

A COMMITTED QUÉBEC

EXPENDITURE MANAGEMENT STRATEGY

ADDITIONAL INFORMATION



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Expenditure Management Strategy and Additional Information
Expenditure Budget 2023-2024

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MESSAGE FROM THE CHAIR

The pandemic and inflation, combined with the synchronized tightening of monetary policies, have created significant upheaval for Quebecers. In response to these challenges, our Government has decided to focus on actions that support the public and maintain their quality of life. Health and education will therefore continue to be top priorities.

Growth of the 2023-2024 Expenditure Budget

This year's Expenditure Budget aligns with the concerns and demands expressed by the public.

The 2023-2024 Expenditure Budget is set at \$115.5 billion. This budget ensures funding for public services in the Government's key sectors: health, education, higher education and community support. It includes pragmatic solutions and brings about concrete improvements in priority sectors.

At the same time, the Government is continuing to ensure that every dollar invested by Quebecers is managed optimally and rigorously. The Government must be more efficient, more effective and more agile. Ultimately, this means more services and benefits for the population and more opportunities for Québec businesses.

Ultimately, these strategic initiatives will enable the Gouvernement du Québec to promote a well-functioning health care system, encourage the academic success of our children, increase accessibility to social and affordable housing, increase support for families and the more vulnerable, ensure the success of our businesses and protect our environment.

Agile and innovative human resources management

The Gouvernement du Québec is continuing to transform its practices to adapt to the realities of the labour market and the current economic and demographic context. The priority is to ensure sound human resources management in the public service so that employees can remain mobilized, competent and healthy. To achieve these objectives, a new human resources management strategy will be rolled out in the fall of 2023.

Furthermore, the implementation of the Programme d'accès à l'égalité en emploi pour les membres des minorités visibles et ethniques 2018-2023 has allowed the Secrétariat du Conseil du trésor to uphold its commitments in terms of diversity and inclusion and to continue its efforts.

The Gouvernement du Québec must stand out as an employer of choice while promoting sound management of public finances and optimal access to public services. Launched in 2021, the Framework Teleworking Policy has allowed the Government to adapt quickly to the changes brought about by the pandemic while introducing a more flexible management system. We will take the necessary steps to assess the impacts of the policy and determine if adjustments are required. In addition, the regionalization plan for 5,000 public sector jobs is making positive progress. Nearly 3,400 jobs have already been regionalized, which exceeds expectations and contributes to making our regions more dynamic.

Finally, last December, the Government tabled its offers during negotiations to renew collective agreements for more than 600,000 employees in the public and parapublic sectors. It proposes an advantageous, fair and equitable total compensation package with the objective of maintaining and attracting the workforce.

The Gouvernement du Québec is committed to addressing work organization issues while recognizing the significant contribution and expertise of the people who work in the public and parapublic sectors.

An efficient and transparent State

Public programs must be managed efficiently so that every dollar invested yields the benefits Quebecers expect.

To properly assess the progress made, the Secrétariat du Conseil du trésor is continuing its work to ensure that the performance indicator of public organizations continues to be a reliable tool making it possible to measure progress based on standard indicators, year after year. It also allows for government-wide sharing of best practices. The results are presented annually in the Tableau de bord de la performance de l'administration publique, which is easily accessible.

The review of government programs, for its part, contributes to increasing the capacity of departments to focus on their mission, promote the sharing of resources and expertise, increase the use of digital technology, and strengthen their efficiency. These approaches not only guarantee the rigour of the financial framework, contribute to the transformation and performance of the public administration, but above all improve our public services.

Public contracts that are resolutely Québec-based

Public contracts are an essential driver of economic development. The Gouvernement du Québec must set an example in its acquisitions as they represent a significant portion of the government expenditure budget. Therefore, we will continue to promote Québec purchasing, sustainable development, innovation and the integrity of public procurement.

To achieve this goal, the use of public contracts as a tool for the economic development of Québec and its regions has been included in the Act respecting contracting by public bodies. This will allow public bodies, in compliance with procurement liberalization agreements, to prioritize purchasing in Québec, by reserving public calls for tenders for small Québec businesses, by granting them an advantage based on Québec added value, or by requiring Québec products, services and construction work.

Other measures, such as establishing a directory of suppliers, will allow local businesses to benefit from greater visibility in the awarding of public contracts and to contribute to the achievement of the government's objective of increasing the acquisition of Québec goods.

A proud and committed Québec

Our Government is working diligently to ensure that Quebecers have access to public services that are adapted to their needs. Rigorous, performance-based management of public funds will make it possible to achieve government priorities.

Through ingenuity and resilience, we are finding solutions to achieve a vision we hold dear: that of a prosperous, proud and green Quebec. I firmly believe that the decisions taken in developing this Expenditure Budget reflect the ambitious and proud nature of the people of Quebec.

Minister Responsible for Government Administration and Chair of the Conseil du trésor

Sonia LeBel

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HIGHLIGHTS

2023-2024 EXPENDITURE BUDGET

GROWTH IN 2023-2024 PROGRAM SPENDING OF \$10,225.6 MILLION INCLUDING

**\$4,821.2
million**



to make the health care system more efficient, to care for seniors and caregivers, and to support the vulnerable

**\$908.7
million**



to encourage student retention, academic success and to increase recreation, sports and physical activity

**\$659.3
million**



to promote access, student retention and graduation rates in higher education

**\$79.5
million**



to increase the supply of affordable and social housing (\$650.1 million over 6 years)

**Actions for a committed Québec
to support the population in addition
to ensuring agile and optimal
management of government
spending**

**\$300.5
million**



to provide educational childcare services adapted to the needs of families

**\$110.7
million**



to promote Québec culture in all its forms and promote the French language

**\$159.1
million**



to protect the environment, ensure the conservation and enhancement of biodiversity and play a key role in climate transition

**\$416.3
million**



to accelerate the skills recognition of immigrants and promote their integration

EXPENDITURE MANAGEMENT

2023-2024 CONSOLIDATED EXPENDITURE BUDGET

To achieve its goals and carry out its activities, the Government sets up programs administered by government entities, including departments and bodies. All entities under the responsibility of a minister constitute a portfolio.

Thus, the department portfolio expenditures include those entities as well as tax-financed expenditures that correspond to the domain of its portfolio.¹ The consolidated expenditures represent portfolio expenditures plus debt service.

The consolidated government expenditures for the 2023-2024 fiscal year increased by \$1,086.6 million compared to the probable consolidated expenditures of the previous year for an increase of 0.7% or 4.3% excluding COVID-19 support and recovery measures.

Excluding debt service, the consolidated portfolio expenditures increased in 2023-2024 by 1.2% or 5.1% excluding COVID-19 support and recovery measures, compared to the probable consolidated portfolio expenditures of the previous fiscal year, to be set at \$138,392.2 million.

Consolidated Expenditure Budget¹ (millions of dollars)

	2023-2024	2022-2023	Variation % ⁴
Santé et Services sociaux	59,015.0	58,108.5	7.7 ²
Éducation	20,202.8	19,064.1	6.0
Enseignement supérieur	10,479.6	9,981.0	5.0
Other portfolios	48,694.8	49,562.5	(1.8)
Portfolio expenditures	138,392.2	136,716.1	1.2³
Debt service	9,463.7	10,053.1	(5.9) ⁴
Consolidated expenditures	147,855.8	146,769.2	0.7³

Source: Ministère des Finances

¹ The expenditures related to the COVID-19 support and recovery measures are included in the expenditure total. Figures are rounded and the sum of the amounts recorded may not correspond to the total.

² Expenditure growth has been adjusted to take into account anticipated non-recurring expenditures related to the pandemic.

³ Excluding the effect of support and recovery measures implemented to combat COVID-19, expenditure growth for the portfolios is 5.1% and total consolidated expenditures are 4.3%.

⁴ The non-recurrence of losses on the disposal of assets as part of managing the investment activities of the Sinking Fund pertaining to borrowings of the Gouvernement du Québec explains the decrease in debt service in 2023-2024.

¹ Detailed information is presented in the Additional Information, p. 43.

For the 2023-2024 fiscal year, the level of portfolio expenditures includes the expenditures related to COVID-19 support and recovery measures. This presentation is due to the lower level of support and recovery measures as of this fiscal year.

2023-2024 PROGRAM SPENDING BUDGET

The 2023-2024 Program Spending Budget is set at \$115,482.8 million, an increase of \$5,165.7 million, or 4.7%, compared to the probable expenditure for the 2022-2023 fiscal year. However, measures implemented to combat the pandemic had a significant effect on the level of spending in 2022-2023. Excluding the effect of these measures, the 2023-2024 Program Spending Budget shows an increase of \$10,225.6 million, or 10.3%, from the 2022-2023 probable expenditure.

The financial framework of the 2023-2024 Expenditure Budget ensures stable and predictable funding for the missions of the State by ensuring that the renewal costs of the various portfolios are covered and that services are enhanced.

Summary of Program Spending Growth¹ With and without the effect of the COVID-19 support and recovery measures (millions of dollars)

	Program Spending			
	2023-2024	2022-2023	Variation	
	Budget	Probable expenditure ²	\$ million	%
Budget with the effect of the COVID-19 measures	115,482.8	110,317.1	5,165.7	4.7
Budget without the effect of the COVID-19 measures	115,482.8	105,257.2	10,225.6	10.3
Effect of the measures³	–	5,059.9	(5,059.9)	
Effect of the measures – in %	–	4.8		

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

² Excluding an extraordinary expenditure of \$7,550.0 million to record in the government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations

³ Detailed information is presented in the Additional Information, p. 49.

2023-2024 PRINCIPAL GROWTH

Santé et Services sociaux

The expenditure budget of the Ministère de la Santé et des Services sociaux for the 2023-2024 fiscal year is set at \$52,860.1 million. Excluding the effect of the COVID-19 support and recovery measures on the 2022-2023 probable expenditure, the increase is \$4,821.2 million, or 10.1%.

The expenditures of this portfolio are influenced by the demographic evolution, the introduction of new technologies and prescription drugs and, more generally, the costs of maintaining services.

The increase in expenditures in 2023-2024 is due mainly to funding related to the recurring effects of the pandemic on the health care system and the effect of measures taken to make the health care system more humane and efficient. The growth is also due to the expected increase in costs related to the delivery of public services.

Moreover, additional amounts invested in the Ministère de la Santé et des Services sociaux and in its network in 2023-2024 will be used to:

- adapt the health care sector to post-pandemic realities (\$503.0 million);
- increase home care support services (\$102.7 million);
- maintain services for seniors in private seniors' residences (\$59.6 million);
- open new front-line access clinics and add specialized nurse practitioners and other front-line professionals (\$50.0 million);
- improve the efficiency of the network and create Santé Québec (\$20.0 million).

Éducation

The expenditure budget of the Ministère de l'Éducation for the 2023-2024 fiscal year including Budget measures is set at \$18,359.7 million. Excluding the effect of the COVID-19 support and recovery measures on the 2022-2023 probable expenditure, the increase is \$908.7 million, or 5.7%.

Expenditures for this portfolio vary mainly as a result of the evolution of the clientele and, in general, the cost of maintaining services.

The increase in spending in 2023-2024 is due to initiatives announced to encourage student retention and educational success as well as to promote recreation, sports and physical activity.

The increase in the 2023-2024 Expenditure Budget will primarily enable the Ministère de l'Éducation and its network to:

- improve youth literacy and numeracy, support students with special needs, and support student success and well-being (\$80.7 million);

- support data access and digital transformation and increase the efficiency of the network (\$44.6 million);
- promote access to specific pedagogical projects and enhance culture and citizenship in Québec (\$33.1 million);
- promote vocational training and diversify access to it (\$24.0 million).

Enseignement supérieur

The expenditure budget of the Ministère de l'Enseignement supérieur for the 2023-2024 fiscal year including Budget measures is set at \$9,188.2 million. Excluding the effect of the COVID-19 support and recovery measures on the 2022-2023 probable expenditure, the increase is \$659.3 million, or 7.8%.

The increase in spending is part of the continuation of investments to improve graduation and qualification rates in higher education. The purpose is to ensure the financing of growth factors in the higher education networks to promote accessibility to higher education and to increase graduation rates.

The increase in the 2023-2024 Expenditure Budget will also enable the Ministère de l'Enseignement supérieur and its networks to:

- permanently enhance living expenses of student financial assistance (\$48.4 million);
- meet the space needs of institutions through real estate leasing (\$20.0 million);
- increase the number of international students in programs of study in French (\$10.0 million);
- improve the recognition of prior learning and competencies (\$5.3 million);
- support the transition of information resources to cloud computing (\$5.0 million).

Other departments

The expenditure budget of the other departments for the 2023-2024 fiscal year including Budget measures is set at \$26,076.3 million. Excluding the effect of the COVID-19 support and recovery measures on the 2022-2023 probable expenditure, the increase is \$757.2 million, or 4.7%.

The 2023-2024 Budget presents measures that will enable the Government to support Quebecers and pursue its commitments. The main measures involve:

- at the Ministère des Transports et de la Mobilité durable, an amount of \$200.0 million to support the revival of public transit as well as an amount of \$20.0 million to encourage the use of rail services for the transport of people and goods;
- at the Ministère des Affaires municipales et de l'Habitation, an amount of \$105.0 million to renovate the low-rental housing inventory;
- at the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, an amount of \$63.1 million to implement the 2030 Nature Plan;

- at the Ministère de la Culture et des Communications, an amount of \$59.5 million to continue and adapt the Government Action Plan in culture, as well as \$20.3 million to reaffirm Télé-Québec's role in youth and cultural programming;
- at the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, an amount of \$35.0 million to increase food autonomy in Québec;
- at the Ministère de l'Immigration, de la Francisation et de l'Intégration, an amount of \$23.6 million to accelerate the skills recognition of immigrants, as well as an amount of \$42.7 million to enhance the support offered for French language learning through the deployment of Francisation Québec.

Increasing and maintaining the social and affordable housing stock

The housing market in Québec is currently experiencing low vacancy rates and a marked increase in rents. The need for social and affordable housing remains strong, despite significant investments in recent years.

In order to further increase the supply of social and affordable housing, 2023-2024 Budget includes an amount of \$650.1 million over six years. This investment will enable the construction of more than 5,250 units and ensure the maintenance of the existing housing stock. More specifically, this amount will allow for the:

- construction of 1,500 new affordable units, including 500 units in collaboration with the private sector;
- support for the creation of 450 units financed under the Rapid Housing Initiative;
- acceleration of the construction of 3,300 AccèsLogis housing units previously announced;
- establishment of a pilot project for the acquisition and installation of modular housing to meet the needs of the health care community;
- renovation of the low-rental housing stock.

Breakdown of Program Spending Growth¹
Excluding the effect of COVID-19 support and recovery measures
(millions of dollars)

	2023-2024		Total	2022-2023	Variation	
	Envelope	Budget measures ²		Probable expenditure ³	\$ million	% ⁴
Santé et Services sociaux	52,858.1	2.0	52,860.1	48,038.9	4,821.2	10.1
Éducation	18,110.6	249.1	18,359.7	17,450.9	908.7	5.7
Enseignement supérieur	9,150.2	38.0	9,188.2	8,528.8	659.3	7.8
Other portfolios	25,417.0	659.3	26,076.3	25,319.1	757.2	4.7
Contingency Fund	8,998.5	-	8,998.5	5,919.4	3,079.1	-
Program spending	114,534.4	948.4	115,482.8	105,257.2	10,225.6	10.3
COVID-19 support and recovery measures ⁵				5,059.9	(5,059.9)	
Net portfolio expenditures			22,909.4	26,399.0	(3,489.6)	
Portfolio expenditures			138,392.2	136,716.1	1,676.1	5.1

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

² The measures in the 2023-2024 Budget are recorded in the Contingency Fund.

³ Excluding an extraordinary expenditure of \$7,550.0 million to record in the government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

⁴ Rate adjusted to exclude, from the 2022-2023 probable expenditure, transfers from the provision for activities supporting the integration and francization of immigrants by the Ministère de l'Immigration, de la Francisation et de l'Intégration as well as those to the Ministère des Finances.

⁵ Detailed information is presented in the Additional Information, p. 49.

COVID-19 support and recovery measures

More than two years after the start of the COVID-19 pandemic, the Government lifted most health measures with the adoption, on June 1, 2022, of An Act to terminate the public health emergency while maintaining transitional measures necessary to protect the health of the population (S.Q. 2022, chapter 15).

In this context, the expenditures related to the measures implemented as a result of the pandemic are gradually diminishing. As such, amounts related to transitional measures to protect the population's health are included in the baselines for the 2023-2024 Expenditure Budget and are no longer presented separately.

Breakdown of Program Spending Growth¹
Including the effect of COVID-19 support and recovery measures
(millions of dollars)

	2023-2024			2022-2023	Variation	
	Envelope	Budget Measures ²	Total	Probable expenditure ³	\$ million	% ⁴
Santé et Services sociaux	52,858.1	2.0	52,860.1	52,096.8	763.3	1.5
Éducation	18,110.6	249.1	18,359.7	17,510.9	848.7	5.3
Enseignement supérieur	9,150.2	38.0	9,188.2	8,674.3	513.9	6.0
Other portfolios	25,417.0	659.3	26,076.3	26,115.7	(39.4)	(0.5)
Contingency Fund	8,998.5	-	8,998.5	5,919.4	3,079.1	-
Program spending	114,534.4	948.4	115,482.8	110,317.1	5,165.7	4.7

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

² The measures in the 2023-2024 Budget are recorded in the Contingency Fund.

³ Excluding an extraordinary expenditure of \$7,550.0 million to record in the government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

⁴ Rate adjusted to exclude, from the 2022-2023 probable expenditure, transfers from the provision for activities supporting the integration and francization of immigrants by the Ministère de l'Immigration, de la Francisation et de l'Intégration as well as those to the Ministère des Finances.

GAP TO ELIMINATE

The multi-year expenditure target is set against the renewal costs of government programs so that any existing annual variation, if applicable, is controlled. On the basis of the financial framework for the 2023-2024 Expenditure Budget, after incorporating the new measures announced, the gap between government program renewal costs and the expenditure objectives is set at \$539.7 million in 2024-2025 and \$677.6 million in 2025-2026.

Gap to Eliminate (millions of dollars)

	2023-2024	2024-2025	2025-2026
Program renewal costs	115,482.8	118,314.7	120,489.6
Program spending objectives	115,482.8	117,775.0	119,812.0
Gap to Eliminate	-	539.7	677.6

COST TO MAINTAIN THE LEVEL OF SERVICES

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

For the 2023-2024 fiscal year, these costs are set at \$4,115.6 million and represent 4.2% of the 2022-2023 comparative expenditure budget.

Cost to Maintain the Level of Services – 2023-2024 excluding the effect of COVID-19 support and recovery measures in 2022-2023 (millions of dollars)

	Program spending			Total
	Santé et Services sociaux	Éducation	Enseignement supérieur	
2022-2023 comparative expenditure budget ¹	48,261.4	17,154.5	8,486.9	98,451.5
Cost to maintain the level of services	2,193.9	590.7	467.2	4,115.6
Proportion	4.5%	3.4%	5.5%	4.2%
Program spending growth in 2023-2024²	10.1%	5.7%	7.8%	10.3%

¹ Excluding the Contingency Fund and an extraordinary expenditure of \$7,550.0 million to record in the government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

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

ENVIRONMENTAL PROTECTION MEASURES

Environmental protection is a priority for the Government. Therefore, the 2023-2024 Expenditure Budget reflects the government's commitment to continue supporting measures to preserve the climate, water quality, biodiversity and natural resources.

In this regard, the 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 of and investment in public transit and active transportation, the management of residual materials as well as the development of energy solutions to replace fossil fuels.

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.

Furthermore, with the implementation of the 2030 Nature Plan, the Government will be able, in particular, to protect 30% of the territory by 2030, through protected areas and new conservation approaches, and increase the urban forest cover in Québec by 5%. Investments of \$650 million are planned over seven years to implement measures.

In 2023-2024, consolidated financial information provided by the departments and bodies includes \$5,812.1 million in expenditures for the protection of the environment, including new initiatives presented in the budget.

Principal Environmental Protection Measures – 2023-2024

(millions of dollars)

Environnement, Lutte contre les changements climatiques, Faune et Parcs	2,083.0
Transports et Mobilité durable	1,927.0
Ressources naturelles et Forêts	566.6
Affaires municipales et Habitation	475.3
Économie, Innovation et Énergie	397.6
Other portfolios	362.6
Total	5,812.1

Source: 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 rehabilitation² of contaminated sites that are under its actual responsibility or likely to be under its responsibility.³

Each year, departments and bodies identify and assess contaminated sites under their responsibility. As at March 31, 2022, the cost of rehabilitating these sites was appraised at \$2.8 billion.

Reference framework for the management of contaminated sites under the responsibility of the Government

In 2020, the Government began to implement an action plan to ensure better management of the contaminated sites. 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.

The development of a reference framework for the management of contaminated sites under the responsibility of the Government is the cornerstone of this action plan. This reference framework provides clear direction and guidance to departments and bodies to harmonize the government-wide assessment of risks to human health and the environment and the prioritization of interventions based on these risks.

The reference framework has been available (in French only) on the Québec.ca platform since the winter of 2022.

Publication of information regarding contaminated sites under the responsibility of the Government

In the interest of transparency and to inform the public, the Government will release information on contaminated sites under the responsibility of the Government in the spring of 2023.

This information will fall under four main categories: general information on the sites, details of the contamination, state of progress of the rehabilitation work and rehabilitation costs incurred.

The disclosure of information will be done through an informational platform and a map on the Québec.ca website.

Finally, note that the actions taken by entities with respect to rehabilitating contaminated sites are always carried out in compliance and alignment with the objective set by the Government in April 2020 concerning the management of these sites.

² For mining sites, rehabilitation includes redevelopment and restoration of the sites pursuant to the Mining Act (CQLR, chapter M-13.1) and in compliance with the accounting standards applicable to all departments and bodies.

³ 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.

Government Objective
The Government is committed 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.

2022-2023 RESULTS

Over the 2022-2023 fiscal year, the Government has continued to take measures to support Quebecers, strengthen the health system and stimulate the economy. Thus, measures continued to be undertaken to meet all the needs arising from the COVID-19 pandemic. In addition, the entry into force of the application of certain accounting standards on April 1, 2022 has had an impact on program spending, including those concerning the accounting for asset retirement obligations.

2022-2023 EVOLUTION OF THE BUDGET AND EXPENDITURES

Compared to the Expenditure Budget tabled in March 2022, the 2022-2023 probable expenditure shows an increase of \$1,602.5 million, or 1.5%. This increase is due mainly to:

- the addition of \$1,560.3 million to finance actions taken to defeat the pandemic;
- an additional contribution of \$173.4 million from the Government to limit the average increase of school taxes;
- a downward revision of \$497.3 million to adjust the amount of the provision recorded in the Contingency Fund for the accounting standard respecting transfer payments.

Evolution – Program Spending Budget¹
2022-2023 fiscal year
(millions of dollars)

	March 2022	March 2023	Variation	
	Initial Budget ²	Probable Expenditure ³	\$ million	%
Santé et Services sociaux	50,212.0	52,096.8	1,884.8	3.8
Éducation	16,856.7	17,510.9	654.2	3.9
Enseignement supérieur	8,728.4	8,674.3	(54.1)	(0.6)
Other Portfolios	32,917.5	32,035.1	(882.4)	(2.7)
Total	108,714.6	110,317.1	1,602.5	1.5

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

² The initial budget and probable expenditure include expenditures related to COVID-19 support and recovery measures and are presented in the 2023-2024 budgetary structure.

³ Excluding an extraordinary expenditure of \$7,550.0 million to record in the government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

Changes to accounting standards

Changes to accounting standards
<p>Asset retirement obligations</p> <p>A new accounting standard to account for asset retirement obligations came into effect on April 1, 2022, in all Canadian provinces and territories.</p> <p>This standard requires the recognition of a liability when a government has a legal obligation to perform specific activities upon the retirement of an asset.</p> <p>For Québec, the main obligation in this regard concerns asbestos in buildings and roads. Applicable laws and regulations require the Government to implement specific measures to handle and dispose of asbestos-containing materials in a safe manner when working, for example, on an asset.</p> <p>Financial instruments</p> <p>New standards establishing a framework for the accounting and reporting of financial instruments also came into effect on April 1, 2022. These standards will affect the government's debt, because, for example, derivative financial instruments will now have to be measured at fair value. Temporary variations in debt are to be expected. The annual impact of these changes will be reported in the new statement of remeasurement gains and losses.</p> <p>Transfer payments</p> <p>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 at the rate of disbursement, which generally corresponded to the repayment schedule of loans taken out by the beneficiaries to carry out the projects.</p>

EVOLUTION OF EXPENDITURES – 2021-2022 AND 2022-2023

Compared to real data for the 2021-2022 fiscal year, expenditures have increased by \$2,659.2 million, or 2.5%. This increase is due principally to the adjustments required for the application of the change in accounting standards respecting transfer payments.

2022-2023 Program Spending^{1,2}

(millions of dollars)

	2022-2023	2021-2022	Variation	
	Probable Expenditure ^{3,4}	Public accounts ⁵	\$ million	%
Santé et Services sociaux	52,096.8	55,781.6	(3,684.8)	(7.1)
Éducation	17,510.9	18,402.4	(891.5)	(4.8)
Enseignement supérieur	8,674.3	8,009.4	664.9	7.7
Other departments	32,035.1	25,464.5	6,570.6	25.8
Program spending	110,317.1	107,657.9	2,659.2	2.5

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

² Expenditures are presented in the 2023-2024 budgetary structure.

² Including the impact of COVID-19 support and recovery measures.

³ Excluding an extraordinary expenditure of \$7,550.0 million to record in the government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations

⁵ Excluding compensation for the cumulative deficit in the special funds caused by the additional expenditures in the transfer payments for the 2020-2021 and previous fiscal years

SOUND MANAGEMENT OF PUBLIC EXPENDITURES

Public expectations are high for the management of public finances, and rightly so. In continuity with the actions taken over the past four years, the Government is continuing its efforts to ensure optimal and rigorous allocation of public funds through the execution and monitoring of expenditures as well as through improvements to the financial framework.

IMPLEMENTATION AND MONITORING OF THE EXPENDITURE BUDGET

Efforts to ensure that optimal allocations of available amounts during the year continue, particularly with a view to reusing approximately 1% of expenditures by departments and bodies annually.

In fact, starting with the 2021-2022 fiscal year, nearly all budget measures are integrated in the Contingency Fund, contributing to greater budget agility. This new approach was implemented simultaneously with the presentation of consolidated budget information.

