

PUBLIC ACCOUNTS 2022-2023

VOLUME 2

Financial Information on the
Consolidated Revenue Fund:
General Fund and Special
Funds



PUBLIC ACCOUNTS 2022-2023

VOLUME 2

Financial Information on the
Consolidated Revenue Fund:
General Fund and Special
Funds

Fiscal year ended March 31, 2023

Published in accordance with section 86
of the Financial Administration Act (CQLR, chapter A-6.001)

Public Accounts 2022-2023 – Volume 2

**Legal Deposit – Bibliothèque et Archives nationales du Québec
February 2024 (2nd edition)
December 2023 (1st edition)**

ISSN 1925-1823 (PDF)

© Gouvernement du Québec, 2024

Table of Contents

Foreword	i
Portfolio structure	v
 Section A: General fund	
 1. Report of excess expenditures and other costs over appropriations	
Report of excess expenditures and other costs over appropriations.....	5
Statement of use of appropriations	7
 2. Summary information on revenues and expenditures	
Portfolio revenue and expenditure	15
Portfolio revenue by category.....	16
Portfolio expenditure by supercategory.....	18
Portfolio transfer expenditure by beneficiary and category.....	20
Portfolio expenditure for allocation to a special fund by category	22
Portfolio expenditure and investment related to compensation	23
 3. Revenues, appropriations, expenditures and other costs by portfolio	
National Assembly.....	27
Persons Appointed by the National Assembly	39
Affaires municipales et Habitation.....	53
Agriculture, Pêcheries et Alimentation	69
Conseil du trésor et Administration gouvernementale	81
Conseil exécutif	97
Culture et Communications	115
Cybersécurité et Numérique	127
Économie et Innovation.....	139
Éducation.....	153
Énergie et Ressources naturelles	173
Enseignement supérieur	185
Environnement et Lutte contre les changements climatiques	199

Famille	211
Finances	225
Forêts, Faune et Parcs	241
Immigration, Francisation et Intégration	253
Justice	265
Relations internationales et Francophonie	283
Santé et Services sociaux	295
Sécurité publique	315
Tourisme	331
Transports	343
Travail, Emploi et Solidarité sociale	355

4. Specified purpose accounts

Revenue for specified purpose accounts	370
Expenditure by supercategory for specified purpose accounts	376

Section B: Special funds

1. Report of special funds' excess expenditures and investments over approved amounts

Report of special funds' excess expenditures and investments over approved amounts	387
--	-----

2. Summary of excess expenditures and investments of special funds over approved amounts

Summary of excess expenditures and investments of special funds over approved amounts	390
---	-----

3. Information on revenue, expenditure and investment by special fund

Affaires municipales et Habitation	
Regions and Rurality Fund	397
Culture et Communications	
Avenir Mécénat Culture Fund	398
Québec Cultural Heritage Fund	399
Cybersécurité et Numérique	
Cybersecurity and Digital Technology Fund	400

Économie et Innovation

Natural Resources and Energy Capital Fund	401
Economic Development Fund	402
Québec Enterprise Growth Fund.....	403

Éducation

Sports and Physical Activity Development Fund	404
---	-----

Énergie et Ressources naturelles

Natural Resources Fund.....	405
Energy Transition, Innovation and Efficiency Fund.....	406
Territorial Information Fund	407

Enseignement supérieur

University Excellence and Performance Fund	408
--	-----

Environnement et Lutte contre les changements climatiques

Electrification and Climate Change Fund.....	409
Fund for the Protection of the Environment and the Waters in the Domain of the State	411

Famille

Educational Childcare Services Fund	413
---	-----

Finances

Financing Fund	414
Special Contracts and Financial Assistance for Investment Fund.....	415
Fund to combat addiction	416
Generations Fund	417
IFC Montréal Fund.....	418
Northern Plan Fund	419
Fund of the Financial Markets Administrative Tribunal	420
Tax Administration Fund.....	421

Forêts, Faune et Parcs

Natural Resources Fund.....	422
-----------------------------	-----

Justice

Access to Justice Fund.....	424
Fund dedicated to assistance for persons who are victims of criminal offences.....	425
Register Fund of the Ministère de la Justice	426
Fund of the Administrative Tribunal of Québec.....	427
Public Contracts Fund	428

Santé et Services sociaux	
Cannabis Prevention and Research Fund	429
Health and Social Services Information Resources Fund	430
Sécurité publique	
Capitale-Nationale Region Fund	431
Police Services Fund.....	432
Tourisme	
Tourism Partnership Fund.....	433
Transports	
Air Service Fund	434
Rolling Stock Management Fund	435
Highway Safety Fund	436
Land Transportation Network Fund.....	437
Travail, Emploi et Solidarité sociale	
Assistance Fund for Independent Community Action	439
Labour Market Development Fund.....	440
Goods and Services Fund	441
Information Technology Fund of the ministère de l'Emploi et de la Solidarité sociale	442
Administrative Labour Tribunal Fund	443
Québec Fund for Social Initiatives	444
4. Special funds summary financial statements	
Special funds summary financial statements.....	446
Glossary	453

Foreword

Volume 2 of the Public Accounts is prepared by the Comptroller of Finance for the Minister of Finance pursuant to the provisions of section 86 of the *Financial Administration Act* (CQLR, chapter A-6.001). It presents financial information on the Consolidated Revenue Fund, which comprises a general fund and special funds. Its main purpose is to report on the use of appropriations by government departments and government budget-funded bodies, and on the spending authorities of special funds, in accordance with the amounts authorized by Parliament, which are recorded in the expenditure budget.

This volume is divided into two sections.

- Section A presents the revenues of government departments and government budget-funded bodies, their authorized appropriations, the expenditures and other costs charged against these appropriations, and the financial operations of the specified purpose accounts they administer.
- Section B presents the revenues of the special funds, their approved/actual expenditures and their approved/actual investments.

The section concerning the general fund and the special funds reports on their financial operations in accordance with the accounting policies adopted by the Conseil du trésor. These are described in the notes to the government's consolidated financial statements presented in Volume 1, and in the Directive sur les conventions comptables du gouvernement, adopted by the Conseil du trésor.

Section A: General fund

This section reports on the operations of entities whose revenue is paid into the general fund or the Health Services Fund or entities which operate with funding allocated to them by Parliament of Québec, namely:

- the National Assembly;
- persons appointed by the National Assembly;
- government departments and government budget-funded bodies.

Section A also reports on general fund revenue linked to the application or administration of any legislation for which the Minister of Revenue is responsible. These revenues are managed by the Agence du revenu du Québec and presented in the Finances portfolio, since the Minister of Finance holds the title of Minister of Revenue.

For the purposes of this section:

- the revenue administered by the Agence du revenu du Québec is reduced by the related bad debts in keeping with section 69 of the *Act respecting the Agence du revenu du Québec* (CQLR, chapter A-7.003);
- revenue from income and property taxes are reduced by the refundable tax credits stipulated in the *Taxation Act* (CQLR, chapter I-3), given that these credits are transfers financed by the tax system, that is, financial benefits other than the reduction of taxes that a taxpayer would otherwise have had to pay to the government;

Foreword (cont'd)

- gains or losses that may result from restructuring transactions between two general fund entities are recognized in the opening balance of accumulated deficits, in the year following the year in which the transaction occurred. Indeed, when such restructuring transactions take place during the course of the fiscal year, they are not immediately reflected in Volume 2 since accountability is based on the budget structure in effect at the time of parliamentary approval of the appropriations.

Section A is divided into four parts.

- The first part, pursuant to the provisions of section 86 of the *Financial Administration Act*, presents the report of excess expenditures and other costs of the government departments and government budget-funded bodies over the appropriations authorized by Parliament.
- The second part presents summary information on portfolio revenue and expenditure.¹
- The third part presents the detail of revenues, authorized appropriations, expenditures and other costs per portfolio.¹

More specifically, it contains:

- revenue by category;
 - appropriations, expenditures and investments by program;
 - authorized appropriations, expenditures and other costs by program, element and supercategory;
 - change in initial appropriations by program;
 - transfer expenditure by object of aid and beneficiary;
 - transfer expenditure and allocation to a special fund by expenditure category.
- The fourth part presents a summary of the operations carried out in the specified purpose accounts administered by the National Assembly, the government departments and the government budget-funded bodies.

Certain data for 2021-2022 have been reclassified to reflect the portfolio and program structure of the 2022-2023 Expenditure Budget.

¹ Revenue and expenditure exclude transactions relating to specified purpose accounts, which are presented in the fourth part.

Foreword (cont'd)

Section B: Special funds

This section reports on the operations of the special funds per portfolio.

Section B is divided into four parts.

- The first part, pursuant to the provisions of section 86 of the *Financial Administration Act*, presents the report of excess expenditures and investments of special funds over the amounts approved by Parliament.
- The second part presents a summary of the excess of expenditures and investments of special funds over the amounts approved by Parliament.
- The third part presents information on revenue, expenditure, investment and forecast by special fund. It also includes a follow-up on changes in the fund's cumulated surplus and deficit related to fund activities.
- The fourth part presents a summary of the special funds' financial statements.

Approvals

Expenditures and investments made by the general fund and special funds must be compared with the amounts approved by Parliament to determine whether there is a surplus requiring authorization. However, certain expenditures and investments made by the general fund and special funds do not have to be compared with the amounts approved by Parliament, either because they do not have to be submitted to Parliament for approval, or because they have already been approved by specific acts other than appropriation acts.

Accounting change – Transfer payments

The government has changed the application of the accounting standard respecting transfer payments in its public accounts for the fiscal year ended March 31, 2021. This accounting change consisted of recording transfer expenditure for public infrastructure according to the period of completion of eligible work by the recipients of these transfers, rather than at the rate of payment authorized by Parliament.

Integration of this accounting change into the usual parliamentary authorization process began in 2022-2023 and will continue until 2025-2026. By the end of the migration process, for those departments that have not migrated, appropriations are provided for in the Contingency Fund, and expenses related to this accounting change are presented in their administrative management program, rather than in the program from which the transfer expenditures are granted.

Moreover, as part of the change in application of this standard, revisions to expenditures and investments for projects completed in whole or in part by March 31, 2022 are already approved under sections 141 and 142 of *An Act to amend various legislative provisions mainly with respect to the financial sector* (S.Q. 2021, c. 34).

Foreword (cont'd)

Asset retirement obligations

On April 1, 2022, the government adopted accounting standard PS 3280, Asset Retirement Obligations.

Under this standard, a liability must now be recognized as soon as the government acquires or constructs an asset for which it has a legal obligation to incur costs to permanently retire it. Upon initial recognition of the liability, an equivalent asset is recognized. This asset is then amortized over the useful life of the asset affected by the asset retirement obligation. Previously, these costs were recognized in the year in which the assets were retired.

For 2022-2023, the appropriations required by government departments and government budget-funded bodies to finance the expenditures and other costs arising from the implementation of this new standard have been granted through annual appropriations under the provisions of the *Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures* (S.Q. 2023, c. 2).

Also for 2022-2023, the necessary approvals to finance the excess expenditures and investments of special funds resulting from the implementation of this new standard have been granted through the provisions of this same Act.

The impact of the implementation of this new standard is presented in Note 3, "Accounting changes and reclassifications", of Volume 1 of the *Public Accounts 2022-2023*.

Other elements

For special funds, other expenditures and investments do not require annual approval:

- expenditure related to the proportionate share of interest in partnerships in the Natural Resources and Energy Capital Fund and the Economic Development Fund;
- investments of the Generations Fund (section 8 of the *Act to reduce the debt and establish the Generations Fund* [CQLR, chapter R-2.2.0.1] and those carried out in accordance with section 15 of the *Financial Administration Act* [CQLR, chapter A-6.001]);
- debt service and investments in the form of loans, investments, advances and other costs of the Financing Fund (section 34 of the *Act respecting the Ministère des Finances* [CQLR, chapter M-24.01]);
- expenses financed by the contribution for public transportation from motorists from the Land Transportation Network Fund (section 88.5 of the *Transport Act* [CQLR, chapter T-12]).

Rounding

The amounts indicated in the tables have been rounded to thousands of dollars. As a result, the sum of the amounts shown may not correspond to the totals.

Portfolio structure

The information presented in Volume 2 reflects the portfolios and responsibilities set out in the 2022-2023 Expenditure Budget, before the ministerial reshuffle of October 2022, in compliance with appropriation laws. As such, transfers of responsibilities within the general fund and special funds as well as changes in portfolio names that may have been made during the year are not reflected in each of the portfolios.¹

General fund

Portfolios as per the 2022-2023 Expenditure Budget	Transfers of responsibilities not reflected in this volume
Affaires municipales et Habitation	Transfer of the Régie du bâtiment to the new Travail portfolio
Conseil exécutif	Transfer of responsibility for youth to the Culture et Communications portfolio Transfer of responsibility for relations with English-speaking Quebecers to the Finances portfolio
Éducation	Transfer of responsibility for the status of women to the Relations internationales et Francophonie portfolio
Énergie et Ressources naturelles	Transfer of part of the responsibility for energy to the Économie, Innovation et Énergie portfolio, and the other part to the Environnement, Lutte contre les changements climatiques, Faune et Parcs portfolio
Forêts, Faune et Parcs	Transfer of the Société des établissements de plein air du Québec to the Éducation portfolio Transfer of responsibility for wildlife and parks to the Environnement, Lutte contre les changements climatiques, Faune et Parcs portfolio Transfer of responsibility for forests to the Ressources naturelles et Forêts portfolio
Justice	Transfer of responsibility for the French language to the new Langue française portfolio Transfer of responsibility for the fight against homophobia and transphobia to the Relations internationales et Francophonie portfolio
Sécurité publique	Transfer of responsibility for the Capitale-Nationale region and the Commission de la capitale nationale du Québec to the Conseil du trésor et Administration gouvernementale portfolio
Travail, Emploi et Solidarité sociale	Transfer of responsibility for labour to the new Travail portfolio

¹ The information presented in Volume 1 of the Public Accounts includes these transfers, in accordance with public sector accounting standards.

Portfolio structure (cont'd)

RECONCILIATION OF GENERAL FUND PORTFOLIO EXPENDITURES

Fiscal year ended March 31, 2023

(thousands of dollars)

	Expenditures before transfers of responsibilities (volume 2)	Impact of transfers of responsibilities	Expenditures after transfers of responsibilities
National Assembly	167 398	—	167 398
Persons Appointed by the National Assembly	230 040	—	230 040
Affaires municipales et Habitation	4 137 833	(2 800)	4 135 033
Agriculture, Pêcheries et Alimentation	1 171 427	—	1 171 427
Conseil du trésor et Administration gouvernementale	2 695 536	93 164	2 788 700
Conseil exécutif	856 752	(71 597)	785 155
Culture et Communications	1 012 313	59 610	1 071 923
Cybersécurité et Numérique	118 308	—	118 308
Économie et Innovation ⁽¹⁾	1 612 003	90 171	1 702 174
Éducation	23 042 897	66 742	23 109 639
Énergie et Ressources naturelles ⁽²⁾	228 415	297 139	525 554
Enseignement supérieur	8 987 648	—	8 987 648
Environnement et Lutte contre les changements climatiques ⁽³⁾	336 706	197 141	533 847
Famille	3 505 976	—	3 505 976
Finances	7 406 182	11 987	7 418 169
Forêts, Faune et Parcs ⁽⁴⁾	687 969	(687 969)	—
Immigration, Francisation et Intégration	492 282	—	492 282
Justice	1 420 082	(55 917)	1 364 165
Langue française ⁽⁵⁾	—	53 925	53 925
Relations internationales et Francophonie	139 560	28 071	167 631
Santé et Services sociaux	56 728 231	—	56 728 231
Sécurité publique	2 127 721	(93 164)	2 034 557
Tourisme	363 574	—	363 574
Transports ⁽⁶⁾	3 084 561	—	3 084 561
Travail ⁽⁷⁾	—	43 593	43 593
Travail, Emploi et Solidarité sociale ⁽⁸⁾	5 018 989	(30 096)	4 988 893
	125 572 402	—	125 572 402

(1) This portfolio has become Économie, Innovation et Énergie.

(2) This portfolio has become Ressources naturelles et Forêts.

(3) This portfolio has become Environnement, Lutte contre les changements climatiques, Faune et Parcs.

(4) This portfolio was abolished on October 20, 2022, at the time of Cabinet composition.

(5) This portfolio was created following the assent, on June 1, 2022, of Bill 96, *An Act respecting French, the official and common language of Québec* (S.Q.2022, c.14).

(6) This portfolio has become Transports et Mobilité durable.

(7) This portfolio was created on October 20, 2022, at the time of Cabinet composition.

(8) This portfolio has become Emploi et Solidarité sociale.

Portfolio structure (cont'd)

Special funds

Portfolios as per the 2022-2023 Expenditure Budget	Transfers of responsibilities not reflected in this volume
Énergie et Ressources naturelles	Transfer of the Natural Resources Fund – fossil energy management component to the Économie, Innovation et Énergie portfolio Transfer of the Energy Transition, Innovation and Efficiency Fund to the Environnement, Lutte contre les changements climatiques, Faune et Parcs portfolio
Forêts, Faune et Parcs	Transfer of the Natural Resources Fund – wildlife conservation and enhancement component to the Environnement, Lutte contre les changements climatiques, Faune et Parcs portfolio Transfer to the Natural Resources Fund – sustainable forest management component to the Ressources naturelles et Forêts portfolio
Sécurité publique	Transfer of the Capitale-Nationale Region Fund to the Conseil du trésor et Administration gouvernementale portfolio
Travail, Emploi et Solidarité sociale	Transfer of the Administrative Labour Tribunal Fund to the new Travail portfolio

Portfolio structure (cont'd)

RECONCILIATION OF SPECIAL FUND EXPENDITURES BY PORTFOLIO

Fiscal year ended March 31, 2023

(thousands of dollars)

	Special fund expenditures before transfers of responsibilities (volume 2)	Impact of transfers of responsibilities	Special fund expenditures after transfers of responsibilities
Affaires municipales et Habitation	369 884	—	369 884
Conseil du trésor et Administration gouvernementale	—	25 000	25 000
Culture et Communications	25 567	—	25 567
Cybersécurité et Numérique	540 914	—	540 914
Économie et Innovation	783 217	78 202	861 419
Éducation	98 071	—	98 071
Énergie et Ressources naturelles	400 602	401 465	802 067
Enseignement supérieur	25 000	—	25 000
Environnement et Lutte contre les changements climatiques	1 450 267	137 003	1 587 270
Famille	3 194 696	—	3 194 696
Finances	1 622 831	—	1 622 831
Forêts, Faune et Parcs	616 670	(616 670)	—
Justice	156 675	—	156 675
Santé et Services sociaux	586 594	—	586 594
Sécurité publique	753 174	(25 000)	728 174
Tourisme	357 137	—	357 137
Transports	5 928 924	—	5 928 924
Travail	—	83 461	83 461
Travail, Emploi et Solidarité sociale	1 939 148	(83 461)	1 855 687
	18 849 371	—	18 849 371

GENERAL FUND

1. REPORT OF EXCESS EXPENDITURES AND OTHER COSTS OVER APPROPRIATIONS

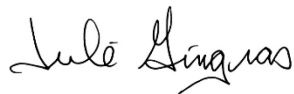
Report of excess expenditures and other costs over appropriations

Fiscal year ended March 31, 2023

By adopting annual and permanent appropriations, Parliament authorizes the Government to acquire fixed assets, loans and investments, and pay expenditures, advances and other costs out of the general fund. When the National Assembly is not in session, appropriations may be established by authorizing special warrants under section 51 of the *Public Administration Act* (CQLR, chapter A-6.01).

All programs of the National Assembly, persons designated by the National Assembly or other portfolios, comprise annual appropriations and/or permanent appropriations. Authorization to incur expenditures and other costs using permanent appropriations is not restricted to the amount provided for in the expenditure budget. Annual appropriations that are unexpended at fiscal year-end lapse unless the government authorizes their deferral under section 45 of the *Public Administration Act*. Excess expenditure and other costs over annual appropriations must be entered in the year-end statement and paid out of the following year's appropriations pursuant to section 25 of the *Financial Administration Act* (CQLR, chapter A-6.001). Where applicable, a report on the excess must be included in the Public Accounts pursuant to section 86 of the *Financial Administration Act*.

The statement of use of appropriations for the fiscal year ended March 31, 2023 shows that there were no expenditures and other costs in excess of the appropriations. The appropriations were sufficient to cover the expenditures and other costs incurred.



