culture, Communications and Heritage	907.5	794.8	984.2	1,088.1	764.3
Éducation					
Administration	216.2	386.9	467.3	1,761.8	200.3
Development of Recreation and Sports	165.8	121.5	141.7	206.8	95.4
Preschool, Primary and Secondary Education	13,261.3	12,728.8	12,848.5	12,208.9	11,188.5
Retirement Plans	1,227.5	1,127.2	1,127.2	1,119.7	1,134.9
Support for Organizations	87.1	87.8	112.2	104.7	88.3
School Taxes - Fiscal Balancing Subsidy	1,528.6	1,552.7	1,492.3	1,517.8	1,214.8
Enseignement supérieur					
Administration	93.6	82.6	87.3	169.3	61.6
Financial Assistance for Education and Incentive Scholarships	1,117.4	881.1	867.2	717.6	731.4
Higher Education	7,156.8	6,744.6	6,761.3	6,509.5	6,211.7
Retirement Plans	210.7	191.9	191.9	189.1	188.8
Support for Bodies	45.1	48.2	48.5	49.9	41.1
Immigration, Francisation et Intégration					
Management and Support for Departmental Activities	66.3	61.4	61.4	54.7	55.9
Immigration, Francization and Integration	579.6	461.3	317.0	283.2	275.0
Justice					
French Language	58.0	55.2	55.2	56.4	27.8
Total	26,792.1	25,400.1	25,638.6	26,058.8	22,339.8

¹ Program spending by mission is presented in accordance with the 2022-2023 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2021-2022 expenditure budget corresponds to the 2021-2022 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	2022-2023 Expenditure Budget	2021-2022 Expenditure Budget ²	2021-2022 Probable Expenditure	2020-2021 Expenditure	2019-2020 Expenditure
Affaires municipales et Habitation					
Development of the Regions and Territories	270.4	271.6	271.6	252.3	184.3
Housing	840.6	931.1	1,156.4	841.4	671.8
Municipal Infrastructure Modernization	485.1	421.8	422.8	406.1	402.4
Promotion and Development of Greater Montréal	151.1	144.8	144.8	143.6	438.7
Agriculture, Pêcheries et Alimentation					
Bio-food Business Development and Food Quality	683.2	661.8	684.3	633.8	569.7
Government Bodies	430.1	433.4	413.4	430.3	444.5
Économie et Innovation					
Development of Science, Research and Innovation	248.6	336.9	333.1	384.0	349.7
Economic Development	359.7	539.9	791.6	626.7	192.4
Management and Administration	35.9	34.5	42.6	3.1	31.1
Economic Development Fund Interventions	579.4	436.1	485.1	475.1	1,873.5
Research and Innovation Bodies	175.0	254.9	255.0	225.3	215.2
Énergie et Ressources naturelles					
Management of Natural Resources	109.6	122.9	152.8	234.4	133.8
Environnement et Lutte contre les changements climatiques					
Bureau d'audiences publiques sur l'environnement	8.2	6.3	6.3	6.7	5.7
Environmental Protection	391.6	314.0	321.8	271.1	223.9
Forêts, Faune et Parcs					
Management and Administration	9.9	12.3	12.3	52.6	10.0
Management of Wildlife Resources and Parks	151.6	152.1	152.4	182.2	154.9
Management of Forest Resources	404.1	446.1	496.1	551.8	407.0
Relations internationales et Francophonie					
International Affairs	103.4	106.6	134.7	98.0	97.8
Management and Administration	21.0	20.0	19.9	19.0	19.8
Sécurité publique					
Promotion and Development of the Capitale-Nationale	77.1	74.1	73.7	89.9	74.2
Tourisme					
Tourism Development	107.1	107.1	160.0	190.9	95.0
Management, Administration and Program Management	15.0	72.9	72.9	23.7	17.4
Bodies Reporting to the Minister	100.9	103.7	126.8	142.1	97.2
Transports					
Administration and Corporate Services	66.2	5,326.4	5,327.6	84.5	66.1
Infrastructures and Transportation Systems	1,859.7	1,621.4	2,879.9	2,768.3	1,006.4

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

Portfolios and Programs	2022-2023 Expenditure Budget	2021-2022 Expenditure Budget²	2021-2022 Probable Expenditure	2020-2021 Expenditure	2019-2020 Expenditure
Travail, Emploi et Solidarité sociale					
Employment Assistance Measures	1,063.0	895.9	913.8	955.1	878.4
Total	8,747.4	13,848.8	15,851.7	10,092.1	8,660.8