This presentation also implies a global management of the budget, in order to consider the execution of the budget as a whole. Going forward, budget implementation monitoring takes into account not only the progress of anticipated budgeted expenditures by departments, but also the needs to ensure the proper level of funding for bodies, special funds and network entities.

Therefore, where payment of the amounts required does not match the budgeted needs, budgetary adjustments are prioritized. The freed-up budgetary space allows for the financing of government initiatives and priorities, directly from the expenditure envelopes granted to departmental portfolios.

This allows for the reuse of approximately 1% of the budget-funded bodies' and departments' expenditures each year.

During the 2021-2022 fiscal year, \$1.6 billion was reallocated to new priorities that arose after the Expenditure Budget was tabled, including \$1.1 billion in advance payments for infrastructure projects.

Still from the perspective of sound management and efficiency of public funds, the rigorous implementation and monitoring of the expenditure budget has also made it possible, in 2022-2023, to make available nearly one billion dollars to finance new priorities as well as advance payments for infrastructure projects. These initiatives allow for the:

- completion of 3,300 social housing units to be accelerated;
- financing of public transit investment projects;
- financing of needs in preschool, primary and secondary education;

- financing of additional needs of departments including the last-resort financial assistance of asylum seekers and the Programme spécifique d'aide aux Ukrainiens.

IMPROVEMENTS TO THE FINANCIAL FRAMEWORK

Over the next four years, the Government is committed to increasing funding for key priorities for the Government, including making the health care system more efficient and humane, supporting the potential of youth and the community, and diversifying and strengthening environmental action.

To do so, improvements to the financial framework are being put forward to provide flexibility to meet the commitments set out in the principal priorities of the Government. In particular, the Government will continue its efforts to generate recurring savings of \$1.5 billion in 2026-2027.

This objective will be achieved with the participation of all components of the government administration, taking care not to affect services to the public. More specifically, three projects will help meet the objectives, namely:

- the efficiency of government administration expenditures;
- government expertise;
- public service workforce management.

Efficiency of government administration expenditures

The optimal and equitable management of resources is at the heart of the mission of the Secrétariat du Conseil du trésor. As such, the Secretariat must take into consideration the reality of the departments and bodies as well as the socio-economic context in order to identify the optimization opportunities to be implemented to respond to this significant issue.

In this context, rigorous analysis of expenditures and sustained attention to their execution make it possible to determine the right level of government program funding and to propose an expenditure budget in line with the needs of the population.

Moreover, the pursuit of projects and program review measures initiated by the departments and bodies will also contribute to the targeted objectives.

Government expertise

In recent years, significant actions have been taken to strengthen government expertise in specialized areas of activity, including the creation of the Centre d'acquisitions gouvernementales and the Ministère de la Cybersécurité et du Numérique.

Putting in place these bodies constitutes a lever to optimize government expenditures and permit the reinvestment of expected profits into the missions of the Government. The continued optimization of certain central administrative functions is also part of the measures, including the project to group together activities for the recovery of amounts owed to the Government within Revenu Québec.

Public Service Workforce Management

In the current economic and demographic context, workforce management requires a review of the way things are done and to ensure an optimal allocation of the available workforce.

Thus, the Secretariat intends to ensure growth in the public service workforce over the coming years, in line with the labour market. In this regard, the allocation of these employees must be in line with governmental priorities and take into account the situation of the departments.

2019-2022 Optimization Measures Report: A more effective Government

The 2022-2023 fiscal year is the final year of the four government public spending optimization projects whose purpose is to build a high-performance Government, a commitment made by the Government commencing with the 2019-2020 fiscal year.

These projects focused on improving information technology management, optimizing government acquisitions, reducing the administrative workforce and reviewing programs. The initial commitment was to generate recurring savings of \$1,994.0 million by the end of the period.

The forecast of more than \$2.0 billion in 2022-2023 allows us to exceed this target.

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

	2019-2020 (Actual)	2020-2021 (Actual)	2021-2022 (Actual)	2022-2023 (Forecast)
Improved IT management	-	75.2	134.6	210.0
Better procurement	126.0	347.6	486.1	590.0
Attrition in public administration	81.9	185.0	252.5	381.0
Program review ¹	189.6	436.4	619.6	834.4
Total	397.5	1,044.2	1,492.8	2,015.4
Initial objective	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

2023-2024 FORECAST STAFFING GROWTH

For the 2023-2024 fiscal year, the Government is prioritizing workforce growth that will be aligned with government commitments and services to the public.

Considering the precarious state of the labour market, growth consistent with hiring capacity and the evolution of the active population is prioritized for departments and bodies whose employees are subject to the Public Service Act. For the workforce outside the public service, particular attention will be paid to the priority needs in the health and social services, education and higher education networks to ensure that they have the level of resources required to meet the needs of the public.

Overall, a growth in public administration employees to strengthen services to the population of 6,800 FTEs⁴ is anticipated in the 2023-2024 fiscal year. This growth, primarily in health and education, will ensure that the following initiatives can be carried out:

- Santé et services sociaux: make the health care system more efficient and flexible for the population, to care for seniors and informal caregivers, and to support more vulnerable persons;
- Éducation: help our youth succeed by encouraging perseverance and academic achievement;
- Enseignement supérieur: promote access, retention and graduation rates in higher education;
- Langue française: promote the French Language and Québec culture in all its forms;
- Immigration, Francisation et Intégration: accelerate the skills recognition of immigrants and promote worker attraction and retention.

⁴ The Additional Information presents, in a more detailed manner, information regarding controlling staffing levels.

FORECAST RESULTS FOR 2022-2023 AND REAL DATA FOR 2021-2022

As previously mentioned, the Government lifted the majority of the health measures with the adoption of An Act to terminate the public health emergency on June 1, 2022. In this context, the effects of the measures implemented as a result of the pandemic and the economic recovery on the 2023-2024 Budget are gradually fading. Thus, the staffing numbers presented include those related to transitional measures to protect the health of the population.

For the 2022-2023 fiscal year, the Government expected workforce growth of 10,735 FTEs, a 2% increase compared to the 2021-2022 fiscal year, arising mainly from government commitments.

Overall, the forecast staff level as at March 31, 2023, is set at 564,400 FTEs. Compared to the actual consumption in the previous fiscal year, this represents an increase of 6,429 FTEs or 1.2%. This growth, which was lower than the previous fiscal year, and the initial growth estimate, reflects the phasing out of certain measures associated with the pandemic.

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

	Public Service		Outside the Public Service		TOTAL	
	FTE	%	FTE	%	FTE	%
Utilized staff level – 2020-2021	70,980		468,982		539,962	
Variation	1,814	2.6	16,195	3.5	18,009	3.3
Utilized staff level – 2021-2022	72,794		485,177		557,971	
Forecast variation	1,047	1.4	5,382	1.1	6,429	1.2
Forecast staff – 2022-2023	73,841		490,559		564,400	

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

HUMAN RESOURCES MANAGEMENT

Human resources management plays a key role within the Government and aims to cultivate a motivated and efficient human capital. In line with the government's strategy, human resources management is an important driver of change and a significant lever. In an era where major changes are taking place, generated by the pandemic, human resources management must evolve and adapt.

Therefore, the context of hybrid work has brought a fresh perspective to the development and management of human resources within the Government. Efforts to attract and select workers, training, management methods, and employee integration and mobilization must take this new reality into account and thereby make it possible to provide a fulfilling employee experience. In this respect, management practices must evolve in order to support both managers and employees who are at the heart of this transformation.

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 a qualified and competent workforce.

Among these initiatives, a government workplace transformation project is underway. Its purpose is to provide innovative work environments for employees. This major transformation responds to the government's objectives in terms of health of individuals, digital transformation and sustainable development.

2018-2023 HUMAN RESOURCES MANAGEMENT STRATEGY

The 2018-2023 Human Resources Management Strategy "Innovate. Renew. Stand out" will end in 2023.

The objectives of this Strategy were to:

- identify and attract a diverse workforce and highly qualified candidates;
- make a strategic shift in learning and skills development;
- rely on the richness of Quebec's diversity;
- offer stimulating work environments;
- strive for excellence in management;
- coach and support the contribution of individuals and teams.

Implementation of this Strategy has helped deploy several successful initiatives, such as:

- a new employer brand;
- a central skills development offering for managers and employees;
- the new *Référentiel de compétences du gestionnaire-leader de la fonction publique québécoise*.

Carrying out these various projects has ensured a solid foundation for renewed human resources management within the public service. Indeed, several projects have proven to be successful and will continue in the next Strategy. The detailed report of results will be presented to the Conseil du trésor in the spring of 2023.

2023-2028 HUMAN RESOURCES MANAGEMENT STRATEGY: A STRATEGY CREATED IN COLLABORATION WITH PARTNERS AND FOCUSED ON NEEDS AND PERFORMANCE

The Public Service Act specifies that the Chair of the Conseil du trésor is responsible for developing a multi-year human resources management strategy of not more than five years for the Public Service (PS), proposing its approval by the Conseil du trésor, coordinating its implementation, and reporting to the Conseil du trésor at the mid and end terms of the strategy on the results achieved.

Work on the renewal of the Human Resources Management Strategy (HRMS) was initiated in the fall of 2021 and its dissemination is scheduled for the fall of 2023.

The governance structure put in place as part of the development of the new strategy includes several mechanisms to ensure the involvement of the various internal and external partners involved in human resources management within the public service. To this end, the following steps have been taken in addition to the implementation of ongoing work and consultation activities:

- monitoring and benchmarking were conducted;
- a strategic consultation exercise was held to obtain the vision of deputy ministers and heads of bodies regarding human resources management priorities and strategic issues to be addressed in the coming years;
- two innovation cells were held with internal partners from 25 departments and bodies and external partners including the École nationale d'administration publique, Université Laval, the Académie de la transformation numérique, as well as associations and unions;
- work groups have been set up to define the projects that will make up the 2023-2028 HRMS;
- consultations are conducted throughout the project.

In a context marked by profound and accelerated transformation of the labour market, the 2023-2028 HRMS is intended to be an essential strategic lever within the PS in response, in particular, to the growing labour shortage and the need to attract and retain talent.

The general objectives of the 2023-2028 HRMS are to:

- ensure proactive human resources governance within the PS;
- contribute to the performance of the Government and its human resources issues;
- be in line with government strategies and priorities;

- support the achievement of major government transformations;
- address human resources management challenges in partnership with departments and bodies;
- consolidate measures implemented under the 2018-2023 HRMS.

STAFF SKILLS

The Secrétariat du Conseil du trésor is working with its partners to ensure that the new training content is aligned with the future skills to be developed. It has continued to deploy the government's expertise development model for public service employees and managers. This model puts forward a learning offer tailored to each individual's development, focused on innovation and digital technology and that represents a driver of organizational transformation and better government performance.

A range of training programs for public service employees is being developed on priority themes (e.g., succession management, training for human resources management advisors, interdepartmental mentoring program, etc.) or training courses aimed at specific clientele. In addition, a governmental welcome program for new public service employees and two courses for manager leaders will be deployed in the coming year.

More specifically, the Secrétariat du Conseil du trésor has equipped itself with an offer of public management training in the digital age. In addition, the training offered through the Académie de la transformation numérique has been enhanced with training activities on topics such as agility, user experience, cybersecurity and cyberdefence, protecting personal information and several others. New training activities will also be added in the coming year.

Lastly, a LinkedIn Learning catalogue that includes more than 2,100 courses offered in French was deployed in April 2022 throughout the public service. It allows for the development of key skills in numerous areas, including office technology, communications, management, interpersonal relations and information technology.

PEOPLE'S HEALTH

The Secrétariat du Conseil du trésor deployed its renewed Vision globale en santé des personnes to guide all departments and bodies with respect to workplace health and safety, both physical and psychological. This Vision was the subject of consultations with various partners, whose support is essential.

The Vision is formulated around four components: promotion of healthy lifestyle habits, prevention, disability management and return to work. 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. This vision will have a beneficial effect on the rate of absenteeism, team stabilization, the level of employee mobilization and organizational performance, while ensuring quality of life at work.

The Secrétariat du Conseil du trésor also offers to all departments and bodies subject to the Public Service Act a standardized employee assistance program that provides a complete range of personalized and quality services, particularly in the areas of prevention, intervention, post-intervention follow-up and referrals to qualified external professionals.

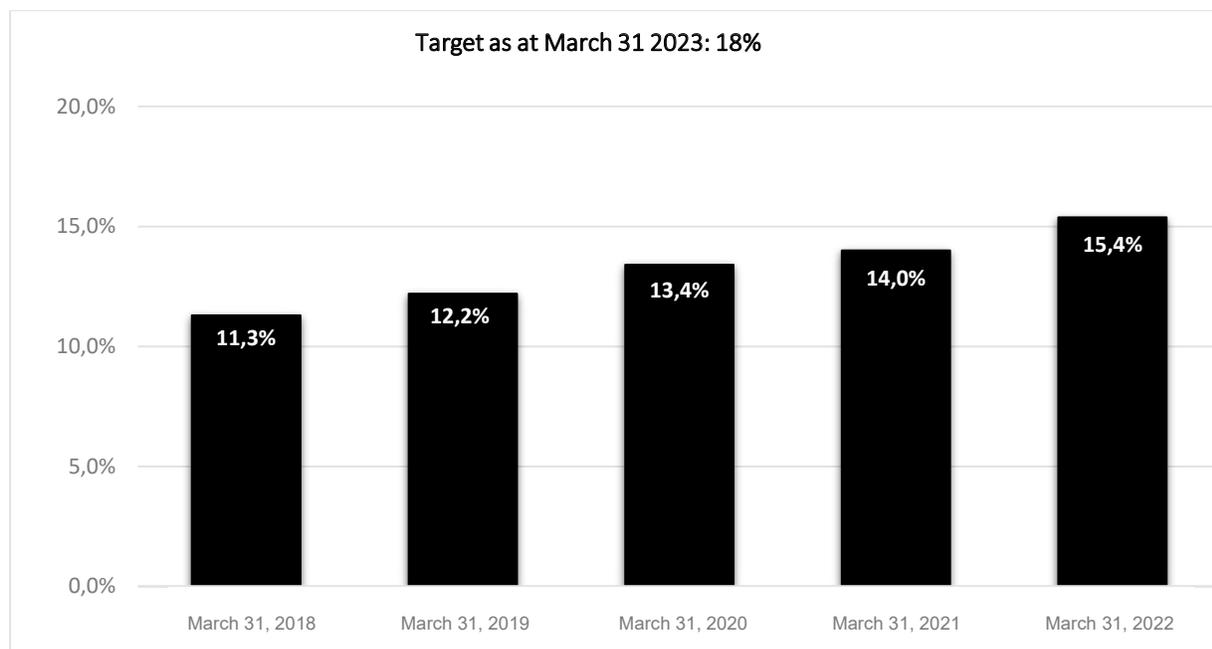
This unique model, in addition to relying on the strength of a specialized and experienced team, allows for a global vision of the type of psychological assistance services offered throughout the public service and to put in place the appropriate measures to deal with recurring issues.

Québec's public service is thus equipped with a structuring framework to act on organizational factors that may have an impact on 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 commitments to diversity and inclusion. 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% for 2023. As at March 31, 2022, it was 15.4%.



The Secrétariat du Conseil du trésor pledged to increase the presence of visible minorities in the public service to bring it into line with visible minorities' presence in Québec's labour force. To achieve this, the measures put in place under the Programme d'accès à l'égalité en emploi pour les membres des minorités visibles et ethniques 2018-2023 will in particular increase the representation of visible minorities. For example, in order to support departments and bodies in their efforts to hire visible and ethnic minorities, the Secrétariat will be launching a campaign to promote public service jobs to these groups.

In addition, work is underway to develop an equal employment opportunity program for all groups identified as victims of discrimination in employment (women, visible minorities, ethnic minorities, Indigenous persons and individuals with disabilities). The program will be implemented in the spring of 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 vision consists of providing the employee with the best conditions so they can carry out their work-related tasks. This approach involves, firstly, a major transformation in work organization supported by the optimal use of technological tools.

This transformation is essential, due in particular to workforce issues, but also to the sustainable implementation of telework in the public service. The Secrétariat du Conseil du trésor leads the government's vision in this area by supporting the departments and bodies in the implementation of this transformation. In order to ensure that the department and body transformation projects are carried out in compliance with government orientations, the Secrétariat du Conseil du trésor is working to develop a guideline with all the key principles to be observed in the design of future workspaces. To this end, consultations were carried out in the last year with departments and bodies, as well as union associations. The ultimate goal of this transformation is to enhance the employee experience and to stand out as an employer, in keeping with sound public finance management and with a view to improving service delivery to the public.

IMPLEMENTATION OF A FRAMEWORK POLICY ON TELEWORK FOR PUBLIC SERVICE EMPLOYEES

The Government adopted the telework framework policy in January 2021, and has been in effect since April 4, 2022, for all departments and bodies whose employees are appointed under the Public Service Act. The telework framework policy allows for a completely new hybrid work organization mode, offering the possibility of teleworking for a maximum period of three days per week in jobs where it is possible and on a voluntary basis.

The implementation of hybrid work is set out to maximize the benefits of in-person work and telework. Studies also show that the benefits of teleworking decrease above three days a week. Certain negative effects on motivation, mobilization, innovation and team synergy may even outweigh the benefits associated with this way of working.

In order to objectively measure the impact of the telework framework policy, the Secrétariat has committed to monitoring its application in departments and bodies and submitting a report two years after it comes into effect, which is in the spring of 2024. It will then be able to determine if any adjustments are needed.

The performance of public service employees in a hybrid work environment is one of the components that will be reviewed in order to assess the impact of telework on individual and organizational performance. The main purpose of the work carried out by the Secrétariat is to establish an individual performance monitoring framework for all departments and bodies.

STAFFING PROCESS WITHIN THE PUBLIC SERVICE

On February 21, 2022, substantial amendments to the Public Service Act on staffing came into force. These have significantly transformed the staffing process, as well as recruitment and promotion throughout the public service. As at January 1, 2023, approximately 4,800 recruitment and promotion selection processes have been conducted by departments and bodies, generating over 260,000 applications and enabling the appointment of approximately 4,600 candidates. The average time to complete the new staffing process is approximately two and a half months. Compared to the previous process, the timeframe varied from three to six months solely to qualify candidates in a bank of qualified people.

Public service staffing is a key priority for the Secrétariat du Conseil du trésor. For this reason, the Secrétariat du Conseil du trésor is making every effort to support departments and bodies. Thus, training opportunities for professional and technical employees working in staffing will be enhanced in the coming year. In addition, various meetings will be held with human resources departments to discuss best practices and the various strategies implemented within organizations.

Furthermore, to better support staffing activities, ongoing adjustments and enhancements are being made to IT solutions for staffing and talent assessment. At the same time, work continues in acquiring new IT solutions that are more in line with the new ways of working.

REGIONALIZATION OF 5,000 PUBLIC SERVICE JOBS

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

The regionalization targets to be reached by September 30, 2028, have been communicated to the public administration bodies (OAP) covered by the Government Regionalization Plan (PGR). The overall targets were 2,000 jobs by September 30, 2022, and 5,000 by September 30, 2028. Achieving these targets will require the mobilization of 55 OAPs 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.

Public administration jobs can be regionalized by:

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

OAPs should regionalize their jobs by prioritizing "more devitalized" regional county municipalities, as presented in the PGR⁵.

To ensure the optimal deployment of its plan, collective workspaces will be set up in the regions that can accommodate the employees of various OAPs. Fifteen shared government offices (BGP) will be established across the territory. A rollout plan is underway with the Société québécoise des infrastructures (SQI). In fact, the first BGP is expected by the summer of 2023 in New Richmond.

The responsibility of operating the BGPs has been entrusted to the Ministère de l'Emploi et de la Solidarité sociale. The Ministère de la Cybersécurité et du Numérique is also collaborating on the technology component.

To date, the efforts invested have been considerable. Reporting as at January 31, 2023 indicated that 3,396 jobs have been regionalized representing 67.9% of the target as at September 30, 2028. In addition, the intermediate target of 2,000 jobs set for September 30, 2022 has been exceeded with 2,773 jobs regionalized by that date.

⁵ The Plan gouvernemental de régionalisation is available at: Quebec.ca

Number of jobs regionalized¹
(between October 1, 2018 and January 31, 2023)

Administrative region	Regionalized jobs
01 – Bas-Saint-Laurent	322
02 – Saguenay–Lac-Saint-Jean	490
03 – Capitale-Nationale ²	130
04 – Mauricie	560
05 – Estrie	459
07 – Outaouais	379
08 – Abitibi-Témiscamingue	91
09 – Côte-Nord	31
10 – Nord-du-Québec	(16)
11 – Gaspésie–Îles-de-la-Madeleine	124
12 – Chaudière-Appalaches ²	229
14 – Lanaudière ³	142
15 – Laurentides ³	210
16 – Montérégie ³	92
17 – Centre-du-Québec	153
Total	3,396

¹ The data presented are from public administration organizations.

Accountability reporting is based on the number of staff in place. Data in parentheses represent a decrease in this number since the last reporting period. These jobs may be vacant or in the hiring process and may be filled in another region depending on the needs of the organizations involved.

² Excluding municipalities that are largely or completely located within a perimeter of 75 km by road from downtown Québec (Parliament Hill).

³ Excluding municipalities that are largely or completely located within a perimeter of 75 km by road from downtown Montréal (Complexe Desjardins).

RENEWAL OF WORKING CONDITIONS

PUBLIC AND PARAPUBLIC SECTORS

Last December, the Government tabled its offers in negotiations for the renewal of collective agreements expiring on March 31, 2023, for more than 600,000 employees in the public and parapublic sectors (public service, school service centres, school boards, colleges as well as the health and social services network).

In an effort to retain and attract the workforce, the Government is proposing increases of 11.5% over five years for a recurring cost of \$4.6 billion over time. In addition, the Government is offering a recognition measure, a lump sum of \$1,000 based on hours paid between April 1, 2022 and March 31, 2023.

As part of the negotiations, three priorities were identified, for which proposals were submitted on February 22, 2023, representing an investment of \$700.0 million. These priorities are aimed at eliminating the real obstacles and issues affecting the desired improvements in the networks concerned and relate respectively to:

- Classroom team: objective of refocusing the teaching function on instructional duties, especially for classes with special challenges;
- Care team: objective to eliminate mandatory overtime;
- Mental health team: objective of having better mental health care.

The offers tabled at the various negotiation tables also include proposals on measures specific to each of the respective sectors. In addition to seeking to improve service quality and recognize the expertise and skills of government employees, these proposals address work organization issues.

Financial Framework Negotiation

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total 5 years
Salary parameters	3.0%	1.5%	1.5%	1.5%	1.5%	9.0%
Government priorities	Measures in monetary value to be determined					2.5%
Sectoral measures						
Other bonuses						
Total	3.5%	2.0%	2.0%	2.0%	2.0%	11.5%
Non-recurring lump sum ¹	\$1,000	-	-	-	-	\$1,000

¹ Based on paid hours for the period of April 1, 2022 to March 31, 2023.

Regarding management staff for the public and parapublic sectors, adjustments to their working conditions for the 2020-2023 period have been concluded at an equivalent level to that of unionized staff. Work is underway to ensure that these adjustments are reflected in the regulatory working conditions.

OTHER GROUPS

The process of renewing collective agreements for certain groups that deliver services for the Government also went forward in the 2022-2023 fiscal year. Agreements have been entered into with pharmacy owners, dental surgeons, midwives and the majority of ambulance drivers. Negotiations are ongoing with certain groups, including the Sûreté du Québec police officers.

As in the public and parapublic sectors, most of the agreements entered into with the groups providing service to the Government expire on March 31, 2023. This deadline will lead the Government to begin negotiations with several of these groups over the next few months to renew agreements.

REPORT ON THE WORK OF THE INSTITUT DE LA PERTINENCE DES ACTES MÉDICAUX

The Institut de la pertinence des actes médicaux (IPAM) was established following the agreement concluded in December 2019 between the Government and the Fédération des médecins spécialistes du Québec. It was mandated to identify and adopt measures intended to promote the relevance of medical procedures and to reinvest the savings generated to improve access to specialized medical services in Québec.

Examples of measures identified by the IPAM in 2022-2023 include:

- specialized medicine consultations in the emergency department and radiology relevance project;
- remote monitoring of pacemakers;
- reduction in certain fees and repeal of procedure codes to ensure the relevance of specialized care.

At the end of the agreement, on March 31, 2023, recurring savings of \$240.0 million and savings over the term of the agreement of \$450.0 million are to be generated.

Changes in the way specialist physicians are billed make it possible to ensure that care is adequate, timely and provided by appropriate professional resources. IPAM'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.

Ultimately, all of the money recouped from the December 2019 agreement must be reinvested into the health care network to support access to specialized medical care, amounting to \$1.6 billion over the 2018-2019 to 2022-2023 period. To this end, the IPAM's mandate has been extended to March 31, 2024, to implement projects accepted in 2022-2023. Examples include:

- telehealth home follow-up for high-risk pregnancies;
- deployment of phase 2 of the medical imaging electronic prescriber pilot project;
- medical clinic specialized in pediatrics – Sainte-Foy and Saint-Eustache;
- alternatives to hospitalization (three components).

Among other things, an amount of approximately \$350 million will fund part of the plan to reduce the surgical waiting list over a few years. These projects bring the reinvestments, identified by the IPAM so far, in access to specialized services to \$1.3 billion.

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 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

A HIGH-PERFORMANCE GOVERNMENT THAT DELIVERS CONCRETE RESULTS TO QUEBECERS

The quality of services to the public is one of the fundamental principles of the Public Administration Act. To meet public expectations, the Government has made it a priority to develop the performance of departments and bodies so they can fully achieve their mission and attain the desired results.

A tool to transform our approach

The performance indicator is a transformation tool for the Government whose main purpose is to compare the results of public organizations using common indicators and to encourage the emulation of best practices by identifying those that are the most efficient.

For the 2021-2022 edition, the indicator underwent its first major change, mainly to reflect the performance improvements observed in recent years:

- an overall score is presented for the departments and the indicator is now structured in three sections that cover all the indicators that were previously tracked;
- the indicator places greater emphasis on concrete achievements for the population and rigorous management of government resources.

The Secrétariat intends to continue developing this tool to identify performance indicators applicable to large government bodies. The goal is for these indicators to be similar to those used by the departments.

The performance results and the indicator performance support results are also included in the Tableau de bord de la performance de l'administration publique. It allows the public to evaluate, in all transparency, the performance of departments and large bodies in achieving their strategic targets.

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 2023:

- the highlights section has been revised to spotlight the top performing departments for each indicator in the revised performance indicator;
- the rankings and individual department pages have been redesigned to reflect the evolution of the performance indicator, which now presents an overall score based on all tracked indicators and is made up of three separate sections.