Julie Gingras
Deputy Minister, Finance



Lucie Pageau, CPA
Comptroller of Finance

Québec, December 11, 2023

STATEMENT OF USE OF APPROPRIATIONS

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIA- TION (table 1)	EXPENDED APPROPRIA- TION (table 2)	OTHER RULING LINKED TO COMMITTING APPROPRIATIONS			=	EXCESS
			Suspension of right to commit	Carry- over	Lapsed		
National Assembly	176 803	174 819			1 984		
Persons Appointed by the National Assembly	242 874	229 234			13 640		
Affaires municipales et Habitation	4 135 397	4 135 230			167		
Agriculture, Pêcheries et Alimentation	1 200 085	1 200 085					
Conseil du trésor et Administration gouvernementale	3 743 960	2 758 512			985 449		
Conseil exécutif	911 424	858 960	22 891		29 573		
Culture et Communications (excluding debt service)	1 014 333	1 013 504			829		
Cybersécurité et Numérique	117 893	117 893					
Économie et Innovation	1 630 203	1 625 825			4 378		
Éducation	23 053 361	23 048 973			4 388		
Énergie et Ressources naturelles	230 768	230 768					
Enseignement supérieur	9 257 172	9 119 307	30		137 834		
Environnement et Lutte contre les changements climatiques	430 089	349 925	58 604		21 560		
Famille	3 635 225	3 506 203			129 022		
Finances (excluding debt service)	145 705	140 959			4 746		
Forêts, Faune et Parcs	693 886	693 811			75		
Immigration, Francisation et Intégration	502 781	493 579	9 010		193		
Justice	1 437 660	1 437 039			621		
Relations internationales et Francophonie	148 309	148 307			1		
Santé et Services sociaux (excluding debt service)	58 041 360	56 193 599	624		1 847 137		
Sécurité publique	2 136 172	2 135 753			419		
Tourisme	363 885	363 574	311				
Transports	3 133 539	3 133 008			530		
Travail, Emploi et Solidarité sociale	5 018 784	5 018 784			0		
	121 401 667	118 127 652	91 469	-	3 182 546		-
Culture et Communications (debt service)	2 921	2 921					
Finances (debt service)	7 326 047	7 326 047					
Santé et Services sociaux (debt service)	2 032	2 032					
Total	128 732 667	125 458 651	91 469	-	3 182 546		-
Annual	99 314 681	96 704 768	91 469		2 518 444		
Permanent	29 417 985	28 753 883			664 102		
Total	128 732 667	125 458 651	91 469	-	3 182 546		-
Expenditure	125 972 616	124 475 787	91 469		1 405 359		
Investments:							
Loans, investments, advances and other costs	2 235 650	486 970			1 748 680		
Tangible assets	393 498	369 823			23 674		
Information resource assets	130 904	126 070			4 834		
Total	128 732 667	125 458 651	91 469	-	3 182 546		-

TABLE 1: AUTHORIZED APPROPRIATIONS

Fiscal year ended March 31, 2023
(thousands of dollars)

	INITIAL APPROPRIA- TION (table 1.1)	+	SUPPLEMENTARY APPROPRIATION (table 1.2)	+,(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	TOTAL
National Assembly	176 803								176 803
Persons Appointed by the National Assembly	240 170		14		2 689				242 874
Affaires municipales et Habitation	2 747 080		88 436		878 877		421 004		4 135 397
Agriculture, Pêcheries et Alimentation	1 112 774		11 870		75 406		34		1 200 085
Conseil du trésor et Administration gouvernementale	12 326 478		21 770		(8 664 954)		60 667		3 743 960
Conseil exécutif	893 825				17 054		545		911 424
Culture et Communications (excluding debt service)	975 343				36 390		2 600		1 014 333
Cybersécurité et Numérique	84 321				33 572				117 893
Économie et Innovation	1 410 277				219 926				1 630 203
Éducation	16 713 938		2 951 828		3 273 433		114 163		23 053 361
Énergie et Ressources naturelles	108 329				111 946		10 493		230 768
Enseignement supérieur	8 764 759		130 329		354 730		7 354		9 257 172
Environnement et Lutte contre les changements climatiques	429 653				436				430 089
Famille	3 497 135		22 375		115 715				3 635 225
Finances (excluding debt service)	161 165				(19 027)		3 568		145 705
Forêts, Faune et Parcs	592 906		13 195		86 239		1 546		693 886
Immigration, Francisation et Intégration	648 023		23 508		(168 750)				502 781
Justice	1 320 728		5 002		37 131		74 799		1 437 660
Relations internationales et Francophonie	141 730				6 326		253		148 309
Santé et Services sociaux (excluding debt service)	52 635 513		2 044 962		1 942 593		1 418 292		58 041 360
Sécurité publique	1 872 198		2 965		260 946		63		2 136 172
Tourisme	222 945				140 940				363 885
Transports	2 082 315		189 294		831 930		30 000		3 133 539
Travail, Emploi et Solidarité sociale	4 570 623		7 250		424 421		16 490		5 018 784
	113 729 029		5 512 798		(2 032)		2 161 872		121 401 667
Culture et Communications (debt service)	2 921								2 921
Finances (debt service)	6 496 000						830 047		7 326 047
Santé et Services sociaux (debt service)					2 032				2 032
Total	120 227 950		5 512 798		-		2 991 919		128 732 667
Annual	93 825 242		5 489 440						99 314 681
Permanent	26 402 708		23 358				2 991 919		29 417 985
Total	120 227 950		5 512 798		-		2 991 919		128 732 667
Expenditure	115 042 451		5 512 798		2 585 565		2 831 801		125 972 616
Investments:									
Loans, investments, advances and other costs	4 726 562				(2 651 029)		160 117		2 235 650
Tangible assets	306 942		(50)		86 605				393 498
Information resource assets	151 995		50		(21 141)				130 904
Total	120 227 950		5 512 798		-		2 991 919		128 732 667

TABLE 1.1: INITIAL APPROPRIATIONS

Fiscal year ended March 31, 2023
(thousands of dollars)

	ANNUAL +	PERMANENT +	ALREADY VOTED		=	TOTAL
			Carry-over	Voted on over more than one year		
National Assembly		176 803				176 803
Persons Appointed by the National Assembly	70 149	170 021				240 170
Affaires municipales et Habitation	2 747 070	10				2 747 080
Agriculture, Pêcheries et Alimentation	1 112 764	10				1 112 774
Conseil du trésor et Administration gouvernementale	11 861 414	465 064				12 326 478
Conseil exécutif	891 920	1 904				893 825
Culture et Communications (excluding debt service)	975 334	10				975 343
Cybersécurité et Numérique	84 311	10				84 321
Économie et Innovation	1 406 958	3 319				1 410 277
Éducation	15 486 441	1 227 497				16 713 938
Énergie et Ressources naturelles	108 319	10				108 329
Enseignement supérieur	8 548 020	216 739				8 764 759
Environnement et Lutte contre les changements climatiques	429 619	35				429 653
Famille	3 269 325	210		227 600		3 497 135
Finances (excluding debt service)	151 663	9 502				161 165
Forêts, Faune et Parcs	567 801	25 105				592 906
Immigration, Francisation et Intégration	648 014	10				648 023
Justice	963 072	357 655				1 320 728
Relations internationales et Francophonie	141 620	110				141 730
Santé et Services sociaux (excluding debt service)	35 416 454	17 219 059 ⁽¹⁾				52 635 513
Sécurité publique	1 844 134	28 064				1 872 198
Tourisme	222 935	10				222 945
Transports	2 082 271	44				2 082 315
Travail, Emploi et Solidarité sociale	4 565 113	5 510				4 570 623
	93 594 721	19 906 708	-	227 600		113 729 029
Culture et Communications (debt service)	2 921					2 921
Finances (debt service)		6 496 000				6 496 000
Santé et Services sociaux (debt service)						
Total	93 597 642 ⁽²⁾	26 402 708	-	227 600		120 227 950
Expenditure	88 432 364	26 382 487		227 600		115 042 451
Investments:						
Loans, investments, advances and other costs	4 726 452	110				4 726 562
Tangible assets	295 985	10 958				306 942
Information resource assets	142 841	9 154				151 995
Total	93 597 642	26 402 708	-	227 600		120 227 950

(1) This amount includes appropriations valued at \$9 170 000 thousand on the basis of Health Services Fund contribution estimates.

(2) The annual appropriations were authorized under the following legislation: In thousands of dollars

Appropriation act N° 1, 2022-2023 (S.Q. 2022, c. 5) 25 619 558

Appropriation act N° 2, 2022-2023 (S.Q. 2022, c. 12) 67 978 084

93 597 642

TABLE 1.2: SUPPLEMENTARY APPROPRIATIONS

Fiscal year ended March 31, 2023
(thousands of dollars)

	ASSOCIATED WITH NET VOTED APPROPRIATIONS	+	ASSOCIATED WITH PROCEEDS FROM SALES	+	ALLOTTED BY RULINGS	=	TOTAL
National Assembly							
Persons Appointed by the National Assembly					14		14
Affaires municipales et Habitation	3 448				84 987		88 436
Agriculture, Pêcheries et Alimentation	11 870						11 870
Conseil du trésor et Administration gouvernementale					21 770		21 770
Conseil exécutif							
Culture et Communications							
Cybersécurité et Numérique							
Économie et Innovation							
Éducation					2 951 828		2 951 828
Énergie et Ressources naturelles							
Enseignement supérieur					130 329		130 329
Environnement et Lutte contre les changements climatiques							
Famille					22 375		22 375
Finances							
Forêts, Faune et Parcs	13 195						13 195
Immigration, Francisation et Intégration	23 508						23 508
Justice	5 002						5 002
Relations internationales et Francophonie							
Santé et Services sociaux					2 044 962		2 044 962
Sécurité publique	1 997				969		2 965
Tourisme							
Transports	1 923				187 371		189 294
Travail, Emploi et Solidarité sociale	7 250						7 250
Total	68 193		-		5 444 605		5 512 798
Annual	68 193				5 421 247		5 489 440
Permanent					23 358		23 358
Total	68 193		-		5 444 605		5 512 798
Expenditure	68 193				5 444 605		5 512 798
Investments:							
Loans, investments, advances and other costs							
Tangible assets					(50)		(50)
Information resource assets					50		50
Total	68 193		-		5 444 605		5 512 798

TABLE 2: EXPENDED APPROPRIATIONS

Fiscal year ended March 31, 2023
(thousands of dollars)

	INVESTMENTS			EXPENDITURE REQUIRING + APPROPRIATIONS =	TOTAL
	Loans, investments, advances and other costs	Tangible assets	Information resource assets		
National Assembly	227	10 036	5 253	159 303	174 819
Persons Appointed by the National Assembly		1 035	2 546	225 653	229 234
Affaires municipales et Habitation		144	1 816	4 133 269	4 135 230
Agriculture, Pêcheries et Alimentation		32 464	4 011	1 163 609	1 200 085
Conseil du trésor et Administration gouvernementale		1 254	1 825	2 755 432	2 758 512
Conseil exécutif	56	47	739	858 119	858 960
Culture et Communications (excluding debt service)		29	2 658	1 010 817	1 013 504
Cybersécurité et Numérique		19		117 874	117 893
Économie et Innovation	2 790	654	1 021	1 621 360	1 625 825
Éducation		8	9 530	23 039 434	23 048 973
Énergie et Ressources naturelles		437	3 792	226 539	230 768
Enseignement supérieur	91 283		2 272	9 025 753	9 119 307
Environnement et Lutte contre les changements climatiques	4	18 534	10 346	321 041	349 925
Famille		959	9 733	3 495 511	3 506 203
Finances (excluding debt service)		19	1 132	139 808	140 959
Forêts, Faune et Parcs	4	21 928	2 607	669 273	693 811
Immigration, Francisation et Intégration			7 875	485 704	493 579
Justice	15	688	36 117	1 400 219	1 437 039
Relations internationales et Francophonie	1 133	10 192	485	136 497	148 307
Santé et Services sociaux (excluding debt service)	384 446	193 200	1 144	55 614 810	56 193 599
Sécurité publique		11 638	16 100	2 108 015	2 135 753
Tourisme				363 574	363 574
Transports	7 009	66 477	5 063	3 054 459	3 133 008
Travail, Emploi et Solidarité sociale	4	61	3	5 018 715	5 018 784
	486 970	369 823	126 070	117 144 788	118 127 652
Culture et Communications (debt service)				2 921	2 921
Finances (debt service)				7 326 047	7 326 047
Santé et Services sociaux (debt service)				2 032	2 032
Total	486 970	369 823	126 070	124 475 787	125 458 651
Annual	326 626	359 481	119 883	95 898 777	96 704 768
Permanent	160 344	10 342	6 187	28 577 010	28 753 883
Total	486 970	369 823	126 070	124 475 787	125 458 651

2. SUMMARY INFORMATION ON REVENUES AND EXPENDITURES

PORTFOLIO REVENUE AND EXPENDITURE

Fiscal year ended March 31, 2023
(thousands of dollars)

	REVENUE	EXPENDITURE
National Assembly	242	167 398
Persons Appointed by the National Assembly	2 262	230 040
Affaires municipales et Habitation	22 232	4 137 833
Agriculture, Pêcheries et Alimentation	23 216	1 171 427
Conseil du trésor et Administration gouvernementale	948	2 695 536
Conseil exécutif	43 705	856 752
Culture et Communications	4 155	1 012 313
Cybersécurité et Numérique	27	118 308
Économie et Innovation	19 885	1 612 003
Éducation	221 119	23 042 897
Énergie et Ressources naturelles	12 259	228 415
Enseignement supérieur	26 123	8 987 648
Environnement et Lutte contre les changements climatiques	49 768	336 706
Famille	26 207	3 505 976
Finances	39 177 955	7 406 182
<i>Revenue entrusted to the Minister of Revenue ⁽¹⁾</i>	<i>66 057 172</i>	
Forêts, Faune et Parcs	276 788	687 969
Immigration, Francisation et Intégration	867 205	492 282
Justice	240 714	1 420 082
Relations internationales et Francophonie	522	139 560
Santé et Services sociaux	1 082 808	56 728 231
Sécurité publique	47 758	2 127 721
Tourisme	1 794	363 574
Transports	71 811	3 084 561
Travail, Emploi et Solidarité sociale	937 637	5 018 989
Total	109 214 309	125 572 402
Annual appropriations		95 898 777
Permanent appropriations		28 577 010
Total expenditure requiring appropriations		124 475 787
Total expenditure not subject to appropriations		1 096 615
Total		125 572 402

(1) The Minister of Finance also carries out the duties of the Minister of Revenue.

PORTFOLIO REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	INCOME AND PROPERTY TAXES +	CONSUMPTION TAXES +	DUTIES AND PERMITS +
1 National Assembly			
2 Persons Appointed by the National Assembly			
3 Affaires municipales et Habitation			6 068
4 Agriculture, Pêcheries et Alimentation			18 231
5 Conseil du trésor et Administration gouvernementale			
6 Conseil exécutif			
7 Culture et Communications			933
8 Cybersécurité et Numérique			
9 Économie et Innovation			141
10 Éducation			1
11 Énergie et Ressources naturelles			1 347
12 Enseignement supérieur			
13 Environnement et Lutte contre les changements climatiques			
14 Famille			23 348
15 Finances	9 713 226		
<i>Revenue entrusted to the Minister of Revenue ⁽¹⁾</i>	39 279 753	25 822 427	55 476
16 Forêts, Faune et Parcs			263 036
17 Immigration, Francisation et Intégration			62 515
18 Justice			3 904
19 Relations internationales et Francophonie			
20 Santé et Services sociaux			2 007
21 Sécurité publique			28 140
22 Tourisme			1 794
23 Transports			51 960
24 Travail, Emploi et Solidarité sociale			35 498
Total	48 992 979	25 822 427	554 401

(1) The Minister of Finance also carries out the duties of the Minister of Revenue.

<u>MISCELLANEOUS REVENUE</u> +	<u>REVENUE FROM GOVERNMENT ENTERPRISES</u> =	<u>TOTAL OWN-SOURCE REVENUE</u> +	<u>FEDERAL GOVERNMENT TRANSFERS</u> =	<u>TOTAL REVENUE 2023</u>	<u>TOTAL REVENUE 2022</u>	
242		242		242	(26)	1
2 262		2 262		2 262	358	2
16 164		22 232		22 232	11 834	3
4 985		23 216		23 216	19 724	4
948		948		948	304	5
4 539		4 539	39 165	43 705	45 190	6
3 221		4 155		4 155	4 750	7
27		27		27		8
19 744		19 885		19 885	12 032	9
5 913		5 914	215 205	221 119	194 595	10
10 912		12 259		12 259	5 723	11
26 122		26 123		26 123	31 993	12
49 768		49 768		49 768	4 547	13
2 859		26 207		26 207	23 960	14
733 446	5 482 954	15 929 626	23 248 329	39 177 955	38 081 534	15
899 516		66 057 172		66 057 172	64 130 480	
13 752		276 788		276 788	164 608	16
11 061		73 576	793 629	867 205	747 659	17
196 528		200 432	40 282	240 714	232 982	18
522		522		522	292	19
360 029		362 036	720 772	1 082 808	1 290 618	20
19 618		47 758		47 758	38 487	21
		1 794		1 794		22
19 681		71 641	170	71 811	74 541	23
136 107		171 605	766 032	937 637	914 197	24
2 537 964	5 482 954	83 390 725	25 823 583	109 214 309	106 030 381	

PORTFOLIO EXPENDITURE BY SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	REMUNERATION +	OPERATING +	DOUBTFUL ACCOUNTS AND OTHER ALLOWANCES +
1 National Assembly	123 042	44 323	
2 Persons Appointed by the National Assembly	142 039	57 322	
3 Affaires municipales et Habitation	84 338	30 836	
4 Agriculture, Pêcheries et Alimentation	131 819	68 313	821
5 Conseil du trésor et Administration gouvernementale	2 192 713	354 144	
6 Conseil exécutif	134 029	49 323	47
7 Culture et Communications	36 858	31 313	
8 Cybersécurité et Numérique	38 563	16 081	
9 Économie et Innovation	51 425	1 905	161 623
10 Éducation	101 746	200 377	
11 Énergie et Ressources naturelles	35 835	16 817	77
12 Enseignement supérieur	55 267	33 944	(25 993)
13 Environnement et Lutte contre les changements climatiques	139 633	95 819	1
14 Famille	119 957	98 595	10
15 Finances	57 401	40 628	(1 100)
16 Forêts, Faune et Parcs	146 774	129 842	(179)
17 Immigration, Francisation et Intégration	148 698	108 624	
18 Justice	587 135	297 183	10 859
19 Relations internationales et Francophonie	73 914	29 701	
20 Santé et Services sociaux	112 067	1 604 921	
21 Sécurité publique	938 058	526 040	94
22 Tourisme			
23 Transports	131 249	567 221	8
24 Travail, Emploi et Solidarité sociale	170 616	66 162	21 935
Total	5 753 175	4 469 433	168 201
Annual appropriations	4 898 573	2 750 274	175 447
Permanent appropriations	854 603	168 670	46 346
Total expenditure requiring appropriations	5 753 175	2 918 943	221 793
Total expenditure not subject to appropriations		1 550 490	(53 592)
Total	5 753 175	4 469 433	168 201

TRANSFER +	ALLOCATION TO A SPECIAL FUND +	DEBT SERVICE =	TOTAL 2023	TOTAL 2022	
32			167 398	143 104	1
30 679			230 040	120 979	2
3 755 160	267 500		4 137 833	3 196 041	3
970 474			1 171 427	1 142 493	4
130 873	17 806		2 695 536	1 081 582	5
673 353			856 752	677 152	6
938 622	2 600	2 921	1 012 313	1 056 074	7
120	63 543		118 308	51 418	8
1 050 052	346 998		1 612 003	1 572 082	9
22 667 912	72 862		23 042 897	18 481 759	10
36 984	138 702		228 415	150 524	11
8 899 431	25 000		8 987 648	8 009 414	12
88 153	13 100		336 706	511 481	13
93 231	3 194 182		3 505 976	3 567 789	14
42 117	600	7 266 537	7 406 182	6 606 374	15
106 295	305 238		687 969	728 031	16
234 960			492 282	365 459	17
485 065	39 841		1 420 082	1 296 462	18
32 696	3 248		139 560	153 790	19
54 591 550	417 661	2 032	56 728 231	55 781 600	20
295 755	367 775		2 127 721	1 859 841	21
121 908	241 666		363 574	366 511	22
497 370	1 888 712		3 084 561	8 682 580	23
3 335 358	1 424 918		5 018 989	4 375 266	24
99 078 149	8 831 955	7 271 489	125 572 402	119 977 808	
79 247 410	8 822 120	4 953	95 898 777	78 517 801	
20 171 511	9 834	7 326 047	28 577 010	41 673 808	
99 418 922	8 831 955	7 330 999	124 475 787	120 191 609	
(340 773)		(59 510)	1 096 615	(213 801)	
99 078 149	8 831 955	7 271 489	125 572 402	119 977 808	

PORTFOLIO TRANSFER EXPENDITURE BY BENEFICIARY AND CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

BENEFICIARY	REMUNERATION	+	OPERATING	+
Private-sector enterprises				
Health and social services institutions	23 405 673		12 514 502	
Educational institutions	16 378 803		5 384 248	
Municipalities				
Non-profit organizations				
Individuals				
Government enterprises and bodies	9 247 620		823 526	
Beneficiaries non allocated ⁽¹⁾				
Total	49 032 096		18 722 276	

BREAKDOWN:

1	National Assembly		
2	Persons Appointed by the National Assembly		
3	Affaires municipales et Habitation	33 938	94 729
4	Agriculture, Pêcheries et Alimentation	77 602	25 072
5	Conseil du trésor et Administration gouvernementale	22 941	55 286
6	Conseil exécutif		2 616
7	Culture et Communications	92 254	128 120
8	Cybersécurité et Numérique		
9	Économie et Innovation	7 754	2 917
10	Éducation	12 991 959	4 734 154
11	Énergie et Ressources naturelles		
12	Enseignement supérieur	3 386 438	613 692
13	Environnement et Lutte contre les changements climatiques		
14	Famille		
15	Finances	17 235	5 500
16	Forêts, Faune et Parcs		
17	Immigration, Francisation et Intégration		
18	Justice	88 728	19 474
19	Relations internationales et Francophonie		
20	Santé et Services sociaux	32 232 677	12 907 310
21	Sécurité publique	5 244	14 357
22	Tourisme	17 451	18 702
23	Transports	55 670	100 346
24	Travail, Emploi et Solidarité sociale	2 207	
Total	49 032 096		18 722 276

(1) Beneficiaries non allocated relate to the adjustment of expenditures resulting from the change in application of the accounting standard for government transfers.