¹ Program spending by mission is presented in accordance with the 2022-2023 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2021-2022 expenditure budget corresponds to the 2021-2022 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	2022-2023 Expenditure Budget	2021-2022 Expenditure Budget ²	2021-2022 Probable Expenditure	2020-2021 Expenditure	2019-2020 Expenditure
Éducation					
Status of Women	22.5	21.6	23.5	22.6	19.2
Famille					
Public Curator	69.8	69.5	69.5	83.7	76.6
Assistance Measures for Families	139.3	122.4	121.9	145.6	121.3
Planning, Research and Administration	71.9	477.9	477.9	52.0	51.7
Childcare Services	3,213.0	2,887.3	2,887.3	2,729.9	2,629.4
Justice					
Other Bodies Reporting to the Minister	206.1	206.8	207.6	216.4	207.2
Compensation and Recognition	250.8	220.8	220.8	174.0	160.5
Santé et Services sociaux					
Status of Seniors	48.2	48.6	48.5	25.6	26.5
Travail, Emploi et Solidarité sociale					
Governance, Administration and Client Services	572.3	577.6	586.6	589.5	627.9
Financial Assistance Measures	2,934.5	3,085.9	3,141.9	2,953.3	3,054.2
Total	7,528.3	7,718.4	7,785.6	6,992.5	6,974.4

¹ Program spending by mission is presented in accordance with the 2022-2023 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2021-2022 expenditure budget corresponds to the 2021-2022 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	2022-2023 Expenditure Budget	2021-2022 Expenditure Budget ²	2021-2022 Probable Expenditure	2020-2021 Expenditure	2019-2020 Expenditure
National Assembly					
General Directorate for Administration, Institutional Affairs and the National Assembly Library	77.2	64.3	64.3	62.7	54.6
General Secretariat and Legal and Parliamentary Affairs	13.4	11.2	11.2	11.0	10.0
Statutory Services for Parliamentarians	76.9	67.7	67.7	69.2	68.7
Persons Appointed by the National Assembly					
Administration of the Electoral System	167.8	59.3	59.3	44.1	43.4
The Ethics Commissioner	2.1	2.0	2.0	1.5	1.4
The Lobbyists Commissioner	5.9	4.6	4.7	3.7	3.7
The Public Protector	22.2	20.4	20.5	19.3	17.9
The Auditor General	39.9	36.9	36.9	35.2	33.2
Affaires municipales et Habitation					
Commission municipale du Québec	12.2	12.0	10.9	9.1	7.3
Compensation in Lieu of Taxes and Support to Municipalities	913.2	820.2	838.2	1,776.3	819.6
Support for Departmental Activities	76.3	77.3	75.2	179.2	53.7
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	5.2	5.1	5.1	4.6	4.7
Contingency Fund	9,523.5	7,148.6	4,645.0	-	-
Retirement and Insurance Plans	468.3	447.8	447.8	438.9	439.3
Support for the Conseil du trésor	93.0	82.8	82.8	75.5	68.3
Support for Government Operations	283.4	250.3	250.3	582.4	1,380.0
Conseil exécutif					
Indigenous Affairs	350.9	350.3	347.4	293.0	355.9
Lieutenant-Governor's Office	0.8	0.8	0.8	0.7	0.7
High-speed Internet and Special Connectivity Projects	329.1	216.2	216.2	40.2	111.5
Youth	57.2	57.8	58.0	53.0	55.8
Reform of Democratic Institutions, Access to Information and Laicity	10.4	10.4	10.8	10.1	9.5
Relations with English-speaking Quebecers	10.2	10.6	12.5	9.9	5.4
Canadian Relations	14.1	14.6	15.2	13.9	13.7
Support Services for the Premier and the Conseil exécutif	120.8	116.7	124.2	774.1	96.9
Cybersécurité et Numérique					
Management and Administration	64.7	51.2	51.7	33.7	10.8
Management of Specific Information Resources	18.2	14.8	10.8	-	-
Finances					
Economic, Taxation, Budgetary and Financial Activities	51.9	51.8	139.9	419.1	302.6
Contributions, Bank Service Fees and Provisions for Transferring Appropriations	71.1	88.4	30.0	31.8	28.0
Management and Administration	37.6	35.4	35.8	27.5	27.9

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

(millions of dollars)

Portfolios and Programs	2022-2023 Expenditure Budget	2021-2022 Expenditure Budget ²	2021-2022 Probable Expenditure	2020-2021 Expenditure	2019-2020 Expenditure
Justice					
Judicial Activity	132.9	140.5	141.1	129.1	130.0
Administration of Justice	436.8	438.5	439.7	401.4	397.3
Administrative Justice	23.0	20.6	20.6	17.9	16.4
Criminal and Penal Prosecutions	183.5	176.6	184.5	161.5	157.8
Sécurité publique					
Management and Administration	94.0	85.2	83.5	122.9	72.0
Management and Oversight	54.0	52.0	53.5	48.1	44.8
Scientific and Forensic Expertise	28.4	25.9	28.5	26.1	24.3
Management of the Correctional System	575.6	557.7	558.3	543.8	543.1
Security and Prevention	250.9	250.3	267.5	260.2	296.5
Services of the Sûreté du Québec	786.4	766.7	818.2	782.6	748.6
Total	15,483.0	12,643.5	10,270.5	7,513.4	6,455.4

¹ Program spending by mission is presented in accordance with the 2022-2023 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2021-2022 expenditure budget corresponds to the 2021-2022 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	2022-2023 Expenditure Budget	2021-2022 Expenditure Budget ²	2021-2022 Probable Expenditure	2020-2021 Expenditure	2019-2020 Expenditure
Culture et Communications					
Management, Administration and Mission Support	2.9	3.0	3.0	3.2	3.3
Finances					
Debt Service	6,438.0	6,162.0	6,162.0	5,434.0	5,470.0
Total	6,440.9	6,165.0	6,165.0	5,437.1	5,473.2
Missions Total	115,155.6	118,619.3	118,619.3	107,526.2	90,102.6

¹ Program spending by mission is presented in accordance with the 2022-2023 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total.