Supporting the integration of best practices

The Secrétariat coordinates government action in various fields of expertise through support and guidance to departments and bodies. Thus, following the example of the operation carried out in 2019, the Secrétariat is currently working with the departments to coordinate the renewal of their strategic plans. They are scheduled to be tabled in the National Assembly in the spring of 2023. Tools and personalized support are also offered to departments and bodies to ensure that the highest quality standards are maintained. Thus, the new strategic plans will incorporate a majority of results indicators focused on concrete benefits for the public, as well as a majority of annual targets that will make it possible to evaluate the achievement of results each year.

At the same time, in order to optimize its procedures, the Secrétariat developed an action plan to review the volume of reporting required from departments and bodies. This review will focus on the relevance and usefulness of the information requested. Among other things, it will result in reduced frequency and content of certain accountability reports. These improvements, which will be phased in over the next few years, will reduce the effort devoted by the Ministers and bodies to the follow-ups required by the Secrétariat.

Moreover, an action plan to review the Secrétariat's program evaluation framework and support will be implemented. The purpose of this plan is mainly to reduce the requirements for departments and bodies in this area and to enhance the Secrétariat's service offer. Some departments and bodies do not have the resources or expertise needed to conduct large-scale evaluations.

In the last year, the Secrétariat held information sessions on the principal program evaluation guides and tools, and the mobile team conducted evaluation work for four small bodies.

As a result, the Directive concernant l'évaluation de programmes dans les ministères et les organismes will be updated and tools and guides will be reviewed.

Support to departments and bodies in implementing the internal auditing directive will also be increased by developing new tools, notably a methodology for conducting audit work and a guide for developing a multi-year internal auditing plan.

Several other guides and tools have been developed by the Secrétariat in this regard. These are designed, for example, to help implement a competent team and to ensure that audit activities are carried out in accordance with international standards. Data collection was also conducted to track the implementation of the policy in departments and bodies. Lastly, the Secrétariat assisted several departments and bodies in recruiting external members for their audit committees.

The Secrétariat will also continue to develop tools that will support departments and bodies in the implementation of the Orientations en matière de gestion intégrée des risques dans l'Administration gouvernementale, adopted in March 2022 by the Conseil du trésor.

In the last year, the Secrétariat has produced a guide to developing an integrated risk management policy, a template for preparing an integrated risk management plan and training modules. Information sessions were also held, and a community of practice was established to share experiences among departments and bodies.

An innovative public performance management training program

Finally, through a partnership agreement between the Secrétariat and the École nationale de l'administration publique, new training programs in public administration performance management will be offered. The first is a specialized continuing education program for Québec's public administration managers that will lead to certification. This 12-day, year-long program is designed to prepare participants for leadership roles in performance management and improvement in their organizations. The very first cohort will begin in the fall of 2023. The second activity will be a public performance management training course that will ultimately lead to a 30-credit specialized graduate diploma.

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

Program review is a process of examining departmental portfolios, ensuring that program spending is appropriate and that programs are administered effectively and efficiently.

It takes the form of program review measures for which the departments are responsible and government-wide review projects. These achievements help to:

- transform the way public administration operates in order to make it more effective;
- provide flexibility to reallocate resources based on governmental priorities and continue to invest in public services;
- improve the quality of services to the public and the response to their needs by implementing measures that allow bodies to focus on their primary mission.

2023-2027 strategy in review of programs

The efficiency of the Government and public administration performance remain governmental priorities. As such, program review efforts will continue in order to achieve the government's planned improvements to the financial framework. Notably, government-wide review projects and departmental review measures will contribute to achieving the targets to generate recurring savings of \$1.5 billion in 2026-2027.

Departmental review measures and government-wide review projects

Each department will need to continue to identify and implement program review measures. In line with governmental priorities, these measures must tie into the following orientations:

- improve processes and work organization to increase the capacity of bodies to focus on value-added actions;
- promote the sharing of resources, expertise and assets between bodies to maximize government-wide benefits;
- update the business models, governance and structures of bodies to increase their effectiveness;
- ensure that financial assistance programs are complementary and meet the needs of the clientele;
- promote the use of digital technology to increase the efficiency of public administration.

These measures must generate benefits for the Government, either through savings or efficiency gains, without increasing the financial burden on the public. The Secrétariat du Conseil du trésor will also ensure that the departments prioritize measures that contribute to improving the quality of public services, mainly by reducing delays in service delivery.

Continuous improvement

In order to review their practices, departments are encouraged to use continuous improvement as a lever to meet the challenges they face in providing high-quality and accessible public services.

Continuous improvement is a collective commitment that involves all stakeholders in a body to progressively question their approaches through a structured problem-solving process. This allows the body to do the right thing at the right time in order to provide the public with the best possible experience.

The support offered by the Secrétariat du Conseil du trésor is intended to ensure that departments:

- use indicators to monitor their performance on a daily basis;
- make decisions and take action based on added value for the public;
- make issues visible and data accessible to members of the body in a transparent manner;
- involve staff in problem solving to improve processes;
- support their staff's skills development for continuous improvement.

Priority government-wide review projects

The Secrétariat du Conseil du trésor will continue to work with departments and bodies to identify and implement government-wide review projects.

In the last year, the Curateur public's modernization project was completed with the coming into force of the Law to better protect vulnerable persons on November 1, 2022. This project, involving several departments and bodies, has allowed for improved protection and support, as well as enhanced autonomy of vulnerable and incapable individuals.

New government-wide and priority review project

Group together activities for the recovery of amounts owed to the State within Revenu Québec

The purpose of this project is to improve efficiency, strengthen support for clients in vulnerable situations and ensure equity by consolidating the collection duties at Revenu Québec.

Due to other priorities arising from pandemic management, Bill 30, An Act to recover amounts owed to the State, tabled in the National Assembly in June 2019, could not be tabled in the previous legislature.

The Secrétariat du Conseil du trésor and Revenu Québec are currently updating the data on government collection activities in preparation for the tabling of an updated version of the bill.

Government-wide and priority review projects underway

Optimization of the management of the government's vehicle fleet

Lasting until 2025-2026, the integration of approximately 11,500 vehicles and rolling stock from nine departments and bodies into the Ministère des Transports et de la Mobilité durable's Centre de gestion de l'équipement roulant (CGER) has begun. Ultimately, the CGER will be responsible for more than 85% of the government's fleet, compared to 31% as at March 31, 2021, thereby generating significant efficiency gains for the Government. Three departments are in the process of integrating into the CGER and three additional departments plan to integrate in 2023-2024.

Establishment of a government geospatial information hub of expertise

The Government has mandated the Ministère des Ressources naturelles et des Forêts to prepare a plan to create a government geospatial information hub of expertise, mainly to strengthen governance and optimize the performance of this activity.

The work identified three activities that can be shared: geospatial information data acquisition, licence and support agreements for IT solutions, and the creation of a government storage architecture for geospatial information.

The Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, the Ministère des Transports et de la Mobilité durable and the Ministère des Affaires municipales et de l'Habitation continue to work with the Ministère des Ressources naturelles et des Forêts to propose an implementation plan for targeted activities.

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

The Office des personnes handicapées du Québec is coordinating interdepartmental work to create a centralized digital access point for programs, measures and services for individuals with disabilities and their families, including a single assessment form. Eventually, the number of administrative procedures and forms to be completed by health professionals will be significantly reduced, allowing them to focus on value-added activities.

PUBLIC CONTRACTS

PUBLIC CONTRACTS AT A GLANCE

Public contracts have grown significantly in recent years. In fact, the value of contracts entered into by public bodies has increased by 36% over the last three years, from \$16 billion to \$22 billion annually. The public contracts sector is thus positioned as an essential aspect of government operations and is a significant part of the government's expenditure budget.

In recent years, the Government has chosen to use public contracts as a lever that can significantly influence the future of Québec society. It intends to take advantage of this growth to continue its efforts to ensure that its acquisitions promote purchasing in Québec, sustainable development and innovation.

Number and value of contracts awarded, by network 2021-2022 fiscal year

	Value (\$ million)	Number
Government administration	13,452	8,572
Education network	4,604	10,980
Health and social services network	4,036	9,173
Total	22,092	28,725

RESPONSIBLE PURCHASING IN QUÉBEC

The Government is advocating a new approach that intends to take better advantage of the economic leverage represented by government contracts to promote purchasing in Québec. This is reflected in the deployment of various measures of the Government Procurement Strategy for innovation in public contracts as well as in the new provisions of the Act respecting contracting by public bodies, established by 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 (S.Q. 2022, chapter 18).

In terms of purchasing in Québec, the use of public contracts as a tool for the economic development of Québec and its regions is now enshrined in the Act respecting contracting by public bodies. Thus, in order to take advantage of the leeway offered by liberalization agreements for public contracts, public bodies may, below the thresholds provided for in the Canada-European Union Comprehensive Economic and Trade Agreement, promote purchasing in Québec, mainly by reserving a public call for tenders for small Québec businesses, by granting an advantage based on Québec value-added, or by requiring Québec or otherwise Canadian goods, services and construction work.

A draft regulation was recently published in the Gazette officielle du Québec to define the expression "Québec or otherwise Canadian value added" in the case of goods. It is intended to grant a preference, in the form of a preferential margin, to businesses that offer goods that meet the definition of Québec or otherwise Canadian goods, namely:

- goods in their natural state obtained entirely in Québec or elsewhere in Canada;
- goods produced entirely in Québec or elsewhere in Canada from goods in their natural state obtained entirely in Québec or elsewhere in Canada;
- goods that were last substantially transformed in Québec or elsewhere in Canada.

Other measures, such as the establishment of a directory of suppliers and a springboard to public contracts for small- and medium-sized businesses, allow local businesses to take advantage of better opportunities to access public contracts and help to achieve the objective of a \$1.5-billion increase in the purchase of Québec goods by the end of the Government Procurement Strategy in 2025-2026.

In addition, efforts will continue to support public bodies in the deployment of their new obligation to include, in tender documents, at least one condition relating to the responsible nature of the acquisition, from an environmental, social or economic perspective.

A GROWING ROLE FOR INNOVATION IN PUBLIC CONTRACTS

One way to contribute to increasing the share of Québec-sourced goods and responsible acquisitions is to provide public bodies with tools to encourage them to use more innovative acquisition strategies.

It is in this spirit that the Government created the Espace d'innovation des marchés publics. This new experimental mechanism allows for the evolution of contractual rules, so that public bodies can better contribute to the government objectives specified in the Act respecting contracting by public bodies. Concretely, based on the principles of agility, flexibility, collaboration and active participation of partner public bodies, the Espace d'innovation des marchés publics carries out experimentation projects. Initial projects identified include mainly value-based procurement, the use of a preferential margin for more stringent environmental standards in calls for tenders, the use of sustainability or life cycle analysis grids, or the use of a preferential margin for social economy enterprises. The Espace d'innovation des marchés publics is a central element to foster innovation in public contracts, but it is not the only one.

In fact, through innovation, public bodies can receive support from the Secrétariat du Conseil du trésor to develop new ways of accessing public contracts for innovative businesses and to acquire innovative products or services, for which an exemption from the normative framework for public contracts may be necessary. For example, as presented in the Government Procurement Strategy, the innovative nature of artificial intelligence can be a challenge in terms of acquisition for public bodies.

The support offered within the innovation framework could facilitate this acquisition. In addition, public contracts are a strategic lever for stimulating research and development, production and the use of artificial intelligence. Acquiring innovative solutions, such as artificial intelligence, can have a considerable impact on the development and health of the Québec ecosystem.

AN IMPROVED NORMATIVE FRAMEWORK TO BETTER MEET THE NEEDS OF THE CONSTRUCTION SECTOR

In addition to the measures mentioned above, the Secrétariat du Conseil du trésor is working to improve its normative framework so that it better addresses the current needs and issues of the construction sector.

In this regard, the Government wants to remove a major inconvenience for businesses by proposing a regulation on payment terms and dispute resolution in the construction industry. The latter is being created in close collaboration with public bodies, representatives of the construction industry and the Ministère de la Justice du Québec.

Work is also underway to diversify the methods of soliciting and awarding professional services contracts in architecture and engineering, thereby updating the current practices. This complete overhaul of the applicable rules involves sustained work with the associations representing the professionals concerned as well as with the public bodies.

Finally, the Secrétariat du Conseil du trésor wishes to encourage public bodies to enter into contracts that reflect new construction work practices. Introducing these new, so-called alternative methods in construction contract regulations will promote performance, innovation and collaboration in this sector. This will allow public bodies to choose the most appropriate method of execution for each of their projects and ensure effective and efficient implementation. More innovation and better collaboration among stakeholders involved in construction projects will help deliver quality public infrastructure to the public more quickly. Tools will also be deployed to support bodies subject to the Act respecting contracting by public bodies in the application of future regulations.

ADDITIONAL INFORMATION

CONSOLIDATED GOVERNMENT EXPENDITURES

1. CONSOLIDATED GOVERNMENT EXPENDITURES

The consolidated government expenditures consist of portfolio expenditures associated with the provision of public services, which are influenced by demographics and prices, as well as the debt service, which is mainly guided by the debt level and interest rates.

These expenditures for the 2023-2024 fiscal year are set at \$147,855.8 million, broken down as follows:

- \$138,392.2 million in portfolio expenditures;
- \$9,463.7 million in debt service expenditures.

The consolidated government expenditures for the 2023-2024 fiscal year increased by \$1,086.6 million compared to the probable consolidated expenditures of the previous year for an increase of 0.7% or 4.3% excluding COVID-19 support and recovery measures.

Excluding debt service, the consolidated portfolio expenditures increased in 2023-2024 by 1.2% or 5.1% excluding COVID-19 support and recovery measures, compared to the probable consolidated portfolio expenditures of the previous fiscal year, to be set at \$138,392.2 million.

Appendix 1 presents the consolidated expenditures for each major portfolio for the 2023-2024 and 2022-2023 fiscal years.

Consolidated Expenditures¹

(millions of dollars)

	2023-2024	2022-2023	Variation	
			\$ million	%
Portfolio Expenditures	138,392.2	136,716.1	1,676.1	1.2 ²
Debt Service	9,463.7	10,053.1	(589.4)	(5.9) ³
Consolidated Expenditures	147,855.8	146,769.2	1,086.6	0.7²

Source: Ministère des Finances

¹ Expenditures related to COVID-19 support and recovery measures are included in the total expenditures. Figures are rounded and the sum of the amounts recorded may not correspond to the total.

² Excluding the effect of the support and recovery measures implemented to combat COVID-19, the increase in portfolio expenditures is 5.1% and for the total consolidated expenditure, it is 4.3%.

³ The non-recurrence of losses on the disposal of assets as part of managing the investment activities of the Sinking Fund pertaining to borrowings of the Gouvernement du Québec explains the decline in debt service in 2023-2024.

2. CONSOLIDATED GOVERNMENT EXPENDITURES ACCORDING TO THE FINANCIAL STRUCTURE

The government expenditures, set at \$147,855.8 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 thus 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 six 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)

	2023-2024	2022-2023	Variation	
			\$ million	%
Expenditures of the Departments and Budget-funded Bodies (general fund)	115,482.8	117,867.1	(2,384.3)	(2.0)
Expenditures of Consolidated Entities				
Special Funds	19,223.5	19,215.7		
Bodies Other than Budget-funded Bodies	30,719.4	27,137.3		
Network Bodies	60,944.8	60,159.7		
Defined-purpose Accounts	1,373.4	1,655.3		
Subtotal	112,261.1	108,168.0		
Tax-funded Expenditures	10,629.9	13,369.0		
Budget Measures ²	12.2	-		
Consolidation and Other Adjustments	(99,993.9)	(102,688.0)		
Portfolio Expenditures	138,392.2	136,716.1	1,676.1	1.2 ³
Service of Debt from the Departments and Budget-funded Bodies (general fund)	6,356.8	7,307.9		
Service of Debt from the Consolidated Entities	5,806.7	5,130.2		
Consolidation Adjustments to Debt Service	(2,699.8)	(2,385.0)		
Debt Service	9,463.7	10,053.1	(589.4)	(5.9) ⁴
Consolidated Expenditures	147,855.8	146,769.2	1,086.6	0.7 ³

Source: Ministère des Finances

¹ Expenditures related to COVID-19 support and recovery measure expenditures are included in the total expenditures. Figures are rounded and the sum of the amounts recorded may not correspond to the total.

² The 2023-2024 Budget measures that are added to the forecast expenditures consist of \$112.2 million for the special funds, \$177.9 million for the bodies other than budget-funded bodies, \$0.5 million in expenditures financed by the tax system, and \$278.4 million in negative eliminations for consolidation adjustments.

³ Excluding the effect of the support and recovery measures implemented to combat COVID-19, the increase in portfolio expenditures is 5.1% and for the total consolidated expenditure, it is 4.3%.

⁴ The non-recurrence of losses on the disposal of assets as part of managing the investment activities of the Sinking Fund pertaining to borrowings of the Gouvernement du Québec explains the decrease in debt service in 2023-2024.

The following diagram depicts the grouping of the components of the government's financial structure to establish the consolidated expenditures, which are set at \$147,855.8 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	115,482.8
Debt Service	6,356.8
Including allocations to special funds and subsidies to bodies other than budget-funded bodies.	
Budget Expenditures	121,839.6

Expenditures of Consolidated Entities

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

Special Funds Budget	19,223.5
Budget for Bodies Other than Budget-funded Bodies	30,719.4
Budget for Network Bodies	60,944.8
Budget for Defined-purpose Accounts	1,373.4
Debt Service for Consolidated Entities	5,806.7
Total	118,067.8

Consolidated Expenditures

Consolidation and Other Adjustments (intra- and inter-sector eliminations)	(99,993.9)
Budget Measures	12.2
Debt Service Consolidation Adjustments	(2,699.8)
Total	(102,681.5)

Other Expenditures

From consolidated revenues

Tax-funded Expenditures	10,629.9
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Consolidated Expenditures

Portfolio Expenditures	138,392.2
Debt Service	9,463.7
Consolidated Expenditures	147,855.8

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)

	2023-2024	2022-2023	Variation	
			\$ million	%
Health and Social Services	59,015.0	58,108.5	906.5	7.7 ²
Education	20,202.8	19,064.1	1,138.7	6.0
Higher Education	10,479.6	9,981.0	498.6	5.0
Other Portfolios	48,694.8	49,562.5	(867.7)	(1.8)
Portfolio Expenditures	138,392.2	136,716.1	1,676.1	1.2³
Debt Service	9,463.7	10,053.1	(589.4)	(5.9) ⁴
Consolidated Expenditures	147,855.8	146,769.2	1,086.6	0.7³

Source: Ministère des Finances

¹ Expenditures related to COVID-19 support and recovery measure expenditures are included in the total expenditures. Figures are rounded and the sum of the amounts recorded may not correspond to the total.

² Expenditure growth has been adjusted to take into account anticipated non-recurring expenses related to the pandemic.

³ Excluding the effect of the support and recovery measures implemented to combat COVID-19, the increase in portfolio expenditures is 5.1% and for the total consolidated expenditure, it is 4.3%.

⁴ The non-recurrence of losses on the disposal of assets as part of managing the investment activities of the Sinking Fund pertaining to borrowings of the Gouvernement du Québec explains the decrease in debt service in 2023-2024.

EXPENDITURE BUDGET FOR THE DEPARTMENTS AND BUDGET-FUNDED BODIES

1. COVID-19 SUPPORT AND RECOVERY MEASURES

In the context of the pandemic and the economic recovery, the Government continued to take actions during the 2022-2023 fiscal year to support Quebecers, strengthen the health system, and stimulate the economy. Thus, in 2022-2023, measures continued to be taken to address the full range of needs arising from the impacts of the COVID-19 pandemic.

For the 2022-2023 fiscal year, COVID-19 support and recovery measures total \$5,059.9 million. These measures include:

- at the **Ministère de la Santé et des Services sociaux**, \$4,057.9 million to offset additional expenditures at establishments in the health and social services network, including the purchase of personal protective equipment and medication, the vaccination campaign and the distribution of rapid screening tests;
- at the **Ministère des Transports et de la Mobilité durable**, \$326.8 million, including \$296.5 million to support public transit and \$21.0 million to support airports and regional air carriers;
- at the **Ministère de l'Enseignement supérieur**, \$145.4 million to fund the elimination of interest on student loans;
- at the **Ministère de l'Économie, de l'Innovation et de l'Énergie**, \$138.5 million mainly to help develop certain strategic sectors, implement local and regional economic development measures, and support the supply of liquefied natural gas to certain northern regions and the expansion of the liquefied natural gas distribution network;
- at the **Ministère de l'Immigration, de la Francisation et de l'Intégration**, \$131.1 million to better recognize the skills of immigrants, to enhance support for learning French, to promote immigration to the regions based on labour market needs, and to continue integration efforts;
- at the **Ministère de la Culture et des Communications**, \$99.0 million mainly to support the operations of cultural organizations affected by the public health emergency and to enhance the financial assistance programs of the Société de développement des entreprises culturelles and the Conseil des arts et des lettres du Québec for artists and cultural businesses in Québec.

COVID-19 support and recovery measures¹

(millions of dollars)

	Probable expenditure 2022-2023
Agriculture, Pêcheries et Alimentation	17.2
Culture et Communications	99.0
Économie, Innovation et Énergie	138.5
Éducation	60.0
Emploi et Solidarité sociale	43.3
Enseignement supérieur	145.4
Environnement, Lutte contre les changements climatiques, Faune et Parcs	6.8
Immigration, Francisation et Intégration	131.1
Ressources naturelles et Forêts	29.0
Santé et Services sociaux	4,057.9
Tourisme	4.9
Transports et Mobilité durable	326.8
Total	5,059.9

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

Furthermore, more than two years after the start of the pandemic, the Government lifted most health measures with the adoption, on June 1, 2022, of An Act to terminate the public health emergency while maintaining transitional measures necessary to protect the health of the population (S.Q. 2022, chapter 15).

In this context, the effects on the budget of the measures implemented as a result of the pandemic are gradually fading. As such, amounts related to transitional measures to protect the population's health are included in the baselines for the 2023-2024 Expenditure Budget and are no longer presented separately.

2. 2022-2023 BUDGETARY EXPENDITURES

For the 2022-2023 fiscal year, the probable budgetary expenditures of the Government are set at \$125,175.1 million, an increase of \$10,019.5 million compared to the initial objective of \$115,155.6 million. Program spending is set at \$117,867.1 million and debt service at \$7,307.9 million.

The \$117,867.1 million in program spending increased by \$9,152.5 million compared to the initial objective of \$108,714.6 million. This increase is due principally to:

- the addition of \$7,781.0 million for the accounting standard on asset retirement obligations (AROs), including \$7,550.0 million for the value of the obligations prior to April 1, 2022;
- the addition of \$1,560.3 million to fund actions taken to address the pandemic;
- an additional government contribution of \$173.4 million to limit the average increase in school taxes;
- a downward revision of \$497.3 million to adjust the amount of the provision recorded in the Contingency Fund concerning the standard respecting transfer payments.

Considering the application of the accounting standard for AROs as at April 1, 2022, an extraordinary expenditure of \$7,550.0 million has been recognized to present the value of these obligations in the Government's financial statements before April 1, 2022.

Excluding the effect of this extraordinary expenditure to facilitate comparison of the variation, program spending is set at \$110,317.1 million, an increase of \$1,602.5 million from the initial objective, \$108,714.6 million.

With respect to the debt service in the general fund of the Consolidated Revenue Fund, it was revised upward by \$867.0 million in 2022-2023, primarily due to increased interest rates.

Evolution of the 2022-2023 Budget Expenditures¹

(millions of dollars)

	Program Spending	Debt Service	Budgetary Expenditures
2022-2023 Expenditure Budget	108,714.6	6,440.9	115,155.6
Variation:			
Impact in the application of the accounting standard on AROs	7,781.0		7,781.0
Funding of actions to address the pandemic	1,560.3		1,560.3
Pre-election Report on the State of Québec's Public Finances - August 2022	173.4		173.4
Provision for the transfer payment standard	(497.3)		(497.3)
Other elements	135.1		135.1
Debt service	-	867.0	867.0
	9,152.5	867.0	10,019.5
2022-2023 Probable Expenditure	117,867.1	7,307.9	125,175.1
Less: impact of applying the accounting standard on AROs for the value of the obligation before April 1, 2022	(7,550.0)		(7,550.0)
2022-2023 probable expenditure excluding the accounting standard on AROs²	110,317.1	7,307.9	117,625.1
Less: COVID-19 support and recovery measures	(5,059.9)	-	(5,059.9)
2022-2023 probable expenditure excluding the accounting standard on AROs and the effect of COVID-19 support and recovery measures	105,257.2	7,307.9	112,565.2

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

² Excluding an extraordinary expenditure of \$7,550.0 million to record in the Government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

Excluding the effect of the implementation of the accounting standard on AROs in 2022-2023 and, in 2021-2022, the compensation for the cumulative deficit in the Special Funds as at March 31, 2021, program spending increases by \$2,659.2 million, or 2.5%, to \$110,317.1 million in 2022-2023, compared to \$107,657.9 million in 2021-2022.

Debt service is set at \$7,307.9 million, an increase of \$905.5 million or 14.1% from 2021-2022.

In all, the budgetary expenditures of the Government for the 2022-2023 fiscal year are set at \$117,625.1 million, an increase of \$3,564.8 million or 3.1% from the previous fiscal year.

Variation in 2022-2023 budgetary expenditures excluding the effect of the accounting standard on asset retirement obligations¹

(millions of dollars)

	2022-2023	2021-2022 ²	Variation	
			\$ million	%
Program spending	117,867.1	113,578.3	4,288.8	3.8
Impact in the application of the accounting standard on AROs	(7,550.0)	-	(7,550.0)	
Compensation for the cumulative deficit in the special funds ³	-	(5,920.4)	5,920.4	
Program spending excluding the accounting standard on AROs and the compensation for the special funds⁴	110,317.1	107,657.9	2,659.2	2.5
Debt service	7,307.9	6,402.4	905.5	14.1
Budgetary Expenditures	117,625.1	114,060.3	3,564.8	3.1

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

² 2021-2022 Public Accounts

³ Compensation is intended to address the cumulative deficit in the special funds as at March 31, 2021, caused by the additional expenditures recognized for 2020-2021 and prior fiscal years under the application of the accounting standard respecting transfer payments.

⁴ Excluding an extraordinary expenditure of \$7,550.0 million to record in the Government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

3. 2023-2024 EXPENDITURE BUDGET

Program spending is set at \$115,482.8 million for 2023-2024. Excluding from the 2022-2023 probable expenditure the effect of applying the accounting standard on AROs for the value of obligations before April 1, 2022 of \$7,550.0 million, the increase is \$5,165.7 million, or 4.7%, compared to 2022-2023.