<u>CAPITAL</u>	+	<u>INTEREST</u>	+	<u>SUPPORT</u>	=	<u>TOTAL 2023</u>	<u>TOTAL 2022</u>
319 406		602		2 100 367		2 420 375	1 912 015
3 284 915		498 400		1 549 613		41 253 104	40 657 399
1 846 979		681 095		3 669 966		27 961 092	22 940 622
720 974		109 445		1 986 538		2 816 958	2 844 376
174 694		25 717		2 993 539		3 193 951	2 859 289
12 650		876		7 089 435		7 102 961	6 606 827
211 029		53 846		331 810		10 667 831	10 894 140
3 674 480				(12 603)		3 661 877	2 566 454
<u>10 245 128</u>		<u>1 369 982</u>		<u>19 708 667</u>		<u>99 078 149</u>	<u>91 281 123</u>

			32	32	20	1
			30 679	30 679	12 779	2
1 858 950	109 939	1 657 603	3 755 160	2 819 115	3	
100 692	24	767 084	970 474	956 816	4	
		52 647	130 873	82 175	5	
2 538	1 103	667 097	673 353	522 349	6	
145 860	37 420	534 967	938 622	982 728	7	
		120	120	70	8	
107 496	1 986	929 899	1 050 052	1 270 332	9	
3 479 171	477 804	984 824	22 667 912	18 005 070	10	
23 707	294	12 983	36 984	55 403	11	
913 238	202 202	3 783 859	8 899 431	7 911 178	12	
466	607	87 080	88 153	161 729	13	
		93 231	93 231	72 461	14	
		19 382	42 117	112 237	15	
52 143	13 896	40 255	106 295	122 503	16	
		234 960	234 960	146 886	17	
2 010		374 853	485 065	410 563	18	
		32 696	32 696	59 651	19	
3 300 195	498 400	5 652 969	54 591 550	53 949 080	20	
61 222	1 852	213 080	295 755	209 303	21	
73 624	12 131		121 908	115 286	22	
123 729	12 323	205 302	497 370	448 969	23	
88		3 333 063	3 335 358	2 854 419	24	
<u>10 245 128</u>	<u>1 369 982</u>	<u>19 708 667</u>	<u>99 078 149</u>	<u>91 281 123</u>		

PORTFOLIO EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>REMUNE- RATION</u>	<u>+</u>	<u>OPERATING</u>	<u>+</u>	<u>CAPITAL</u>	<u>+</u>	<u>INTEREST</u>	<u>+</u>	<u>SUPPORT</u>	<u>=</u>	<u>TOTAL 2023</u>	<u>TOTAL 2022</u>
Affaires municipales et Habitation									267 500		267 500	267 500
Conseil du trésor et Administration gouvernementale			17 806								17 806	11 027
Culture et Communications					2 600						2 600	6 592
Cybersécurité et Numérique			63 543								63 543	
Économie et Innovation					130				346 869		346 998	215 540
Éducation					72 862						72 862	166 174
Énergie et Ressources naturelles	10 833		1 799						126 071		138 702	45 056
Enseignement supérieur									25 000		25 000	25 000
Environnement et Lutte contre les changements climatiques	264		39						12 797		13 100	
Famille					159 365		13 184		3 021 633		3 194 182	3 297 269
Finances									600		600	600
Forêts, Faune et Parcs	58 322		114 681		473		22		131 741		305 238	317 329
Justice	13 846		8 197		176				17 623		39 841	34 555
Relations internationales et Francophonie	111		7						3 130		3 248	3 248
Santé et Services sociaux	39 660		190 867		1 209		209		185 717		417 661	422 630
Sécurité publique	270 599		64 800		7 284		93		25 000		367 775	370 509
Tourisme	10 070		7 874		22 346		1 834		199 543		241 666	251 226
Transports			187 371		164 969				1 536 373		1 888 712	7 660 493
Travail, Emploi et Solidarité sociale	203 543		117 170		5 081		309		1 098 816		1 424 918	1 269 597
Total	607 246		774 152		436 494		15 650		6 998 411		8 831 955	14 364 344

PORTFOLIO EXPENDITURE AND INVESTMENT RELATED TO COMPENSATION

Fiscal year ended March 31, 2023
(thousands of dollars)

	EXPENDITURE			+	CAPITALIZED TO FIXED ASSETS		=	TOTAL
	Remuneration	Transfer	Allocation to a special fund		Tangible assets	Information resource assets		
National Assembly	123 042					1 000		124 042
Persons Appointed by the National Assembly	142 039				66	419		142 524
Affaires municipales et Habitation	84 338	33 938				1 007		119 282
Agriculture, Pêcheries et Alimentation	131 819	77 602				173		209 594
Conseil du trésor et Administration gouvernementale	2 192 713	22 941				637		2 216 290
Conseil exécutif	134 029					46		134 075
Culture et Communications	36 858	92 254				350		129 461
Cybersécurité et Numérique	38 563							38 563
Économie et Innovation	51 425	7 754				76		59 255
Éducation	101 746	12 991 959				1 077		13 094 781
Énergie et Ressources naturelles	35 835		10 833			128		46 795
Enseignement supérieur	55 267	3 386 438				1 029		3 442 734
Environnement et Lutte contre les changements climatiques	139 633		264		1 942	1 094		142 933
Famille	119 957					2 624		122 582
Finances	57 401	17 235				82		74 718
Forêts, Faune et Parcs	146 774		58 322			660		205 755
Immigration, Francisation et Intégration	148 698					338		149 037
Justice	587 135	88 728	13 846			4 029		693 737
Relations internationales et Francophonie	73 914		111		66			74 091
Santé et Services sociaux	112 067	32 232 677	39 660					32 384 403
Sécurité publique	938 058	5 244	270 599			6 045		1 219 946
Tourisme		17 451	10 070					27 521
Transports	131 249	55 670				894		187 814
Travail, Emploi et Solidarité sociale	170 616	2 207	203 543			0		376 367
Total	5 753 175	49 032 096	607 246		2 075	21 708		55 416 301

3. REVENUES, APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PORTFOLIO

NATIONAL ASSEMBLY**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits		
Miscellaneous revenue	242	(26)
Revenue from Government enterprises		
Own-source revenue	<u>242</u>	<u>(26)</u>
Federal government transfers		
Total	<u><u>242</u></u>	<u><u>(26)</u></u>

NATIONAL ASSEMBLY
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1 General Secretariat and Legal and Parliamentary Affairs					
Annual					
Permanent	13 417	13 387	1	29	
Not requiring appropriations					
	<u>13 417</u>	<u>13 387</u>	<u>1</u>	<u>29</u>	<u>-</u>
PROGRAM 2 General Directorate for Administration, Institutional Affairs and the National Assembly Library					
Annual					
Permanent	82 984	65 743	15 290	1 951	
Not requiring appropriations		<u>8 094</u>			
	<u>82 984</u>	<u>73 837</u>	<u>15 290</u>	<u>1 951</u>	<u>-</u>
PROGRAM 3 Statutory Services for Parliamentarians					
Annual					
Permanent	80 402	80 174	225	3	
Not requiring appropriations					
	<u>80 402</u>	<u>80 174</u>	<u>225</u>	<u>3</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>176 803</u>	<u>167 398</u>	<u>15 516</u>	<u>1 984</u>	<u>-</u>
Annual					
Permanent	176 803	159 303	15 516	1 984	
Not requiring appropriations		<u>8 094</u>			
Total	<u>176 803</u>	<u>167 398</u>	<u>15 516</u>	<u>1 984</u>	<u>-</u>
Expenditure	159 447	167 398		143	
Investments:					
Loans, investments, advances and other costs	239		227	13	
Tangible assets	10 313		10 036	277	
Information resource assets	<u>6 804</u>		<u>5 253</u>	<u>1 551</u>	
Total	<u>176 803</u>	<u>167 398</u>	<u>15 516</u>	<u>1 984</u>	<u>-</u>

NATIONAL ASSEMBLY

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1						
General Secretariat and Legal and Parliamentary Affairs						
1. General Secretariat and Legal Affairs						
Permanents (1)	3 489				2 820	659
2. Parliamentary Affairs						
Permanents (1)	9 928	1			7 689	2 219
Total	13 417	1	-	-	10 509	2 878
(1) Act respecting the National Assembly (CQLR, chapter A-23.1).						

PROGRAM 2					
General Directorate for Administration, Institutional Affairs and the National Assembly Library					
1. Institutional Affairs and the National Assembly Library					
Permanents (1)	19 431	1	238	16 336	2 837
2. Administrative Affairs and Security					
Permanents (1)	63 553		9 798	5 253	30 616
Amortization of assets					15 954
Total	82 984	1	10 036	5 253	18 791
(1) Act respecting the National Assembly (CQLR, chapter A-23.1).					

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to assist the Members of the National Assembly in the performance of their roles as legislators and controllers of government activity. Its objective is also to provide services concerning protocol and interparliamentary activities.

							10	
							19	
-	-	-	-	-	-	-	29	-

The objective of this program is to ensure the necessary support for parliamentarians and administrative units regarding management of financial, human, material and informational resources and to ensure the safety of people and property. Its objective is also to provide services concerning the National Assembly Library, communications, and pedagogical activities.

							20	
							1 931	8 094
-	-	-	-	-	-	-	1 951	8 094

NATIONAL ASSEMBLY
AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3						
Statutory Services for Parliamentarians						
1. Indemnities and Allocations for Parliamentarians						
Permanents (1)	13 912	225			1 485	12 199
Permanents (2)	22 830				22 830	
2. Members and Members' Staff Expenditures						
Permanents (1)	34 648				32 486	2 130
3. Research Services for Political Parties						
Permanents (1)	2 275				2 045	230
4. Pension Plan of the Members of the National Assembly						
Permanents (2)	6 736				6 736	
Total	80 402	225	-	-	65 582	14 560

(1) Act respecting the National Assembly (CQLR, chapter A-23.1).

(2) Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (CQLR, chapter C-52.1).

TOTAL FOR THE PORTFOLIO

Annual						
Permanent	176 803	227	10 036	5 253	123 042	36 229
Amortization of assets						
Total	176 803	227	10 036	5 253	123 042	36 229

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	123 042		123 042
Operating	36 229	8 094	44 323
Doubtful accounts and other allowances			
Transfer	32		32
Allocation to a special fund			
Debt service			
Total	159 303	8 094	167 398

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to ensure that Members have the necessary resources for carrying out their duties, both at the Parliament Building in Québec City and in their constituency office.

3

32

-	32	-	-	-	-	3	-
---	----	---	---	---	---	---	---

	32					1 984	8 094
-	32	-	-	-	-	1 984	8 094

NATIONAL ASSEMBLY

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – General Secretariat and Legal and Parliamentary Affairs				
Annual				
Permanent	13 417			
	13 417	-	-	
Program 2 – General Directorate for Administration, Institutional Affairs and the National Assembly Library				
Annual				
Permanent	86 427			
	86 427	-	-	
Program 3 – Statutory Services for Parliamentarians				
Annual				
Permanent	76 959			
	76 959	-	-	
TOTAL FOR THE PORTFOLIO				
Annual				
Permanent	176 803			
Total	176 803	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
									13 417
-	-	-			-		-		13 417
					(3 443)				82 984
-	-	-			(3 443)		-		82 984
					3 443				80 402
-	-	-			3 443		-		80 402
									176 803
-	-	-			-		-		176 803

NATIONAL ASSEMBLY

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 3 – Statutory Services for Parliamentarians			
Other			
	32	-	-
TOTAL FOR THE PORTFOLIO	32	-	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
				32								32	20
-		-		32		-		-		-		32	20
-		-		32		-		-		-		32	20

NATIONAL ASSEMBLY

TRANSFER EXPENDITURES

BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Support		32	20
TOTAL FOR THE PORTFOLIO	32	32	20

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits		
Miscellaneous revenue	2 262	358
Revenue from Government enterprises		
Own-source revenue	<u>2 262</u>	<u>358</u>
Federal government transfers		
Total	<u>2 262</u>	<u>358</u>

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

<u>PROGRAMS</u>	<u>AUTHORIZED APPROPRIA- TION</u>	<u>EXPENDITURE</u>	<u>INVESTMENT</u>	<u>UNEXPENDED APPROPRIA- TION</u>	<u>EXCESS</u>
PROGRAM 1					
The Public Protector					
Annual	21 826	21 458	86	283	
Permanent	446	436		10	
Not requiring appropriations		673			
	<u>22 272</u>	<u>22 566</u>	<u>86</u>	<u>293</u>	<u>-</u>
PROGRAM 2					
The Auditor General					
Annual	44 409	38 807	1 426	4 176	
Permanent		417			
Not requiring appropriations					
	<u>44 409</u>	<u>39 224</u>	<u>1 426</u>	<u>4 176</u>	<u>-</u>
PROGRAM 3					
Administration of the Electoral System					
Annual					
Permanent	167 526	157 994	1 226	8 306	
Not requiring appropriations		3 026			
	<u>167 526</u>	<u>161 020</u>	<u>1 226</u>	<u>8 306</u>	<u>-</u>
PROGRAM 4					
The Lobbyists Commissioner					
Annual	6 568	5 323	829	416	
Permanent		200			
Not requiring appropriations					
	<u>6 568</u>	<u>5 523</u>	<u>829</u>	<u>416</u>	<u>-</u>
PROGRAM 5					
The Ethics Commissioner					
Annual					
Permanent	2 063	1 619	13	431	
Not requiring appropriations		71			
	<u>2 063</u>	<u>1 690</u>	<u>13</u>	<u>431</u>	<u>-</u>

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 6					
French Language Commissioner					
Annual	35	17		18	
Permanent					
Not requiring appropriations					
	<u>35</u>	<u>17</u>	<u>-</u>	<u>18</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>242 874</u>	<u>230 040</u>	<u>3 581</u>	<u>13 640</u>	<u>-</u>
Annual	72 839	65 605	2 341	4 893	
Permanent	170 035	160 048	1 239	8 747	
Not requiring appropriations		<u>4 387</u>			
Total	<u>242 874</u>	<u>230 040</u>	<u>3 581</u>	<u>13 640</u>	<u>-</u>
Expenditure	234 625	230 040		8 972	
Investments:					
Loans, investments, advances and other costs					
Tangible assets	3 510		1 035	2 475	
Information resource assets	<u>4 738</u>		<u>2 546</u>	<u>2 193</u>	
Total	<u>242 874</u>	<u>230 040</u>	<u>3 581</u>	<u>13 640</u>	<u>-</u>

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
		Investment	Expenditure requiring appropriations			
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	
					Remuneration	Operating
PROGRAM 1		The Public Protector				
1. The Public Protector	21 826		16	69	18 883	2 575
Permanents (1)	446				436	
Amortization of assets						
Total	22 272	-	16	69	19 318	2 575
(1) Public Protector Act (CQLR, chapter P-32).						
PROGRAM 2		The Auditor General				
1. The Auditor General	44 409		706	720	32 999	5 808
Amortization of assets						
Amortization of an incentive						
Total	44 409	-	706	720	32 999	5 808

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

Through this program, the Public Protector protects individuals from abuse, error, negligence, violation of their rights or inaction in public services by ensuring that they are treated with justice, equality and respect for democratic values. The Public Protector recommends corrective action when harmful situations are observed.

							283	
							10	
								673
-	-	-	-	-	-	-	293	673

The objective of this program is to enable the Auditor General to carry out audits of financial statements, audits of operational compliance with statutes, regulations, policies and guidelines, resource optimization audits, and performance audits, including audits pertaining to the enforcement of the Sustainable Development Act (CQLR, chapter D-8.1.1). The Auditor General's jurisdiction extends to all government and public bodies, to the health and social services and education network, and to grant recipients. This program also provides the Auditor General with a way of communicating his findings to the National Assembly.

							4 176	
								486 (69)
-	-	-	-	-	-	-	4 176	417

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3						
Administration of the Electoral System						
1. Internal Management and Support						
Permanents (1)	43 937		306	59	28 760	10 945
Amortization of assets						
2. Commission de la représentation électorale						
Permanents (1)	60				39	18
3. Electoral Activities						
Permanents (1)	123 529			862	55 472	32 081
Amortization of assets						
Total	167 526	-	306	920	84 272	43 043
(1) Election Act (CQLR, chapter E-3.3).						
PROGRAM 4						
The Lobbyists Commissioner						
1. The Lobbyists Commissioner						
Amortization of assets	6 568		7	822	4 073	1 250
Total	6 568	-	7	822	4 073	1 250

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to implement legislation respecting election and referendum administration and the financing of political parties. The expenditure budgets of the Chief Electoral Officer and the Commission de la représentation électorale are included in this program.

						3 867	1 408
						3	
	30 679					4 436	
							1 618
-	30 679	-	-	-	-	8 306	3 026

The objective of this program is to allow the Lobbyists Commissioner to contribute to improving the quality of democratic life and to strengthen public trust in parliamentary, government and municipal institutions and their leaders. Through its actions, the Québec Lobbyists Commissioner ensures the transparency and sound practice of lobbying activities in order to uphold the public's right to know who is seeking to exercise influence with Québec's public institutions.

						416	200
-	-	-	-	-	-	416	200

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 5	The Ethics Commissioner					
1. The Ethics Commissioner						
Permanents (1)	2 063				13	1 361 258
Amortization of assets						
Total	2 063	-	-	13	1 361	258

(1) Code of Ethics and Conduct of the Members of the National Assembly (CQLR, chapter C-23.1).

PROGRAM 6	French Language Commissioner					
1. French Language Commissioner	35				16	1
Total	35	-	-	-	16	1

TOTAL FOR THE PORTFOLIO

Annual	72 839		729	1 612	55 970	9 634
Permanent	170 035		306	934	86 068	43 301
Amortization of assets						
Amortization of an incentive						
Total	242 874	-	1 035	2 546	142 039	52 935

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	142 039		142 039
Operating	52 935	4 387	57 322
Doubtful accounts and other allowances			
Transfer	30 679		30 679
Allocation to a special fund			
Debt service			
Total	225 653	4 387	230 040

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program allows the Ethics Commissioner to apply the Code of ethics and conduct of the Members of the National Assembly, the Rules of conduct applicable to the Staff of Members and House officers of the National Assembly and the Regulation respecting the rules of conduct applicable to the office staff of ministers.

						431	71
-	-	-	-	-	-	431	71

This program allows the French Language Commissioner to carry out their duties under the Charter of the French Language (CQLR, chapter C-11).

						18	
-	-	-	-	-	-	18	-

	30 679					4 893 8 747	4 455 (69)
-	30 679	-	-	-	-	13 640	4 387

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS		INITIAL APPROPRIATION			+
		Annual and permanent	Already voted		
			Carry-over	Voted on over more than one year	
Program 1 – The Public Protector					
Annual		21 237			
Permanent		446			
		<u>21 683</u>	<u>-</u>	<u>-</u>	
Program 2 – The Auditor General					
Annual		43 415			
Permanent					
		<u>43 415</u>	<u>-</u>	<u>-</u>	
Program 3 – Administration of the Electoral System					
Annual					
Permanent		167 526			
		<u>167 526</u>	<u>-</u>	<u>-</u>	
Program 4 – The Lobbyists Commissioner					
Annual		5 497			
Permanent					
		<u>5 497</u>	<u>-</u>	<u>-</u>	
Program 5 – The Ethics Commissioner					
Annual					
Permanent		2 049			
		<u>2 049</u>	<u>-</u>	<u>-</u>	
Program 6 – French Language Commissioner					
Annual					
Permanent					
		<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL FOR THE PORTFOLIO					
Annual		70 149			
Permanent		170 021			
Total		<u>240 170</u>	<u>-</u>	<u>-</u>	

SUPPLEMENTARY APPROPRIATION			+,(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings						
				589				21 826
								446
-	-	-		589		-		22 272
				994				44 409
-	-	-		994		-		44 409
								167 526
-	-	-		-		-		167 526
				1 071				6 568
-	-	-		1 071		-		6 568
		14						2 063
-	-	14		-		-		2 063
				35				35
-	-	-		35		-		35
				2 689				72 839
		14						170 035
-	-	14		2 689		-		242 874

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 3 – Administration of the Electoral System			
Financing of Political Parties			
Reimbursement of election expenses			
	31 383	-	-
TOTAL FOR THE PORTFOLIO	31 383	-	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
				19 031								19 031	12 779
				11 648								11 648	
-		-		30 679		-		-		-		30 679	12 779
-		-		30 679		-		-		-		30 679	12 779

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>AUTHORIZED APPROPRIATION</u>	<u>TRANSFER EXPENDITURE</u>	
		<u>2023</u>	<u>2022</u>
Support		<u>30 679</u>	<u>12 779</u>
TOTAL FOR THE PORTFOLIO	<u>31 383</u>	<u>30 679</u>	<u>12 779</u>

AFFAIRES MUNICIPALES ET HABITATION

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	6 068	4 931
Miscellaneous revenue	16 164	6 904
Revenue from Government enterprises		
Own-source revenue	<u>22 232</u>	<u>11 834</u>
Federal government transfers		
Total	<u>22 232</u>	<u>11 834</u>

AFFAIRES MUNICIPALES ET HABITATION
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Support for Departmental Activities					
Annual	510 171	508 545	1 626		
Permanent	421 014	421 014			
Not requiring appropriations		4 069			
	<u>931 185</u>	<u>933 628</u>	<u>1 626</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Municipal Infrastructure Modernization					
Annual	532 426	532 426			
Permanent					
Not requiring appropriations					
	<u>532 426</u>	<u>532 426</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 3					
Compensation in Lieu of Taxes and Support to Municipalities					
Annual	917 450	917 450			
Permanent					
Not requiring appropriations					
	<u>917 450</u>	<u>917 450</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 4					
Development of the Regions and Territories					
Annual	268 019	268 019			
Permanent					
Not requiring appropriations					
	<u>268 019</u>	<u>268 019</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 5					
Promotion and Development of Greater Montréal					
Annual	153 447	153 447			
Permanent					
Not requiring appropriations					
	<u>153 447</u>	<u>153 447</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 6					
Commission municipale du Québec					
Annual	11 149	10 975	7	167	
Permanent					
Not requiring appropriations		56			
	<u>11 149</u>	<u>11 031</u>	<u>7</u>	<u>167</u>	<u>-</u>

AFFAIRES MUNICIPALES ET HABITATION

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

<u>PROGRAMS</u>	<u>AUTHORIZED APPROPRIA- TION</u>	<u>EXPENDITURE</u>	<u>INVESTMENT</u>	<u>UNEXPENDED APPROPRIA- TION</u>	<u>EXCESS</u>
PROGRAM 7					
Housing					
Annual	1 321 721	1 321 393	328		
Permanent					
Not requiring appropriations		439			
	<u>1 321 721</u>	<u>1 321 832</u>	<u>328</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>4 135 397</u>	<u>4 137 833</u>	<u>1 960</u>	<u>167</u>	<u>-</u>
Annual	3 714 383	3 712 255	1 960	167	
Permanent	421 014	421 014			
Not requiring appropriations		4 564			
Total	<u>4 135 397</u>	<u>4 137 833</u>	<u>1 960</u>	<u>167</u>	<u>-</u>
Expenditure	4 133 427	4 137 833		158	
Investments:					
Loans, investments, advances and other costs					
Tangible assets	154		144	9	
Information resource assets	1 816		1 816		
Total	<u>4 135 397</u>	<u>4 137 833</u>	<u>1 960</u>	<u>167</u>	<u>-</u>

AFFAIRES MUNICIPALES ET HABITATION
AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1						
Support for Departmental Activities						
1. Management and Administration	33 489		112	1 514	15 717	15 650
Permanents (1)	14					14
Amortization of assets						
2. Policies and Programs	37 497				35 647	1 850
3. Accounting change – Government transfers	439 185					
Permanents (2)	421 000					
Total	931 185	-	112	1 514	51 364	17 513
(1) Executive Power Act (CQLR, chapter E-18).						
(2) An Act to amend various legislative provisions mainly with respect to the financial sector (S.Q. 2021, c. 34).						
PROGRAM 2						
Municipal Infrastructure Modernization						
1. Programs associated with the Québec Infrastructure Plan	489 834				112	50
2. Other Programs for Municipal Infrastructures	42 592					
Total	532 426	-	-	-	112	50
PROGRAM 3						
Compensation in Lieu of Taxes and Support to Municipalities						
1. Compensation in Lieu of Taxes	574 474					
2. Financial Support to Municipalities	77 359					
3. Financial Measures of the Financial Partnership	265 618					
Total	917 450	-	-	-	-	-

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The aim of this program is to allocate the resources needed so that the administrative units can work efficiently to manage programs, draw up and implement government orientations and policies concerning municipalities, housing and sustainable regional planning, development and occupation. It also includes amounts invested in information technology and depreciation of IT systems.