² Data for the 2021-2022 expenditure budget corresponds to the 2021-2022 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 2013-2014 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
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	102,089	20.6	5,437	(0.7)	107,526	19.3
2021-2022 ²	112,454	10.2	6,165	13.4	118,619	10.3
2022-2023 ²	108,715	(3.3)	6,441	4.5	115,156	(2.9)

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		
		%	%	%	per capita	
				of GDP	\$	% variation
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	5.0	2.3	17.4	9,091	4.2
2019-2020	8,503	4.7	1.9	18.4	9,954	9.5
2020-2021	8,578	(2.4)	0.7	22.7	11,901	19.6
2021-2022 ⁵	8,604	11.3	3.4	22.5	13,070	9.8
2022-2023 ⁵	8,687	6.4	4.2	20.4	12,515	(4.2)

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)

	2022-2023 Expenditure Budget	2021-2022 Probable Expenditure	Actual Expenditures		
			2020-2021	2019-2020	2018-2019
National Assembly	167	143	143	133	138
Persons Appointed by the National Assembly	238	123	104	100	183
Affaires municipales et Habitation	2,749	2,920	3,608	2,578	1,982
Agriculture, Pêcheries et Alimentation	1,113	1,098	1,064	1,014	942
Conseil du trésor et Administration gouvernementale ²	10,373	5,431	1,101	1,892	779
Conseil exécutif ²	894	785	1,195	649	478
Culture et Communications	978	1,060	1,109	824	738
Cybersécurité et Numérique ²	83	63	34	11	7
Économie et Innovation	1,399	1,907	1,714	2,662	1,236
Éducation	16,509	16,213	16,942	13,941	12,450
Énergie et Ressources naturelles	110	153	234	134	197
Enseignement supérieur	8,624	7,956	7,635	7,235	6,909
Environnement et Lutte contre les changements climatiques	400	328	278	230	183
Famille	3,494	3,557	3,011	2,879	2,576
Finances ²	161	206	478	358	265
Forêts, Faune et Parcs	566	661	787	572	583
Immigration, Francisation et Intégration ²	646	378	338	331	208
Justice	1,291	1,270	1,157	1,097	1,031
Relations internationales et Francophonie	124	155	117	118	119
Santé et Services sociaux ²	50,212	52,956	51,458	40,225	38,191
Sécurité publique	1,866	1,883	1,874	1,803	1,713
Tourisme	223	360	357	210	194
Transports	1,926	8,208	2,853	1,072	840
Travail, Emploi et Solidarité sociale	4,570	4,642	4,498	4,561	4,444
Program Spending	108,715	112,454	102,089	84,629	76,385
Debt Service	6,441	6,165	5,437	5,473	6,664
Budget Expenditures	115,156	118,619	107,526	90,102	83,049

¹ Expenditures by portfolio are presented in accordance with the 2022-2023 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 2021-2022 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				
	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
National Assembly	135	135	130	126	122
Persons Appointed by the National Assembly	99	88	88	123	130
Affaires municipales et Habitation	1,931	1,779	1,751	1,848	1,742
Agriculture, Pêcheries et Alimentation	885	846	867	922	1,047
Conseil du trésor et Administration gouvernementale ²	661	803	820	740	902
Conseil exécutif ²	423	397	383	396	397
Culture et Communications	768	680	659	641	644
Cybersécurité et Numérique ²	7	6	6	7	10
Économie et Innovation	879	1,045	598	726	734
Éducation	11,391	10,707	10,375	10,410	10,316
Énergie et Ressources naturelles	100	67	70	74	63
Enseignement supérieur	6,595	6,356	6,231	6,211	6,159
Environnement et Lutte contre les changements climatiques	283	159	149	150	164
Famille	2,518	2,519	2,543	2,583	2,514
Finances ²	227	111	125	96	99
Forêts, Faune et Parcs	609	486	441	456	479
Immigration, Francisation et Intégration ²	221	169	150	156	162
Justice	953	888	894	861	867
Relations internationales et Francophonie	124	117	99	96	104
Santé et Services sociaux ²	36,731	35,427	34,300	33,790	32,645
Sécurité publique	1,645	1,492	1,380	1,407	1,383
Tourisme	213	147	122	124	135
Transports	686	635	658	662	708
Travail, Emploi et Solidarité sociale	4,332	4,325	4,347	4,355	4,377
Program Spending	72,416	69,384	67,186	66,959	65,904
Debt Service	7,160	7,535	7,955	8,141	8,435
Budget Expenditures	79,576	76,919	75,141	75,100	74,339