Debt service is set at \$6,356.8 million, a decrease of \$951.1 million from 2022-2023, due mainly to the expected fluctuations in interest rates.

In total, the budgetary expenditures of the Government for the 2023-2024 fiscal year represent an increase of 3.6% from 2022-2023, amounting to \$121,839.6 million.

Variation in Budgetary Expenditures in 2023-2024¹

(millions of dollars)

	2023-2024	2022-2023	Variation	
			\$ million	%
Program spending	115,482.8	117,867.1	(2,384.3)	(2.0)
Less: accounting standard on AROs		(7,550.0)	7,550.0	
Program spending excluding the effect of the accounting standard on AROs²	115,482.8	110,317.1	5,165.7	4.7
Debt service	6,356.8	7,307.9	(951.1)	(13.0)
Budgetary Expenditures	121,839.6	117,625.1	4,214.5	3.6

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

² Excluding an extraordinary expenditure of \$7,550.0 million to record in the Government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

Excluding the effect of COVID-19 support and recovery measures of \$5,059.9 million in 2022-2023 to facilitate comparison of the variation, program spending shows an increase of \$10,225.6 million, or 10.3%, from 2022-2023.

In total, the budgetary expenditures of the Government for the 2023-2024 fiscal year represent an increase of 8.7% from 2022-2023, amounting to \$121,839.6 million.

Variation in 2023-2024 budgetary expenditures excluding the effect of COVID-19 support and recovery measures¹
(millions of dollars)

	2023-2024	2022-2023 ²	Variation	
			\$ million	%
Program spending	115,482.8	110,317.1	5,165.7	4.7
Less: COVID-19 support and recovery measures		(5,059.9)	5,059.9	
Program spending excluding the effect of measures	115,482.8	105,257.2	10,225.6	10.3³
Debt service	6,356.8	7,307.9	(951.1)	(13.0)
Budgetary Expenditures	121,839.6	112,565.2	9,274.4	8.7⁴

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

² Excluding an extraordinary expenditure of \$7,550.0 million to record in the Government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

³ Excluding, from the 2022-2023 probable expenditure, measures in the 2023-2024 Budget related to anticipated payments for infrastructure projects of \$271.5 million and non-recurring measures of \$239.5 million, the variation is \$10,736.6 million and the variation percentage is 10.3%.

⁴ Excluding, from the 2022-2023 probable expenditure, measures in the 2023-2024 Budget related to anticipated payments for infrastructure projects of \$271.5 million and non-recurring measures of \$239.5 million, the variation is \$9,785.5 million and the variation percentage is 8.7%.

Excluding the effect of the COVID-19 support and recovery measures and considering the 2023-2024 Budget measures included in the Contingency Fund, the variation in program spending of \$10,225.6 million in 2023-2024 is due to the following variations:

- an increase of \$4,821.2 million or 10.1% in the "Santé et Services sociaux" portfolio;
- an increase of \$908.7 million or 5.7% in the "Éducation" portfolio;
- an increase of \$659.3 million or 7.8% in the "Enseignement supérieur" portfolio;
- an increase of \$757.2 million or 4.7% in the other portfolios;
- an increase of \$3,079.1 million in the Contingency Fund, which includes, in particular, amounts to cover unexpected expenditures that may arise in any of the government programs during the fiscal year.

Breakdown of the Increase in 2023-2024 Program Spending excluding the effect of COVID-19 support and recovery measures and considering the 2023-2024 Budget measures integrated into the Contingency Fund^{1,2}

(millions of dollars)

	Expenditure Budget 2023-2024	Probable Expenditure 2022-2023	Variation	
			\$ million	%
Santé et Services sociaux ³	52,860.1	48,038.9	4,821.2	10.1
Éducation ⁴	18,359.7	17,450.9	908.7	5.7
Enseignement supérieur ⁵	9,188.2	8,528.8	659.3	7.8
Other portfolios ⁶	26,076.3	25,319.1	757.2	4.7
Contingency Fund ⁷	8,998.5	5,919.4	3,079.1	
Total⁸	115,482.8	105,257.2	10,225.6	10.3

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

² Excluding an extraordinary expenditure of \$7,550.0 million to record in the Government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

³ Excluding, from the 2022-2023 probable expenditure, the \$12.2-million transfer from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration, and the \$0.2-million transfer from the provision to modernize information systems in the healthcare sector of the Ministère des Finances, the variation is \$4,833.6 million and the variation percentage is 10.1%.

⁴ Excluding, from the 2022-2023 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 \$984.5 million and the variation percentage is 5.7%.

⁵ Excluding, from the 2022-2023 probable expenditure, the \$5.7-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 \$665.0 million and the variation percentage is 7.8%.

⁶ Including, in the 2022-2023 probable expenditure, transfers of \$93.9 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 2022-2023 probable expenditure, measures in the 2023-2024 Budget related to anticipated payments for infrastructure projects of \$271.5 million and non-recurring measures of \$239.5 million, the variation is \$1,174.3 million and the variation percentage is 4.7%.

⁷ Includes amounts to be used for unexpected expenditures that may arise in any of the government programs during the fiscal year, under the application of the accounting standard respecting transfer payments of \$6,012.3 million in 2023-2024 and \$5,444.8 million in 2022-2023 and under the application of the accounting standard on asset retirement obligations of \$238.0 million in 2023-2024 and \$231.0 million in 2022-2023.

⁸ Excluding, from the 2022-2023 probable expenditure, measures in the 2023-2024 Budget related to anticipated payments for infrastructure projects of \$271.5 million and non-recurring measures of \$239.5 million, the variation is \$10,736.6 million and the variation percentage is 10.3%.

Appendix 1 presents the increase in 2023-2024 program spending by portfolio, excluding the effect of COVID-19 support and recovery measures. The total increase in 2023-2024 program spending is presented in Appendix 2.

To facilitate the understanding of adjustments made to the 2022-2023 probable expenditure used to calculate the increase in 2023-2024 program spending, a reconciliation table is presented in Appendix 3.

SANTÉ ET SERVICES SOCIAUX

\$4,821.2-million increase in the 2023-2024 Expenditure Budget

The increase allocated to the Ministère de la Santé et des Services sociaux is set at \$4,821.2 million for 2023-2024.

Excluding, from the 2022-2023 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 Francisation et de l'Intégration, and \$0.2 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 \$4,833.6 million, or 10.1%. This growth makes it possible, in particular, to:

- cover the main growth factors in the health and social services network, mainly salary adjustments and the indexation of expenditures other than payroll as at April 1, 2023;
- strengthen care and services for seniors and natural caregivers;
- strengthen access to family physicians, specialized nurse practitioners and community services and for ongoing development of care and services for youth in difficulty, public health, mental health and homelessness, as well as physical and intellectual disabilities;
- support the digital transformation in health and social services;
- cover cost increases related to the use of medication and pharmaceutical services.

The measures announced in the 2023-2024 Budget are included in the Department's budget, with the exception of a Contingency Fund measure of \$2.0 million to support shelters for women who are victims of violence.

ÉDUCATION

\$908.7-million increase in the 2023-2024 Expenditure Budget

The growth allocated to the Ministère de l'Éducation is set at \$908.7 million in 2023-2024.

Excluding an amount of \$75.8 million from the 2022-2023 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 2023-2024 expenditures is set at \$984.5 million, or 5.7%. This growth makes it possible, in particular, to fund:

- the primary growth factors for the education networks, in particular costs related to remuneration and enrollment effects;
- the indexation of the calculation parameters determining the fiscal balancing subsidy;
- measures in the 2022-2023 Budget, mainly those promoting the success of all students and the enhancement of the tutoring program.

The 2023-2024 Expenditure Budget also funds programs pertaining to the recreation and sports sector, and supports the operation of bodies reporting to the Department and of various education bodies.

Amounts are provided for in the Contingency Fund to take into account measures announced in the 2023-2024 Budget.

ENSEIGNEMENT SUPÉRIEUR

\$659.3-million increase in the 2023-2024 Expenditure Budget

Excluding an amount of \$5.7 million from the 2022-2023 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 \$665.0 million, or 7.8%. This variation is due mainly to:

- the indexing of the primary growth factors of the higher education networks;
- the increase in financial assistance amounts following the indexing of various parameters;
- increasing interest rates.

Amounts are provided for in the Contingency Fund to take into account measures announced in the 2023-2024 Budget.

OTHER DEPARTMENTS

Global growth of 4.7%

The main variations in other departments are as follows:

- the **National Assembly** budget increases by \$6.2 million. This variation is mainly the result of an increase in the remuneration budget and an increase in the budgets for the retirement plans of the Members of the National Assembly;
- the budget for **Persons Appointed by the National Assembly** decreases by \$93.0 million. This variation is due mainly to the Chief Electoral Officer's non-recurring expenditures for the provincial general elections held in October 2022;
- the budget for the **Ministère des Affaires municipales et de l'Habitation** increases by \$79.5 million. This increase reflects investments in 2022-2023 to accelerate housing development and to modernize the 9-1-1 system. Excluding, from the 2022-2023 probable expenditure, \$124.5 million for non-recurring measures in the 2023-2024 Budget, the increase in the Department's budget is set at \$204.0 million. This variation is due mainly to the increase in the sharing of the one-point growth in the Québec sales tax, as well as an amount earmarked for the Contingency Fund to account for the measures in the 2023-2024 Budget;

- the budget for the **Ministère de l'Agriculture, des Pêcheries et de l'Alimentation** increases by \$69.8 million. This increase is due mainly to measures announced in the 2023-2024 Budget to continue financial assistance programs, mainly those intended to increase food autonomy;
- excluding the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** decreases by \$37.9 million. This decrease takes into account the investments made in 2022-2023 to encourage active mobility in City of Québec. Excluding, from the 2022-2023 probable expenditure, \$15.0 million for non-recurring measures in the 2023-2024 Budget, the budget decreases by \$22.9 million. This variation is due mainly to a decrease in certain expenditures as a public service employer and the revision of retirement plan costs;
- the budget for the **Ministère du Conseil exécutif** increases by \$61.1 million. This variation is due mainly to measures announced in the 2023-2024 Budget, mainly those related to the activities of the Secrétariat à l'Internet haute vitesse et aux projets spéciaux de connectivité;
- the budget for the **Ministère de la Culture et des Communications** increases by \$102.6 million. This increase is due mainly to the enhancement of the expenditure budget of the Department to implement initiatives announced in the 2023-2024 Budget, mainly the continuation of the government action plan on culture and support to the financing of the priority needs of the state-owned enterprises under the responsibility of the Minister of Culture and Communications;
- the budget for the **Ministère de la Cybersécurité et du Numérique** increases by \$62.8 million. This variation is due mainly to a measure announced in the 2022-2023 Budget, the launch of a new cybersecurity enhancement program;
- the budget for the **Ministère de l'Économie et de l'Innovation** increases by \$69.5 million. This variation is due mainly to the end of non-recurring measures announced in previous budgets, which are offset by the measures announced in the 2023-2024 Budget, as well as by the forecast increase in financial interventions under the Economic Development Fund;
- the budget of the **Ministère de l'Emploi et de la Solidarité sociale** decreases by \$202.1 million. Excluding, from the 2022-2023 probable expenditure, the transfer of \$75.0 million from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Francisation et de l'Intégration, the transfer of \$2.1 million from the provision of the Ministère des Finances for initiatives concerning revenues of and fraud against the Government, and a non-recurring amount of \$100.0 million for non-recurring measures in the 2023-2024 Budget, the 2023-2024 Expenditure Budget represents a decrease of \$25.0 million from the 2022-2023 probable expenditure. This decrease is due mainly to the implementation in 2022-2023 of the Programme spécifique d'aide pour les Ukrainiens as well as the impact of the sharp increase in 2022-2023 of asylum seekers eligible for last-resort financial assistance;
- the budget of the **Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs** increases by \$159.1 million. This variation is due mainly to increased funding for public transit under the 2030 Plan for a Green Economy, as well as measures announced in the 2023-2024 Budget, including the implementation of the Plan nature 2030;

- the budget for the **Ministère de la Famille** increases by \$300.5 million. This increase is due mainly to the combined impact of implementing the measures of the Grand chantier pour les familles – Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance and updating the 2022-2023 funding parameters for the educational childcare services network;
- excluding debt service, the budget of the **Ministère des Finances** increases by \$46.4 million. Including, in the 2022-2023 probable expenditure, the \$37.5-million provision for initiatives concerning revenue of and fraud against the Government and the \$0.2-million provision to modernize information systems in the healthcare sector, the variation is \$8.7 million. This variation is due mainly to an amount earmarked for the Contingency Fund to account for measures announced in the 2023-2024 Budget;
- the budget of the **Ministère de l'Immigration, de la Francisation et de l'Intégration** increases by \$416.3 million. Including, in the 2022-2023 probable expenditure, the \$168.7-million provision for activities supporting the integration and francization of immigrants, the variation is \$247.6 million from the 2022-2023 probable expenditure. This variation is explained by the addition of amounts to the portfolio related to measures announced in the 2022-2023 Budget and in the Update on Québec's Economic and Financial Situation - Fall 2021 to meet workforce needs in the health and social services sector, as well as the addition of amounts related to measures in the 2023-2024 Budget;
- the budget of the **Ministère de la Justice** decreases by \$46.5 million. This variation is due mainly to additional expenditures in 2022-2023 related to certain information technology costs, mainly cloud computing and security enhancements, as well as doubtful accounts for violations and fines, partially offset by the addition of amounts to the portfolio related to measures in the 2023-2024 Budget;
- the budget for the **Ministère de la Langue française** increases by \$8.1 million. This variation is due mainly to the addition of amounts related to measures announced in the 2022-2023 Budget to strengthen the status of French, as well as the addition of amounts related to measures in the 2023-2024 Budget;
- the budget of the **Ministère des Relations internationales et de la Francophonie** increases by \$2.7 million and takes into account an amount earmarked for the Contingency Fund to reflect measures announced in the 2023-2024 Budget;
- the budget of the **Ministère des Ressources naturelles et des Forêts** increases by \$39.3 million. This increase is due to measures announced in the 2023-2024 Budget, including support for the forestry industry and critical and strategic minerals sectors;
- the budget of the **Ministère de la Sécurité publique** increases by \$29.7 million. Excluding, from the 2022-2023 probable expenditure, an amount of \$22.4 million from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the actual increase in the Department's budget is set at \$52.1 million, due mainly to salary adjustments, measures in the 2022-2023 Budget and the Update on Québec's Economic and Financial Situation - Fall 2022, as well as an amount earmarked in the Contingency Fund to account for measures in the 2023-2024 Budget;
- the budget for the **Ministère du Tourisme** increases by \$5.2 million. This variation is due mainly to the measures announced in the 2023-2024 Budget and the downward adjustment in 2023-2024 of the 2020-2021 Budget measures related to the Cadre d'intervention touristique 2021-2025: Agir aujourd'hui. Transformer demain., and the 2022-2023 Budget measure, Offer adapted support to tourism regions and their businesses;

- the budget of the **Ministère des Transports et de la Mobilité durable** decreases by \$312.4 million. This variation is due mainly to the acceleration in 2022-2023 of planned investment projects at the Société de transport de Laval, the Autorité régionale de transport métropolitain and the Réseau de transport de la Capitale (\$271.5 million), as well as the end of initiatives announced in the Update on Québec's Economic and Financial Situation – Fall 2021 to improve the local road network (\$120.0 million), and was partially offset by the addition of amounts to the portfolio related to measures in the 2023-2024 Budget;
- the budget for the **Ministère du Travail** decreases by \$9.7 million. Excluding from the 2022-2023 probable expenditure an amount of \$9.0 million from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the 2023-2024 Expenditure Budget is essentially at the same level as the 2022-2023 probable expenditure.

APPENDIX 1

Expenditure Budget excluding the effect of COVID-19 support and recovery measures¹

(millions of dollars)

	2023-2024 Expenditure Budget	Budget Measures integrated into the Contingency Fund	2023-2024 Expenditure Budget (Including Measures)	2022-2023 Probable Expenditure (excluding decommissioning ²)	Variation	
					\$ million	%
National Assembly ³	176.6	-	176.6	170.4	6.2	3.7
Persons Appointed by the National Assembly ³	143.0	-	143.0	236.0	(93.0)	(39.4)
Affaires municipales et Habitation ⁴	3,105.4	148.8	3,254.2	3,174.7	79.5	6.7
Agriculture, Pêcheries et Alimentation	1,190.4	22.1	1,212.5	1,142.7	69.8	6.1
Conseil du trésor et Administration gouvernementale ⁵	10,925.2	(944.9)	9,980.3	6,939.0	3,041.2	(2.3)
Conseil exécutif	823.2	50.4	873.6	812.5	61.1	7.5
Culture et Communications	1,079.6	3.9	1,083.5	980.9	102.6	10.5
Cybersécurité et Numérique	177.2	2.0	179.2	116.4	62.8	54.0
Économie, Innovation et Énergie	1,570.1	101.5	1,671.6	1,602.1	69.5	4.3
Éducation ⁶	18,110.6	249.1	18,359.7	17,450.9	908.7	5.7
Emploi et Solidarité sociale ⁷	4,719.4	53.5	4,772.9	4,975.0	(202.1)	(0.5)
Enseignement supérieur ⁸	9,150.2	38.0	9,188.2	8,528.8	659.3	7.8
Environnement, Lutte contre les changements climatiques, Faune et Parcs	614.6	14.5	629.1	470.1	159.1	33.8
Famille	3,623.6	39.3	3,662.9	3,362.5	300.5	8.9
Finances ⁹	190.0	13.9	203.9	157.5	46.4	4.5
Immigration, Francisation et Intégration ¹⁰	725.9	29.5	755.4	339.1	416.3	48.8
Justice ¹¹	1,308.6	16.6	1,325.2	1,371.7	(46.5)	(3.1)
Langue française	60.9	5.6	66.5	58.4	8.1	13.9
Relations internationales et Francophonie	157.7	10.7	168.4	165.7	2.7	1.6
Ressources naturelles et Forêts	463.0	45.0	508.0	468.6	39.3	8.4
Santé et Services sociaux ¹²	52,858.1	2.0	52,860.1	48,038.9	4,821.2	10.1
Sécurité publique ¹³	1,965.6	29.4	1,995.0	1,965.3	29.7	2.7
Tourisme	282.8	20.1	302.9	297.7	5.2	1.7
Transports et Mobilité durable ¹⁴	2,027.5	49.0	2,076.5	2,388.9	(312.4)	(1.9)
Travail ¹⁵	33.7	-	33.7	43.4	(9.7)	(2.2)
Program Spending¹⁶	115,482.8	-	115,482.8	105,257.2	10,225.6	10.3
Debt Service	6,356.8	-	6,356.8	7,307.9	(951.1)	(13.0)
Budget Expenditures¹⁷	121,839.6	-	121,839.6	112,565.2	9,274.4	8.7

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Excluding an extraordinary expenditure of \$7,550.0 million to record in the government's financial statements the value of asset retirement obligations prior to April 1, 2022, following the implementation of the accounting standard on asset retirement obligations.
- 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 2022-2023 probable expenditure, an amount of \$124.5 million for non-recurring measures in the 2023-2024 Budget, the variation is \$204.0 million and the variation percentage is 6.7%.
- ⁵ Excluding, from the 2023-2024 expenditure budget and the 2022-2023 probable expenditure, program 5 - Contingency Fund, and from the 2022-2023 probable expenditure, an amount of \$15.0 million for non-recurring measures in the 2023-2024 Budget, the variation is (\$22.9 million) and the variation percentage is (2.3%).
- ⁶ Excluding, from the 2022-2023 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 \$984.5 million and the variation percentage is 5.7%.
- ⁷ Excluding, from the 2022-2023 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 \$2.1-million transfer from the provision of the Ministère des Finances for initiatives concerning revenues of and fraud against the Government, and an amount of \$100.0 million for non-recurring measures in the 2023-2024 Budget, the variation is (\$25.0 million) and the variation percentage is (0.5%).
- ⁸ Excluding, from the 2022-2023 probable expenditure, the \$5.7-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 \$665.0 million and the variation percentage is 7.8%.
- ⁹ Including, in the 2022-2023 probable expenditure, the \$37.5-million provision for initiatives concerning revenue and fraud against the Government and the \$0.2-million provision to modernize information systems in the healthcare sector, the variation is \$8.7 million and the variation percentage is 4.5%.
- ¹⁰ Including, in the 2022-2023 probable expenditure, the \$168.7-million provision for activities supporting the integration and francization of immigrants, the variation is \$247.6 million and the variation percentage is 48.8%.
- ¹¹ Excluding, from the 2022-2023 probable expenditure, the \$3.5-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is (\$43.0 million) and the variation percentage is (3.1%).
- ¹² Excluding, from the 2022-2023 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 \$0.2-million transfer from the provision to modernize information systems in the healthcare sector of the Ministère des Finances, the variation is \$4,833.6 million and the variation percentage is 10.1%.
- ¹³ Excluding, from the 2022-2023 probable expenditure, the \$22.4-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is \$52.1 million and the variation percentage is 2.7%.
- ¹⁴ Including, in the 2022-2023 probable expenditure, an amount of \$271.5 million related to anticipated payments for infrastructure projects, the variation is (\$40.9 million) and the variation percentage is (1.9%).
- ¹⁵ Excluding, from the 2022-2023 probable expenditure, the \$9.0-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is (\$0.7 million) and the variation percentage is (2.2%).
- ¹⁶ Excluding, from the 2022-2023 probable expenditure, measures in the 2023-2024 Budget related to anticipated payments for infrastructure projects of \$271.5 million and non-recurring measures of \$239.5 million, the variation is \$10,736.6 million and the variation percentage is 10.3%.
- ¹⁷ Excluding, from the 2022-2023 probable expenditure, measures in the 2023-2024 Budget related to anticipated payments for infrastructure projects of \$271.5 million and non-recurring measures of \$239.5 million, the variation is \$9,785.5 million and the variation percentage is 8.7%.

APPENDIX 2

Expenditure Budget¹

(millions of dollars)

	2023-2024 Expenditure Budget	Budget Measures integrated into the Contingency Fund	2023-2024 Expenditure Budget (Including Measures)	2022-2023 Probable Expenditures	2022-2023 Probable Expenditure (excluding decommissioning ²)	Variation	
						\$ million	%
National Assembly ³	176.6	-	176.6	170.4	170.4	6.2	3.7
Persons Appointed by the National Assembly ³	143.0	-	143.0	236.0	236.0	(93.0)	(39.4)
Affaires municipales et Habitation	3,105.4	148.8	3,254.2	3,174.7	3,174.7	79.5	2.5
Agriculture, Pêcheries et Alimentation	1,190.4	22.1	1,212.5	1,159.9	1,159.9	52.6	4.5
Conseil du trésor et Administration gouvernementale ⁴	10,925.2	(944.9)	9,980.3	14,489.0	6,939.0	3,041.2	(3.7)
Conseil exécutif	823.2	50.4	873.6	812.5	812.5	61.1	7.5
Culture et Communications	1,079.6	3.9	1,083.5	1,079.9	1,079.9	3.6	0.3
Cybersécurité et Numérique	177.2	2.0	179.2	116.4	116.4	62.8	54.0
Économie, Innovation et Énergie	1,570.1	101.5	1,671.6	1,740.6	1,740.6	(69.0)	(4.0)
Éducation ⁵	18,110.6	249.1	18,359.7	17,510.9	17,510.9	848.7	5.3
Emploi et Solidarité sociale ⁶	4,719.4	53.5	4,772.9	5,018.3	5,018.3	(245.4)	(3.4)
Enseignement supérieur ⁷	9,150.2	38.0	9,188.2	8,674.3	8,674.3	513.9	6.0
Environnement, Lutte contre les changements climatiques, Faune et Parcs	614.6	14.5	629.1	476.9	476.9	152.3	31.9
Famille	3,623.6	39.3	3,662.9	3,362.5	3,362.5	300.5	8.9
Finances ⁸	190.0	13.9	203.9	157.5	157.5	46.4	4.5
Immigration, Francisation et Intégration ⁹	725.9	29.5	755.4	470.2	470.2	285.2	18.2
Justice ¹⁰	1,308.6	16.6	1,325.2	1,371.7	1,371.7	(46.5)	(3.1)
Langue française	60.9	5.6	66.5	58.4	58.4	8.1	13.9
Relations internationales et Francophonie	157.7	10.7	168.4	165.7	165.7	2.7	1.6
Ressources naturelles et Forêts	463.0	45.0	508.0	497.6	497.6	10.3	2.1
Santé et Services sociaux ¹¹	52,858.1	2.0	52,860.1	52,096.8	52,096.8	763.3	1.5
Sécurité publique ¹²	1,965.6	29.4	1,995.0	1,965.3	1,965.3	29.7	2.7
Tourisme	282.8	20.1	302.9	302.6	302.6	0.3	0.1
Transports et Mobilité durable	2,027.5	49.0	2,076.5	2,715.7	2,715.7	(639.2)	(23.5)
Travail ¹³	33.7	-	33.7	43.4	43.4	(9.7)	(2.2)
Program Spending	115,482.8	-	115,482.8	117,867.1	110,317.1	5,165.7	4.7
Debt Service	6,356.8	-	6,356.8	7,307.9	7,307.9	(951.1)	(13.0)
Budget Expenditures	121,839.6	-	121,839.6	125,175.1	117,625.1	4,214.5	3.6

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Excluding an extraordinary expenditure of \$7,550.0 million to record in the government's financial statements the value of asset retirement obligations prior to April 1, 2022, following the implementation of the accounting standard on asset retirement obligations.
- 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 2023-2024 expenditure budget and the 2022-2023 probable expenditure, program 05 - Contingency Fund, the variation is (\$37.9 million) and the variation percentage is (3.7%).
- ⁵ Excluding, from the 2022-2023 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 \$924.5 million and the variation percentage is 5.3%.
- ⁶ Excluding, from the 2022-2023 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 \$2.1-million transfer from the provision of the Ministère des Finances for initiatives concerning revenues of and fraud against the Government, the variation is (\$168.3 million) and the variation percentage is (3.4%).
- ⁷ Excluding, from the 2022-2023 probable expenditure, the \$5.7-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 \$519.6 million and the variation percentage is 6.0%.
- ⁸ Including, in the 2022-2023 probable expenditure, the \$37.5-million provision for initiatives concerning revenue and fraud against the Government and the \$0.2-million provision to modernize information systems in the healthcare sector, the variation is \$8.7 million and the variation percentage is 4.5%.
- ⁹ Including, in the 2022-2023 probable expenditure, the \$168.7-million provision for activities supporting the integration and francization of immigrants, the variation is \$116.5 million and the variation percentage is 18.2%.
- ¹⁰ Excluding, from the 2022-2023 probable expenditure, the \$3.5-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is (\$43.0 million) and the variation percentage is (3.1%).
- ¹¹ Excluding, from the 2022-2023 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 \$0.2-million transfer from the provision to modernize information systems in the healthcare sector of the Ministère des Finances, the variation is \$775.7 million and the variation percentage is 1.5%.
- ¹² Excluding, from the 2022-2023 probable expenditure, the \$22.4-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is \$52.1 million and the variation percentage is 2.7%.
- ¹³ Excluding, from the 2022-2023 probable expenditure, the \$9.0-million transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances, the variation is (\$0.7 million) and the variation percentage is (2.2%).