497								4 069
	439 185							
	421 000							
-	860 682	-	-	-	-	-	-	4 069

This program provides financial support to municipalities to maintain, replace, improve or build drinking water treatment, sewage treatment, and community infrastructure, and/or infrastructure to mitigate or reduce the impacts of climate change, including flooding.

489 671								
	42 592							
-	532 263	-	-	-	-	-	-	-

This program encompasses the measures of the Partenariat 2020-2024 : Pour des municipalités et des régions encore plus fortes. Among other things, it seeks to provide municipalities with compensation in lieu of taxes on property belonging to the Government and to the health and social services and education networks.

574 474								
	77 359							
	265 618							
-	917 450	-	-	-	-	-	-	-

AFFAIRES MUNICIPALES ET HABITATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 4						
Development of the Regions and Territories						
1. Support for Regional and Rural Development	267 500					
2. Other Financial Assistance Programs for Territories	519					
Total	268 019	-	-	-	-	-
PROGRAM 5						
Promotion and Development of Greater Montréal						
1. Support for Greater Montréal	153 447					
Total	153 447	-	-	-	-	-
PROGRAM 6						
Commission municipale du Québec						
1. Commission municipale du Québec	11 149			7	9 194	1 782
Amortization of assets						
Total	11 149	-	-	7	9 194	1 782

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program provides support to bodies with the implementation of development projects aligned with regional priorities or that contribute to the occupancy and vitality of territories. It also offers financial support to regional county municipalities (RCM) in the exercise of their jurisdiction in order to foster local and regional development, including revitalization efforts and inter-municipal cooperation. It includes budgeted amounts allocated to regional and territory development.

		267 500						
	519							
-	519	267 500	-	-	-	-	-	-

This program seeks to promote and support the economic, cultural and social development of greater Montréal by ensuring policy coherence and the coordination of government actions in this area, by supporting initiatives and transformative projects, and by pursuing activities of concerted action with the principal stakeholders within this area.

	153 447							
-	153 447	-	-	-	-	-	-	-

Through this program, the Commission municipale du Québec exercises responsibility in judicial and administrative matters. Within the context of its judicial functions, it renders enforceable decisions concerning the recognition of tax-exempt status, violations of the municipal code of ethics and municipal arbitration. Under its administrative functions, the Commission performs the executive functions of control, oversight, administration and advice, including audits of certain municipalities and municipal bodies, administrative investigations on disclosures concerning elected municipal officials, interim administrations, trusteeships and accompanying municipalities.

						167		
								56
-	-	-	-	-	-	167		56

AFFAIRES MUNICIPALES ET HABITATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION			
		Investment		Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 7		Housing			
1. Société d'habitation du Québec	719 711				
2. Tribunal administratif du logement Amortization of assets	30 923		32	296	23 667 6 927
3. Housing Support	483 300				
4. Régie du bâtiment du Québec	2 800				
5. Asset retirement obligations	84 987				
Total	1 321 721	-	32	296	23 667 6 927

TOTAL FOR THE PORTFOLIO

Annual	3 714 383		144	1 816	84 338	26 258
Permanent	421 014					14
Amortization of assets						
Total	4 135 397	-	144	1 816	84 338	26 272

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	84 338		84 338
Operating	26 272	4 564	30 836
Doubtful accounts and other allowances			
Transfer	3 755 160		3 755 160
Allocation to a special fund	267 500		267 500
Debt service			
Total	4 133 269	4 564	4 137 833

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to meet the housing needs of Quebecers through an integrated, sustainable approach. It financially supports the development of low-income and affordable housing, the renovation of Québec's housing stock (ensuring quality renovations), as well as public and private initiatives to establish and consolidate quality living environments across Québec. It also supports the activities of the Tribunal administratif du logement. The core mission of the Tribunal, which is a specialized tribunal for residential rental housing, is to decide on disputes brought before it, promote reconciliation between landlords and tenants, and educate the public on the rights and obligations arising from a residential lease. The Tribunal oversees the preservation of the housing stock in some circumstances.

719 711								
								439
483 300								
2 800								
84 987								
-	1 290 798	-	-	-	-	-	-	439
3 334 160		267 500					167	
421 000								4 564
-	3 755 160	267 500	-	-	-	167		4 564

AFFAIRES MUNICIPALES ET HABITATION

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS		INITIAL APPROPRIATION			+
		Annual and permanent	Already voted		
			Carry-over	Voted on over more than one year	
Program 1 – Support for Departmental Activities					
Annual		74 255			
Permanent		10			
		<u>74 264</u>	<u>-</u>	<u>-</u>	
Program 2 – Municipal Infrastructure Modernization					
Annual		485 140			
Permanent					
		<u>485 140</u>	<u>-</u>	<u>-</u>	
Program 3 – Compensation in Lieu of Taxes and Support to Municipalities					
Annual		913 248			
Permanent					
		<u>913 248</u>	<u>-</u>	<u>-</u>	
Program 4 – Development of the Regions and Territories					
Annual		270 358			
Permanent					
		<u>270 358</u>	<u>-</u>	<u>-</u>	
Program 5 – Promotion and Development of Greater Montréal					
Annual		151 078			
Permanent					
		<u>151 078</u>	<u>-</u>	<u>-</u>	
Program 6 – Commission municipale du Québec					
Annual		12 388			
Permanent					
		<u>12 388</u>	<u>-</u>	<u>-</u>	
Program 7 – Housing					
Annual		840 604			
Permanent					
		<u>840 604</u>	<u>-</u>	<u>-</u>	
TOTAL FOR THE PORTFOLIO					
Annual		2 747 070			
Permanent		10			
Total		<u>2 747 080</u>	<u>-</u>	<u>-</u>	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					435 916				510 171
							421 004		421 014
<u>-</u>	<u>-</u>	<u>-</u>			<u>435 916</u>		<u>421 004</u>		<u>931 185</u>
					47 286				532 426
<u>-</u>	<u>-</u>	<u>-</u>			<u>47 286</u>		<u>-</u>		<u>532 426</u>
					4 202				917 450
<u>-</u>	<u>-</u>	<u>-</u>			<u>4 202</u>		<u>-</u>		<u>917 450</u>
					(2 339)				268 019
<u>-</u>	<u>-</u>	<u>-</u>			<u>(2 339)</u>		<u>-</u>		<u>268 019</u>
					2 370				153 447
<u>-</u>	<u>-</u>	<u>-</u>			<u>2 370</u>		<u>-</u>		<u>153 447</u>
					(1 239)				11 149
<u>-</u>	<u>-</u>	<u>-</u>			<u>(1 239)</u>		<u>-</u>		<u>11 149</u>
3 448		84 987			392 681				1 321 721
<u>3 448</u>	<u>-</u>	<u>84 987</u>			<u>392 681</u>		<u>-</u>		<u>1 321 721</u>
3 448		84 987			878 877				3 714 383
							421 004		421 014
<u>3 448</u>	<u>-</u>	<u>84 987</u>			<u>878 877</u>		<u>421 004</u>		<u>4 135 397</u>

AFFAIRES MUNICIPALES ET HABITATION

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023

(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Support for Departmental Activities			
Other			
Accounting change – Government transfers			
	860 682	-	-
Program 2 – Municipal Infrastructure Modernization			
Completion of Municipal Infrastructure Programs			
Drinking Water and Wastewater Treatment Fund			
Financial assistance program for municipal buildings			
Fonds pour l'infrastructure municipale d'eau			
Northern Municipalities' Infrastructures			
Programs aimed at mitigating the impact of climate change and flooding			
Programs for the Gasoline Tax and for the Québec Contribution			
Programs from Canada's Economic Action Plan		1	
Programs of the Building Canada Fund-Québec			
Québec-Municipalities Infrastructure Programs			
Other			
	532 263	1	-
Program 3 – Compensation in Lieu of Taxes and Support to Municipalities			
Assistance to Reconstituted Municipalities			
Compensation in Lieu of Taxes on Buildings of the Health and Social Services and Education Networks			
Compensation in Lieu of Taxes on Government and International Organization Buildings			
Financial Measures of the Financial Partnership			
Support for the Actuarial Deficit of Retirement Plans of the Ville de Québec			
Other			
	917 450	-	-
Program 4 – Development of the Regions and Territories			
Connecting Rural Communities			
Connectivity for Québec's Communities			
	519	-	-

TRANSFER EXPENDITURE (cont'd)

Educational institutions	+	Municipalities	+	Non-profit organizations	+	Individuals	+	Government enterprises and bodies	+	Beneficiaries non allocated	=	Total 2023	Total 2022
3		41		454								497	271
										860 185		860 185	223 577
3		41		454		-		-		860 185		860 682	223 848
				42 592								42 592	47 225
				12 584								12 622	12 577
				44 584								44 584	11 211
				1 537								1 537	2
				13 429								13 429	14 726
				54 437								54 602	51 649
				100 866								100 866	87 753
170				1 731		41						1 943	25 550
2 988				50 441		3 189						56 619	69 599
2 948				147 976		6 671						157 595	131 042
				45 772		103						45 875	3 052
6 106		515 949		10 207		-		-		-		532 263	454 388
				194								194	280
				541 071								541 071	540 489
58		33 344										33 402	36 820
				265 618								265 618	239 617
				1 778								1 778	1 740
315		2 292		72 746		34						75 387	25 469
373		844 297		72 746		34		-		-		917 450	844 415
													416
		519										519	1 369
-		519		-		-		-		-		519	1 785

AFFAIRES MUNICIPALES ET HABITATION

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 5 – Promotion and Development of Greater Montréal			
Fonds d'initiative et de rayonnement de la métropole		350	
Framework Agreement to Recognize the Special Status of Greater Montréal			
Support for the Actuarial Deficit of Retirement Plans of the Ville de Montréal			
Other			
	<u>153 447</u>	<u>350</u>	<u>-</u>
Program 7 – Housing			
Asset retirement obligations			
Assistance for Social, Community and Affordable Housing		356	
Countering tax evasion in the construction sector			
Home Improvement Assistance			
Housing Support		225 000	
Société d'habitation du Québec – Operations			
Support for Development of the Québec Housing Industry		472	
	<u>1 290 798</u>	<u>225 828</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>3 755 160</u>	<u>226 179</u>	<u>-</u>

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
		1 201		15 414								16 965	17 000
		102 608										102 608	102 608
		25 939										25 939	24 759
400		7 500		35								7 935	700
400		137 248		15 449		-		-		-		153 447	145 067
								84 987				84 987	
		197 952		122 007		251 683						571 999	627 974
								2 800				2 800	1 850
		11 694		276		94 202						106 172	116 561
		249 330		8 970								483 300	357 621
								40 880				40 880	44 880
				189								661	726
-		458 976		131 442		345 886		128 667		-		1 290 798	1 149 613
6 882		1 957 030		230 297		345 920		128 667		860 185		3 755 160	2 819 115

AFFAIRES MUNICIPALES ET HABITATION

**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		33 938	36 670
Operating		94 729	10 061
Capital		1 858 950	1 042 876
Interest		109 939	112 364
Support		1 657 603	1 617 145
TOTAL FOR THE PORTFOLIO	3 755 160	3 755 160	2 819 115

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Support		267 500	267 500
TOTAL FOR THE PORTFOLIO	267 500	267 500	267 500

AGRICULTURE, PÊCHERIES ET ALIMENTATION**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	18 231	15 996
Miscellaneous revenue	4 985	3 729
Revenue from Government enterprises		
Own-source revenue	<u>23 216</u>	<u>19 724</u>
Federal government transfers		
Total	<u>23 216</u>	<u>19 724</u>

AGRICULTURE, PÊCHERIES ET ALIMENTATION
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Bio-food Business Development and Food Quality					
Annual	774 635	738 565	36 071		
Permanent	43	43			
Not requiring appropriations		7 616			
	<u>774 679</u>	<u>746 224</u>	<u>36 071</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Government Bodies					
Annual	425 405	425 001	404		
Permanent		202			
Not requiring appropriations					
	<u>425 406</u>	<u>425 204</u>	<u>404</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>1 200 085</u>	<u>1 171 427</u>	<u>36 475</u>	<u>-</u>	<u>-</u>
Annual	1 200 041	1 163 565	36 475		
Permanent	44	44			
Not requiring appropriations		7 818			
Total	<u>1 200 085</u>	<u>1 171 427</u>	<u>36 475</u>	<u>-</u>	<u>-</u>
Expenditure	1 163 609	1 171 427			
Investments:					
Loans, investments, advances and other costs					
Tangible assets	32 464		32 464		
Information resource assets	4 011		4 011		
Total	<u>1 200 085</u>	<u>1 171 427</u>	<u>36 475</u>	<u>-</u>	<u>-</u>

AGRICULTURE, PÊCHERIES ET ALIMENTATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION			
		Investment		Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 1		Bio-food Business Development and Food Quality			
1. Management and Administration	73 906		2 573	3 607	32 680 35 047
Permanents (1)	19				19
Permanents (2)	24				
Amortization of assets					
2. Regional Development and Sustainable Development	256 954		28 914		34 872 2 550
3. Food Processing and Biofood Policies, Labour, Research and Innovation	116 952				10 718 1 089
4. Commercial Fishing and Aquaculture	21 769		15		4 287 429
5. Refund of Property Taxes and Compensations to Agricultural Operations	230 272				1 788 407
6. Animal Health and Food Inspection	74 781		962		33 915 17 905
7. Accounting change – Government transfers					
Downward changes in expenditure					
Total	774 679	-	32 464	3 607	118 260 57 446

(1) Executive Power Act (CQLR, chapter E-18).

(2) Financial Administration Act (CQLR, chapter A-6.001).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					
24								7 834
	190 619							
	105 145							
797	16 241							
	228 078							
	21 999							
								(218)
821	562 081	-	-		-	-	-	7 616

AGRICULTURE, PÊCHERIES ET ALIMENTATION
AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 2		Government Bodies				
1.	La Financière agricole du Québec	372 229				
2.	Commission de protection du territoire agricole du Québec Amortization of assets	11 686		404	9 288	1 994
3.	Régie des marchés agricoles et alimentaires du Québec Amortization of assets	5 108			4 271	838
4.	Institut de technologie agroalimentaire du Québec	36 381				
Total		425 406	-	-	13 558	2 832

TOTAL FOR THE PORTFOLIO

Annual	1 200 041		32 464	4 011	131 819	60 258
Permanent	44					19
Amortization of assets						
Downward changes in expenditure						
Total	1 200 085	-	32 464	4 011	131 819	60 277

(1) This amount corresponds to the downward change in spending related to the change in the application of the accounting standard on government transfers.

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	131 819		131 819
Operating	60 277	8 036	68 313
Doubtful accounts and other allowances	821		821
Transfer	970 692	(218)	970 474
Allocation to a special fund			
Debt service			
Total	1 163 609	7 818	1 171 427

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to foster sound management of agricultural risk by offering, in particular, a range of financial instruments to ensure the financial and economic stability of Québec agricultural businesses and make agriculture succession planning easier. The program also seeks to promote effective marketing of agricultural, fish and food products, to train competent people in agribusiness and to preserve cultivable land. The program's expenditure budget includes La Financière agricole du Québec, the Régie des marchés agricoles et alimentaires du Québec, the Institut de technologie agroalimentaire du Québec and the Commission de protection du territoire agricole du Québec.

								372 229
								173
								30
								36 381
-	408 611	-	-	-	-	-	-	202
797	970 692							8 036
25								(218) ⁽¹⁾
821	970 692	-	-	-	-	-	-	7 818

AGRICULTURE, PÊCHERIES ET ALIMENTATION

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Bio-food Business Development and Food Quality				
Annual	682 625			
Permanent	10			
	682 634	-	-	
Program 2 – Government Bodies				
Annual	430 139			
Permanent				
	430 139	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	1 112 764			
Permanent	10			
Total	1 112 774	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
10 707					81 303				774 635
							34		43
<u>10 707</u>	<u>-</u>	<u>-</u>			<u>81 303</u>		<u>34</u>		<u>774 679</u>
1 163					(5 897)				425 405
<u>1 163</u>	<u>-</u>	<u>-</u>			<u>(5 897)</u>		<u>-</u>		<u>425 406</u>
11 870					75 406				1 200 041
							34		44
<u>11 870</u>	<u>-</u>	<u>-</u>			<u>75 406</u>		<u>34</u>		<u>1 200 085</u>

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Bio-food Business Development and Food Quality			
Assistance for Research and Technology Transfer		4 086	
Development Support for Fisheries and Aquaculture Businesses		8 202	
Improvement of Animal Health		15 059	732
Prime-Vert		18 664	
Refund of Property Taxes and Compensations to Agricultural Operations		228 073	
Regional Development Assistance		106 629	
Support for the Processing Sector		52 358	16
Support for Training		547	
Other		880	
Accounting change – Government transfers			
	562 081	434 496	748
Program 2 – Government Bodies			
Institut de technologie agroalimentaire du Québec		302 893	
La Financière agricole du Québec			
	408 611	302 893	-
TOTAL FOR THE PORTFOLIO	970 692	737 389	748

(1) These expenses include an amount of \$218 thousand in 2022-2023 (\$206 thousand in 2021-2022) related to the downward change in expenditure, which has no impact on the use of appropriations.

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
2 258				21 074				68				27 486	30 374
189		2 834		4 815				201				16 241	11 766
429		10		600								16 829	15 212
1 295				11 482								31 441	22 463
				5								228 078	199 377
1 774		4 519		42 711				6 007				161 641	149 812
523				18 336				1 160				72 392	71 483
5 633				343								6 522	6 259
126		15		430								1 451	1 469
										(218)		(218)	(206)
12 226		7 378		99 797		-		7 435		(218)		561 863 ⁽¹⁾	508 009
								36 381				36 381	76 688
								69 337				372 229	372 119
-		-		-		-		105 718		-		408 611	448 807
12 226		7 378		99 797		-		113 153		(218)		970 474 ⁽¹⁾	956 816

AGRICULTURE, PÊCHERIES ET ALIMENTATION

**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		77 602	67 701
Operating		25 072	58 415
Capital		100 692	104 466
Interest		24	238
Support		767 084	725 995
TOTAL FOR THE PORTFOLIO	970 692	970 474 ⁽¹⁾	956 816

(1) These expenses include an amount of \$218 thousand in 2022-2023 (\$206 thousand in 2021-2022) related to the downward change in expenditure, which has no impact on the use of appropriations.

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits		
Miscellaneous revenue	948	304
Revenue from Government enterprises		
Own-source revenue	<u>948</u>	<u>304</u>
Federal government transfers		
Total	<u>948</u>	<u>304</u>

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Support for the Conseil du trésor					
Annual	108 864	105 771	2 926	167	
Permanent	14	14			
Not requiring appropriations		2 267			
	<u>108 877</u>	<u>108 051</u>	<u>2 926</u>	<u>167</u>	<u>-</u>
PROGRAM 2					
Support for Government Operations					
Annual	2 120 770	2 120 670		100	
Permanent	3	3			
Not requiring appropriations		(62 235)			
	<u>2 120 773</u>	<u>2 058 438</u>	<u>-</u>	<u>100</u>	<u>-</u>
PROGRAM 3					
Commission de la fonction publique					
Annual	5 050	4 207	153	690	
Permanent					
Not requiring appropriations		70			
	<u>5 050</u>	<u>4 277</u>	<u>153</u>	<u>690</u>	<u>-</u>
PROGRAM 4					
Retirement and Insurance Plans					
Annual	2 923	2 199		724	
Permanent	525 713	522 570		3 144	
Not requiring appropriations					
	<u>528 636</u>	<u>524 769</u>	<u>-</u>	<u>3 868</u>	<u>-</u>
PROGRAM 5					
Contingency Fund					
Annual	980 624			980 624	
Permanent					
Not requiring appropriations					
	<u>980 624</u>	<u>-</u>	<u>-</u>	<u>980 624</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>3 743 960</u>	<u>2 695 536</u>	<u>3 079</u>	<u>985 449</u>	<u>-</u>
Annual	3 218 230	2 232 846	3 079	982 305	
Permanent	525 730	522 587		3 144	
Not requiring appropriations		(59 897)			
Total	<u>3 743 960</u>	<u>2 695 536</u>	<u>3 079</u>	<u>985 449</u>	<u>-</u>
Expenditure	2 759 597	2 695 536		4 164	
Investments:					
Loans, investments, advances and other costs	980 749			980 748	
Tangible assets	1 654		1 254	400	
Information resource assets	1 962		1 825	136	
Total	<u>3 743 960</u>	<u>2 695 536</u>	<u>3 079</u>	<u>985 449</u>	<u>-</u>

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment		Expenditure requiring appropriations		
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1		Support for the Conseil du trésor				
1. Management and Administration	36 676		1 254	1 672	21 417	11 981
Permanents (1)	14					14
Amortization of assets						
2. Governance in the Management of Human Resources	28 340				25 841	2 500
3. Governance in the Management of Budgetary Resources and Infrastructure	16 668				15 977	492
4. Governance in the Management of Public Procurement	5 410				5 290	120
5. Asset retirement obligations	21 770					
Total	108 877	-	1 254	1 672	68 524	15 106

(1) Executive Power Act (CQLR, chapter E-18).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program finances the delivery of services by Secrétariat du Conseil du trésor staff, whose role is to support the Conseil du trésor, in the development of recommendations for the Government and support for government administration management when it comes to the governance and use of the financial, human, material and information resources.