APPENDIX 3

Reconciliation of the 2022-2023 Probable Expenditure¹
(millions of dollars)

	Probable Expenditure	Decommissioning of capital assets ²	Probable Expenditure (excluding decommissioning)	COVID-19 support and recovery measures	Probable Expenditure (excluding decommissioning and COVID-19 measures)	Provision Transfers	Non-recurring Measures in the 2023-2024 Budget ³	Comparative Expenditure 2022-2023 ⁴
National Assembly	170.4		170.4		170.4			170.4
Persons Appointed by the National Assembly	236.0		236.0		236.0			236.0
Affaires municipales et Habitation	3,174.7		3,174.7		3,174.7		(124.5)	3,050.2
Agriculture, Pêcheries et Alimentation	1,159.9		1,159.9	(17.2)	1,142.7			1,142.7
Conseil du trésor et Administration gouvernementale	14,489.0	(7,550.0)	6,939.0		6,939.0	(0.5)	(15.0)	6,923.5
Conseil exécutif	812.5		812.5		812.5			812.5
Culture et Communications	1,079.9		1,079.9	(99.0)	980.9			980.9
Cybersécurité et Numérique	116.4		116.4		116.4			116.4
Économie, Innovation et Énergie	1,740.6		1,740.6	(138.5)	1,602.1			1,602.1
Éducation	17,510.9		17,510.9	(60.0)	17,450.9	(75.8)		17,375.1
Emploi et Solidarité sociale	5,018.3		5,018.3	(43.3)	4,975.0	(77.1)	(100.0)	4,797.9
Enseignement supérieur	8,674.3		8,674.3	(145.4)	8,528.8	(5.7)		8,523.1
Environnement, Lutte contre les changements climatiques, Faune et Parcs	476.9		476.9	(6.8)	470.1			470.1
Famille	3,362.5		3,362.5		3,362.5			3,362.5
Finances	157.5		157.5		157.5	37.7		195.2
Immigration, Francisation et Intégration	470.2		470.2	(131.1)	339.1	168.7		507.8
Justice	1,371.7		1,371.7		1,371.7	(3.5)		1,368.2
Langue française	58.4		58.4		58.4			58.4
Relations internationales et Francophonie	165.7		165.7	(29.0)	165.7			165.7
Ressources naturelles et Forêts	497.6		497.6		468.6			468.6
Santé et Services sociaux	52,096.8		52,096.8	(4,057.9)	48,038.9	(12.4)		48,026.5
Sécurité publique	1,965.3		1,965.3		1,965.3	(22.4)		1,942.9
Tourisme	302.6		302.6	(4.9)	297.7			297.7
Transports et Mobilité durable	2,715.7		2,715.7	(326.8)	2,388.9		(271.5)	2,117.4
Travail	43.4		43.4		43.4	(9.0)		34.4
Program Spending	117,867.1	(7,550.0)	110,317.1	(5,059.9)	105,257.2	-	(511.0)	104,746.2

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Excluding an extraordinary expenditure of \$7,550.0 million to record in the Government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations
- ³ Including an amount of \$271.5 million related to anticipated payments for infrastructure projects
- ⁴ Used to calculate the variation percentage compared to the Expenditure Budget, excluding the effect of COVID-19 support and recovery measures

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

1. RESULTS OF CONSOLIDATED ENTITIES IN 2023-2024

For the 2023-2024 fiscal year, forecast revenues and expenditures of the consolidated entities are set at \$119,853.6 million and \$118,067.8 million respectively before consolidation adjustments, for a favourable impact of \$1,785.7 million on the Government's financial results. These results represent a decrease of \$1,515.0 million from 2022-2023, broken down as follows:

- a decrease of \$1,234.5 million in the forecast results of special funds;
- a decrease of \$202.6 million in the forecast results of bodies other than budget-funded bodies;
- an increase of \$23.7 million in the forecast results of the education network;
- a decrease of \$54.4 million in the forecast results of the higher education networks;
- no variation in the forecast results of the health and social services networks;
- a decrease of \$47.2 million in the forecast results of defined-purpose accounts.

Results of Consolidated Entities in 2023-2024^{1,2,3}

(millions of dollars)

	2023-2024			2022-2023 ⁴			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Special Funds ⁵	24,933.8	22,998.7	1,935.2	25,689.5	22,519.8	3,169.7	(1,234.5)
Bodies Other than Budget-funded Bodies ⁵	31,345.2	31,403.9	(58.8)	27,819.8	27,676.0	143.8	(202.6)
Education network	18,240.9	18,297.5	(56.6)	17,072.6	17,152.9	(80.3)	23.7
Higher education networks	5,658.3	5,658.3	-	5,308.0	5,253.6	54.4	(54.4)
Health and social services network	38,336.0	38,336.0	-	39,040.3	39,040.3	-	-
Defined-purpose Accounts ⁵	1,339.3	1,373.4	(34.1)	1,668.4	1,655.3	13.1	(47.2)
Results of Consolidated Entities	119,853.6	118,067.8	1,785.7	116,598.6	113,297.9	3,300.7	(1,515.0)

Source: Ministère des Finances

¹ The results of consolidated entities are presented before consolidation adjustments. These adjustments have the effect of eliminating inter-entity transactions within the Government's reporting entity and 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 2023-2024 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 2023-2024 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.

2. RESULTS OF SPECIAL FUNDS IN 2023-2024

The special funds show a forecast surplus of \$1,935.2 million before consolidation adjustments for the 2023-2024 fiscal year, a downward variation of \$1,234.5 million from 2022-2023. Excluding the \$978.0-million decrease in the results of the Generations Fund, the results of the special funds decrease by \$256.5 million. This decrease is largely due to the following factors:

- a forecast deficit of \$175.7 million in the Land Transportation Network Fund in 2023-2024, compared to an anticipated surplus of \$17.7 million in 2022-2023. This downward variation in results of \$193.4 million is due mainly to lower revenues from the Electrification and Climate Change Fund and fuel taxes;
- a forecast deficit of \$13.7 million in the Energy Transition, Innovation and Efficiency Fund in 2023-2024, compared to a surplus of \$48.7 million in 2022-2023. This downward variation in results of \$62.5 million is due mainly to the delay between revenue recognition and expenditures for the ÉcoPerformance and Technoclimat programs as well as for the federal government's Canada Greener Homes Grant program;
- a forecast deficit of \$127.1 million in the Labour Market Development Fund in 2023-2024, compared to a deficit of \$185.5 million in 2022-2023. This upward variation in results of \$58.4 million is due mainly to the decrease in expenditures related to the Information and Communication Technology Requalification and Training Program, as well as expenditures related to wage subsidies and measures for businesses;
- a forecast surplus of \$5.6 million in the Territorial Information Fund in 2023-2024, compared to a surplus of \$50.7 million in 2022-2023. This downward variation in results of \$45.1 million is attributable to a decrease in revenues associated with lower real estate market transactions and increased expenditures associated with information resources, as well as the implementation of the Plan de protection du territoire face aux inondations and the 2022-2026 Plan de mise en valeur du territoire public;
- a forecast deficit of \$41.5 million in the Regions and Rurality Fund in 2023-2024, compared to a deficit of \$85.8 million in 2022-2023. This upward variation in results of \$44.3 million is due to higher expenditures in 2022-2023 as a result of unspent expenditures in 2021-2022 due to the pandemic;
- a forecast surplus of \$50.7 million in 2023-2024 in the Fund for the Protection of the Environment and the Waters in the Domain of the State, compared to a surplus of \$8.8 million in 2022-2023. This upward variation in results of \$42.0 million is due mainly to the increase in royalties payable for the disposal of residual materials and a slowdown in the implementation pace of the Program for the Treatment of Organic Matter through Biomethanization and Composting;
- a forecast deficit of \$5.8 million in the Sports and Physical Activity Development Fund in 2023-2024, compared to a surplus of \$33.9 million in 2022-2023. This downward variation in results of \$39.7 million is due mainly to the implementation pace of the projects financed by the Fund;
- a forecast deficit of \$17.2 million in the Highway Safety Fund in 2023-2024, compared to a surplus of \$19.8 million in 2022-2023. This downward variation in results of \$37.0 million is due mainly to an exceptional payment anticipated in 2023-2024 to municipalities participating in automated traffic enforcement measures.

Results of Special Funds in 2023-2024^{1,2}

(millions of dollars)

	2023-2024			2022-2023			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Land Transportation Network Fund	5,476.8	5,652.5	(175.7)	6,680.8	6,663.0	17.7	(193.4)
Energy Transition, Innovation and Efficiency Fund	274.7	288.5	(13.7)	207.2	158.5	48.7	(62.5)
Labour Market Development Fund	1,356.0	1,483.1	(127.1)	1,444.6	1,630.1	(185.5)	58.4
Territorial Information Fund	186.6	181.0	5.6	198.9	148.2	50.7	(45.1)
Regions and Rurality Fund	271.1	312.6	(41.5)	271.1	356.9	(85.8)	44.3
Fund for the Protection of the Environment and the Waters in the Domain of the State	294.8	244.0	50.7	271.2	262.4	8.8	42.0
Sports and Physical Activity Development Fund	185.5	191.3	(5.8)	131.8	97.9	33.9	(39.7)
Highway Safety Fund	62.2	79.4	(17.2)	61.5	41.7	19.8	(37.0)
Other Special Funds	14,453.2	14,566.3	(113.1)	13,071.4	13,161.1	(89.7)	(23.4)
	22,560.8	22,998.7	(437.8)	22,338.5	22,519.8	(181.3)	(256.5)
Generations Fund	2,373.0	-	2,373.0	3,351.0	-	3,351.0	(978.0)
Results before Consolidation Adjustments	24,933.8	22,998.7	1,935.2	25,689.5	22,519.8	3,169.7	(1,234.5)

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 2023-2024

The forecast results of bodies other than budget-funded bodies show a deficit of \$58.8 million in 2023-2024 before consolidation adjustments, compared with a forecast surplus of \$143.8 million for 2022-2023. This decrease of \$202.6 million in the forecast results is due largely to the following factors:

- a forecast deficit of \$67.3 million for the Société d'habitation du Québec in 2023-2024, compared to an anticipated surplus of \$15.4 million in 2022-2023. This downward variation in results of \$82.7 million is due mainly to the increase in expenditures in programs for the construction of affordable housing and the Non-Profit Housing Program;
- a forecast deficit of \$113.4 million at La Financière agricole du Québec in 2023-2024, compared to an anticipated deficit of \$28.6 million in 2022-2023. This downward variation in results of \$84.8 million is due mainly to the expected increase in transfer expenditures for financing and insurance programs;

- a forecast surplus of \$53.2 million for the Société des Traversiers du Québec in 2023-2024, compared to an anticipated deficit of \$0.7 million in 2022-2023. This upward variation of \$53.9 million is due mainly to an increase revenues of \$77.8 million from the Ministère des Transports et de la Mobilité durable partially offset by increased expenditures of \$10.0 million caused by more dry docking scheduled for 2023-2024 than in the previous year;
- a forecast deficit of \$70.9 million for the Société de l'assurance automobile du Québec in 2023-2024, compared to an anticipated deficit of \$37.2 million in 2022-2023. This downward variation in results of \$33.7 million is due mainly to increased spending for temporary staffing requirements and other expenditures required to ensure the transformation of services related to safe access to the road network using digital technology and depreciation expenditures following developments commissioned under the digital transformation project;
- a forecast surplus of \$53.3 million for the Société de financement des infrastructures locales du Québec in 2023-2024, compared to an anticipated surplus of \$27.1 million in 2022-2023. This upward variation of \$26.3 million is due mainly to a decrease in revenues lower than the decrease in the value of transfers granted for infrastructure projects planned by municipalities and municipal bodies. These decreases are caused by the postponement and slowdown of certain work.

Results of Bodies Other than Budget-funded Bodies in 2023-2024^{1,2}

(millions of dollars)

	2023-2024			2022-2023			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Société d'habitation du Québec	1,629.8	1,697.1	(67.3)	1,660.3	1,644.9	15.4	(82.7)
La Financière agricole du Québec	530.8	644.2	(113.4)	524.5	553.2	(28.6)	(84.8)
Société des Traversiers du Québec	323.5	270.3	53.2	250.9	251.5	(0.7)	53.9
Société de l'assurance automobile du Québec	318.7	389.6	(70.9)	294.3	331.5	(37.2)	(33.7)
Société de financement des infrastructures locales du Québec	719.9	666.5	53.3	1,122.3	1,095.2	27.1	26.3
Other Bodies ³	27,822.4	27,736.2	86.2	23,967.5	23,799.7	167.9	(81.6)
Results before Consolidation Adjustments	31,345.2	31,403.9	(58.8)	27,819.8	27,676.0	143.8	(202.6)

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 \$14,181.5 million in 2023-2024, and the Prescription Drug Insurance Fund, with revenues and expenditures set at \$4,377.5 million for that year.

4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND THE EDUCATION AND HIGHER EDUCATION NETWORKS IN 2023-2024

The forecast results of the health and social services and the education and higher education networks show a deficit of \$56.6 million for the 2023-2024 fiscal year, compared to a deficit of \$25.9 million in 2022-2023, or a decrease of \$30.7 million.

Results of Entities of the Health and Social Services and Education and Higher Education Networks in 2023-2024

(millions of dollars)

	2023-2024			2022-2023			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Education network	18,240.9	18,297.5	(56.6)	17,072.6	17,152.9	(80.3)	23.7
Higher education networks	5,658.3	5,658.3	-	5,308.0	5,253.6	54.4	(54.4)
Health and social services network	38,336.0	38,336.0	-	39,040.3	39,040.3	-	-
Results before Consolidation Adjustments	62,235.2	62,291.8	(56.6)	61,420.9	61,446.8	(25.9)	(30.7)

Source: Ministère des Finances

5. RESULTS OF DEFINED-PURPOSE ACCOUNTS IN 2023-2024

The forecast results of defined-purpose accounts show a deficit of \$34.1 million for the 2023-2024 fiscal year, compared to a surplus of \$13.1 million in 2022-2023, or a decrease of \$47.2 million.

Results of Defined-purpose Accounts in 2023-2024¹

(millions of dollars)

	2023-2024			2022-2023			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Results before Consolidation Adjustments	1,339.3	1,373.4	(34.1)	1,668.4	1,655.3	13.1	(47.2)

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 2022-2023

The forecast results of consolidated entities before consolidation adjustments are \$302.3 million higher than in the 2022-2023 Expenditure Budget:

- the forecast results of special funds and bodies other than budget-funded bodies improved by \$241.8 million;
- the forecast results of the education network declined by \$48.3 million;
- the forecast results of the higher education networks improved by \$69.4 million;
- the forecast results of the health and social services network are balanced;
- the forecast results of defined-purpose accounts improved by \$39.4 million.

Evolution in Forecast Results of Consolidated Entities in 2022-2023¹

(millions of dollars)

	Probable Results			2022-2023 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Special Funds	25,689.5	22,519.8	3,169.7	24,750.5	21,743.2	3,007.3	162.4
Bodies other than Budget-funded Bodies	27,819.8	27,676.0	143.8	28,236.5	28,172.0	64.4	79.4
	53,509.3	50,195.8	3,313.5	52,987.0	49,915.2	3,071.7	241.8
Education networks	17,072.6	17,152.9	(80.3)	16,726.9	16,758.9	(32.0)	(48.3)
Higher education networks	5,308.0	5,253.6	54.4	5,343.0	5,358.0	(15.0)	69.4
Health and social services network	39,040.3	39,040.3	-	37,208.9	37,208.9	-	-
Defined-purpose accounts	1,668.4	1,655.3	13.1	1,560.5	1,586.8	(26.3)	39.4
Results before Consolidation Adjustments	116,598.6	113,297.9	3,300.7	113,826.3	110,827.8	2,998.4	302.3

Source: Ministère des Finances

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

² The 2022-2023 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 forecast deficit of \$185.5 million in the Labour Market Development Fund in 2022-2023, compared to an anticipated deficit of \$59.4 million in the 2022-2023 Expenditure Budget. This decline in results of \$126.1 million is due mainly to the increase in expenditures associated with employment assistance measures and the revision of the income support policy;
 - balanced results for the Electrification and Climate Change Fund in 2022-2023, compared to a forecast deficit of \$99.9 million in the 2022-2023 Expenditure Budget. This improvement in results of \$99.9 million is due essentially to higher revenues from carbon market auction sales than those initially forecast for the 2022-2023 fiscal year;
 - a surplus of \$17.7 million in the Land Transportation Network Fund in 2022-2023, compared to a deficit of \$80.9 million in the 2022-2023 Expenditure Budget. This improvement in results of \$98.6 million is due mainly to additional revenues from the Electrification and Climate Change Fund to support public transit;
 - a forecast deficit of \$85.8 million in the Regions and Rurality Fund in 2022-2023, compared to an anticipated deficit of \$24.1 million in the 2022-2023 Expenditure Budget. This decline in results of \$61.7 million is due mainly to higher-than-anticipated forecast expenditures related to the resumption of activities following the pandemic;
 - a surplus of \$48.7 million in the Energy Transition, Innovation and Efficiency Fund in 2022-2023, compared to an anticipated deficit of \$9.7 million in the 2022-2023 Expenditure Budget. This improvement in results of \$58.4 million is due mainly to the delay between revenue recognition and expenditures for the ÉcoPerformance and Technoclimat programs, as well as for the federal government's Canada Greener Homes Grant program;
 - a surplus of \$8.8 million in the Fund for the Protection of the Environment and the Waters in the Domain of the State in 2022-2023, compared to an anticipated deficit of \$29.1 million in the 2022-2023 Expenditure Budget. This improvement in results of \$37.9 million is due mainly to a slowdown in the completion rate of the Program for the Treatment of Organic Matter through Biomethanization and Composting.
- For the bodies other than budget-funded bodies:
 - a forecast surplus of \$15.4 million for the Société d'habitation du Québec, compared to an anticipated surplus of \$88.1 million in the 2022-2023 Expenditure Budget. This decline in results of \$72.6 million is due mainly to a decrease in the contribution from the Gouvernement du Québec, in return for additional amounts allocated directly by the Ministère des Affaires municipales et de l'Habitation to accelerate the completion of housing announced under the AccèsLogis Québec program;
 - a forecast deficit of \$28.6 million at La Financière agricole du Québec, compared to an anticipated deficit of \$66.9 million in the 2022-2023 Expenditure Budget. This improvement in results of \$38.3 million is due mainly to higher-than-expected transfer revenues from financing and insurance programs;

- a forecast surplus of \$9.3 million for the Société du Palais des congrès de Montréal, compared to an anticipated deficit of \$15.5 million in the 2022-2023 Expenditure Budget. This improvement in results of \$24.8 million is due mainly to a special event and the gradual resumption of the Société's business activities following the pandemic;
- a forecast surplus of \$20.8 million for Héma-Québec compared to balanced results in the 2022-2023 Expenditure Budget. This improvement in results of \$20.8 million is due mainly to an increase in revenues recognized in 2022-2023 related to certain stable products;
- a forecast surplus of \$39.2 million for the Commission de la capitale nationale du Québec, compared to an anticipated surplus of \$56.9 million in the 2022-2023 Expenditure Budget. This decline in results of \$17.7 million is due mainly to a lower departmental contribution than initially anticipated, considering the postponement of certain work on Phase 3 of the Samuel-De Champlain Promenade project during the 2023-2024 fiscal year.

Evolution in Forecast Results of Special Funds and Bodies Other than Budget-funded Bodies in 2022-2023¹

(millions of dollars)

	Probable Results			2022-2023 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Special Funds							
Labour Market Development Fund	1,444.6	1,630.1	(185.5)	1,443.0	1,502.4	(59.4)	(126.1)
Electrification and Climate Change Fund	1,416.3	1,416.3	-	1,215.2	1,315.0	(99.9)	99.9
Land Transportation Network Fund	6,680.8	6,663.0	17.7	6,335.2	6,416.1	(80.9)	98.6
Regions and Ruralty Fund	271.1	356.9	(85.8)	269.8	293.9	(24.1)	(61.7)
Energy Transition, Innovation and Efficiency Fund	207.2	158.5	48.7	156.3	166.0	(9.7)	58.4
Fund for the Protection of the Environment and the Waters in the Domain of the State	271.2	262.4	8.8	210.1	239.3	(29.1)	37.9
Other Special Funds	15,398.3	12,032.5	3,365.8	15,120.9	11,810.5	3,310.4	55.3
	25,689.5	22,519.8	3,169.7	24,750.5	21,743.2	3,007.3	162.4
Bodies other than Budget-funded Bodies							
Société d'habitation du Québec	1,660.3	1,644.9	15.4	1,713.8	1,625.7	88.1	(72.6)
La Financière agricole du Québec	524.5	553.2	(28.6)	492.1	559.0	(66.9)	38.3
Société du Palais des congrès de Montréal	88.1	78.8	9.3	47.9	63.4	(15.5)	24.8
Héma-Québec	511.2	490.4	20.8	527.2	527.2	-	20.8
Commission de la capitale nationale du Québec	64.8	25.6	39.2	83.6	26.8	56.9	(17.7)
Other Bodies Other than Budget-funded Bodies	24,970.9	24,883.1	87.8	25,371.9	25,370.0	1.9	85.9
	27,819.8	27,676.0	143.8	28,236.5	28,172.0	64.4	79.4
Results before Consolidation Adjustments	53,509.3	50,195.8	3,313.5	52,987.0	49,915.3	3,071.7	241.8

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

APPENDIX 1

2022-2023 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2022-2023 Expenditure Budget			Variation in
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	Results
Affaires municipales et Habitation							
Regions and Rurality Fund	271.1	356.9	(85.8)	269.8	293.9	(24.1)	(61.7)
	271.1	356.9	(85.8)	269.8	293.9	(24.1)	(61.7)
Conseil du trésor et Administration gouvernementale							
Capitale-Nationale Region Fund	25.0	25.0	-	25.0	25.0	-	-
	25.0	25.0	-	25.0	25.0	-	-
Culture et Communications							
Avenir Mécénat Culture Fund	5.0	5.3	(0.3)	5.0	5.0	-	(0.3)
Québec Cultural Heritage Fund	30.2	29.1	1.1	25.0	47.4	(22.4)	23.5
	35.2	34.3	0.8	30.0	52.4	(22.4)	23.3
Cybersécurité et Numérique							
Cybersecurity and Digital Technology Fund	527.1	555.8	(28.7)	511.4	544.6	(33.2)	4.5
	527.1	555.8	(28.7)	511.4	544.6	(33.2)	4.5
Économie, Innovation et Énergie							
Natural Resources and Energy Capital Fund	9.0	0.3	8.7	0.2	0.2	-	8.7
Natural Ressources Fund	78.3	79.5	(1.2)	4.1	6.4	(2.3)	1.1
Economic Development Fund	734.5	734.5	-	767.7	767.7	-	-
Québec Enterprise Growth Fund	0.5	1.2	(0.7)	1.0	0.1	0.9	(1.6)
	822.2	815.5	6.7	772.9	774.4	(1.4)	8.2
Éducation							
Sports and Physical Activity Development Fund	131.8	97.9	33.9	137.0	114.1	22.9	11.0
	131.8	97.9	33.9	137.0	114.1	22.9	11.0
Emploi et Solidarité sociale							
Assistance Fund for Independent Community Action	52.1	54.2	(2.0)	40.2	41.9	(1.8)	(0.3)
Labour Market Development Fund	1,444.6	1,630.1	(185.5)	1,443.0	1,502.4	(59.4)	(126.1)
Goods and Services Fund	143.2	147.0	(3.8)	118.7	123.7	(5.0)	1.2
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	17.2	17.2	-	19.9	19.9	-	-
Fonds québécois d'initiatives sociales	23.3	22.8	0.5	17.1	17.9	(0.8)	1.4
	1,680.5	1,871.3	(190.8)	1,638.9	1,705.9	(67.0)	(123.8)

APPENDIX 1 (cont'd)

2022-2023 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2022-2023 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Enseignement supérieur							
University Excellence and Performance Fund	25.0	25.0	-	25.0	25.0	-	-
	25.0	25.0	-	25.0	25.0	-	-
Environnement, Lutte contre les changements climatiques, Faune et Parcs							
Electrification and Climate Change Fund	1,416.3	1,416.3	-	1,215.2	1,315.0	(99.9)	99.9
Fund for the Protection of the Environment and the Waters in the Domain of the State	271.2	262.4	8.8	210.1	239.3	(29.1)	37.9
Natural Resources Fund	-	-	-	-	-	-	-
Energy Transition, Innovation and Efficiency Fund	207.2	158.5	48.7	156.3	166.0	(9.7)	58.4
	1,894.8	1,837.2	57.5	1,581.7	1,720.3	(138.6)	196.2
Famille							
Educational Childcare Services Fund	3,058.0	3,058.0	-	3,222.6	3,222.6	-	-
	3,058.0	3,058.0	-	3,222.6	3,222.6	-	-
Finances							
Financing Fund	2,417.5	2,369.5	48.0	2,108.5	2,075.0	33.6	14.4
Special Contracts and Financial Assistance for Investment Fund	221.0	221.0	-	232.0	232.0	-	-
Fund to Combat Addiction	208.3	208.2	0.1	193.7	193.6	0.1	-
Generations Fund	3,351.0	-	3,351.0	3,445.0	-	3,445.0	(94.0)
IFC Montréal Fund	2.0	1.4	0.5	1.7	1.4	0.3	0.2
Northern Plan Fund	107.9	114.5	(6.6)	101.8	158.4	(56.6)	50.0
Fund of the Financial Markets Administrative Tribunal	3.8	3.3	0.5	5.5	5.5	-	0.5
Tax Administration Fund	1,110.9	1,110.9	-	1,122.6	1,122.6	-	-
	7,422.4	4,028.8	3,393.6	7,210.8	3,788.4	3,422.4	(28.9)
Justice							
Access to Justice Fund	26.5	27.0	(0.5)	23.9	26.9	(3.0)	2.5
Fund dedicated to assistance for persons who are Victims of Criminal Offences	28.5	49.8	(21.3)	29.5	47.1	(17.5)	(3.7)
Register Fund of the Ministère de la Justice	41.0	43.4	(2.4)	40.2	48.4	(8.2)	5.8
Fund of the Administrative Tribunal of Québec	55.9	56.3	(0.4)	55.9	56.3	(0.4)	-
Public Contracts Fund	-	-	-	-	-	-	-
	152.0	176.5	(24.5)	149.6	178.7	(29.1)	4.7

APPENDIX 1 (cont'd)**2022-2023 Probable Results of the Special Funds¹**

(millions of dollars)

	Probable Results			2022-2023 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Ressources naturelles et Forêts							
Natural Resources Fund	690.9	721.3	(30.4)	676.2	701.2	(25.0)	(5.4)
Territorial Information Fund	198.9	148.2	50.7	190.6	163.3	27.2	23.5
	889.8	869.5	20.3	866.8	864.5	2.3	18.0
Santé et Services sociaux							
Cannabis Prevention and Research Fund	90.7	147.4	(56.7)	91.9	142.0	(50.1)	(6.7)
Health and Social Services Information Resources Fund	489.6	487.3	2.3	393.0	393.6	(0.6)	2.9
	580.3	634.7	(54.4)	484.9	535.6	(50.7)	(3.8)
Sécurité publique							
Police Services Fund	733.5	733.5	-	731.7	731.7	-	-
	733.5	733.5	-	731.7	731.7	-	-
Tourisme							
Tourism Partnership Fund	372.5	372.2	0.3	372.9	372.8	0.1	0.2
	372.5	372.2	0.3	372.9	372.8	0.1	0.2
Transports et Mobilité durable							
Air Service Fund	91.2	89.4	1.9	86.3	85.9	0.4	1.4
Rolling Stock Management Fund	147.6	146.3	1.4	138.0	136.7	1.4	-
Highway Safety Fund	61.5	41.7	19.8	71.4	66.1	5.3	14.6
Land Transportation Network Fund	6,680.8	6,663.0	17.7	6,335.2	6,416.1	(80.9)	98.6
	6,981.1	6,940.4	40.8	6,631.0	6,704.8	(73.8)	114.6
Travail							
Administrative Labour Tribunal Fund	87.2	87.2	-	88.5	88.5	-	-
	87.2	87.2	-	88.5	88.5	-	-
Total before Consolidation Adjustments	25,689.5	22,519.8	3,169.7	24,750.5	21,743.2	3,007.3	162.4

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

2022-2023 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2022-2023 Expenditure Budget			Variation in
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	Results
Affaires municipales et Habitation							
Société d'habitation du Québec	1,660.3	1,644.9	15.4	1,713.8	1,625.7	88.1	(72.6)
	1,660.3	1,644.9	15.4	1,713.8	1,625.7	88.1	(72.6)
Agriculture, Pêcheries et Alimentation							
Institut de technologie agroalimentaire du Québec	36.4	39.5	(3.1)	36.1	39.6	(3.6)	0.4
La Financière agricole du Québec	524.5	553.2	(28.6)	492.1	559.0	(66.9)	38.3
	560.9	592.7	(31.8)	528.2	598.6	(70.5)	38.7
Conseil du trésor et Administration gouvernementale							
Autorité des marchés publics	22.0	30.2	(8.2)	20.6	25.3	(4.7)	(3.5)
Centre d'acquisitions gouvernementales	103.0	99.6	3.4	146.9	141.0	5.9	(2.5)
Commission de la capitale nationale du Québec	64.8	25.6	39.2	83.6	26.8	56.9	(17.7)
Office des professions du Québec	12.4	12.6	(0.1)	12.0	12.8	(0.8)	0.6
Société québécoise des infrastructures	1,021.4	1,004.7	16.7	1,028.0	1,028.0	-	16.7
	1,223.7	1,172.7	51.0	1,291.1	1,233.9	57.3	(6.3)
Conseil exécutif							
Centre de la francophonie des Amériques	2.8	3.1	(0.3)	2.4	2.7	(0.3)	-
	2.8	3.1	(0.3)	2.4	2.7	(0.3)	-
Culture et Communications							
Bibliothèque et Archives nationales du Québec	99.8	100.3	(0.5)	96.7	102.4	(5.8)	5.3
Conseil des arts et des lettres du Québec	201.7	201.6	-	188.6	189.2	(0.7)	0.7
Conservatoire de musique et d'art dramatique du Québec	33.0	34.9	(1.9)	33.6	34.3	(0.6)	(1.3)
Musée d'Art contemporain de Montréal	14.4	14.4	-	12.3	12.3	-	-
Musée de la Civilisation	38.6	40.1	(1.5)	30.6	34.8	(4.2)	2.8
Musée national des beaux-arts du Québec	28.4	31.5	(3.1)	29.9	33.7	(3.9)	0.8
Société de développement des entreprises culturelles	237.4	228.5	9.0	224.1	225.1	(0.9)	9.9
Société de la Place des Arts de Montréal	39.0	42.5	(3.4)	36.6	41.1	(4.5)	1.0
Société de télédiffusion du Québec	93.4	93.6	(0.2)	87.5	97.6	(10.1)	9.9
Société du Grand Théâtre de Québec	13.7	15.3	(1.6)	11.9	13.7	(1.8)	0.2
	799.4	802.6	(3.2)	751.8	784.3	(32.5)	29.3

APPENDIX 2 (cont'd)

2022-2023 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2022-2023 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Économie, Innovation et Énergie							
Québec Research Fund - Nature and Technology	81.7	84.3	(2.6)	59.1	59.1	-	(2.6)
Québec Research Fund - Health	130.9	135.0	(4.1)	112.7	112.7	-	(4.1)
Québec Research Fund - Society and Culture	78.1	81.1	(3.0)	56.5	56.5	-	(3.0)
Régie de l'énergie	17.2	17.5	(0.3)	17.4	18.9	(1.5)	1.2
	307.8	317.9	(10.0)	245.6	247.1	(1.5)	(8.5)
Éducation							
Institut national des mines	1.0	1.1	(0.2)	1.0	1.1	(0.2)	-
Société des établissements de plein air du Québec	235.9	235.9	-	189.9	189.9	-	-
	236.8	237.0	(0.2)	190.9	191.0	(0.2)	-
Emploi et Solidarité sociale							
Cree Hunters Economic Security Board	32.0	32.0	-	32.0	32.0	-	-
	32.0	32.0	-	32.0	32.0	-	-
Enseignement supérieur							
Institut de tourisme et d'hôtellerie du Québec	52.7	48.7	4.0	49.2	49.2	-	4.0
	52.7	48.7	4.0	49.2	49.2	-	4.0
Environnement, Lutte contre les changements climatiques, Faune et Parcs							
Fondation de la faune du Québec	15.1	15.0	0.1	13.2	13.2	-	-
Société québécoise de récupération et de recyclage	78.1	79.8	(1.8)	98.8	102.7	(3.9)	2.2
	93.2	94.9	(1.7)	112.0	115.9	(3.9)	2.2
Finances							
Agence du revenu du Québec	1,410.3	1,410.3	-	1,420.5	1,424.2	(3.7)	3.7
Autorité des marchés financiers	253.8	165.7	88.1	250.8	175.0	75.9	12.3
Financement-Québec	276.0	263.3	12.8	267.3	255.7	11.6	1.2
Institut de la statistique du Québec	51.0	51.0	-	48.0	48.0	-	-
Société de financement des infrastructures locales du Québec	1,122.3	1,095.2	27.1	1,136.8	1,124.9	12.0	15.1
	3,113.5	2,985.6	127.9	3,123.5	3,027.8	95.7	32.2
Justice							
Commission des services juridiques	181.6	206.1	(24.6)	179.3	203.1	(23.8)	(0.8)
Fonds d'aide aux actions collectives	11.5	4.3	7.2	3.3	4.4	(1.1)	8.3
Société québécoise d'information juridique	20.9	20.9	-	21.1	21.1	-	-
	213.9	231.3	(17.4)	203.7	228.6	(24.8)	7.4

APPENDIX 2 (cont'd)

2022-2023 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2022-2023 Expenditure Budget			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Relations internationales et Francophonie							
Office Québec-Monde pour la jeunesse	11.2	11.5	(0.2)	10.1	10.9	(0.8)	0.6
	11.2	11.5	(0.2)	10.1	10.9	(0.8)	0.6
Ressources naturelles et Forêts							
Société de développement de la Baie-James	75.9	62.5	13.4	63.4	61.2	2.2	11.2
Société du Plan Nord	126.7	124.0	2.7	167.7	165.6	2.1	0.6
	202.7	186.5	16.1	231.1	226.8	4.3	11.8
Santé et Services sociaux							
Corporation d'urgences-santé	187.2	187.2	-	174.5	174.6	(0.1)	0.1
Prescription Drug Insurance Fund	4,142.8	4,142.8	-	4,298.8	4,298.8	-	-
Héma-Québec	511.2	490.4	20.8	527.2	527.2	-	20.8
Institut national de santé publique du Québec	99.6	101.7	(2.1)	89.3	91.8	(2.5)	0.4
Institut national d'excellence en santé et en services sociaux	32.3	32.1	0.1	30.5	31.6	(1.1)	1.2
Régie de l'assurance maladie du Québec	13,457.7	13,457.7	-	13,838.6	13,838.6	-	-
	18,430.8	18,411.9	18.8	18,959.0	18,962.7	(3.7)	22.5
Sécurité publique							
École nationale de police du Québec	52.6	54.2	(1.6)	47.1	47.2	(0.1)	(1.6)
École nationale des pompiers du Québec	2.6	2.7	(0.1)	2.6	3.0	(0.4)	0.3
	55.2	57.0	(1.7)	49.6	50.1	(0.5)	(1.2)
Tourisme							
Société de développement et de mise en valeur du Parc olympique	69.5	77.2	(7.7)	63.6	75.2	(11.6)	3.9
Société du Centre des congrès de Québec	26.7	29.4	(2.8)	24.3	28.5	(4.2)	1.5
Société du Palais des congrès de Montréal	88.1	78.8	9.3	47.9	63.3	(15.5)	24.8
	184.3	185.4	(1.2)	135.8	167.1	(31.3)	30.1
Transports et Mobilité durable							
Société de l'assurance automobile du Québec	294.3	331.5	(37.2)	301.8	327.7	(25.9)	(11.3)
Société des Traversiers du Québec	250.9	251.5	(0.7)	221.4	208.3	13.0	(13.7)
	545.2	583.1	(37.9)	523.1	536.0	(12.9)	(25.0)
Travail							
Régie du bâtiment du Québec	93.5	77.2	16.2	83.6	81.6	2.0	14.2
	93.5	77.2	16.2	83.6	81.6	2.0	14.2
Total before Consolidation Adjustments	27,819.8	27,676.0	143.8	28,236.5	28,172.0	64.4	79.4

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

2023-2024 EXPENDITURE BUDGET BREAKDOWN BY CATEGORY AND BENEFICIARY

1. BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

For the 2023-2024 fiscal year, the expenditure budget of the Government amounts to \$121,839.6 million, of which \$115,482.8 million, or 94.8%, is allocated to program spending and \$6,356.8 million, or 5.2%, to debt service.

Program spending for 2023-2024 is broken down mainly among the following categories:

- \$60,472.1 million or 52.4% for remuneration expenditures;
- \$26,826.1 million or 23.2% for operating expenditures;
- \$22,064.0 million or 19.1% for support expenditures.

The breakdown of the expenditure budget by portfolio and by category is presented in Appendix 1.

2023-2024 Expenditure Budget by Supercategory and Category¹

(millions of dollars)

	Categories						Total	
	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategories								
Remuneration	4,134.8	-	-	-	-	-	4,134.8	3.4
Operating	-	13,064.9	-	-	-	-	13,064.9	10.7
Transfer	55,780.2	13,124.9	4,334.4	1,379.5	15,568.4	-	90,187.4	74.0
Allocation to a Special Fund	557.2	636.4	166.1	26.7	6,495.6	-	7,881.8	6.5
Doubtful Accounts and Other Allowances	-	-	-	-	-	213.9	213.9	0.2
Program Spending	60,472.1	26,826.1	4,500.4	1,406.2	22,064.0	213.9	115,482.8	94.8
%	52.4	23.2	3.9	1.2	19.1	0.2	100.0	
Debt Service	-	-	-	6,356.8	-	-	6,356.8	5.2
Budget Expenditures	60,472.1	26,826.1	4,500.4	7,763.0	22,064.0	213.9	121,839.6	100.0
2022-2023 Comparative Expenditures ²	58,460.5	24,588.9	4,024.6	8,622.5	21,553.5	375.0	117,625.1	

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

² Excluding an extraordinary expenditure of \$7,550.0 million to record in the Government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

More than two years after the start of the pandemic, the Government lifted most health measures with the adoption, June 1, 2022, of An Act to terminate the public health emergency while maintaining transitional measures necessary to protect the health of the population (S.Q. 2022, chapter 15).

In this context, the effects on the budget of the measures implemented as a result of the pandemic are gradually fading. As such, amounts related to transitional measures to protect the population's health are included in the notional amounts for the 2023-2024 expenditure budget and are no longer presented separately.

However, to provide a better comparison between the 2023-2024 Expenditure Budget and the 2022-2023 Expenditure Budget, the 2022-2023 comparative expenditures in this section exclude the effect of COVID-19 support and recovery measures of \$5,059.9 million. Thus, the 2022-2023 comparative expenditures are set at \$112,565.2 million.

2023-2024 Expenditure Budget by Supercategory and Category excluding the effect of COVID-19 support and recovery measures¹

(millions of dollars)

	Categories						Total	
	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategories								
Remuneration	4,134.8	-	-	-	-	-	4,134.8	3.4
Operating	-	13,064.9	-	-	-	-	13,064.9	10.7
Transfer	55,780.2	13,124.9	4,334.4	1,379.5	15,568.4	-	90,187.4	74.0
Allocation to a Special Fund	557.2	636.4	166.1	26.7	6,495.6	-	7,881.8	6.5
Doubtful Accounts and Other Allowances	-	-	-	-	-	213.9	213.9	0.2
Program Spending	60,472.1	26,826.1	4,500.4	1,406.2	22,064.0	213.9	115,482.8	94.8
%	52.4	23.2	3.9	1.2	19.1	0.2	100.0	
Debt Service	-	-	-	6,356.8	-	-	6,356.8	5.2
Budget Expenditures	60,472.1	26,826.1	4,500.4	7,763.0	22,064.0	213.9	121,839.6	100.0
2022-2023 Comparative Expenditures ²	56,266.1	22,386.6	³ 4,024.6	8,622.5	20,899.9	365.4	112,565.2	

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

² Excluding an extraordinary expenditure of \$7,550.0 million to record in the Government's financial statements, the value of asset retirement obligations prior to April 1, 2022, as a result of the implementation of the accounting standard on asset retirement obligations.

³ Taking into account a negative amount of \$1,287.7 million for unspent appropriations

REMUNERATION EXPENDITURES

Remuneration expenditures include 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 to public office by the National Assembly and 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 2023-2024 fiscal year, remuneration expenditures are set at \$60,472.1 million, broken down as follows:

- \$26,410.4 million, or 43.7%, for health and social services institutions;
- \$19,610.6 million, or 32.4%, for educational institutions;
- \$9,017.1 million, or 14.9%, for health professionals;
- \$5,434.0 million, or 9.0%, for departmental staff and other beneficiaries.

An overall increase of \$4,206.0 million is forecast for remuneration expenditures, compared to the 2022-2023 comparative expenditures, divided mainly among the following sectors:

- an increase of \$3,289.6 million in the "Santé et Services sociaux" portfolio, due primarily to salary adjustments, pay scale increases and amounts added to increase services to the public, particularly to bolster the services for seniors and caregivers as well as public health services;
- an increase of \$571.4 million in the "Éducation" portfolio, due mainly to salary adjustments, pay scale increases and enrollment effects on the education networks. It is also explained by the transfer of financing for the francization of adults to the Ministère de l'Immigration, de la Francisation et de l'Intégration in 2023-2024;
- an increase of \$205.8 million in the "Enseignement supérieur" portfolio, due mainly to salary adjustments, pay scale increases and enrollment effects on the higher education networks. It is also due to commitments from previous fiscal years, including the addition of support resources for student retention and success, as well as measures to address the labour shortage in higher education;
- an increase of \$44.3 million in the "Justice" portfolio, due mainly to salary adjustments as well as by the conclusion of agreements with criminal and penal prosecuting attorneys and with judges;
- an increase of \$33.1 million in the "Sécurité publique" portfolio, due primarily to salary adjustments as well as sectoral measures arising from the settlement of the collective agreement for correctional peace officers.

2023-2024 Forecast Remuneration Expenditures by Portfolio and by Beneficiary excluding the effect of COVID-19 support and recovery measures in 2022-2023^{1,2}

(millions of dollars)

	2023-2024 Expenditure Budget					2022-2023 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	22,196.3	1,456.7	2,756.0	26,409.1	43.7	23,766.1	2,643.0
Health Professionals	9,017.1	-	-	9,017.1	14.9	8,443.5	573.5
Other Beneficiaries	411.3	-	54.3	465.6	0.8	392.5	73.1
	31,624.7	1,456.7	2,810.2	35,891.7	59.4	32,602.1	3,289.6
Éducation							
Educational Institutions	11,260.7	1,283.9	1,148.4	13,692.9	22.6	13,124.7	568.3
Other Beneficiaries	82.6	-	21.7	104.3	0.2	101.2	3.1
	11,343.2	1,283.9	1,170.2	13,797.3	22.8	13,225.9	571.4
Enseignement supérieur							
Educational Institutions	5,091.3	205.8	597.9	5,895.0	9.7	5,691.7	203.3
Other Beneficiaries	65.9	-	8.9	74.8	0.1	72.4	2.5
	5,157.2	205.8	606.8	5,969.8	9.9	5,764.0	205.8
Sécurité publique							
Department	1,065.9	-	89.9	1,155.8	1.9	1,122.7	33.1
	1,065.9	-	89.9	1,155.8	1.9	1,122.7	33.1
Justice							
Department	514.7	-	48.5	563.2	0.9	522.3	40.9
Government Enterprises and Bodies	75.4	-	15.4	90.8	0.2	87.4	3.4
	590.1	-	63.9	654.0	1.1	609.7	44.3
Other Portfolios							
Departments	1,926.8	509.7	242.6	2,679.2	4.4	2,644.7	34.5
Educational Institutions	0.2	21.3	1.1	22.6	-	22.4	0.2
Health and Social Services Establishments	-	-	1.3	1.3	-	1.3	-
Other Beneficiaries	265.6	-	34.8	300.4	0.5	273.3	27.1
	2,192.6	531.0	279.9	3,003.5	5.0	2,941.7	61.8
Total	51,973.8	3,477.3	5,021.0	60,472.1	100.0	56,266.1	4,206.0
2022-2023 Comparative Expenditures	47,962.4	3,611.2	4,692.4	56,266.1			

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.

2023-2024 Forecast Remuneration Expenditures by Portfolio excluding the effect of COVID-19 support and recovery measures in 2022-2023^{1,2}

(millions of dollars)

	2023-2024 Expenditure Budget					2022-2023 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
National Assembly	109.8	8.5	13.0	131.2	0.2	125.9	5.3
Persons Appointed by the National Assembly	85.3	0.4	8.8	94.6	0.2	142.0	(47.4)
Affaires municipales et Habitation	101.9	-	15.8	117.7	0.2	110.2	7.5
Agriculture, Pêcheries et Alimentation	198.4	-	14.0	212.4	0.4	194.1	18.3
Conseil du trésor et Administration gouvernementale	162.8	522.1	56.6	741.5	1.2	770.5	(29.0)
Conseil exécutif	109.7	-	10.0	119.7	0.2	110.0	9.7
Culture et Communications	114.8	-	18.7	133.6	0.2	131.9	1.7
Cybersécurité et Numérique	40.3	-	5.0	45.3	0.1	44.4	0.9
Économie, Innovation et Énergie	60.2	-	6.5	66.7	0.1	64.1	2.6
Éducation	11,343.2	1,283.9	1,170.2	13,797.3	22.8	13,225.9	571.4
Emploi et Solidarité sociale	318.8	-	35.0	353.8	0.6	342.1	11.7
Enseignement supérieur	5,157.2	205.8	606.8	5,969.8	9.9	5,764.0	205.8
Environnement, Lutte contre les changements climatiques, Faune et Parcs	189.9	-	23.2	213.1	0.4	196.4	16.7
Famille	91.7	-	10.0	101.7	0.2	92.8	8.9
Finances	94.7	-	8.8	103.6	0.2	95.9	7.7
Immigration, Francisation et Intégration	127.4	-	11.8	139.3	0.2	113.6	25.7
Justice	590.1	-	63.9	654.0	1.1	609.7	44.3
Langue française	33.5	-	3.6	37.1	0.1	29.1	8.0
Relations internationales et Francophonie	73.3	-	3.8	77.1	0.1	73.9	3.2
Ressources naturelles et Forêts	139.6	-	17.6	157.2	0.3	152.9	4.3
Santé et Services sociaux	31,624.7	1,456.7	2,810.2	35,891.7	59.4	32,602.1	3,289.6
Sécurité publique	1,065.9	-	89.9	1,155.8	1.9	1,122.7	33.1
Tourisme	25.3	-	2.6	27.9	-	27.5	0.3
Transports et Mobilité durable	103.3	-	13.7	117.0	0.2	111.8	5.3
Travail	11.9	-	1.2	13.1	-	12.6	0.5
Total	51,973.8	3,477.3	5,021.0	60,472.1	100.0	56,266.1	4,206.0
2022-2023 Comparative Expenditures	47,962.4	3,611.2	4,692.4	56,266.1			

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 costs associated with reappraisal and with government obligations regarding the rehabilitation of contaminated sites, depreciation of fixed assets, discount expenditures, as well as 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 \$26,826.1 million for 2023-2024, broken down as follows:

- \$13,701.2 million for departments, or 51.1%;
- \$9,483.4 million for health and social services institutions, or 35.4%;
- \$3,092.7 million for educational institutions, or 11.5%;
- \$548.8 million for other beneficiaries, or 2.0%.

In 2023-2024, operating expenditures increase by \$4,439.5 million from the 2022-2023 comparative expenditures. This increase is due mainly to the following variations:

- an increase of \$1,823.5 million in the "Conseil du trésor et Administration gouvernementale" portfolio, due mainly to amounts included in the Contingency Fund to cover unexpected expenditures that may arise in any government program during the fiscal year;
- an increase of \$945.1 million in the "Santé et Services sociaux" portfolio, due primarily to the indexation of non-salary expenditures for the health and social services network and additional amounts allocated to increase services to the public, in particular to develop care and services for seniors and caregivers as well as public health services;
- an increase of \$128.0 million in the "Enseignement supérieur" portfolio, due mainly to the indexation of non-salary expenditures for the higher education networks and additional amounts arising from commitments for previous fiscal years, including support for student retention and success as well as measures to address the labour shortage in higher education;
- an increase of \$121.3 million in the "Immigration, Francisation and Integration" portfolio, due mainly to additional amounts allocated to increase services to the public, especially to strengthen support for learning French and promote the regionalization of immigration. It is also due to the addition of resources arising from previous commitments, including the measures to mitigate the labour shortage;
- an increase of \$68.0 million in the "Cybersécurité et Numérique" portfolio, due primarily to the launch of a new cybersecurity enhancement program.

2023-2024 Forecast Operating Expenditures by Portfolio and by Beneficiary excluding the effect of COVID-19 support and recovery measures in 2022-2023¹

(millions of dollars)

	2023-2024 Expenditure Budget					2022-2023 Comparative Expenditures	Variation
	Operating ²	Transfer		Total			
		Networks	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	-	9,483.4	-	9,483.4	35.4	8,728.1	755.4
Department	530.0	-	-	530.0	2.0	384.3	145.8
Government Enterprises and Bodies	-	-	254.2	254.2	0.9	211.1	43.2
Other Beneficiaries	-	-	26.3	26.3	0.1	25.5	0.8
	530.0	9,483.4	280.5	10,294.0	38.4	9,348.9	945.1
Conseil du trésor et Administration gouvernementale							
Department	10,087.6	-	-	10,087.6	37.6	8,267.1	1,820.5
Government Enterprises and Bodies	-	-	30.2	30.2	0.1	27.2	3.0
	10,087.6	-	30.2	10,117.8	37.7	8,294.3	1,823.5
Enseignement supérieur							
Educational Institutions	-	1,125.1	-	1,125.1	4.2	1,005.0	120.1
Department	51.7	-	-	51.7	0.2	43.0	8.7
Government Enterprises and Bodies	-	-	8.6	8.6	-	9.5	(0.9)
	51.7	1,125.1	8.6	1,185.4	4.4	1,057.4	128.0
Immigration, Francisation et Intégration							
Department	369.4	-	-	369.4	1.4	248.2	121.3
	369.4	-	-	369.4	1.4	248.2	121.3
Cybersécurité et Numérique							
Department	131.4	-	-	131.4	0.5	63.4	68.0
	131.4	-	-	131.4	0.5	63.4	68.0
Other Portfolios							
Departments	2,531.1	-	-	2,531.1	9.4	1,188.3	1,342.8
Educational Institutions	-	1,967.6	-	1,967.6	7.3	1,982.7	(15.1)
Other Beneficiaries	-	-	229.4	229.4	0.9	203.4	26.0
	2,531.1	1,967.6	229.4	4,728.1	17.6	3,374.4	1,353.7
Total³	13,701.2	12,576.2	548.8	26,826.1	100.0	22,386.6	4,439.5
2022-2023 Comparative Expenditures ³	10,194.2	11,715.8	476.7	22,386.6			

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

³ Taking into account a negative amount of \$1,287.7 million for unspent appropriations in 2022-2023

2023-2024 Forecast Operating Expenditures by Portfolio excluding the effect of COVID-19 support and recovery measures in 2022-2023¹

(millions of dollars)

	2023-2024 Expenditure Budget					2022-2023 Comparative Expenditures	Variation
	Operating ²	Transfer		Total			
		Networks	Other	\$ million	%		
National Assembly	45.3	-	-	45.3	0.2	44.4	0.9
Persons Appointed by the National Assembly	35.0	-	-	35.0	0.1	63.0	(27.9)
Affaires municipales et Habitation	35.9	-	18.2	54.1	0.2	50.8	3.3
Agriculture, Pêcheries et Alimentation	75.2	-	24.1	99.2	0.4	99.2	-
Conseil du trésor et Administration gouvernementale	10,087.6	-	30.2	10,117.8	37.7	8,294.3	1,823.5
Conseil exécutif	43.8	-	2.4	46.2	0.2	55.5	(9.4)
Culture et Communications	33.3	-	132.6	165.8	0.6	145.8	20.1
Cybersécurité et Numérique	131.4	-	-	131.4	0.5	63.4	68.0
Économie, Innovation et Énergie	28.2	-	3.0	31.1	0.1	28.0	3.2
Éducation	192.8	1,967.6	-	2,160.4	8.1	2,174.8	(14.3)
Emploi et Solidarité sociale	180.2	-	0.7	180.9	0.7	185.2	(4.3)
Enseignement supérieur	51.7	1,125.1	8.6	1,185.4	4.4	1,057.4	128.0
Environnement, Lutte contre les changements climatiques, Faune et Parcs	118.8	-	-	118.8	0.4	112.8	6.1
Famille	114.8	-	-	114.8	0.4	102.3	12.5
Finances	51.2	-	6.1	57.3	0.2	53.0	4.3
Immigration, Francisation et Intégration	369.4	-	-	369.4	1.4	248.2	121.3
Justice	319.0	-	20.0	339.0	1.3	327.1	11.9
Langue française	12.3	-	-	12.3	-	10.7	1.6
Relations internationales et Francophonie	25.4	-	0.1	25.5	0.1	29.1	(3.7)
Ressources naturelles et Forêts	190.9	-	-	190.9	0.7	187.7	3.2
Santé et Services sociaux	530.0	9,483.4	280.5	10,294.0	38.4	9,348.9	945.1
Sécurité publique	555.5	-	5.1	560.6	2.1	533.0	27.6
Tourisme	6.5	-	17.3	23.9	0.1	24.2	(0.3)
Transports et Mobilité durable	459.3	-	-	459.3	1.7	428.0	31.3
Travail	7.4	-	-	7.4	-	7.5	(0.1)
Total³	13,701.2	12,576.2	548.8	26,826.1	100.0	22,386.6	4,439.5
2022-2023 Comparative Expenditures ³	10,194.2	11,715.8	476.7	22,386.6			

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

³ Taking into account a negative amount of \$1,287.7 million for unspent appropriations in 2022-2023

CAPITAL EXPENDITURES

Capital expenditures include amounts allocated by the Government for the acquisition, construction, development and improvement of subsidized fixed assets. These expenditures are allocated to the three types of intervention used by the Government: repayment of principal from long-term debt, subsidies for fixed assets, and capital expenditures allocated to a special fund. Thus, 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 long-term debt service. This type of intervention applies to investments made by higher education institutions, by municipalities for public transit and water treatment facilities, as well as by cultural institutions for cultural facilities.