	185						167	
								2 267
	200							
	21 770							
-	22 155	-	-	-	-	-	167	2 267

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 2		Support for Government Operations				
1.	Financing for Government Services	142 584			2 758	106 328
	Downward changes in provisions					
2.	Financing for the Autorité des marchés publics	18 764				
3.	Financing for Government Research, Review and Investigation	727				727
	Permanents (1)	3			3	
4.	Financing for Working Conditions	1 616 327			1 616 327	
5.	Provision to transfer between programs or portfolios, in accordance with management practices approved by the Conseil du trésor, any part of an appropriation corresponding to the exchange value agreed upon at the moment of transfer of an asset between departments and bodies	100				
6.	Liability for Contaminated Sites	342 268				290 946
Total		2 120 773	-	-	1 619 088	398 001
(1) Public officers act (CQLR, chapter E-6).						
PROGRAM 3		Commission de la fonction publique				
1.	Commission de la fonction publique	5 050		153	3 273	934
	Amortization of assets					
Total		5 050	-	153	3 273	934

This program contributes to the financing of the obligations and services required for the operations of the entire Government.

This program includes the expenditures of the Commission de la fonction publique in order to allow it to verify and investigate matters concerning the management of human resources, hear appeals allowed under the Public Service Act (CQLR, chapter F-3.1.1), certify the means of evaluation, give opinions, submit recommendations to the appropriate authorities and, if deemed helpful, report on them directly to the National Assembly.

87

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 4 Retirement and Insurance Plans						
1. Civil Service Superannuation Plan						
Permanents (1)	28 267				28 267	
2. Pension Plan of Certain Teachers						
Permanents (2)	21 257					
3. Government and Public Employees Retirement Plan						
Permanents (3)	219 011				215 868 ⁽⁸⁾	
4. Group Life Insurance for Public Employees	2 923				516	
5. Pension Plan of Peace Officers in Correctional Services						
Permanents (4)	25 641				25 641	
6. Pension Plan of the Judges						
Permanents (5)	31 722				31 722	
7. Superannuation Plan of the Members of the Sûreté du Québec						
Permanents (6)	79 524				79 524	
8. Pension Plan of Management Personnel						
Permanents (7)	120 290				120 290	
Total	528 636	-	-	-	501 828	-

(1) Act respecting the Civil Service Superannuation Plan (CQLR, chapter R-12).

(2) Act respecting the Pension Plan of Certain Teachers (CQLR, chapter R-9.1).

(3) Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10).

(4) Act respecting the Pension Plan of Peace Officers in Correctional Services (CQLR, chapter R-9.2).

(5) Courts of Justice Act (CQLR, chapter T-16).

(6) Police Act (CQLR, chapter P-13.1).

(7) Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).

(8) This amount includes expenditures of \$8 807 thousand relating to the Pension plan for federal employees transferred to employment with the Gouvernement du Québec (PPFEQ).

This program provides government contributions to certain pension and insurance plans.

89

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 5	Contingency Fund					
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and bodies						
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation for applying the standard on transfer payments	980 624					
3. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and bodies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the fiscal year						
4. Provision to provide, with the approval of the Conseil du trésor, for the financing of investment needs						
Total	980 624	-	-	-	-	-

TOTAL FOR THE PORTFOLIO

Annual	3 218 230		1 254	1 825	1 691 397	414 027
Permanent	525 730				501 316	14
Amortization of assets						
Downward changes in provisions						
Total	3 743 960	-	1 254	1 825	2 192 713	414 040

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	2 192 713		2 192 713
Operating	414 040	(59 897)	354 144
Doubtful accounts and other allowances			
Transfer	130 873		130 873
Allocation to a special fund	17 806		17 806
Debt service			
Total	2 755 432	(59 897)	2 695 536

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This purpose of this program is to cover unexpected expenditures that may arise in any government program as well as certain measures announced in the Budget.

980 624

-	-	-	-	-	-	980 624	-
109 616	21 257	17 806				982 305	2 338
						3 144	(62 235)
-	130 873	17 806	-	-	-	985 449	(59 897)

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS		INITIAL APPROPRIATION			+
		Annual and permanent	Already voted		
			Carry-over	Voted on over more than one year	
Program 1 – Support for the Conseil du trésor					
Annual		93 543			
Permanent		10			
		<u>93 552</u>	<u>-</u>	<u>-</u>	
Program 2 – Support for Government Operations					
Annual		283 512			
Permanent					
		<u>283 512</u>	<u>-</u>	<u>-</u>	
Program 3 – Commission de la fonction publique					
Annual		5 611			
Permanent					
		<u>5 611</u>	<u>-</u>	<u>-</u>	
Program 4 – Retirement and Insurance Plans					
Annual		3 248			
Permanent		465 054			
		<u>468 302</u>	<u>-</u>	<u>-</u>	
Program 5 – Contingency Fund					
Annual		11 475 500			
Permanent					
		<u>11 475 500</u>	<u>-</u>	<u>-</u>	
TOTAL FOR THE PORTFOLIO					
Annual		11 861 414			
Permanent		465 064			
Total		<u>12 326 478</u>	<u>-</u>	<u>-</u>	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
		21 770			(6 449)		4		108 864
									14
-	-	21 770			(6 449)		4		108 877
					1 837 257		3		2 120 770
-	-	-			1 837 257		3		2 120 773
					(561)				5 050
-	-	-			(561)		-		5 050
					(325)		60 659		2 923
-	-	-			(325)		60 659		525 713
					(10 494 876)				980 624
-	-	-			(10 494 876)		-		980 624
		21 770			(8 664 954)		60 667		3 218 230
-	-	21 770			(8 664 954)		60 667		525 730
									3 743 960

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Support for the Conseil du trésor			
Asset retirement obligations			
Other			
	22 155	-	-
Program 2 – Support for Government Operations			
Autorité des marchés publics			
Centre d'acquisitions gouvernementales			
Liability for Contaminated Sites			(13 318)
Other		1 200	
	85 778	1 200	(13 318)
Program 4 – Retirement and Insurance Plans			
Pension Plan of Certain Teachers			1 315
Public Employees Group Life Insurance Plan			
	23 399	-	1 315
TOTAL FOR THE PORTFOLIO	131 331	1 200	(12 003)

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
								21 770				21 770	
6		88		91				200				385	333
6		88		91		-		21 970		-		22 155	333
								18 764				18 764	17 020
								29 948				29 948	
46 879								(45)				33 516	40 635
								2 350				3 550	3 200
46 879		-		-		-		51 017		-		85 778	60 855
21 257												21 257	19 227
368												1 683	1 760
21 625		-		-		-		-		-		22 941	20 987
68 510		88		91		-		72 987		-		130 873	82 175

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		22 941	19 227
Operating		55 286	40 635
Support		52 647	22 313
TOTAL FOR THE PORTFOLIO	131 331	130 873	82 175

EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Operating		17 806	11 027
TOTAL FOR THE PORTFOLIO	17 806	17 806	11 027

CONSEIL EXÉCUTIF**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits		
Miscellaneous revenue	4 539	1 489
Revenue from Government enterprises		
Own-source revenue	<u>4 539</u>	<u>1 489</u>
Federal government transfers	<u>39 165</u>	<u>43 700</u>
Total	<u>43 705</u>	<u>45 190</u>

CONSEIL EXÉCUTIF
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Lieutenant-Governor's Office					
Annual	733	733			
Permanent					
Not requiring appropriations					
	<u>733</u>	<u>733</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Support Services for the Premier and the Conseil exécutif					
Annual	134 226	121 389	762	12 076	
Permanent	2 340	2 340			
Not requiring appropriations		(1 441)			
	<u>136 566</u>	<u>122 288</u>	<u>762</u>	<u>12 076</u>	<u>-</u>
PROGRAM 3					
Canadian Relations					
Annual	14 936	14 936			
Permanent	8	8			
Not requiring appropriations		1			
	<u>14 944</u>	<u>14 944</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 4					
Indigenous Affairs					
Annual	379 437	379 381	56		
Permanent	102	102			
Not requiring appropriations		(9)			
	<u>379 539</u>	<u>379 473</u>	<u>56</u>	<u>-</u>	<u>-</u>
PROGRAM 5					
Youth					
Annual	59 610	59 610			
Permanent					
Not requiring appropriations					
	<u>59 610</u>	<u>59 610</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 6					
Reform of Democratic Institutions, Access to Information and Laicity					
Annual	11 863	11 839	24		
Permanent		82			
Not requiring appropriations					
	<u>11 863</u>	<u>11 922</u>	<u>24</u>	<u>-</u>	<u>-</u>

CONSEIL EXÉCUTIF

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 7					
Relations with English-speaking Quebecers					
Annual	11 987	11 987			
Permanent					
Not requiring appropriations					
	<u>11 987</u>	<u>11 987</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 8					
High-speed Internet and Special Connectivity Projects					
Annual	296 182	255 794		40 388	
Permanent					
Not requiring appropriations					
	<u>296 182</u>	<u>255 794</u>	<u>-</u>	<u>40 388</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>911 424</u>	<u>856 752</u>	<u>842</u>	<u>52 463</u>	<u>-</u>
Annual	908 974	855 669	842	52 463	
Permanent	2 449	2 449			
Not requiring appropriations		(1 367)			
Total	<u>911 424</u>	<u>856 752</u>	<u>842</u>	<u>52 463</u>	<u>-</u>
Expenditure	910 582	856 752		52 463	
Investments:					
Loans, investments, advances and other costs	56		56		
Tangible assets	47		47		
Information resource assets	<u>739</u>		<u>739</u>		
Total	<u>911 424</u>	<u>856 752</u>	<u>842</u>	<u>52 463</u>	<u>-</u>

CONSEIL EXÉCUTIF
AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1		Lieutenant-Governor's Office				
1. Lieutenant-Governor's Office	733				706	27
Total	733	-	-	-	706	27
PROGRAM 2		Support Services for the Premier and the Conseil exécutif				
1. Office of the Premier	5 608				4 379	742
Permanents (1)	30					30
2. Secrétariat général et greffe du Conseil exécutif	14 782				13 942	719
3. Direction générale de la gouvernance et de l'administration	34 170		37	725	22 478	10 930
Amortization of assets						
4. Indemnities for the Executive						
Permanents (1)	2 310				2 310	
5. Secrétariat à la communication gouvernementale	67 590				62 045	5 546
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of government communication projects	12 076					
7. Accounting change – Government transfers						
Downward changes in expenditure						
Total	136 566	-	37	725	105 153	17 967

(1) Executive Power Act (CQLR, chapter E-18).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program enables the Lieutenant Governor of Québec to perform the constitutional (executive and legislative) protocol and community duties conferred by law.

-	-	-	-	-	-	-	-

This program funds the human, financial, material and information resources required to assist the Premier, the Conseil exécutif and its committees in carrying out their duties.

487

122

604

12 076

-	609	-	-	-	-	12 076	(2 045)
							(1 441)

CONSEIL EXÉCUTIF

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3		Canadian Relations				
1.	Office of the Minister responsible for Canadian Relations and the Canadian Francophonie	509			342	112
	Permanents (1)	8				8
2.	Secrétariat du Québec aux relations canadiennes	12 364			4 829	744
	Amortization of assets					
3.	Representation of Québec in Canada	2 063			1 537	526
Total		14 944	-	-	6 708	1 389
(1) Executive Power Act (CQLR, chapter E-18).						
PROGRAM 4		Indigenous Affairs				
1.	Office of the Minister Responsible for Indigenous Affairs	1 273			818	401
	Permanents (1)	46				46
2.	Secrétariat aux affaires autochtones	378 164	56		5 063	2 993
	Permanents (2)	56				
	Downward changes in provisions					
Total		379 539	56	-	5 881	3 439
(1) Executive Power Act (CQLR, chapter E-18).						
(2) Financial Administration Act (CQLR, chapter A-6.001).						
PROGRAM 5		Youth				
1.	Secrétariat à la jeunesse	59 610			2 055	278
Total		59 610	-	-	2 055	278

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program is aimed at defending and promoting Québec's powers and interests in its relationships with the other governments in Canada.

55								
6 792								1
-	6 846	-	-	-	-	-	-	1

This program is designed to ensure coordination and policy development in government actions with respect to Indigenous affairs.

54								
370 053								
56								(9)
56	370 107	-	-	-	-	-	-	(9)

The objective of this program is to ensure the consistency of policies and initiatives concerning young people, coordinate interdepartmental youth dossiers and administer the youth action plan.

57 277								
-	57 277	-	-	-	-	-	-	-

CONSEIL EXÉCUTIF

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAMS Elements						
PROGRAM 6		Reform of Democratic Institutions, Access to Information and Laicity				
1.	Office of the Minister Responsible for Democratic Institutions and Electoral Reform, Office of the Minister Responsible for Access to Information and the Protection of Personal Information and Office of the Minister Responsible for Laicity and Parliamentary Reform	55				
2.	Commission d'accès à l'information Amortization of assets	9 662	10	14	8 073	1 566
3.	Reform of Democratic Institutions	1 028			968	60
4.	Access to Information and Protection of Personal Information	723			688	35
5.	Laicity of the State	396			287	56
Total		11 863	-	10	14	10 016
PROGRAM 7		Relations with English-speaking Quebecers				
1.	Secretariat for Relations with English-speaking Quebecers	11 987			999	113
Total		11 987	-	-	999	113

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to develop and implement government orientations pertaining to democratic institutions, access to information and the protection of personal information, institutional transparency and the laicity of the State. It is also aimed at overseeing and monitoring the application of legislation governing access to information and the protection of personal information.

55

82

	53						
-	107	-	-	-	-	-	82

The program is designed to offer a formal administrative structure to provide for liaison between government bodies and Québec's English-speaking communities, and ensure their concerns are considered in the government's orientations and decisions, as well as in terms of access to government programs. It plays a consultative role with the Government and government departments and bodies with respect to relations with English-speaking Quebecers. Lastly, it interacts with the federal government on issues, agreements, programs or policies that may have an impact on English-speaking Quebecers.

	10 875						
-	10 875	-	-	-	-	-	-

CONSEIL EXÉCUTIF

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 8		High-speed Internet and Special Connectivity Projects				
1. Secrétariat à l'Internet haute vitesse et aux projets spéciaux de connectivité	296 182				2 511	23 706
Total	296 182	-	-	-	2 511	23 706

TOTAL FOR THE PORTFOLIO

Annual	908 974	56	47	739	131 718	48 552
Permanent	2 449				2 310	83
Amortization of assets						
Downward changes in expenditure						
Downward changes in provisions						
Total	911 424	56	47	739	134 029	48 635

(1) This amount corresponds to the downward change in spending related to the change in the application of the accounting standard on government transfers.

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	134 029		134 029
Operating	48 635	687	49 323
Doubtful accounts and other allowances	56	(9)	47
Transfer	675 398	(2 045)	673 353
Allocation to a special fund			
Debt service			
Total	858 119	(1 367)	856 752

The purpose of this program is to support projects providing the public, bodies and businesses in rural areas with high-speed Internet access where it is not available, whose quality and cost are comparable to the service provided in urban areas.

56							687 (2 045) ⁽¹⁾ (9)
56	675 398	-	-	22 891	-	29 573	(1 367)

CONSEIL EXÉCUTIF

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS		INITIAL APPROPRIATION			+
		Annual and permanent	Already voted		
			Carry-over	Voted on over more than one year	
Program 1 – Lieutenant-Governor's Office					
Annual	758				
Permanent					
	<u>758</u>	<u>-</u>	<u>-</u>		
Program 2 – Support Services for the Premier and the Conseil exécutif					
Annual	119 327				
Permanent	1 895				
	<u>121 222</u>	<u>-</u>	<u>-</u>		
Program 3 – Canadian Relations					
Annual	14 086				
Permanent					
	<u>14 086</u>	<u>-</u>	<u>-</u>		
Program 4 – Indigenous Affairs					
Annual	350 935				
Permanent	10				
	<u>350 945</u>	<u>-</u>	<u>-</u>		
Program 5 – Youth					
Annual	57 188				
Permanent					
	<u>57 188</u>	<u>-</u>	<u>-</u>		
Program 6 – Reform of Democratic Institutions, Access to Information and Laicity					
Annual	10 367				
Permanent					
	<u>10 367</u>	<u>-</u>	<u>-</u>		
Program 7 – Relations with English-speaking Quebecers					
Annual	10 168				
Permanent					
	<u>10 168</u>	<u>-</u>	<u>-</u>		
Program 8 – High-speed Internet and Special Connectivity Projects					
Annual	329 091				
Permanent					
	<u>329 091</u>	<u>-</u>	<u>-</u>		
TOTAL FOR THE PORTFOLIO					
Annual	891 920				
Permanent	1 904				
Total	893 825	-	-		

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					(26)				733
-	-	-			(26)		-		733
					14 899		445		134 226
-	-	-			14 899		445		2 340
					850		8		14 936
-	-	-			850		8		8
					28 502		92		14 944
-	-	-			28 502		92		379 437
					2 422				102
-	-	-			2 422		-		379 539
					1 496				59 610
-	-	-			1 496		-		59 610
					1 820				11 863
-	-	-			1 820		-		11 863
					(32 909)				11 987
-	-	-			(32 909)		-		11 987
					17 054		545		296 182
-	-	-			17 054		545		2 449
									908 974
-	-	-							2 449
									911 424

CONSEIL EXÉCUTIF

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 2 – Support Services for the Premier and the Conseil exécutif			
Other		5	1
Accounting change – Government transfers			
	609	5	1
Program 3 – Canadian Relations			
Centre de la francophonie des Amériques			
Research Support			
Support for Canadian Francophonie		108	
Supporting Canadian Relations			
Other			
	6 846	108	-
Program 4 – Indigenous Affairs			
Aboriginal Development Fund			
Aboriginal Initiatives Fund		5 409	
Agreement on Cree Governance (Eeyou Istchee)			
Agreement with the Algonquins of Barriere Lake			
Agreement with the Inuit (Sanarrutik)			
Agreement with the Naskapi Nation			
Agreements with the Cree Nation		98	
Financing the Cost of Living in Nunavik			
Government Action Plan for the Social and Cultural Development of the First Nations and Inuit			202
One-off Aboriginal Projects		43	
Overall Financing of the Kativik Regional Administration			
Overall Funding for Northern Villages			
Support for the socio-economic development of First Nations			
Other			
	370 107	5 550	202
Program 5 – Youth			
Youth Action Plan		259	
	57 277	259	-
Program 6 – Reform of Democratic Institutions, Access to Information and Laicity			
Governmental secularity			
Other			
	107	-	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>Municipalities</u>	<u>Non-profit organizations</u>	<u>Individuals</u>	<u>Government enterprises and bodies</u>	<u>Beneficiaries non allocated</u>	<u>Total 2023</u>	<u>Total 2022</u>
112	5	485				609	558
					(2 045)	(2 045)	(7 394)
112	5	485	-	-	(2 045)	(1 436) ⁽¹⁾	(6 836)
				2 605		2 605	2 362
268						268	463
330		3 198		11		3 646	2 946
78		195				273	333
3		52				55	55
679	-	3 444	-	2 616	-	6 846	6 159
	335					335	504
	10 754	9 266	130			25 559	37 927
	5 000					5 000	5 000
	2 800	1 500				4 300	500
	9 250	18 603				27 854	25 743
	2 743					2 743	2 517
	127 184					127 282	129 571
	20 100					20 100	18 700
	4 601					4 803	742
95	184	311	3			635	2 064
	121 108					121 108	97 154
	28 834					28 834	23 293
		1 500				1 500	
6	4	45				54	54
100	332 896	31 225	133	-	-	370 107	343 769
574	1 335	50 386		4 723		57 277	55 872
574	1 335	50 386	-	4 723	-	57 277	55 872
24		29				53	
2		53				55	129
25	-	82	-	-	-	107	129

CONSEIL EXÉCUTIF

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 7 – Relations with English-speaking Quebecers			
Implementation of an Employability Strategy			
Maintenance and Creation of Wellness Centres			
Support Program for Organizations and Institutions serving English-speaking Communities		110	275
	<u>10 875</u>	<u>110</u>	<u>275</u>
Program 8 – High-speed Internet and Special Connectivity Projects			
Éclair Program		27 054	
Québec Broadband Program		138 554	
	<u>269 398</u>	<u>165 608</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>715 219</u>	<u>171 640</u>	<u>478</u>

(1) These expenses include an amount of \$2 045 thousand in 2022-2023 (\$7 394 thousand in 2021-2022) related to the downward change in expenditure, which has no impact on the use of appropriations.

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
300				1 100								1 400	1 645
				1 000								1 000	900
806				7 284								8 475	8 721
<u>1 106</u>		<u>-</u>		<u>9 384</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>10 875</u>	<u>11 266</u>
		12 271		8 706								48 031	61 437
		30 639		12 354								181 547	50 552
<u>-</u>		<u>42 910</u>		<u>21 060</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>229 577</u>	<u>111 989</u>
<u>2 596</u>		<u>377 146</u>		<u>116 066</u>		<u>133</u>		<u>7 339</u>		<u>(2 045)</u>		<u>673 353</u> ⁽¹⁾	<u>522 349</u>

CONSEIL EXÉCUTIF

TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Operating		2 616	2 362
Capital		2 538	2 399
Interest		1 103	829
Support		667 097	516 759
TOTAL FOR THE PORTFOLIO	715 219	673 353 ⁽¹⁾	522 349

(1) These expenses include an amount of \$2 045 thousand in 2022-2023 (\$7 394 thousand in 2021-2022) related to the downward change in expenditure, which has no impact on the use of appropriations.

CULTURE ET COMMUNICATIONS**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	933	977
Miscellaneous revenue	3 221	3 773
Revenue from Government enterprises		
Own-source revenue	<u>4 155</u>	<u>4 750</u>
Federal government transfers		
Total	<u>4 155</u>	<u>4 750</u>

CULTURE ET COMMUNICATIONS

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management, Administration and Mission Support					
Annual	69 296	65 953	2 687	655	
Permanent	2 610	2 610			
Not requiring appropriations		(1 425)			
	<u>71 906</u>	<u>67 138</u>	<u>2 687</u>	<u>655</u>	<u>-</u>
PROGRAM 2					
Support and Development of Culture, Communications and Heritage					
Annual	945 349	945 175		174	
Permanent					
Not requiring appropriations					
	<u>945 349</u>	<u>945 175</u>	<u>-</u>	<u>174</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>1 017 254</u>	<u>1 012 313</u>	<u>2 687</u>	<u>829</u>	<u>-</u>
Annual	1 014 645	1 011 128	2 687	829	
Permanent	2 610	2 610			
Not requiring appropriations		(1 425)			
Total	<u>1 017 254</u>	<u>1 012 313</u>	<u>2 687</u>	<u>829</u>	<u>-</u>
Expenditure	1 013 938	1 012 313		200	
Investments:					
Loans, investments, advances and other costs					
Tangible assets	537		29	508	
Information resource assets	<u>2 780</u>		<u>2 658</u>	<u>121</u>	
Total	<u>1 017 254</u>	<u>1 012 313</u>	<u>2 687</u>	<u>829</u>	<u>-</u>

CULTURE ET COMMUNICATIONS

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 1	Management, Administration and Mission Support					
1. Management et Administration	36 962				2 652	11 708 19 033
Permanents (1)	10					10
Amortization of assets						
Use of prepaid expenses						
2. Mission Support	31 749			29	6	24 675 7 032
Amortization of assets						
3. Conseil du patrimoine culturel du Québec	585					475 110
4. Accounting change – Government transfers						
Permanents (2)	2 600					
Downward changes in expenditure						
Total	71 906	-	29	2 658	36 858	26 185

(1) Executive Power Act (CQLR, chapter E-18).