Following the change in the application of the accounting standard respecting transfer payments, the Government has decided to modify the payment terms for subsidies linked to infrastructure project. As a result, subsidies related to subsidized fixed assets will now be paid in full as repayment of temporary loans contracted during construction rather than as repayment of principal from debt service. This change in payment terms is being implemented gradually, mainly for institutions in the health and social services network and the education network.

Forecast capital expenditures increase by \$475.9 million, from \$4,024.6 million in 2022-2023 to \$4,500.4 million in 2023-2024.

Repayment of principal

In 2023-2024, expenditures for repayment of principal on subsidized debt represent 87.0% of total capital expenditures.

These expenditures are set at \$3,914.0 million in 2023-2024 compared to \$3,420.6 million in 2022-2023, an increase of \$493.4 million, due mainly to an increase in the "Éducation", "Enseignement supérieur" and "Santé et Services sociaux" portfolios arising from authorized investments in their respective networks.

Subsidies for fixed assets

Subsidies for fixed assets account for 9.3% of total capital expenditures in 2023-2024. These subsidies are primarily intended for non-profit organizations, educational institutions and other beneficiaries, including businesses.

They are set at \$420.4 million in 2023-2024 compared to \$447.4 million in 2022-2023, a decrease of \$27.0 million. This variation is due mainly to a decrease in the "Affaires municipales et Habitation" portfolio related to the review of certain transfers under the municipal infrastructure programs, partially offset by an increase in the "Agriculture, Pêcheries et Alimentation" portfolio, in particular for the Accroître l'autonomie alimentaire du Québec measure, announced in the 2023-2024 Budget. The level of forecast transfers is sufficient to ensure government commitments are met.

Capital expenditures allocated to a special fund

The capital expenditures for which the departments allocate money to special funds represent 3.7% of aggregate capital expenditures in 2023-2024. These expenditures are set at \$166.1 million in 2023-2024, compared to \$156.7 million in 2022-2023, an increase of \$9.4 million.

2023-2024 Forecast Capital Expenditures by Portfolio and by Beneficiary excluding the effect of COVID-19 support and recovery measures in 2022-2023^{1,2}

(millions of dollars)

	2023-2024 Expenditure Budget					2022-2023 Comparative Expenditures	Variation
	Allocation to a Special Fund	Subsidized Fixed Assets		Total			
		Repayment of Principal	Subsidies	\$ million	%		
Éducation							
Educational Institutions	-	1,345.0	68.1	1,413.1	31.4	1,012.1	401.0
Other Beneficiaries	52.2	34.3	-	86.5	1.9	75.3	11.3
	52.2	1,379.4	68.1	1,499.7	33.3	1,087.4	412.3
Santé et Services sociaux							
Health and Social Services Establishments	-	1,350.7	-	1,350.7	30.0	1,292.5	58.2
	-	1,350.7	-	1,350.7	30.0	1,292.5	58.2
Enseignement supérieur							
Educational Institutions	-	619.5	-	619.5	13.8	596.4	23.0
Government Enterprises and Bodies	-	4.1	-	4.1	0.1	3.6	0.4
	-	623.5	-	623.5	13.9	600.1	23.5
Affaires municipales et Habitation							
Municipalities	-	283.7	67.2	350.8	7.8	378.7	(27.9)
Non-profit Bodies	-	0.5	102.4	102.9	2.3	118.5	(15.6)
Other Beneficiaries	-	4.9	-	4.9	0.1	5.0	(0.1)
	-	289.2	169.5	458.7	10.2	502.2	(43.6)
Agriculture, Pêcheries et Alimentation							
Businesses	-	-	97.9	97.9	2.2	66.0	31.9
Other Beneficiaries	-	0.2	9.6	9.8	0.2	12.8	(3.0)
	-	0.2	107.4	107.7	2.4	78.8	28.9
Other Portfolios							
Government Enterprises and Bodies	-	146.4	37.2	183.7	4.1	137.2	46.4
Departments	113.9	-	-	113.9	2.5	115.0	(1.1)
Other Beneficiaries	-	124.6	38.0	162.6	3.6	211.4	(48.8)
	113.9	271.0	75.3	460.1	10.2	463.6	(3.4)
Total	166.1	3,914.0	420.4	4,500.4	100.0	4,024.6	475.9
2022-2023 Comparative Expenditures	156.7	3,420.6	447.4	4,024.6			

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

2023-2024 Forecast Capital Expenditures by Portfolio excluding the effect of COVID-19 support and recovery measures in 2022-2023^{1,2}

(millions of dollars)

	2023-2024 Expenditure Budget					2022-2023 Comparative Expenditures	Variation
	Allocation to a Special Fund	Subsidized Fixed Assets		Total			
		Repayment of Principal	Subsidies	\$ million	%		
Affaires municipales et Habitation	-	289.2	169.5	458.7	10.2	502.2	(43.6)
Agriculture, Pêcheries et Alimentation	-	0.2	107.4	107.7	2.4	78.8	28.9
Conseil du trésor et Administration gouvernementale	-	11.6	-	11.6	0.3	8.7	2.9
Conseil exécutif	-	8.4	-	8.4	0.2	6.3	2.1
Culture et Communications	-	166.6	-	166.6	3.7	155.3	11.3
Économie, Innovation et Énergie	0.1	17.5	0.7	18.3	0.4	29.6	(11.4)
Éducation	52.2	1,379.4	68.1	1,499.7	33.3	1,087.4	412.3
Emploi et Solidarité sociale	9.3	-	-	9.3	0.2	15.0	(5.7)
Enseignement supérieur	-	623.5	-	623.5	13.9	600.1	23.5
Environnement, Lutte contre les changements climatiques, Faune et Parcs	23.1	-	-	23.1	0.5	9.6	13.5
Famille	35.2	-	-	35.2	0.8	33.7	1.5
Justice	0.2	-	-	0.2	-	0.2	-
Ressources naturelles et Forêts	32.2	1.1	-	33.3	0.7	52.7	(19.4)
Santé et Services sociaux	-	1,350.7	-	1,350.7	30.0	1,292.5	58.2
Tourisme	13.8	54.5	-	68.3	1.5	64.0	4.3
Transports et Mobilité durable	-	11.4	74.5	85.9	1.9	88.4	(2.5)
Total	166.1	3,914.0	420.4	4,500.4	100.0	4,024.6	475.9
2022-2023 Comparative Expenditures	156.7	3,420.6	447.4	4,024.6			

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 debt service of a beneficiary body, institution or establishment is partially or entirely assumed by the Government, including allocations to a special fund. They also include the expenditures to pay interest on government debt.

For the 2023-2024 fiscal year, interest expenditures incurred by the Government are set at \$7,763.0 million compared to \$8,622.5 million for 2022-2023.

Interest on the debt attributable to program spending

Interest on the debt attributable to program spending are set at \$1,406.2 million, an increase of \$91.6 million compared to the 2022-2023 fiscal year, due mainly to an increase in the "Enseignement supérieur" and "Santé et Services sociaux" portfolios arising from the variation in authorized investments in their respective networks as well as rising interest rates and in the "Affaires municipales et Habitation" portfolio due primarily 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 2023-2024 expenditures allocated to debt service decrease by \$951.1 million compared to 2022-2023 to be set at \$6,356.8 million. This decrease is due, in particular, to the expected evolution in interest rates.

2023-2024 Forecast Interest Expenditures by Portfolio and by Beneficiary excluding the effect of COVID-19 support and recovery measures in 2022-2023¹

(millions of dollars)

	2023-2024 Expenditure Budget				2022-2023 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Santé et Services sociaux						
Health and Social Services Establishments	553.2	-	553.2	39.3	531.3	21.9
	553.2	-	553.2	39.3	531.3	21.9
Enseignement supérieur						
Educational Institutions	210.3	-	210.3	15.0	182.1	28.1
Government Enterprises and Bodies	2.1	-	2.1	0.1	1.9	0.2
	212.4	-	212.4	15.1	184.1	28.3
Affaires municipales et Habitation						
Municipalities	136.2	-	136.2	9.7	111.1	25.1
Non-profit Bodies	58.9	-	58.9	4.2	49.5	9.4
Other Beneficiaries	0.6	-	0.6	-	0.9	(0.2)
	195.8	-	195.8	13.9	161.5	34.3
Other Portfolios						
Educational Institutions	342.8	-	342.8	24.4	352.4	(9.7)
Government Enterprises and Bodies	41.9	-	41.9	3.0	33.7	8.2
Departments	26.7	-	26.7	1.9	17.1	9.7
Other Beneficiaries	33.5	-	33.5	2.4	34.6	(1.1)
	444.9	-	444.9	31.6	437.8	7.1
Program Spending	1,406.2	-	1,406.2	100.0	1,314.6	91.6
Debt Service						
Debt Service	-	6,189.8	6,189.8		6,874.9	(685.1)
Retirement Plans Account	-	224.0	224.0		493.0	(269.0)
Future Employee Benefits	-	(57.0)	(57.0)		(60.0)	3.0
	-	6,356.8	6,356.8		7,307.9	(951.1)
Total	1,406.2	6,356.8	7,763.0		8,622.5	(859.5)
2022-2023 Comparative Expenditures	1,314.6	7,307.9	8,622.5			

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

2023-2024 Forecast Interest Expenditures by Portfolio excluding the effect of COVID-19 support and recovery measures in 2022-2023¹

(millions of dollars)

	2023-2024 Expenditure Budget				2022-2023 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Affaires municipales et Habitation	195.8	-	195.8	13.9	161.5	34.3
Agriculture, Pêcheries et Alimentation	-	-	-	-	-	-
Conseil du trésor et Administration gouvernementale	2.5	-	2.5	0.2	1.9	0.6
Conseil exécutif	1.6	-	1.6	0.1	1.5	0.1
Culture et Communications	40.1	-	40.1	2.9	40.0	0.1
Économie, Innovation et Énergie	2.6	-	2.6	0.2	2.7	(0.1)
Éducation	355.4	-	355.4	25.3	354.7	0.7
Emploi et Solidarité sociale	0.8	-	0.8	0.1	0.8	-
Enseignement supérieur	212.4	-	212.4	15.1	184.1	28.3
Environnement, Lutte contre les changements climatiques, Faune et Parcs	0.7	-	0.7	0.1	0.9	(0.1)
Famille	21.0	-	21.0	1.5	14.3	6.7
Ressources naturelles et Forêts	1.1	-	1.1	0.1	0.7	0.4
Santé et Services sociaux	553.2	-	553.2	39.3	531.3	21.9
Sécurité publique	0.1	-	0.1	-	0.1	-
Tourisme	13.0	-	13.0	0.9	14.2	(1.2)
Transports et Mobilité durable	5.9	-	5.9	0.4	6.0	(0.1)
Program Spending	1,406.2	-	1,406.2	100.0	1,314.6	91.6
Debt Service						
Debt Service	-	6,189.8	6,189.8		6,874.9	(685.1)
Retirement Plans Account	-	224.0	224.0		493.0	(269.0)
Future Employee Benefits	-	(57.0)	(57.0)		(60.0)	3.0
	-	6,356.8	6,356.8		7,307.9	(951.1)
Total	1,406.2	6,356.8	7,763.0		8,622.5	(859.5)
2022-2023 Comparative Expenditures	1,314.6	7,307.9	8,622.5			

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. More than 36.9% of these expenditures are disbursed to individuals.

For the 2023-2024 fiscal year, support expenditures are set at \$22,064.0 million, an increase of \$1,164.1 million compared to 2022-2023, including:

- an increase of \$281.8 million in the "Santé et Services sociaux" portfolio, due mainly to amounts added to increase services to the public, particularly to bolster services for seniors and caregivers as well as public health services, youth in difficulty, mental health, physical and intellectual disability, as well as improved support for the overall mission of community organizations;
- an increase of \$277.7 million in the "Enseignement supérieur" portfolio, due mainly to increased amounts in financial assistance to students as a result of the indexation of various parameters, additional amounts arising from commitments from previous fiscal years, such as the decrease in parental or spousal contributions, as well as the permanent enhancement of living expenses;
- an increase of \$213.0 million in the "Emploi et Solidarité sociale" portfolio, due mainly to the indexation of social assistance benefits and the progressive increase in benefits announced as part of the 2017-2023 Government Action Plan to Foster Economic Inclusion and Social Participation;
- an increase of \$173.2 million in the "Transports et Mobilité durable" portfolio, due mainly to additional funding for public transit;
- an increase of \$99.5 million in the "Famille" portfolio, 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.

2023-2024 Forecast Support Expenditures by Portfolio and by Beneficiary excluding the effect of COVID-19 support and recovery measures in 2022-2023¹

(millions of dollars)

	2023-2024 Expenditure Budget				2022-2023 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Santé et Services sociaux						
Individuals	2,705.7	-	2,705.7	12.3	2,707.8	(2.2)
Non-profit Bodies	1,112.1	-	1,112.1	5.0	948.7	163.5
Businesses	751.7	-	751.7	3.4	679.1	72.6
Other Beneficiaries	15.5	183.4	199.0	0.9	151.1	47.9
	4,585.1	183.4	4,768.5	21.6	4,486.7	281.8
Emploi et Solidarité sociale						
Individuals	3,051.0	293.8	3,344.8	15.2	3,152.6	192.2
Non-profit Bodies	66.6	443.2	509.8	2.3	492.5	17.3
Other Beneficiaries	58.1	256.4	314.5	1.4	310.9	3.6
	3,175.8	993.4	4,169.1	18.9	3,956.1	213.0
Famille						
Non-profit Bodies	79.3	2,509.1	2,588.4	11.7	2,544.8	43.5
Businesses	13.2	741.8	755.0	3.4	699.8	55.2
Other Beneficiaries	6.0	1.4	7.4	-	6.5	0.9
	98.5	3,252.3	3,350.8	15.2	3,251.2	99.5
Transports et Mobilité durable						
Government Enterprises and Bodies	178.5	664.9	843.4	3.8	524.9	318.5
Businesses	0.7	136.6	137.3	0.6	341.1	(203.8)
Other Beneficiaries	186.7	191.9	378.6	1.7	320.1	58.5
	365.9	993.4	1,359.3	6.2	1,186.1	173.2
Enseignement supérieur						
Individuals	1,112.0	-	1,112.0	5.0	837.1	274.9
Other Beneficiaries	16.1	25.0	41.1	0.2	38.3	2.8
	1,128.0	25.0	1,153.0	5.2	875.4	277.7
Other Portfolios						
Non-profit Bodies	1,686.1	180.4	1,866.5	8.5	1,863.8	2.7
Individuals	930.1	-	930.1	4.2	906.6	23.5
Other Beneficiaries	3,598.9	867.8	4,466.7	20.2	4,374.0	92.7
	6,215.2	1,048.2	7,263.3	32.9	7,144.4	118.9
Total	15,568.4	6,495.6	22,064.0	100.0	20,899.9	1,164.1
2022-2023 Comparative Expenditures	14,671.9	6,228.1	20,899.9			

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

2023-2024 Forecast Support Expenditures by Portfolio excluding the effect of COVID-19 support and recovery measures in 2022-2023¹

(millions of dollars)

	2023-2024 Expenditure Budget				2022-2023 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	13.3	-	13.3	0.1	31.6	(18.3)
Affaires municipales et Habitation	2,009.3	269.8	2,279.1	10.3	2,222.8	56.3
Agriculture, Pêcheries et Alimentation	771.1	-	771.1	3.5	741.0	30.1
Conseil du trésor et Administration gouvernementale	26.8	25.0	51.8	0.2	54.9	(3.0)
Conseil exécutif	646.3	-	646.3	2.9	650.4	(4.1)
Culture et Communications	573.3	-	573.3	2.6	507.2	66.1
Cybersécurité et Numérique	0.4	-	0.4	-	0.1	0.3
Économie, Innovation et Énergie	889.2	366.2	1,255.4	5.7	1,314.3	(58.8)
Éducation	297.5	0.3	297.7	1.3	311.7	(13.9)
Emploi et Solidarité sociale	3,175.8	993.4	4,169.1	18.9	3,956.1	213.0
Enseignement supérieur	1,128.0	25.0	1,153.0	5.2	875.4	277.7
Environnement, Lutte contre les changements climatiques, Faune et Parcs	130.1	128.7	258.8	1.2	228.4	30.4
Famille	98.5	3,252.3	3,350.8	15.2	3,251.2	99.5
Finances	28.5	0.6	29.1	0.1	31.7	(2.6)
Immigration, Francisation et Intégration	217.2	-	217.2	1.0	153.0	64.2
Justice	296.3	14.1	310.4	1.4	366.2	(55.8)
Langue française	11.6	-	11.6	0.1	18.2	(6.6)
Relations internationales et Francophonie	52.0	3.1	55.2	0.3	56.8	(1.7)
Ressources naturelles et Forêts	1.8	78.8	80.5	0.4	72.1	8.4
Santé et Services sociaux	4,585.1	183.4	4,768.5	21.6	4,486.7	281.8
Sécurité publique	237.2	11.9	249.1	1.1	202.6	46.5
Tourisme	-	149.8	149.8	0.7	168.3	(18.6)
Transports et Mobilité durable	365.9	993.4	1,359.3	6.2	1,186.1	173.2
Travail	13.2	-	13.2	0.1	13.2	-
Total	15,568.4	6,495.6	22,064.0	100.0	20,899.9	1,164.1
2022-2023 Comparative Expenditures	14,671.9	6,228.1	20,899.9			

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

EXPENDITURES RELATED TO PROVISIONS FOR DOUBTFUL ACCOUNTS AND OTHER ALLOWANCES

Expenditures related to provisions for doubtful accounts and other allowances consist of the variations in the provisions for doubtful accounts, the provisions for losses on government-backed financial interventions, and of provisions for write-downs for loans, investments and advances.

For the 2023-2024 fiscal year, these expenditures decreased by \$151.5 million to be set at \$213.9 million. More specifically:

- expenditures attributable to provisions for doubtful accounts are set at \$16.8 million, a decrease of \$9.4 million compared to 2022-2023, due to an overrun in this expenditure category in the "Justice" portfolio;
- expenditures related to other allowances are set at \$197.1 million in 2023-2024, a decrease of \$142.1 million compared to 2022-2023. This variation is found in the "Économie, Innovation et Énergie" portfolio and is due mainly to the revaluation of the expected budgetary impact of the interventions related to the Economic Development Fund.

Expenditures Related to Provisions for Doubtful Accounts and Other Allowances in 2023-2024 by Portfolio excluding the effect of COVID-19 support and recovery measures in 2022-2023¹

(millions of dollars)

	2023-2024 Expenditure Budget				2022-2023 Comparative Expenditures	Variation
	Doubtful Accounts	Other Allowances	Total			
			\$ million	%		
Conseil exécutif	-	1.0	1.0	0.5	1.0	-
Culture et Communications	-	0.2	0.2	0.1	0.2	-
Économie, Innovation et Énergie	-	195.9	195.9	91.6	338.0	(142.1)
Emploi et Solidarité sociale	5.5	-	5.5	2.6	5.5	-
Enseignement supérieur	6.0	-	6.0	2.8	6.0	-
Environnement, Lutte contre les changements climatiques, Faune et Parcs	0.1	-	0.1	-	0.1	-
Famille	0.1	0.1	0.2	0.1	0.2	-
Justice	5.0	-	5.0	2.3	14.4	(9.4)
Sécurité publique	-	-	-	-	-	-
Transports et Mobilité durable	-	-	-	-	-	-
Travail	-	-	-	-	-	-
Total	16.8	197.1	213.9	100.0	365.4	(151.5)
2022-2023 Comparative Expenditures	26.2	339.3	365.4			

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

The 2023-2024 program spending of \$115,482.8 million is broken down primarily between the following two beneficiaries:

- \$38,044.2 million, or 32.9%, for health and social services institutions;
- \$25,592.2 million, or 22.2%, for educational institutions.

The balance of \$51,846.4 million is broken down among the following beneficiaries:

- \$18,800.3 million, or 16.3%, for the departments;
- \$17,190.9 million, or 14.9%, for expenditures dedicated to individuals, of which \$9,017.1 million, or 7.8%, is for health professionals;
- \$6,352.1 million, or 5.5%, for non-profit organizations;
- \$3,451.3 million, or 3.0%, for businesses;
- \$3,417.4 million, or 2.9%, for municipalities;
- \$2,634.4 million, or 2.3%, for government enterprises and bodies.

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

2023-2024 Expenditure Budget Breakdown by Portfolio and by Category¹
(millions of dollars)

APPENDIX 1

	Remuneration	Operating	Capital	Interest	Support	Doubtful Accounts and Other Allowances	Total
National Assembly	131.2	45.3	-	-	0.1	-	176.6
Persons Appointed by the National Assembly	94.6	35.0	-	-	13.3	-	143.0
Affaires municipales et Habitation	117.7	54.1	458.7	195.8	2,279.1	-	3,105.4
Agriculture, Pêcheries et Alimentation	212.4	99.2	107.7	-	771.1	-	1,190.4
Conseil du trésor et Administration gouvernementale	741.5	10,117.8	11.6	2.5	51.8	-	10,925.2
Conseil exécutif	119.7	46.2	8.4	1.6	646.3	1.0	823.2
Culture et Communications	133.6	165.8	166.6	40.1	573.3	0.2	1,079.6
Cybersécurité et Numérique	45.3	131.4	-	-	0.4	-	177.2
Économie, Innovation et Énergie	66.7	31.1	18.3	2.6	1,255.4	195.9	1,570.1
Éducation	13,797.3	2,160.4	1,499.7	355.4	297.7	-	18,110.6
Emploi et Solidarité sociale	353.8	180.9	9.3	0.8	4,169.1	5.5	4,719.4
Enseignement supérieur	5,969.8	1,185.4	623.5	212.4	1,153.0	6.0	9,150.2
Environnement, Lutte contre les changements climatiques, Faune et Parcs	213.1	118.8	23.1	0.7	258.8	0.1	614.6
Famille	101.7	114.8	35.2	21.0	3,350.8	0.2	3,623.6
Finances	103.6	57.3	-	-	29.1	-	190.0
Immigration, Francisation et Intégration	139.3	369.4	-	-	217.2	-	725.9
Justice	654.0	339.0	0.2	-	310.4	5.0	1,308.6
Langue française	37.1	12.3	-	-	11.6	-	60.9
Relations internationales et Francophonie	77.1	25.5	-	-	55.2	-	157.7
Ressources naturelles et Forêts	157.2	190.9	33.3	1.1	80.5	-	463.0
Santé et Services sociaux	35,891.7	10,294.0	1,350.7	553.2	4,768.5	-	52,858.1
Sécurité publique	1,155.8	560.6	-	0.1	249.1	-	1,965.6
Tourisme	27.9	23.9	68.3	13.0	149.8	-	282.8
Transports et Mobilité durable	117.0	459.3	85.9	5.9	1,359.3	-	2,027.5
Travail	13.1	7.4	-	-	13.2	-	33.7
Program Spending	60,472.1	26,826.1	4,500.4	1,406.2	22,064.0	213.9	115,482.8
Debt Service	-	-	-	6,356.8	-	-	6,356.8
Budget Expenditures	60,472.1	26,826.1	4,500.4	7,763.0	22,064.0	213.9	121,839.6

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

2023-2024 Program Spending Breakdown by Portfolio and by Beneficiary¹
(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	-	-	-	176.6	0.1	-	-	-	176.6
Persons Appointed by the National Assembly	-	-	-	129.7	13.3	-	-	-	143.0
Affaires municipales et Habitation	-	5.8	373.9	129.7	239.7	3.1	2,310.3	42.9	3,105.4
Agriculture, Pêcheries et Alimentation	0.1	15.5	-	198.5	112.3	740.7	2.8	120.6	1,190.4
Conseil du trésor et Administration gouvernementale	1.3	24.0	-	10,754.4	9.9	-	40.4	95.2	10,925.2
Conseil exécutif	-	2.1	-	164.5	51.1	237.7	365.3	2.4	823.2
Culture et Communications	-	3.2	14.5	74.8	502.4	110.2	61.3	313.2	1,079.6
Cybersécurité et Numérique	-	-	-	176.7	0.4	-	-	-	177.2
Économie, Innovation et Énergie	47.6	183.1	92.5	283.1	457.8	399.6	89.2	17.2	1,570.1
Éducation	-	17,416.9	53.0	337.6	247.8	-	-	55.2	18,110.6
Emploi et Solidarité sociale	0.6	54.1	3,344.8	548.1	509.8	189.8	12.9	59.3	4,719.4
Enseignement supérieur	-	7,878.3	1,112.0	111.2	12.7	-	-	36.1	9,150.2
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	-	355.2	95.6	-	8.7	155.2	614.6
Famille	-	1.5	2.1	272.9	2,588.4	755.0	3.8	-	3,623.6
Finances	0.2	2.2	-	137.0	13.5	-	3.5	33.5	190.0
Immigration, Francisation et Intégration	-	-	125.0	508.7	82.9	-	9.3	-	725.9
Justice	-	-	275.2	887.4	35.2	-	-	110.8	1,308.6
Langue française	-	1.3	-	49.4	7.4	0.3	0.6	2.0	60.9
Relations internationales et Francophonie	-	2.0	0.4	102.5	47.3	2.0	-	3.5	157.7
Ressources naturelles et Forêts	-	-	-	380.3	28.1	48.8	0.4	5.4	463.0
Santé et Services sociaux	37,994.6	-	11,722.7	678.9	1,138.5	751.7	0.8	570.9	52,858.1
Sécurité publique	-	2.0	8.9	1,711.5	55.8	3.8	174.5	9.2	1,965.6
Tourisme	-	-	-	34.9	101.2	43.3	4.9	98.6	282.8
Transports et Mobilité durable	-	0.3	66.1	576.4	0.9	165.2	328.6	890.2	2,027.5
Travail	-	-	-	20.5	0.2	-	-	13.0	33.7
Program Spending	38,044.2	25,592.2	17,190.9	18,800.3	6,352.1	3,451.3	3,417.4	2,634.4	115,482.8

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. 2023-2024 STAFFING LEVELS AND ANTICIPATED GROWTH

Staffing level allocation for 2023-2024 will be based on governmental priorities, taking into account investments required to meet the needs of the public and provide quality public services. Considering the precarious state of the labour market, growth consistent with hiring capacity and the evolution of the labour force is prioritized for departments and bodies whose employees are subject to the Public Service Act (CQLR, chapter F-3.1.1).

Thus, for the 2023-2024 fiscal year, a total increase in public administration employees of 6,800 full-time equivalents (FTEs)¹, or 1.2%, is anticipated, including 6,130 FTEs that are provided for staff of bodies outside the public service. These staff primarily make the following government commitments possible:

- Santé et services sociaux: make the health care system more efficient and flexible for the population, take care of seniors and caregivers, and support more vulnerable individuals;
- Éducation: help our youth succeed mainly by encouraging perseverance and academic success;
- Enseignement supérieur: promote access, retention and graduation in higher education;
- Langue française: promote the French Language and Québec culture in all its forms;
- Immigration, francisation et intégration: accelerate the recognition of the skills of immigrants and promote worker attraction and retention.

2. FORECAST USAGE IN 2022-2023

For the 2022-2023 fiscal year, the forecast usage of paid hours by public bodies, based on the real data for the months of April to December 2022, is estimated to be set at 1,030.8 million paid hours, or the equivalent of 564,400 FTEs. Compared to real usage for the 2021-2022 fiscal year (557,971 FTEs), an increase of 6,429 FTEs is anticipated in 2022-2023. The total growth in the forecast usage of public administration staff in the 2022-2023 Expenditure Management Strategy was 10,735 FTEs, or 2.0%.

- For departments and bodies whose employees are subject to the Public Service Act, a usage of 73,841 FTEs is anticipated, which represents an increase of 1,047 FTEs, or 1.4% compared to 2021-2022 (72,794 FTEs).

¹ Excluding impacts related to the renewal of collective agreements

- For bodies outside the public service, which represent 87.0% of total staffing for the 2022-2023 fiscal year, usage of 490,559 FTEs is anticipated. Compared to the 2021-2022 fiscal year (485,177 FTEs), this represents a growth of 5,382 FTEs, or 1.1%.

Variation in Utilized Staff Level^{1,2}

(in thousands of paid hours and FTEs)

	Public Service		Outside the Public Service		Total	
	Paid Hours	FTEs	Paid Hours	FTEs	Paid Hours	FTEs
Variation	1,235.0	676	52,289.4	28,631	53,524.4	29,307
Utilized Staff Level in 2020-2021	129,631.3	70,980	856,501.7	468,982	986,133.0	539,962
Variation	3,312.7	1,814	29,577.3	16,195	32,890.0	18,009
Utilized Staff Level in 2021-2022 ³	132,944.0	72,794	886,079.0	485,177	1,019,023.0	557,971
Forecast Variation	1,912.1	1,047	9,829.1	5,382	11,741.3	6,429
Forecast Staff Levels in 2022-2023	134,856.1	73,841	895,908.1	490,559	1,030,764.3	564,400

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.

³ 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 (CQLR, chapter 1-13.012), 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).

Staff levels related to COVID-19 support and recovery measures

The measures implemented in the context of the pandemic had a direct impact on service delivery by employees of government bodies, mainly those working in the health and social services network. 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.

The effects of these measures started to fade gradually in 2022-2023. As such, staff levels related to measures to protect the population's health are included in the paid hours.

Although several measures have been phased out, the context and needs have changed since their implementation. Several sectors are still experiencing the impacts of the pandemic. The evolution of the staffing levels must adapt to this ever-changing reality. Planned growth in staff levels ensures that essential needs are met in order to mitigate these impacts and improve services provided to the public in the current context.

3. USAGE IN 2021-2022

During the 2021-2022 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 1,019.2 million paid hours, or 557,971 FTEs. Compared to the 2020-2021 fiscal year (539,962 FTEs), this represents a growth of 18,009 FTEs, or 3.3%. While this growth exceeds the target set in the 2021-2022 Expenditure Management Strategy, it includes additional efforts made in the context of the pandemic.

For departments and bodies whose employees are subject to the Public Service Act, usage of 72,794 FTEs was recorded in 2021-2022, which represents an increase of 1,814 FTEs, or 2.6% compared to the previous fiscal year (70,980 FTEs).

In addition, a total usage of 485,177 FTEs was seen for bodies outside the public service. Compared to the 2020-2021 fiscal year (468,982 FTEs), this represents a growth of 16,195 FTEs, or 3.5%. This growth considers the additional efforts that were required in the context of the public health emergency. Excluding the effect caused by the COVID-19 pandemic, usage was 451,528 FTEs in 2021-2022, an increase of 1,626 FTEs compared to 2020-2021, which meets the growth target of 9,550 FTEs identified in the 2021-2022 Expenditure Management Strategy.

Details by public bodies whose employees are subject to the Public Service Act and those considered as outside the public service are presented in Appendices 1 and 2, respectively.

Staff Usage in 2021-2022**Government Departments, Public Sector Bodies and Networks, and State-Owned Enterprises**
(in paid hours and FTEs)^{1,2}

	Public Service		Outside the Public Service		Total	
	Paid Hours	FTEs	Paid Hours	FTEs	Paid Hours	FTEs
Affaires municipales et Habitation	3,224,656	1,766			3,224,656	1,766
Agriculture, Pêcheries et Alimentation	3,822,060	2,093	440,346	241	4,262,406	2,334
Conseil du trésor et Administration gouvernementale	5,011,736	2,744	2,632,223	1,441	7,643,959	4,185
Conseil exécutif	2,333,511	1,278	25,854	14	2,359,365	1,292
Culture et Communications	699,657	383	3,306,738	1,811	4,006,395	2,194
Économie et Innovation	962,797	527	273,697	150	1,236,494	677
Éducation	1,982,546	1,086	241,294,091	132,122	243,276,637	133,207
Énergie et Ressources naturelles	2,648,276	1,450	41,068,732	22,487	43,717,008	23,937
Enseignement supérieur	1,290,322	707	42,554,290	23,301	43,844,612	24,007
Environnement et Lutte contre les changements climatiques	4,045,011	2,215	141,724	78	4,186,735	2,292
Famille	2,312,424	1,266			2,312,424	1,266
Finances	5,503,391	3,013	35,247,160	19,300	40,750,551	22,313
Forêts, Faune et Parcs	5,099,444	2,792	3,017,739	1,652	8,117,183	4,445
Immigration, Francisation et Intégration	3,043,841	1,667			3,043,841	1,667
Justice	11,768,550	6,444	2,331,460	1,277	14,100,011	7,721
Capitale-Nationale region			89,710	49	89,710	49
Relations internationales et Francophonie	1,021,164	559	49,971	27	1,071,135	587
Santé et Services sociaux	5,627,495	3,081	510,714,845	279,645	516,342,340	282,726
Sécurité publique	29,062,791	15,913	560,047	307	29,622,838	16,220
Tourisme	342,021	187	879,764	482	1,221,785	669
Transports	22,195,898	12,153	1,422,361	779	23,618,259	12,932
Travail, Emploi et Solidarité sociale	20,946,352	11,469	28,461	16	20,974,813	11,485
Utilized Staff Level in 2021-2022	132,943,945	72,794	886,079,213	485,177	1,019,023,158	557,971

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

² The data are presented in accordance with the 2021-2022 budget structure.

APPENDIX 1

Usage in 2021-2022
Public Service Act
(in paid hours and FTEs)¹

	Paid hours	FTEs
Affaires municipales et Habitation		
Affaires municipales et Habitation	1,074,653	588
Commission municipale du Québec	138,592	76
Régie du bâtiment du Québec	987,464	541
Société d'habitation du Québec	571,386	313
Tribunal administratif du logement	452,561	248
Affaires municipales et Habitation Total	3,224,656	1,766
Agriculture, Pêcheries et Alimentation		
Agriculture, Pêcheries et Alimentation	2,434,688	1,333
Commission de protection du territoire agricole du Québec	166,236	91
La Financière agricole du Québec	1,149,646	629
Régie des marchés agricoles et alimentaires du Québec	71,490	39
Agriculture, Pêcheries et Alimentation Total	3,822,060	2,093
Conseil du trésor et Administration gouvernementale		
Conseil du trésor et Administration gouvernementale	1,366,318	748
Centre d'acquisitions gouvernementales	575,731	315
Commission de la fonction publique	73,591	40
Government Infrastructure and Digital Services Fund	2,632,523	1,441
Infrastructures technologiques Québec	363,572	199
Conseil du trésor et Administration gouvernementale Total	5,011,735	2,743
Conseil exécutif		
Conseil exécutif	2,204,669	1,207
Commission d'accès à l'information	128,841	71
Conseil exécutif Total	2,333,510	1,278
Culture et Communications		
Culture et Communications	692,120	379
Conseil du patrimoine culturel du Québec	7,536	4
Culture et Communications Total	699,656	383
Économie et Innovation		
Économie et Innovation	951,002	521
Commission de l'éthique en science et en technologie	11,795	6
Économie et Innovation Total	962,797	527
Éducation		
Éducation	1,874,034	1,026
Conseil du statut de la femme	43,959	24
Conseil supérieur de l'éducation	64,553	35
Éducation Total	1,982,546	1,086
Énergie et Ressources naturelles		
Énergie et Ressources naturelles	1,176,313	644
Energy Transition, Innovation and Efficiency Fund	188,100	103
Natural Resources Fund	334,186	183
Territorial Information Fund	949,677	520
Énergie et Ressources naturelles Total	2,648,276	1,450

APPENDIX 1 (cont'd)
Usage in 2021-2022
Public Service Act
 (in paid hours and FTEs)¹

	Paid hours	FTEs
Enseignement supérieur		
Enseignement supérieur	1,110,867	608
Commission d'évaluation de l'enseignement collégial	38,828	21
Office des professions du Québec	140,628	77
Enseignement supérieur Total	1,290,322	707
Environnement et Lutte contre les changements climatiques		
Environnement et Lutte contre les changements climatiques	3,954,338	2,165
Bureau d'audiences publiques sur l'environnement	90,673	50
Conseil de gestion du Fonds vert	0	0
Environnement et Lutte contre les changements climatiques Total	4,045,011	2,215
Famille		
Famille	866,404	474
Public Curator	1,446,019	792
Famille Total	2,312,423	1,266
Finances		
Finances	1,069,529	586
Financing Fund	23,747	13
Fund of the Financial Markets Administrative Tribunal	33,779	18
Institut de la statistique du Québec	695,253	381
Retraite Québec	3,681,083	2,016
Finances Total	5,503,391	3,013
Forêts, Faune et Parcs		
Forêts, Faune et Parcs	3,594,440	1,968
Natural Resources Fund – Sustainable Forest Development Component	1,505,004	824
Forêts, Faune et Parcs Total	5,099,444	2,792
Immigration, francisation et intégration	3,043,841	1,667
Immigration, Francisation et Intégration Total	3,043,841	1,667
Justice		
Justice	7,103,928	3,890
Conseil de la magistrature	13,880	8
Conseil supérieur de la langue française	6,693	4
Director of Criminal and Penal Prosecutions	2,448,722	1,341
Access to Justice Fund	9,529	5
Fonds d'aide aux actions collectives	11,369	6
Crime Victims Assistance Fund	22,556	12
Register Fund of the Ministère de la Justice	165,449	91
Fund of the Administrative Tribunal of Québec	518,374	284
Magistrature and Nomination of Judges	675,418	370
Office de la protection du consommateur	224,924	123
Office québécois de la langue française	567,708	311
Justice Total	11,768,550	6,444
Relations internationales et Francophonie	1,021,164	559
Relations internationales et Francophonie Total	1,021,164	559

APPENDIX 1 (cont'd)

Usage in 2021-2022
Public Service Act
(in paid hours and FTEs)¹

	Paid hours	FTEs
Santé et Services sociaux		
Santé et Services sociaux	2,400,609	1,314
Health and Welfare Commissioner	34,105	19
Office des personnes handicapées du Québec	207,158	113
Régie de l'assurance maladie du Québec	2,985,623	1,635
Santé et Services sociaux Total	5,627,495	3,081
Sécurité publique		
Public Safety	11,439,761	6,264
Bureau des enquêtes indépendantes	87,451	48
Coroner's Office	109,039	60
Comité de déontologie policière	23,631	13
Police Ethics Commissioner	71,375	39
Commission québécoise des libérations conditionnelles	78,447	43
Police Services Fund	10,719,519	5,870
Régie des alcools, des courses et des jeux	367,752	201
Sûreté du Québec	6,165,815	3,376
Sécurité publique Total	29,062,791	15,913
Tourisme		
Tourism Partnership Fund	342,021	187
Tourisme Total	342,021	187
Transports		
Transports	2,240,631	1,227
Commission des transports du Québec	198,379	109
Air Service Fund	474,856	260
Rolling Stock Management Fund	758,959	416
Land Transportation Network Fund	11,390,513	6,237
Société de l'assurance automobile du Québec	7,132,560	3,905
Transports Total	22,195,898	12,153
Travail, Emploi et Solidarité sociale		
Travail, Emploi et Solidarité sociale	11,278,673	6,176
Commission des normes, de l'équité, de la santé et de la sécurité du travail	8,696,148	4,762
Conseil de gestion de l'assurance parentale	22,119	12
Administrative Labour Tribunal Fund	949,411	520
Travail, Emploi et Solidarité sociale Total	20,946,352	11,469
Total	132,943,945	72,794

¹ The data are presented in accordance with the 2021-2022 budget structure.

APPENDIX 2

Usage 2021-2022 Outside the Public Service (in paid hours and FTEs)¹

	Paid hours	FTEs
Agriculture, Pêcheries et Alimentation		
Institut de technologie agroalimentaire du Québec	440,346	241
Total Agriculture, Pêcheries et Alimentation	440,346	241
Conseil du trésor et Administration gouvernementale		
Autorité des marchés publics	264,847	145
Société québécoise des infrastructures	2,367,376	1,296
Conseil du trésor et Administration gouvernementale Total	2,632,223	1,441
Conseil exécutif		
Centre de la francophonie des Amériques	25,854	14
Conseil exécutif Total	25,854	14
Culture et Communications		
Bibliothèque et Archives nationales du Québec	1,065,100	583
Conseil des arts et des lettres du Québec	145,938	80
Conservatoire de musique et d'art dramatique du Québec	344,007	188
Musée d'Art contemporain de Montréal	101,463	56
Musée de la Civilisation	386,868	212
Musée national des beaux-arts du Québec	266,727	146
Société de développement des entreprises culturelles	238,931	131
Société de la Place des Arts de Montréal	231,883	127
Société de télédiffusion du Québec	432,089	237
Société du Grand Théâtre de Québec	93,732	51
Culture et Communications Total	3,306,738	1,811
Économie et Innovation		
Québec Research Fund - Nature and Technology	73,108	40
Québec Research Fund – Health	80,516	44
Québec Research Fund - Society and Culture	65,567	36
Société du parc industriel et portuaire de Bécancour	54,506	30
Économie et Innovation Total	273,697	150
Éducation		
School Board Excluding Cree, Inuit and Naskapi Native Persons	241,282,982	132,116
Institut national des mines	11,109	6
Éducation Total	241,294,091	132,122
Énergie et Ressources naturelles		
Hydro-Québec	40,615,098	22,239
Régie de l'énergie	167,665	92
Société de développement de la Baie-James	162,090	89
Société du Plan Nord	123,879	68
Énergie et Ressources naturelles Total	41,068,732	22,487
Enseignement supérieur		
CEGEP	42,062,413	23,031
Institut de tourisme et d'hôtellerie du Québec	491,877	269
Enseignement supérieur Total	42,554,290	23,301
Environnement et Lutte contre les changements climatiques		
Société québécoise de récupération et de recyclage	141,724	78
Environnement et Lutte contre les changements climatiques Total	141,724	78

APPENDIX 2 (cont'd)

Usage 2021-2022
Outside the Public Service
(in paid hours and FTEs)¹

Finances		
Agence du revenu du Québec	20,849,911	11,416
Autorité des marchés financiers	1,448,555	793
Financement-Québec	12,184	7
Loto-Québec	1,708,809	936
Société des alcools du Québec	11,227,701	6,148
Finances Total	35,247,160	19,300
Forêts, Faune et Parcs		
Fondation de la faune du Québec	41,931	23
Société des établissements de plein air du Québec	2,975,808	1,629
Forêts, Faune et Parcs Total	3,017,739	1,652
Justice		
Commission des droits de la personne et des droits de la jeunesse	317,841	174
Commission des services juridiques	1,766,363	967
Société québécoise d'information juridique	247,256	135
Justice Total	2,331,460	1,277
Capitale-Nationale region		
Commission de la capitale nationale du Québec	89,710	49
Capitale-Nationale region Total	89,710	49
Relations internationales et Francophonie		
Office Québec-Monde pour la jeunesse	49,971	27
Relations internationales et Francophonie Total	49,971	27
Santé et Services sociaux		
Integrated health and social services centres, integrated university health and social services centres, public institutions	500,055,599	273,808
Regional council established under the Act respecting health services and social services for Cree Native persons	3,657,362	2,003
Corporation d'urgences-santé	2,789,541	1,527
Héma-Québec	2,578,740	1,412
Institut national de santé publique du Québec	1,215,764	666
Institut national d'excellence en santé et en services sociaux	417,839	229
Santé et Services sociaux Total	510,714,845	279,645
Sécurité publique		
École nationale de police du Québec	531,296	291
École nationale des pompiers du Québec	28,751	16
Sécurité publique Total	560,047	307
Tourisme		
Société du Centre des congrès de Québec	113,396	62
Société du Palais des congrès de Montréal	263,023	144
Société de développement et de mise en valeur du Parc olympique	503,345	276
Tourisme Total	879,764	482
Transports		
Société des Traversiers du Québec	1,422,361	779
Transports Total	1,422,361	779
Travail, Emploi et Solidarité sociale		
Cree Hunters Economic Security Board	28,461	16
Travail, Emploi et Solidarité sociale Total	28,461	16
Overall total	886,079,213	485,177

¹ The data are presented in accordance with the 2021-2022 budget structure.

APPENDIX 3

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

	2019-2020 ^{3,4}	2020-2021 ⁵	2021-2022	2022-2023 (forecast)
Categories				
Management Personnel	25,805	27,687	28,619	29,612
Professional Personnel	87,572	93,102	98,897	102,142
Nursing Staff	67,412	71,110	71,806	72,543
Teaching Staff	81,488	81,921	84,259	86,269
Office Personnel, Technicians and Equivalent Staff	197,363	212,021	220,124	220,801
Peace Officers	11,319	11,271	11,354	11,458
Labourers, Maintenance and Service Personnel	48,800	52,302	52,509	52,218
Students and Interns	2,934	2,388	3,069	3,232
Utilized Staff Level – Head Count	522,693	551,802	570,636	578,275
Less: Staffing Excluded from Control ⁶	(12,038)	(11,840)	(12,665)	(13,875)
Utilized Staff Level – Control	510,655	539,962	557,971	564,400

¹ The historical data take into account adjustments made during the previous fiscal years.

² For the head count 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 262 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

⁴ 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.

⁵ Data from the 2020-2021 fiscal year were used for the head count for school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons.

⁶ 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: 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.

Also counted in the hours worked are periods 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.

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.

FTEs: 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.

APPENDIX

APPENDIX A

ECONOMIC AND BUDGETARY INDICATORS

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 2014-2015 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.

A.1**Evolution of Program Spending, Debt Service and Budget Expenditures¹**

	Program Spending		Debt Service		Budget Expenditures	
	\$ million	% variation	\$ million	% variation	\$ million	% variation
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)	90,103	8.5
2020-2021	102,089	20.6	5,437	(0.7)	107,526	19.3
2021-2022	113,578	11.3	6,402	17.7	119,981	11.6
2022-2023 ²	117,867	3.8	7,308	14.2	125,175	4.3
2023-2024 ²	115,483	(2.0)	6,357	(13.0)	121,840	(2.7)

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

² Forecast

A.2

Evolution in Certain Specific Indicators for Québec^{1,2}

	Population in thousands ³	GDP Growth Rate ⁴ %	Inflation rate in Canada ⁵ %	Program Spending		
				%	per capita	
				of GDP	\$	% variation
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	3.3
2018-2019	8,402	5.0	2.3	17.4	9,092	4.1
2019-2020	8,503	4.6	1.9	18.4	9,952	8.6
2020-2021	8,577	(1.9)	0.7	22.6	11,903	16.4
2021-2022	8,602	11.8	3.4	22.5	13,203	9.8
2022-2023 ⁶	8,696	9.7	6.8	21.3	13,555	(2.6)
2023-2024 ⁶	8,776	2.7	3.5	20.3	13,159	(3.0)

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

² Information concerning economic data is from Statistics Canada and Ministère des Finances.

³ Population as of July 1, of the fiscal year considered

⁴ 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.

⁵ For the calendar year ending three months before the end of the fiscal year considered

⁶ Forecast

A.3

Expenditures by Portfolio¹

(millions of dollars)

	2023-2024 Expenditure Budget	2022-2023 Probable Expenditure	Actual Expenditures		
			2021-2022	2020-2021	2019-2020
National Assembly	177	170	143	143	133
Persons Appointed by the National Assembly	143	236	121	104	100
Affaires municipales et Habitation	3,105	3,175	3,194	3,606	2,577
Agriculture, Pêcheries et Alimentation	1,190	1,160	1,142	1,064	1,014
Conseil du trésor et Administration gouvernementale ²	10,925	14,489	1,155	1,191	1,967
Conseil exécutif ²	823	813	607	1,132	588
Culture et Communications	1,080	1,080	1,111	1,162	880
Cybersécurité et Numérique ²	177	116	51	34	11
Économie, Innovation et Énergie	1,570	1,741	1,631	1,823	2,707
Éducation	18,111	17,511	18,575	17,023	13,974
Emploi et Solidarité sociale	4,719	5,018	4,330	4,436	4,474
Enseignement supérieur	9,150	8,674	8,009	7,635	7,235
Environnement, Lutte contre les changements climatiques, Faune et Parcs	615	477	690	496	397
Famille	3,624	3,362	3,568	3,011	2,879
Finances ²	190	158	220	488	364
Immigration, Francisation et Intégration ²	726	470	365	338	331
Justice	1,309	1,372	1,244	1,099	1,068
Langue française	61	58	51	56	28
Relations internationales et Francophonie	158	166	177	141	138
Ressources naturelles et Forêts	463	498	529	590	441
Santé et Services sociaux ²	52,858	52,097	55,782	51,458	40,225
Sécurité publique	1,966	1,965	1,786	1,784	1,729
Tourisme	283	303	367	357	210
Transports et Mobilité durable	2,027	2,716	8,683	2,853	1,072
Travail	34	43	47	64	88
Program Spending	115,483	117,867	113,578	102,089	84,629
Debt Service	6,357	7,308	6,402	5,437	5,473
Budget Expenditures	121,840	125,175	119,981	107,526	90,103

¹ Expenditures by portfolio are presented in accordance with the 2023-2024 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total. It should be noted that the reclassification of expenditures by portfolio is not definitive. Additional discussions may change the breakdown of expenditures.

² The 2022-2023 Expenditure Budget of this portfolio contains one or more provisions which allow for transfers of appropriations to other portfolios and expenditures recorded in this portfolio in prior fiscal years are decreased due to such transfers.

	Actual Expenditures				
	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
National Assembly	138	135	135	130	126
Persons Appointed by the National Assembly	183	99	88	88	123
Affaires municipales et Habitation	1,980	1,930	1,777	1,749	1,847
Agriculture, Pêcheries et Alimentation	942	885	846	867	922
Conseil du trésor et Administration gouvernementale ²	849	738	870	871	790
Conseil exécutif ²	428	385	359	350	356
Culture et Communications	785	807	718	691	680
Cybersécurité et Numérique ²	7	7	6	6	7
Économie, Innovation et Énergie	1,325	895	1,051	606	735
Éducation	12,483	11,417	10,739	10,407	10,441
Emploi et Solidarité sociale	4,414	4,300	4,297	4,318	4,326
Enseignement supérieur	6,909	6,595	6,356	6,231	6,211
Environnement, Lutte contre les changements climatiques, Faune et Parcs	366	448	281	271	263
Famille	2,576	2,518	2,519	2,543	2,583
Finances ²	268	227	111	125	96
Immigration, Francisation et Intégration ²	208	221	169	150	156
Justice	1,001	926	862	868	835
Langue française	29	26	25	24	25
Relations internationales et Francophonie	135	144	129	109	106
Ressources naturelles et Forêts	461	482	382	340	368
Santé et Services sociaux ²	38,191	36,731	35,427	34,300	33,790
Sécurité publique	1,643	1,568	1,425	1,329	1,357
Tourisme	194	213	147	122	124
Transports et Mobilité durable	840	686	635	658	662
Travail	31	34	29	31	30
Program Spending	76,385	72,416	69,384	67,186	66,959
Debt Service	6,664	7,160	7,535	7,955	8,141
Budget Expenditures	83,049	79,576	76,919	75,141	75,100