(2) An Act to amend various legislative provisions mainly with respect to the financial sector (S.Q. 2021, c. 34).

PROGRAM 2 Support and Development of Culture, Communications and Heritage

1. Actions concerning Cultural Development, Communications and Heritage	269 552
2. Provincial Museums	78 888
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	27 041
4. Société de développement des entreprises culturelles	183 119

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					
				2 921			648	
								5 052
								25
							7	
								51
		2 600						
								(6 553)
-	-	2 600	2 921	-	-	655		(1 425)

This program's objectives and priorities are to: provide support for culture and communications by granting financial assistance to various stakeholders, partners, organizations, municipal institutions and businesses; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; provide artists and promoters with access to large-scale performance facilities; encourage the development of cultural and communications companies; offer educational and cultural television programming; support artistic creation, training and development, experimentation and artistic production throughout Québec and expand its reach; provide democratic access to culture and knowledge by working with Québec's libraries and documentary institutions, and to promote artistic training and raise the awareness of young people about arts and culture.

269 552

78 888

27 041

182 945

174

CULTURE ET COMMUNICATIONS

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 2 (cont'd)		Support and Development of Culture, Communications and Heritage				
5. Société de télédiffusion du Québec	73 016					
6. Conseil des arts et des lettres du Québec	199 715					
7. Bibliothèque et Archives nationales du Québec	83 405					
8. Conservatoire de musique et d'art dramatique du Québec	30 615					
Total	945 349	-	-	-	-	-

TOTAL FOR THE PORTFOLIO

Annual	1 014 645		29	2 658	36 858	26 175
Permanent	2 610					10
Amortization of assets						
Use of prepaid expenses						
Downward changes in expenditure						
Total	1 017 254	-	29	2 658	36 858	26 185

(1) This amount corresponds to the downward change in spending related to the change in the application of the accounting standard on government transfers.

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	36 858		36 858
Operating	26 185	5 128	31 313
Doubtful accounts and other allowances			
Transfer	945 175	(6 553)	938 622
Allocation to a special fund	2 600		2 600
Debt service	2 921		2 921
Total	1 013 738	(1 425)	1 012 313

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program's objectives and priorities are to: provide support for culture and communications by granting financial assistance to various stakeholders, partners, organizations, municipal institutions and businesses; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; provide artists and promoters with access to large-scale performance facilities; encourage the development of cultural and communications companies; offer educational and cultural television programming; support artistic creation, training and development, experimentation and artistic production throughout Québec and expand its reach; provide democratic access to culture and knowledge by working with Québec's libraries and documentary institutions, and to promote artistic training and raise the awareness of young people about arts and culture.

	73 016						
	199 715						
	83 405						
	30 615						
-	945 175	-	-	-	-	174	-
	945 175		2 921			829	
		2 600					5 103
							25
							(6 553) ⁽¹⁾
-	945 175	2 600	2 921	-	-	829	(1 425)

CULTURE ET COMMUNICATIONS

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management, Administration and Mission Support				
Annual	70 723			
Permanent	10			
	70 733	-	-	
Program 2 – Support and Development of Culture, Communications and Heritage				
Annual	907 532			
Permanent				
	907 532	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	978 255			
Permanent	10			
Total	978 264	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					(1 427)				69 296
							2 600		2 610
-	-	-			(1 427)		2 600		71 906
					37 817				945 349
-	-	-			37 817		-		945 349
					36 390				1 014 645
							2 600		2 610
-	-	-			36 390		2 600		1 017 254

CULTURE ET COMMUNICATIONS

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management, Administration and Mission Support			
Accounting change – Government transfers			
	-	-	-
Program 2 – Support and Development of Culture, Communications and Heritage			
Assistance for Partnership Initiatives			
Bibliothèque et Archives nationales du Québec – Assistance Programs			
Bibliothèque et Archives nationales du Québec – Operations			
Conseil des arts et des lettres du Québec – Assistance Programs			
Conseil des arts et des lettres du Québec – Operations			
Conservatoire de musique et d'art dramatique du Québec			
Fixed Asset Assistance		23	
Montreal Museum of Fine Arts			
Musée d'Art contemporain de Montréal			
Musée de la Civilisation			
Musée national des beaux-arts du Québec			
Operations Assistance			
Other Particular Interventions in Culture and Communications		3 997	
Project Assistance		4 289	
Société de développement des entreprises culturelles – Assistance Programs		150 600	
Société de développement des entreprises culturelles – Operations			
Société de la Place des Arts de Montréal			
Société de télédiffusion du Québec			
Société du Grand Théâtre de Québec			
	945 175	158 909	-
TOTAL FOR THE PORTFOLIO	945 175	158 909	-

(1) These expenses include an amount of \$6 553 thousand in 2022-2023 (\$9 329 thousand in 2021-2022) related to the downward change in expenditure, which has no impact on the use of appropriations.

TRANSFER EXPENDITURE (cont'd)													
Educational institutions	+	Municipalities	+	Non-profit organizations	+	Individuals	+	Government enterprises and bodies	+	Beneficiaries non allocated	=	Total 2023	Total 2022
										(6 553)		(6 553)	(9 329)
-		-		-		-		-		(6 553)		(6 553) ⁽¹⁾	(9 329)
		11 108		473								11 581	17 765
				2 374								2 374	2 374
								81 030				81 030	80 309
				162 948		27 513						190 461	180 101
								9 254				9 254	8 340
								30 615				30 615	29 745
1 807		50 127		59 917				3 523				115 397	120 352
				14 431								14 431	15 492
								10 173				10 173	9 801
								31 405				31 405	30 300
								22 879				22 879	23 749
1 467		180		53 237								54 884	43 610
2 035		3 448		51 660		497		2 880				64 517	48 969
202		1 024		16 992		665						23 172	24 801
				19 312		1 696		1 855				173 463	225 626
								9 482				9 482	10 401
								18 392				18 392	29 610
								73 016				73 016	78 559
								8 649				8 649	12 152
5 511		65 887		381 344		30 372		303 152		-		945 175	992 056
5 511		65 887		381 344		30 372		303 152		(6 553)		938 622 ⁽¹⁾	982 728

CULTURE ET COMMUNICATIONS

TRANSFER EXPENDITURES BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		92 254	91 896
Operating		128 120	145 869
Capital		145 860	148 517
Interest		37 420	36 636
Support		534 967	559 810
TOTAL FOR THE PORTFOLIO	945 175	938 622 ⁽¹⁾	982 728

(1) These expenses include an amount of \$6 553 thousand in 2022-2023 (\$9 329 thousand in 2021-2022) related to the downward change in expenditure, which has no impact on the use of appropriations.

EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Capital		2 600	6 592
TOTAL FOR THE PORTFOLIO	2 600	2 600	6 592

CYBERSÉCURITÉ ET NUMÉRIQUE**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits		
Miscellaneous revenue	27	
Revenue from Government enterprises		
Own-source revenue	<u>27</u>	<u>-</u>
Federal government transfers		
Total	<u><u>27</u></u>	<u><u>-</u></u>

CYBERSÉCURITÉ ET NUMÉRIQUE

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management and Administration					
Annual	74 641	74 622	19		
Permanent	10	10			
Not requiring appropriations		433			
	<u>74 650</u>	<u>75 065</u>	<u>19</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Management of Specific Information Resources					
Annual	43 243	43 243			
Permanent					
Not requiring appropriations					
	<u>43 243</u>	<u>43 243</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>117 893</u>	<u>118 308</u>	<u>19</u>	<u>-</u>	<u>-</u>
Annual	117 884	117 865	19		
Permanent	10	10			
Not requiring appropriations		433			
Total	<u>117 893</u>	<u>118 308</u>	<u>19</u>	<u>-</u>	<u>-</u>
Expenditure	117 874	118 308			
Investments:					
Loans, investments, advances and other costs					
Tangible assets	19		19		
Information resource assets					
Total	<u>117 893</u>	<u>118 308</u>	<u>19</u>	<u>-</u>	<u>-</u>

CYBERSÉCURITÉ ET NUMÉRIQUE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1						
Management and Administration						
1. Management and Administration	34 780		11		22 671	11 978
Permanents (1)	10					10
Amortization of assets						
2. Cybersecurity	12 704				6 108	2 118
3. Digital transformation	8 395		7		7 063	1 324
Amortization of assets						
4. Customer service for shared solutions	18 761				2 721	218
Amortization of assets						
Total	74 650	-	19	-	38 563	15 648
(1) Executive Power Act (CQLR, chapter E-18).						
PROGRAM 2						
Management of Specific Information Resources						
1. Major projects aimed at accelerating the Government's digital transformation	43 243					
Total	43 243	-	-	-	-	-

This program allocates administrative resources to carrying out the ministry's mission and the different functions set out in the Act. It also funds the ministry's governance functions and provides for the design and implementation of policies, strategies and management frameworks to do with digital transformation and cybersecurity, including the Stratégie de transformation numérique gouvernementale 2019-2023 and the Government Cybersecurity Policy.

The purpose of this program is to accelerate the digital transformation and enhancement of cybersecurity in public administration. It funds technological infrastructure services at the design and execution stages of major projects and common solutions, as well as projects to support the acceleration of the Government's digital transformation, in particular the Service québécois d'identité numérique.

131

CYBERSÉCURITÉ ET NUMÉRIQUE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
TOTAL FOR THE PORTFOLIO						
Annual	117 884		19		38 563	15 639
Permanent	10					10
Amortization of assets						
Total	117 893	-	19	-	38 563	15 648

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	38 563		38 563
Operating	15 648	433	16 081
Doubtful accounts and other allowances			
Transfer	120		120
Allocation to a special fund	63 543		63 543
Debt service			
Total	117 874	433	118 308

EXPENDED APPROPRIATION (cont'd)				UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
	120	63 543					433
-	120	63 543	-	-	-	-	433

CYBERSÉCURITÉ ET NUMÉRIQUE

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management and Administration				
Annual	66 068			
Permanent	10			
	66 078	-	-	
Program 2 – Management of Specific Information Resources				
Annual	18 243			
Permanent				
	18 243	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	84 311			
Permanent	10			
Total	84 321	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					8 572				74 641
									10
-	-	-			8 572		-		74 650
					25 000				43 243
-	-	-			25 000		-		43 243
					33 572				117 884
									10
-	-	-			33 572		-		117 893

CYBERSÉCURITÉ ET NUMÉRIQUE

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management and Administration			
Other			
	120	-	-
TOTAL FOR THE PORTFOLIO	120	-	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
				120								120	70
-		-		120		-		-		-		120	70
-		-		120		-		-		-		120	70

CYBERSÉCURITÉ ET NUMÉRIQUE

**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Support		120	70
TOTAL FOR THE PORTFOLIO	120	120	70

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Operating		63 543	
TOTAL FOR THE PORTFOLIO	63 543	63 543	-

ÉCONOMIE ET INNOVATION**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	141	2 341
Miscellaneous revenue	19 744	9 691
Revenue from Government enterprises		
Own-source revenue	<u>19 885</u>	<u>12 032</u>
Federal government transfers		
Total	<u>19 885</u>	<u>12 032</u>

ÉCONOMIE ET INNOVATION
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management and Administration					
Annual	36 583	34 908	1 675		
Permanent	19	18		1	
Not requiring appropriations		(20 189)			
	<u>36 602</u>	<u>14 737</u>	<u>1 675</u>	<u>1</u>	<u>-</u>
PROGRAM 2					
Economic Development					
Annual	407 878	404 085	2 790	1 003	
Permanent	3 300			3 300	
Not requiring appropriations		10 833			
	<u>411 178</u>	<u>414 918</u>	<u>2 790</u>	<u>4 303</u>	<u>-</u>
PROGRAM 3					
Development of Science, Research and Innovation					
Annual	425 715	425 641		75	
Permanent					
Not requiring appropriations					
	<u>425 715</u>	<u>425 641</u>	<u>-</u>	<u>75</u>	<u>-</u>
PROGRAM 4					
Economic Development Fund Interventions					
Annual	521 649	521 649			
Permanent					
Not requiring appropriations					
	<u>521 649</u>	<u>521 649</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 5					
Research and Innovation Bodies					
Annual	235 059	235 059			
Permanent					
Not requiring appropriations					
	<u>235 059</u>	<u>235 059</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>1 630 203</u>	<u>1 612 003</u>	<u>4 465</u>	<u>4 378</u>	<u>-</u>

ÉCONOMIE ET INNOVATION

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
Annual	1 626 884	1 621 342	4 465	1 077	
Permanent	3 319	18		3 301	
Not requiring appropriations		(9 357)			
Total	1 630 203	1 612 003	4 465	4 378	-
Expenditure	1 624 738	1 612 003		3 378	
Investments:					
Loans, investments, advances and other costs	3 790		2 790	1 000	
Tangible assets	654		654		
Information resource assets	1 021		1 021		
Total	1 630 203	1 612 003	4 465	4 378	-

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION
----------------------------	--	------------------------

(1) Executive Power Act (CQLR, chapter E-18).

1.	Economic Policies and External Affairs	32 412			6 169	3 053
	Downward changes in provisions					
2.	Strategic Industries and Major Economic Projects	98 662			8 304	3 238
3.	Regional Economic Development	276 804	2 790		9 357	1 893
	Permanents (1)	3 300				
	Downward changes in provisions					
	Transfer expenditure not subject to appropriations					
Total		411 178	2 790	-	23 830	8 183

(2) The amount represents forgivable loans to businesses. In the previous fiscal year, the recording of an advance in this regard required appropriations. Therefore, the reclassification to transfer expenditures has no budgetary impact.

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to ensure the administration of the Department and central services in terms of planning, coordination and management support.

	395						1	1 091
								(21 281)
-	395	-	-	-	-	1		(20 189)

The purpose of this program is to support Québec's economic development, with a view to job creation, increased productivity and regional development. More specifically, this program fosters business growth and competitiveness, as well as the renewal of the entrepreneurial base. Its objectives also include accelerating and attracting investment, regional economic diversification and consolidation, and expansion of collective entrepreneurship, as well as opening up and capturing export markets for Québec businesses. It also seeks to promote concerted action and mobilize economic players.

	23 190							(23 234)
	87 121							
	261 761					1 002		
						3 300		(13 028)
								47 095 ⁽²⁾
-	372 072	-	-	-	-	4 302		10 833

ÉCONOMIE ET INNOVATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3						
Development of Science, Research and Innovation						
1. Administrative Support	8 159				7 839	320
2. Support for Bodies and Projects	202 668					
3. Support for Research Infrastructure	132 019					
4. Support for Technological Enterpeneurship	46 749					
5. Support for New Scientists and Scientific Culture	32 020					
6. Support for Industrial Research	4 100					
Total	425 715	-	-	-	7 839	320
PROGRAM 4						
Economic Development Fund Interventions						
1. Government Mandates and Other Programs	211 467					
2. ESSOR Program	158 202					
3. Support for Commercialization Projects	139 689					
4. Other Support Measures for Businesses	12 292					
Total	521 649	-	-	-	-	-

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to support research and innovation from a scientific development perspective. More precisely, this program aims to increase the capacity for innovation in businesses and organizations through research and value-enhancement of results, while at the same time contributing to the development of a qualified workforce and fostering interaction and mobilization of the scientific and socioeconomic communities.

	202 668							
	132 019							
	46 674						75	
	32 020							
	4 100							
-	417 481	-	-	-	-	75	-	

The purpose of this program is to provide for the administration and disbursement of all financial assistance provided by a program created or designated by the Government, as well as any financial assistance granted by Investissement Québec in the execution of a mandate given to it by the Government. The Economic Development Fund was instituted within the Department and is managed by Investissement Québec.

81 753		129 714						
80 338		77 864						
5 976		133 713						
6 583		5 708						
174 651	-	346 998	-	-	-	-	-	

ÉCONOMIE ET INNOVATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 5		Research and Innovation Bodies				
1. Québec Research Fund – Health	97 538					
2. Québec Research Fund – Society and Culture	67 406					
3. Québec Research Fund – Nature and Technology	69 346					
4. Commission de l'éthique en science et en technologie	769				696	73
Total	235 059	-	-	-	696	73

TOTAL FOR THE PORTFOLIO

Annual	1 626 884	2 790	654	1 021	51 425	24 029
Permanent	3 319					18
Amortization of assets						
Transfer expenditure not subject to appropriations						
Downward changes in expenditure						
Downward changes in provisions						
Total	1 630 203	2 790	654	1 021	51 425	24 048

(1) The amount represents forgivable loans to businesses. In the previous fiscal year, the recording of an advance in this regard required appropriations. Therefore, the reclassification to transfer expenditures has no budgetary impact.

(2) This amount corresponds to the downward change in spending related to the change in the application of the accounting standard on government transfers.

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	51 425		51 425
Operating	24 048	(22 143)	1 905
Doubtful accounts and other allowances	174 651	(13 028)	161 623
Transfer	1 024 238	25 814	1 050 052
Allocation to a special fund	346 998		346 998
Debt service			
Total	1 621 360	(9 357)	1 612 003

This program's main objective is to finance subsidy funds whose mission is to promote and support the funding of research, the training of researchers, and the dissemination of knowledge. In addition, it consists of the budget allocations for the Commission de l'éthique en science et en technologie.

147

ÉCONOMIE ET INNOVATION

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management and Administration				
Annual	36 588			
Permanent	19			
	36 607	-	-	
Program 2 – Economic Development				
Annual	367 365			
Permanent	3 300			
	370 665	-	-	
Program 3 – Development of Science, Research and Innovation				
Annual	248 597			
Permanent				
	248 597	-	-	
Program 4 – Economic Development Fund Interventions				
Annual	579 449			
Permanent				
	579 449	-	-	
Program 5 – Research and Innovation Bodies				
Annual	174 958			
Permanent				
	174 958	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	1 406 958			
Permanent	3 319			
Total	1 410 277	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					(5)				36 583
									19
-	-	-			(5)		-		36 602
					40 512				407 878
									3 300
-	-	-			40 512		-		411 178
					177 118				425 715
-	-	-			177 118		-		425 715
					(57 800)				521 649
-	-	-			(57 800)		-		521 649
					60 101				235 059
-	-	-			60 101		-		235 059
					219 926				1 626 884
-	-	-			219 926		-		3 319
									1 630 203

ÉCONOMIE ET INNOVATION

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management and Administration			
Other		9	
Accounting change – Government transfers			
	395	9	-
Program 2 – Economic Development			
Catalyst Projects			
Deployment of Measures Tailored to Strategic Sectors			
Development of Local Supply Chains			
Encouragement for Businesses to Go Digital			
Exports		49	
Fonds d'accélération des collaborations en santé			
Local and regional economic development			
Social Economy		1 595	
Support for Businesses in the Regions and Revitalization of Communities		281	
Support for Development of Strategic Sectors and Niches of Excellence		973	
Support for Entrepreneurship and Assistance for Regional Initiatives		10 171	
Support for small-scale alcoholic beverage producers		9 211	
Support for Strategic Spaces for Innovative Businesses			
Support for the development of green industry sectors		548	
Support for the Economic Development of the Ville de Montréal		50 000	
Support for the implementation of the first innovation zones			100
Support for the Plan d'action pour le secteur de la construction			
Support for the Relaunch of Downtown Cores			
Other		76 937	
	372 072	149 765	100
Program 3 – Development of Science, Research and Innovation			
ENCQOR Project			
Local and regional economic development			
Research and Innovation Infrastructure			3 204
Support for Industrial Research			
Support for New Scientists and Scientific Culture		5 666	450
Support for Research and Innovation Bodies		678	1 637
Support for Technological Entrepreneurship		10 685	
Support for the development of green industry sectors			
Support for the implementation of the first innovation zones			
	417 556	17 029	5 291
Program 5 – Research and Innovation Bodies			
Québec Research Fund – Health			25 523
Québec Research Fund – Nature and Technology			
Québec Research Fund – Society and Culture			
	234 290	-	25 523
TOTAL FOR THE PORTFOLIO	1 024 312	166 803	30 914

(1) This total includes an amount of \$21 281 thousand corresponding to the downward variation in the expense related to the change in application of the accounting standard respecting transfer payments (program 1), as well as an amount of \$47 095 thousand related to forgivable loans granted to businesses and with no budgetary impact (program 2).

TRANSFER EXPENDITURE (cont'd)

Educational institutions	+	Municipalities	+	Non-profit organizations	+	Individuals	+	Government enterprises and bodies	+	Beneficiaries non allocated	=	Total 2023	Total 2022
21		9		357								395	400
										(21 281)		(21 281)	15 750
<u>21</u>		<u>9</u>		<u>357</u>		<u>-</u>		<u>-</u>		<u>(21 281)</u>		<u>(20 886)</u> ⁽¹⁾	<u>16 150</u>
				2 300								2 300	5 260
				1 817								1 817	4 325
				6 039								6 039	28 725
2 500				18 114								20 614	59 552
		40		3 619								3 709	5 263
				15 000								15 000	13 399
		3 849		9 807								13 656	6 503
		330		5 520								7 445	16 020
574		12 447		5 951								19 252	21 166
378		435		20 921								22 707	18 507
538		937		25 607								37 253	29 319
				1 001								10 212	9 345
		40 000										40 000	30 000
				8 180								8 728	29 677
												50 000	30 000
				11 547								11 647	5 439
				5 800				600				6 400	
													50 000
				65 074				375				142 386	307 560
<u>3 990</u>		<u>58 038</u>		<u>206 298</u>		<u>-</u>		<u>975</u>		<u>-</u>		<u>419 166</u> ⁽¹⁾	<u>670 061</u>
													14 729
11 340				9 500								20 840	5 040
84 181				22 131				1 664				111 180	112 232
								4 100				4 100	7 235
3 946		150		21 578		229						32 020	26 244
25 126		2 050		110 714				15 086				155 291	98 759
20 231				15 759								46 674	20 864
				1 961								1 961	5 090
4 100				35 316				6 000				45 416	40 092
<u>148 924</u>		<u>2 200</u>		<u>216 959</u>		<u>229</u>		<u>26 850</u>		<u>-</u>		<u>417 481</u>	<u>330 284</u>
18 960						28 440		24 615				97 538	103 500
25 845						20 307		23 195				69 346	76 822
24 978						18 843		23 586				67 406	73 514
<u>69 782</u>		<u>-</u>		<u>-</u>		<u>67 589</u>		<u>71 395</u>		<u>-</u>		<u>234 290</u>	<u>253 836</u>
<u>222 716</u>		<u>60 247</u>		<u>423 614</u>		<u>67 818</u>		<u>99 220</u>		<u>(21 281)</u>		<u>1 050 052</u> ⁽¹⁾	<u>1 270 332</u>

ÉCONOMIE ET INNOVATION

TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		7 754	7 807
Operating		2 917	2 853
Capital		107 496	129 884
Interest		1 986	3 141
Support		929 899	1 126 647
TOTAL FOR THE PORTFOLIO	1 024 312	1 050 052 ⁽¹⁾	1 270 332

(1) This total includes an amount of \$21 281 thousand corresponding to the downward variation in the expense related to the change in application of the accounting standard respecting transfer payments, as well as an amount of \$47 095 thousand related to forgivable loans granted to businesses and with no budgetary impact.

EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Operating			
Capital		130	
Support		346 869	215 540
TOTAL FOR THE PORTFOLIO	346 998	346 998	215 540

ÉDUCATION

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	1	1
Miscellaneous revenue	5 913	8 131
Revenue from Government enterprises		
Own-source revenue	<u>5 914</u>	<u>8 131</u>
Federal government transfers	<u>215 205</u>	<u>186 464</u>
Total	<u>221 119</u>	<u>194 595</u>

ÉDUCATION

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Administration					
Annual	2 678 221	2 668 692	9 528		
Permanent	6 430	6 430			
Not requiring appropriations		3 446			
	<u>2 684 651</u>	<u>2 678 568</u>	<u>9 528</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Support for Organizations					
Annual	112 628	112 618	2	8	
Permanent					
Not requiring appropriations		6			
	<u>112 628</u>	<u>112 624</u>	<u>2</u>	<u>8</u>	<u>-</u>
PROGRAM 3					
School Taxes – Fiscal Balancing Subsidy					
Annual	1 492 129	1 492 129			
Permanent					
Not requiring appropriations					
	<u>1 492 129</u>	<u>1 492 129</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 4					
Preschool, Primary and Secondary Education					
Annual	17 209 953	17 209 953			
Permanent					
Not requiring appropriations					
	<u>17 209 953</u>	<u>17 209 953</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 5					
Development of Recreation and Sports					
Annual	192 663	192 663			
Permanent					
Not requiring appropriations					
	<u>192 663</u>	<u>192 663</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 6					
Retirement Plans					
Annual					
Permanent	1 335 231	1 330 880		4 351	
Not requiring appropriations					
	<u>1 335 231</u>	<u>1 330 880</u>	<u>-</u>	<u>4 351</u>	<u>-</u>

ÉDUCATION

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 7					
Status of Women					
Annual	26 106	26 069	8	30	
Permanent					
Not requiring appropriations		11			
	<u>26 106</u>	<u>26 079</u>	<u>8</u>	<u>30</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>23 053 361</u>	<u>23 042 897</u>	<u>9 539</u>	<u>4 388</u>	<u>-</u>
Annual	21 711 701	21 702 125	9 539	38	
Permanent	1 341 660	1 337 310		4 351	
Not requiring appropriations		3 463			
Total	<u>23 053 361</u>	<u>23 042 897</u>	<u>9 539</u>	<u>4 388</u>	<u>-</u>
Expenditure	23 043 812	23 042 897		4 378	
Investments:					
Loans, investments, advances and other costs					
Tangible assets	11		8	3	
Information resource assets	9 538		9 530	8	
Total	<u>23 053 361</u>	<u>23 042 897</u>	<u>9 539</u>	<u>4 388</u>	<u>-</u>

ÉDUCATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 1	Administration					
1. Management	13 126				6 064	6 770
Permanents (1)	24					24
2. Finances, infrastructures and performance	65 913			8	23 264	42 641
Amortization of assets						
3. Digital Transformation and Information Resources	93 132				9 520	69 748
Amortization of assets						
4. Student Support, Education and Education Services	82 652				25 001	57 651
5. Labour Relations, Private Education and Human Resources	10 401				9 155	1 246
6. Anglophone Education Network, Intercultural Relations and Aboriginals	5 557				4 157	1 400
7. Recreation and Sports	9 398				4 066	5 192
8. Forecasting, Statistics and Policies	18 232				7 876	8 213
9. Accounting change – Government transfers	2 379 809					
Permanents (2)	6 405					
Total	2 684 651	-	8	9 520	93 448	192 886

(1) Executive Power Act (CQLR, chapter E-18).

(2) An Act to amend various legislative provisions mainly with respect to the financial sector (S.Q. 2021, c. 34).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to administer all the Department's programs and to support the activities of the preschool, primary and secondary education networks by providing the services they need to carry out their missions. Recreation and sports also fall under the purview of this program.

292								
								3 165
								281
139								
2 143								
2 355 052				24 757				
				6 405				
-	2 357 626	31 162	-	-	-	-	-	3 446

ÉDUCATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 2		Support for Organizations				
1.	Institut national des mines	960				
2.	Support for Education Partners	47 596				
3.	Community Action	42 723				
4.	Regional consultation bodies	18 048				
5.	Conseil supérieur de l'éducation Amortization of assets	3 109		2	2 712	387
6.	Commission consultative de l'enseignement privé	192			180	12
Total		112 628	-	-	2 892	399
PROGRAM 3		School Taxes – Fiscal Balancing Subsidy				
1.	Insufficient Fiscal Resources					
2.	Standardization	1 404 375				
3.	Exemption	87 755				
4.	Incidental Revenue					
Total		1 492 129	-	-	-	-

Its purpose is to realize coordination activities between the different participants of the mining sector, to estimate training needs and to increase diversification of training options in the mining sector. It also covers the operations of the Conseil supérieur de l'éducation and Commission consultative de l'enseignement privé. Lastly, this program aims to ensure financial support for community organizations and education network partners.

The purpose of this program is to finance the various constituent parts of the fiscal balancing subsidy, i.e. insufficient fiscal resources, standardization, exemption and incidental revenue to the school tax.

159

ÉDUCATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 4		Preschool, Primary and Secondary Education				
1. School Service Centres and School Boards		11 073 971				
2. School Service Centre and Special-Status School Boards		553 982				
3. Debt Service of School Service Centres and School Boards		1 474 811				
4. Private Education		628 775				
5. School Transportation Assistance		526 587				
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for preschool, primary and secondary education needs						
7. Provision to provide, with the approval of the Conseil du trésor, any appropriation necessary for harmonization of the accounting method for fixed assets						
8. Asset retirement obligations		2 951 828				
Total		17 209 953	-	-	-	-
PROGRAM 5		Development of Recreation and Sports				
1. Development of Recreation and Sports		150 963				
2. Sports and Recreational Infrastructure		41 700				
Total		192 663	-	-	-	-

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to make preschool, primary and secondary school education, including vocational training, adult education, school day care services and school transportation services, available to students, both young and adult, by providing financial resources to school service centres, school boards and subsidized private educational institutions.

	11 073 971							
	553 982							
	1 474 811							
	628 775							
	526 587							
	2 951 828							
-	17 209 953	-	-	-	-	-	-	-

The objective of this program is to promote and encourage recreation and sports by supporting community bodies and specific clientele. It also covers volunteer activities as well as and safety and the protection of the integrity of individuals in recreation and sports activities.

	150 963							
		41 700						
-	150 963	41 700	-	-	-	-	-	-

ÉDUCATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 6						
Retirement Plans						
1. Teachers Pension Plan						
Permanents (1)	122 757					
2. Government and Public Employees Retirement Plan						
Permanents (2)	1 080 944					
3. Pension Plan of Management Personnel						
Permanents (3)	131 531					
Total	1 335 231	-	-	-	-	-
(1) Act respecting the Teachers Pension Plan (CQLR, chapter R-11).						
(2) Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10).						
(3) Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).						
PROGRAM 7						
Status of Women						
1. Conseil du statut de la femme						
Amortization of assets	3 415			8	2 438	942
2. Secrétariat à la condition féminine						
	22 691				2 968	2 686
Total	26 106	-	-	8	5 406	3 629

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program covers the retirement plans for teachers, employees of the government and public bodies, and supervisory personnel applicable to the networks' staff.

122 757								
1 080 944								
127 180							4 351	
-	1 330 880	-	-	-	-	-	4 351	-

The objective of this program is to promote equality and respect for the rights and status of women. Its objective is also to ensure the coordination, working closely with the departments and bodies concerned, of government actions in matters of gender equality.

							27	
17 034							3	11
-	17 034	-	-	-	-	30		11

ÉDUCATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAMS Elements						
TOTAL FOR THE PORTFOLIO						
Annual	21 711 701		8	9 530	101 746	196 890
Permanent	1 341 660					24
Amortization of assets						
Total	23 053 361	-	8	9 530	101 746	196 914

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	101 746		101 746
Operating	196 914	3 463	200 377
Doubtful accounts and other allowances			
Transfer	22 667 912		22 667 912
Allocation to a special fund	72 862		72 862
Debt service			
Total	23 039 434	3 463	23 042 897

EXPENDED APPROPRIATION (cont'd)				UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
	21 337 032	66 457				38	
	1 330 880	6 405				4 351	
							3 463
-	22 667 912	72 862	-	-	-	4 388	3 463

ÉDUCATION

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS		INITIAL APPROPRIATION			+
		Annual and permanent	Already voted		
			Carry-over	Voted on over more than one year	
Program 1 – Administration					
Annual		221 129			
Permanent		19			
		<u>221 148</u>	<u>-</u>	<u>-</u>	
Program 2 – Support for Organizations					
Annual		87 132			
Permanent					
		<u>87 132</u>	<u>-</u>	<u>-</u>	
Program 3 – School Taxes – Fiscal Balancing Subsidy					
Annual		1 528 559			
Permanent					
		<u>1 528 559</u>	<u>-</u>	<u>-</u>	
Program 4 – Preschool, Primary and Secondary Education					
Annual		13 461 278			
Permanent					
		<u>13 461 278</u>	<u>-</u>	<u>-</u>	
Program 5 – Development of Recreation and Sports					
Annual		165 838			
Permanent					
		<u>165 838</u>	<u>-</u>	<u>-</u>	
Program 6 – Retirement Plans					
Annual					
Permanent		1 227 478			
		<u>1 227 478</u>	<u>-</u>	<u>-</u>	
Program 7 – Status of Women					
Annual		22 505			
Permanent					
		<u>22 505</u>	<u>-</u>	<u>-</u>	
TOTAL FOR THE PORTFOLIO					
Annual		15 486 441			
Permanent		1 227 497			
Total		<u>16 713 938</u>	<u>-</u>	<u>-</u>	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					2 457 092				2 678 221
							6 410		6 430
-	-	-			2 457 092		6 410		2 684 651
					25 496				112 628
-	-	-			25 496		-		112 628
					(36 430)				1 492 129
-	-	-			(36 430)		-		1 492 129
		2 951 828			796 847				17 209 953
-	-	2 951 828			796 847		-		17 209 953
					26 825				192 663
-	-	-			26 825		-		192 663
							107 753		1 335 231
-	-	-			-		107 753		1 335 231
					3 602				26 106
-	-	-			3 602		-		26 106
		2 951 828			3 273 433				21 711 701
							114 163		1 341 660
-	-	2 951 828			3 273 433		114 163		23 053 361

ÉDUCATION

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Administration			
Other			
Accounting change – Government transfers			
	<u>2 357 626</u>	<u>-</u>	<u>-</u>
Program 2 – Support for Organizations			
Community Action Program			
Institut national des mines			
Other		30	
	<u>109 327</u>	<u>30</u>	<u>-</u>
Program 3 – School Taxes – Fiscal Balancing Subsidy			
Exemption			
Standardization			
	<u>1 492 129</u>	<u>-</u>	<u>-</u>
Program 4 – Preschool, Primary and Secondary Education			
Asset retirement obligations			
Debt Service of School Service Centres and School Boards			
Employer Negotiating Committees			
Financial assistance program to promote the retention of school bus drivers			
Preschool Education and Public Elementary and Secondary Instruction			
Private Education			
School Transportation			
	<u>17 209 953</u>	<u>-</u>	<u>-</u>
Program 5 – Development of Recreation and Sports			
Promotion of Physical Activity		4 359	
Promotion of Recreation			87
Promotion of Sports			
Sports and Recreational Infrastructure			
Support for Multidisciplinary Bodies			
Team Québec			
Other			
	<u>150 963</u>	<u>4 359</u>	<u>87</u>

TRANSFER EXPENDITURE (cont'd)

Educational institutions	+	Municipalities	+	Non-profit organizations	+	Individuals	+	Government enterprises and bodies	+	Beneficiaries non allocated	=	Total 2023	Total 2022
114		11		723		1 726						2 574	2 484
										2 355 052		2 355 052	2 049 084
114		11		723		1 726		-		2 355 052		2 357 626	2 051 568
				42 723								42 723	37 623
								960				960	960
1 095				64 419				100				65 644	72 297
1 095		-		107 143		-		1 060		-		109 327	110 879
87 755												87 755	83 775
1 404 375												1 404 375	1 408 534
1 492 129		-		-		-		-		-		1 492 129	1 492 309
2 951 828												2 951 828	
1 474 811												1 474 811	1 148 790
				14 502								14 502	
						31 098						31 098	18 471
11 613 451												11 613 451	10 882 655
628 775												628 775	640 403
495 489												495 489	374 831
17 164 354		-		14 502		31 098		-		-		17 209 953	13 065 151
				2 554								6 913	8 276
464				19 009								19 559	27 573
				46 588								46 588	40 627
													140
				66 875								66 875	50 292
						4 514						4 514	4 426
				6 512								6 512	3 094
464		-		141 539		4 514		-		-		150 963	134 429

ÉDUCATION

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 6 – Retirement Plans			
Government and Public Employees Retirement Plan			
Pension Plan of Management Personnel			
Teachers Pension Plan			
	1 335 231	-	-
Program 7 – Status of Women			
Program for the Financial Support of Initiatives relating to Sexual Violence			
Program for the Financial Support of Initiatives relating to the Gender Equality			
Program for the Financial Support of Initiatives relating to the Gender Equality in Indigenous Communities			
Programme de soutien financier à des initiatives en matière de violence conjugale			
Other			
	17 034	-	-
TOTAL FOR THE PORTFOLIO	22 672 263	4 389	87

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
1 080 944												1 080 944	907 077
127 180												127 180	121 119
122 757												122 757	107 841
<u>1 330 880</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>1 330 880</u>	<u>1 136 038</u>
				1 057								1 057	2 158
		20		9 339								9 359	4 370
				3 719								3 719	4 810
				2 834								2 834	2 996
				65								65	361
<u>-</u>		<u>20</u>		<u>17 014</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>17 034</u>	<u>14 696</u>
<u>19 989 035</u>		<u>31</u>		<u>280 920</u>		<u>37 338</u>		<u>1 060</u>		<u>2 355 052</u>		<u>22 667 912</u>	<u>18 005 070</u>

ÉDUCATION**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		12 991 959	12 121 299
Operating		4 734 154	1 632 151
Capital		3 479 171	2 981 356
Interest		477 804	313 149
Support		984 824	957 115
TOTAL FOR THE PORTFOLIO	22 672 263	22 667 912	18 005 070

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Capital		72 862	166 174
TOTAL FOR THE PORTFOLIO	72 862	72 862	166 174

ÉNERGIE ET RESSOURCES NATURELLES**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	1 347	1 323
Miscellaneous revenue	10 912	4 400
Revenue from Government enterprises		
Own-source revenue	<u>12 259</u>	<u>5 723</u>
Federal government transfers		
Total	<u>12 259</u>	<u>5 723</u>

ÉNERGIE ET RESSOURCES NATURELLES

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management of Natural Resources					
Annual	220 265	216 036	4 229		
Permanent	10 503	10 503			
Not requiring appropriations		1 876			
	<u>230 768</u>	<u>228 415</u>	<u>4 229</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>230 768</u>	<u>228 415</u>	<u>4 229</u>	<u>-</u>	<u>-</u>
Annual	220 265	216 036	4 229		
Permanent	10 503	10 503			
Not requiring appropriations		1 876			
Total	<u>230 768</u>	<u>228 415</u>	<u>4 229</u>	<u>-</u>	<u>-</u>
Expenditure	226 539	228 415			
Investments:					
Loans, investments, advances and other costs					
Tangible assets	437		437		
Information resource assets	3 792		3 792		
Total	<u>230 768</u>	<u>228 415</u>	<u>4 229</u>	<u>-</u>	<u>-</u>

ÉNERGIE ET RESSOURCES NATURELLES

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment		Expenditure requiring appropriations		
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1						
Management of Natural Resources						
1. Management and Administration	8 852				5 710	1 285
Permanents (1)	10					10
Amortization of assets						
2. Shared Services of the Ministère de l'Énergie et des Ressources naturelles and the Ministère des Forêts, de la Faune et des Parcs	38 179		17	3 792	23 047	11 323
Amortization of assets						
3. Innovation and Energy Transition	137 410				3 571	555
Permanents (2)	77					
Amortization of assets						
4. Mining Resources	24 160		420		3 507	1 767
Amortization of assets						
5. Accounting change – Government transfers	11 664					
Permanents (3)	10 416					
Total	230 768	-	437	3 792	35 835	14 941

(1) Executive Power Act (CQLR, chapter E-18).

(2) Financial Administration Act (CQLR, chapter A-6.001).

(3) An Act to amend various legislative provisions mainly with respect to the financial sector (S.Q. 2021, c. 34).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					
								62
								1 784
	13 047	120 237						
77								10
		18 465						20
	11 664							
	10 416							
77	36 984	138 702	-		-	-	-	1 876

This program seeks to manage and support the development of Québec's energy and mineral resources and territory, from a sustainable development perspective. It also covers the administrative activities of the body and those assumed for the Ministère des Forêts, de la Faune et des Parcs since its creation on April 24, 2014, in the areas of human resources, informational, material and financial resource management, internal auditing and program evaluation.

ÉNERGIE ET RESSOURCES NATURELLES

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
TOTAL FOR THE PORTFOLIO						
Annual	220 265		437	3 792	35 835	14 931
Permanent	10 503					10
Amortization of assets						
Total	230 768	-	437	3 792	35 835	14 941

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	35 835		35 835
Operating	14 941	1 876	16 817
Doubtful accounts and other allowances	77		77
Transfer	36 984		36 984
Allocation to a special fund	138 702		138 702
Debt service			
Total	226 539	1 876	228 415

EXPENDED APPROPRIATION (cont'd)				UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
	26 568	138 702					
77	10 416						1 876
77	36 984	138 702	-	-	-	-	1 876

ÉNERGIE ET RESSOURCES NATURELLES

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management of Natural Resources				
Annual	108 319			
Permanent	10			
	108 329	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	108 319			
Permanent	10			
Total	108 329	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					111 946				220 265
							10 493		10 503
-	-	-			111 946		10 493		230 768

					111 946				220 265
							10 493		10 503
-	-	-			111 946		10 493		230 768

ÉNERGIE ET RESSOURCES NATURELLES

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management of Natural Resources			
Energy Transition of Off-Grid Power Systems		4 895	
Expanding the Natural Gas Distribution System			
Extension of the Three-Phase Network			
Power Line Burial			
Support for Connection and Production of Renewable Natural Gas		4 271	
Transportation Logistics for Liquefied Natural Gas			
Other		1 160	
Accounting change – Government transfers			
	36 984	10 326	-
TOTAL FOR THE PORTFOLIO	36 984	10 326	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
												4 895	10 000
													8 180
													3 126
		1 496										1 496	1 603
												4 271	10 364
													13 959
241		4		1 409				1 428				4 241	9 664
										22 080		22 080	(1 493)
241		1 500		1 409		-		1 428		22 080		36 984	55 403
241		1 500		1 409		-		1 428		22 080		36 984	55 403

ÉNERGIE ET RESSOURCES NATURELLES

**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Capital		23 707	3 162
Interest		294	112
Support		12 983	52 129
TOTAL FOR THE PORTFOLIO	36 984	36 984	55 403

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		10 833	5 473
Operating		1 799	11 124
Support		126 071	28 459
TOTAL FOR THE PORTFOLIO	138 702	138 702	45 056

ENSEIGNEMENT SUPÉRIEUR**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits		
Miscellaneous revenue	26 122	31 993
Revenue from Government enterprises		
Own-source revenue	<u>26 123</u>	<u>31 993</u>
Federal government transfers		
Total	<u>26 123</u>	<u>31 993</u>

ENSEIGNEMENT SUPÉRIEUR

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Administration					
Annual	379 089	376 795	2 264	30	
Permanent	10	10			
Not requiring appropriations		1 040			
	<u>379 099</u>	<u>377 844</u>	<u>2 264</u>	<u>30</u>	<u>-</u>
PROGRAM 2					
Support for Bodies					
Annual	77 876	77 869	8		
Permanent					
Not requiring appropriations		7			
	<u>77 876</u>	<u>77 876</u>	<u>8</u>	<u>-</u>	<u>-</u>
PROGRAM 3					
Financial Assistance for Education and Incentive Scholarships					
Annual	1 130 315	903 131	91 283	135 901	
Permanent	13 159	13 159			
Not requiring appropriations		(39 152)			
	<u>1 143 473</u>	<u>877 138</u>	<u>91 283</u>	<u>135 901</u>	<u>-</u>
PROGRAM 4					
Higher Education					
Annual	7 445 799	7 445 701		98	
Permanent					
Not requiring appropriations					
	<u>7 445 799</u>	<u>7 445 701</u>	<u>-</u>	<u>98</u>	<u>-</u>
PROGRAM 5					
Retirement Plans					
Annual					
Permanent	210 924	209 089		1 836	
Not requiring appropriations					
	<u>210 924</u>	<u>209 089</u>	<u>-</u>	<u>1 836</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>9 257 172</u>	<u>8 987 648</u>	<u>93 554</u>	<u>137 864</u>	<u>-</u>
Annual	9 033 079	8 803 496	93 554	136 029	
Permanent	224 093	222 257		1 836	
Not requiring appropriations		(38 105)			
Total	<u>9 257 172</u>	<u>8 987 648</u>	<u>93 554</u>	<u>137 864</u>	<u>-</u>
Expenditure	9 116 305	8 987 648		90 552	
Investments:					
Loans, investments, advances and other costs	138 595		91 283	47 312	
Tangible assets					
Information resource assets	2 272		2 272		
Total	<u>9 257 172</u>	<u>8 987 648</u>	<u>93 554</u>	<u>137 864</u>	<u>-</u>

ENSEIGNEMENT SUPÉRIEUR

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1 Administration						
1. Management	4 472				2 530	1 694
Permanents (1)	10					10
2. Performance, Funding and Management Support	30 652				18 562	5 862
3. Network Development and Support	34 033				12 071	21 962
4. Accessibility of Education, Infrastructure and Information Resources Amortization of assets	25 473			2 264	20 057	3 151
5. Accounting change – Government transfers	284 460					
Total	379 099	-	-	2 264	53 220	32 678
(1) Executive Power Act (CQLR, chapter E-18).						
PROGRAM 2 Support for Bodies						
1. Institut de tourisme et d'hôtellerie du Québec	36 301					
2. Support for Higher Education Partners	39 302					
3. Comité consultatif sur l'accessibilité financière aux études	61				60	1
4. Commission d'évaluation de l'enseignement collégial Amortization of assets	2 212			8	1 987	217
Total	77 876	-	-	8	2 047	219

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to administer all the Department's programs and to support the activities of the higher education networks by providing the services they need to carry out their missions. Financial assistance for education also falls under the purview of this program.

	248							
	6 199			30				
								1 040
	284 460							
-	290 906	-	-	30	-	-		1 040

The objective of this program is to provide vocational, technical and university training activities in the hotel, food service and tourism fields. It also supports the operation of advisory bodies reporting to the Minister and the operations or projects of various partners working in higher education.

	36 301							
	39 302							
								7
-	75 604	-	-	-	-	-		7

ENSEIGNEMENT SUPÉRIEUR

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment		Expenditure requiring appropriations		
	Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating	
PROGRAM 3	Financial Assistance for Education and Incentive Scholarships					
1. Scholarships Provided with Loans	582 657					
2. Interest and Bank Repayments	356 634	91 283				
Permanents (1)	13 159					
Downward changes in provisions						
3. Other Scholarships	23 485					
4. Incentive scholarships	167 539					
5. Provision to increase, with the approval of the Conseil du trésor, any appropriation for financial aid for education and incentive scholarship needs						
Total	1 143 473	91 283	-	-	-	

(1) Financial Administration Act (CQLR, chapter A-6.001).

PROGRAM 4 Higher Education

1. CEGEPs	2 446 810					
2. Universities	3 920 351					
3. Private College Education	151 835					
4. Debt Service of CEGEPs	314 195					
5. Debt Service of Universities	482 180					
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for higher education needs	98					
7. Provision to provide, with the approval of the Conseil du trésor, any appropriation necessary for harmonization of the accounting method for fixed assets						
8. Asset retirement obligations	130 329					
Total	7 445 799	-	-	-	-	-

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program promotes access to professional training at the secondary level and post-secondary full-time or part-time studies. It provides financial support to persons whose financial resources are judged insufficient, as well as incentive scholarships to students in targeted fields.

	559 051						23 606	
	203 006						62 346	
13 159								(39 152)
	15 664						7 820	
	125 410						42 129	
<u>13 159</u>	<u>903 131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135 901</u>	<u>(39 152)</u>	

The objective of this program is to make teaching services available to college and university students, by providing financial resources to institutions that are necessary for their operation and development.

	2 446 810							
	3 895 351	25 000						
	151 835							
	314 195							
	482 180							
							98	
	130 329							
<u>-</u>	<u>7 420 701</u>	<u>25 000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98</u>	<u>-</u>	

ENSEIGNEMENT SUPÉRIEUR

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment		Expenditure requiring appropriations		
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAMS Elements						
PROGRAM 5		Retirement Plans				
1. Government and Public Employees Retirement Plan						
Permanents (1)		187 237				
2. Pension Plan of Management Personnel						
Permanents (2)		23 687				
Total		210 924	-	-	-	-
(1) Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10).						
(2) Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).						

TOTAL FOR THE PORTFOLIO

Annual	9 033 079	91 283		2 272	55 267	32 887
Permanent	224 093					10
Amortization of assets						
Downward changes in provisions						
Total	9 257 172	91 283	-	2 272	55 267	32 897

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	55 267		55 267
Operating	32 897	1 047	33 944
Doubtful accounts and other allowances	13 159	(39 152)	(25 993)
Transfer	8 899 431		8 899 431
Allocation to a special fund	25 000		25 000
Debt service			
Total	9 025 753	(38 105)	8 987 648

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program covers the retirement plans for employees of the Government and public bodies, and the retirement plan for management personnel across the networks.

187 237								
	21 852					1 836		
-	209 089	-	-	-	-	1 836	-	

	8 690 342	25 000		30		135 999		
13 159	209 089					1 836		
							1 047	
							(39 152)	
13 159	8 899 431	25 000	-	30	-	137 834	(38 105)	

ENSEIGNEMENT SUPÉRIEUR

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Administration				
Annual	96 159			
Permanent	10			
	96 169	-	-	
Program 2 – Support for Bodies				
Annual	45 108			
Permanent				
	45 108	-	-	
Program 3 – Financial Assistance for Education and Incentive Scholarships				
Annual	1 249 983			
Permanent	6 000			
	1 255 983	-	-	
Program 4 – Higher Education				
Annual	7 156 769			
Permanent				
	7 156 769	-	-	
Program 5 – Retirement Plans				
Annual				
Permanent	210 729			
	210 729	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	8 548 020			
Permanent	216 739			
Total	8 764 759	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					282 930				379 089
									10
-	-	-			282 930		-		379 099
					32 768				77 876
-	-	-			32 768		-		77 876
					(119 669)		7 159		1 130 315
-	-	-			(119 669)		7 159		13 159
									1 143 473
		130 329			158 700				7 445 799
-	-	130 329			158 700		-		7 445 799
							195		210 924
-	-	-			-		195		210 924
		130 329			354 730		7 354		9 033 079
-	-	130 329			354 730		7 354		224 093
									9 257 172

ENSEIGNEMENT SUPÉRIEUR

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Administration			
Other			
Accounting change – Government transfers			
	290 936	-	-
Program 2 – Support for Bodies			
Institut de tourisme et d'hôtellerie du Québec			
Other		50	
	75 604	50	-
Program 3 – Financial Assistance for Education and Incentive Scholarships			
Interest and Bank Repayments			
Scholarships Provided with Loans			
Other			
	991 720	-	-
Program 4 – Higher Education			
Asset retirement obligations			
CEGEPs			
Debt Service for CEGEPs			
Debt Service for Universities			
Harmonization of the Accounting Method for Fixed Assets			
Changes in provisions			
Private College Education			
Universities			
	7 420 799	-	-
Program 5 – Retirement Plans			
Government and Public Employees Retirement Plan			
Pension Plan of Management Personnel			
	210 924	-	-
TOTAL FOR THE PORTFOLIO	8 989 982	50	-

TRANSFER EXPENDITURE (cont'd)

Educational institutions	+	Municipalities	+	Non-profit organizations	+	Individuals	+	Government enterprises and bodies	+	Beneficiaries non allocated	=	Total 2023	Total 2022
100				589		5 758						6 446	5 640
										284 460		284 460	184 395
100		-		589		5 758		-		284 460		290 906	190 035
								36 301				36 301	33 957
1 278				37 974								39 302	10 589
1 278		-		37 974		-		36 301		-		75 604	44 545
						203 006						203 006	112 136
						559 051						559 051	566 690
						141 074						141 074	102 568
-		-		-		903 131		-		-		903 131	781 395
130 329												130 329	
2 442 150				4 660								2 446 810	2 276 771
314 195												314 195	284 885
482 180												482 180	455 422
													(17 568)
151 835												151 835	133 849
3 895 351												3 895 351	3 567 987
7 416 041		-		4 660		-		-		-		7 420 701	6 701 346
187 237												187 237	172 773
21 852												21 852	21 084
209 089		-		-		-		-		-		209 089	193 857
7 626 508		-		43 223		908 889		36 301		284 460		8 899 431	7 911 178

ENSEIGNEMENT SUPÉRIEUR**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		3 386 438	3 148 164
Operating		613 692	439 924
Capital		913 238	760 256
Interest		202 202	182 021
Support		3 783 859	3 380 813
TOTAL FOR THE PORTFOLIO	8 989 982	8 899 431	7 911 178

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Support		25 000	25 000
TOTAL FOR THE PORTFOLIO	25 000	25 000	25 000

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits		
Miscellaneous revenue	49 768	4 547
Revenue from Government enterprises		
Own-source revenue	<u>49 768</u>	<u>4 547</u>
Federal government transfers		
Total	<u>49 768</u>	<u>4 547</u>

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Environmental Protection					
Annual	421 736	315 534	28 780	77 422	
Permanent	35	10		24	
Not requiring appropriations		15 495			
	<u>421 771</u>	<u>331 040</u>	<u>28 780</u>	<u>77 446</u>	<u>-</u>
PROGRAM 2					
Bureau d'audiences publiques sur l'environnement					
Annual	8 318	5 496	104	2 718	
Permanent		169			
Not requiring appropriations					
	<u>8 318</u>	<u>5 665</u>	<u>104</u>	<u>2 718</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>430 089</u>	<u>336 706</u>	<u>28 884</u>	<u>80 164</u>	<u>-</u>
Annual	430 055	321 030	28 884	80 140	
Permanent	35	10		24	
Not requiring appropriations		15 665			
Total	<u>430 089</u>	<u>336 706</u>	<u>28 884</u>	<u>80 164</u>	<u>-</u>
Expenditure	380 708	336 706		59 667	
Investments:					
Loans, investments, advances and other costs	10		4	6	
Tangible assets	38 242		18 534	19 708	
Information resource assets	11 130		10 346	784	
Total	<u>430 089</u>	<u>336 706</u>	<u>28 884</u>	<u>80 164</u>	<u>-</u>

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment		Expenditure requiring appropriations		
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1						
Environmental Protection						
1. Department Management	86 260				3 579	25 192
Permanents (1)	10					10
2. Management Services	72 426		2 137	10 242	29 324	27 256
Permanents (2)	25					
Amortization of assets						
3. Environmental Evaluations and Authorizations	52 346				36 962	966
4. Environmental Control and Dam Security	22 651		45		19 011	1 841
5. Water and Air Expertise and Policies	55 865	1	2 878		23 567	12 513
6. Dam Management	36 608	3	13 201		4 966	5 082
7. Sustainable Development and Environmental Quality	95 580		272		17 510	6 513
Total	421 771	4	18 534	10 242	134 919	79 372

(1) Executive Power Act (CQLR, chapter E-18).

(2) Financial Administration Act (CQLR, chapter A-6.001).

PROGRAM 2 Bureau d'audiences publiques sur l'environnement

1. Bureau d'audiences publiques sur l'environnement	8 318			104	4 714 782
Amortization of assets					
Total	8 318	-	-	104	4 714 782

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to ensure the protection of the environment within a sustainable development perspective, by formulating and implementing policies and programs aimed at preventing or reducing water, air and soil contamination, restoring contaminated sites, protecting ecosystems and resources, developing a network of protected areas, and carrying out environmental monitoring and analyses. This program is equally intended to ensure the secure operation and longevity of public dams under the Department's jurisdiction, public water management, and the safety of Québec dams.

	543			56 947				
	6						3 461	
1							24	
								15 495
	1 318	13 100						
	1 359						395	
	15 664						1 242	
							13 356	
	69 263						2 022	
1	88 153	13 100	-	56 947	-	20 499		15 495

The purpose of this program is to ensure the holding of public consultation and information sessions prescribed in the environmental impact assessment and review process for development projects, and the holding of inquiries and consultations on any environment-related matter.

				1 658		1 060		
								169
-	-	-	-	1 658	-	1 060		169

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
TOTAL FOR THE PORTFOLIO						
Annual	430 055	4	18 534	10 346	139 633	80 144
Permanent	35					10
Amortization of assets						
Total	430 089	4	18 534	10 346	139 633	80 154

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	139 633		139 633
Operating	80 154	15 665	95 819
Doubtful accounts and other allowances	1		1
Transfer	88 153		88 153
Allocation to a special fund	13 100		13 100
Debt service			
Total	321 041	15 665	336 706

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					
1	88 153	13 100			58 604		21 535 24	15 665
1	88 153	13 100	-		58 604	-	21 560	15 665

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Environmental Protection				
Annual	421 300			
Permanent	35			
	421 335	-	-	
Program 2 – Bureau d'audiences publiques sur l'environnement				
Annual	8 318			
Permanent				
	8 318	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	429 619			
Permanent	35			
Total	429 653	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					436				421 736
									35
-	-	-			436		-		421 771
									8 318
-	-	-			-		-		8 318
					436				430 055
									35
-	-	-			436		-		430 089

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Environmental Protection			
Air Purification			
Assistance for Preserving Lac Saint-Pierre			
ClimatSol Program			
ClimatSol-Plus Program			
Contaminated Land Rehabilitation Program			
Extended Producer Responsibility Assistance Program		12 400	
Financial Assistance Program for Bringing Municipal Dams up to Standards			
Implementation Program for Water Master Plans			
Improve the Management of Waste Material		12 635	
Improving Protection of Drinking Water Sources		33	
Musée de la Biosphère			
Partnership Program for Natural Environments			
St. Lawrence Community Interaction Program			
Support for Combatting Invasive Exotic Plants			
Support for Regional Environment Councils			
Support for the Mission of Environmental Bodies			
Support for Watershed Bodies			
Other			
Accounting change – Government transfers			
	88 153	25 068	-
TOTAL FOR THE PORTFOLIO	88 153	25 068	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
		3 300										3 300	3 300
750												750	2 865
		553										553	3 125
													2 559
		505										505	3 814
												12 400	11 900
		1 359										1 359	1 293
				781								781	1 119
		9 619		1 950				2 066				26 271	38 521
		705		1 722								2 460	6 570
				3 000								3 000	3 000
		280		22 510								22 790	24 380
				298								298	
								1 950				1 950	1 250
													7 100
				8 750								8 750	444
3		93		2 666				225				2 987	15 000
													1 456
													34 034
<u>753</u>		<u>16 414</u>		<u>41 677</u>		<u>-</u>		<u>4 241</u>		<u>-</u>		<u>88 153</u>	<u>161 729</u>
<u>753</u>		<u>16 414</u>		<u>41 677</u>		<u>-</u>		<u>4 241</u>		<u>-</u>		<u>88 153</u>	<u>161 729</u>

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

TRANSFER EXPENDITURES BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Capital		466	39 479
Interest		607	1 128
Support		87 080	121 122
TOTAL FOR THE PORTFOLIO	88 153	88 153	161 729

EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		264	
Operating		39	
Support		12 797	
TOTAL FOR THE PORTFOLIO	70 047	13 100	-

FAMILLE**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	23 348	22 130
Miscellaneous revenue	2 859	1 830
Revenue from Government enterprises		
Own-source revenue	<u>26 207</u>	<u>23 960</u>
Federal government transfers		
Total	<u>26 207</u>	<u>23 960</u>

FAMILLE
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Planning, Research and Administration					
Annual	196 843	193 797	3 047		
Permanent	110	109			
Not requiring appropriations		2 906			
	<u>196 953</u>	<u>196 811</u>	<u>3 047</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Assistance Measures for Families					
Annual	150 536	139 045		11 491	
Permanent					
Not requiring appropriations		(119)			
	<u>150 536</u>	<u>138 926</u>	<u>-</u>	<u>11 491</u>	<u>-</u>
PROGRAM 3					
Childcare Services					
Annual	3 186 653	3 069 194		117 459	
Permanent					
Not requiring appropriations					
	<u>3 186 653</u>	<u>3 069 194</u>	<u>-</u>	<u>117 459</u>	<u>-</u>
PROGRAM 4					
Public Curator					
Annual	78 608	70 962	7 646		
Permanent	22 475	22 404		71	
Not requiring appropriations		7 678			
	<u>101 083</u>	<u>101 045</u>	<u>7 646</u>	<u>71</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>3 635 225</u>	<u>3 505 976</u>	<u>10 692</u>	<u>129 022</u>	<u>-</u>
Annual	3 612 640	3 472 997	10 692	128 950	
Permanent	22 585	22 513		71	
Not requiring appropriations		10 465			
Total	<u>3 635 225</u>	<u>3 505 976</u>	<u>10 692</u>	<u>129 022</u>	<u>-</u>
Expenditure	3 624 532	3 505 976		129 022	
Investments:					
Loans, investments, advances and other costs					
Tangible assets	959		959		
Information resource assets	9 733		9 733		
Total	<u>3 635 225</u>	<u>3 505 976</u>	<u>10 692</u>	<u>129 022</u>	<u>-</u>

FAMILLE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1		Planning, Research and Administration				
1. Management and Administration	32 691		867	2 180	13 291	16 203
Permanents (1)	10					9
Permanents (2)	100					
Amortization of assets						
2. Planning, Policies and Research	39 164				37 303	1 861
3. Accounting change – Government transfers	124 988					
Total	196 953	-	867	2 180	50 594	18 074

(1) Executive Power Act (CQLR, chapter E-18).

(2) Financial Administration Act (CQLR, chapter A-6.001).

PROGRAM 2 Assistance Measures for Families

1. Financial Support for Family Services	59 948					6 204
Downward changes in provisions						
2. Administration of the Family Allowance	41 148					39 760
3. Financial Support for Community Bodies	49 440					
Total	150 536	-	-	-	-	45 964

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to ensure research, as well as developing and evaluating policies conducive to the development and wellness of families and children, in conjunction with government departments and bodies. Its purpose is also to plan, direct and coordinate administrative activities essential to the Department's program management.

		150						
	100							2 906
			124 988					
<u>100</u>	<u>150</u>	<u>124 988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2 906</u>

The purpose of this program is to provide financial assistance to community organizations working with families, in line with their overall missions. It also offers financial support for community drop-in childcare activities. The program supports municipalities and regional county municipalities that wish to implement municipal family policies. It is also charged with coordinating the implementation and follow up of commitments made to fight against bullying and those made to strengthen early childhood services. Lastly, the program finances the administration of the Family Allowance program, the Financial Support Program for the Supervision of Disabled Students Aged 12 to 21 and the development of the network of community social pediatrics centres.

		43 641					10 103	
								(119)
							1 388	
	49 440							
<u>-</u>	<u>93 081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11 491</u>	<u>(119)</u>	

FAMILLE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3		Childcare Services				
1.	Agreement with the Government of the Cree Nation	22 688				
2.	Childcare Centre Infrastructure Funding Subsidy	44 032				
3.	Pension Plan for Employees Working in Childcare Services	102 809				
4.	Collective Insurance Plan	53 235				
5.	Financial Support for Childcare Centres	1 537 422				
6.	Financial Support for Day Care Centres	712 756				
7.	Financial Support for Coordinating Offices for Home Day Care and Home Day Care Providers	613 819				
8.	Provision to increase, with the approval of the Conseil du trésor, any appropriation for the financing of childcare services	99 892				
Total		3 186 653	-	-	-	-
PROGRAM 4		Public Curator				
1.	Management and Administration of the Public Curator	19 689		92	13 512	6 084
	Permanents (1)	100				
	Permanents (2)	6 510			2 837	3 673
	Amortization of assets					
2.	Protection Measures	58 919		7 553	37 436	13 929
	Permanents (2)	15 865			15 578	287
Total		101 083	-	92	69 364	23 974
(1) Financial Administration Act (CQLR, chapter A-6.001).						
(2) The Public Curator Act (CQLR, chapter C-81).						

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program promotes access to quality educational childcare services. It provides funding for the operating expenditures of childcare centres, subsidized day care centres and coordinating offices for home day care, as well as subsidies for home day care providers. It also provides funding for childcare centre infrastructure, and pension plans and group insurance for staff working at childcare centres, home day care coordinating offices and subsidized day care centres. This program also encompasses the budget transfer to the Government of the Cree Nation, under the agreement to delegate certain powers for educational childcare services and other related matters.

		22 074					615	
		42 696					1 337	
		102 750					59	
		51 478					1 757	
		1 534 851					2 571	
		710 806					1 950	
		604 539					9 280	
							99 892	
-	-	3 069 194	-	-	-	-	117 459	-

The objective of this program is to ensure the protection of persons declared to be incapacitated and to represent them concerning their rights and property.

29						71		7 678
29	-	-	-	-	-	71		7 678

FAMILLE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION			
		Investment		Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
TOTAL FOR THE PORTFOLIO					
Annual	3 612 640		959	9 733	101 542 84 042
Permanent	22 585				18 415 3 969
Amortization of assets					
Downward changes in provisions					
Total	3 635 225	-	959	9 733	119 957 88 011

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	119 957		119 957
Operating	88 011	10 584	98 595
Doubtful accounts and other allowances	129	(119)	10
Transfer	93 231		93 231
Allocation to a special fund	3 194 182		3 194 182
Debt service			
Total	3 495 511	10 465	3 505 976

EXPENDED APPROPRIATION (cont'd)				= UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
	93 231	3 194 182				128 950	
129						71	
							10 584
							(119)
129	93 231	3 194 182	-	-	-	129 022	10 465

FAMILLE

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Planning, Research and Administration				
Annual	75 817			
Permanent	110			
	<u>75 927</u>	<u>-</u>	<u>-</u>	
Program 2 – Assistance Measures for Families				
Annual	139 287			
Permanent				
	<u>139 287</u>	<u>-</u>	<u>-</u>	
Program 3 – Childcare Services				
Annual	2 985 355		227 600	
Permanent				
	<u>2 985 355</u>	<u>-</u>	<u>227 600</u>	
Program 4 – Public Curator				
Annual	68 867			
Permanent	100			
	<u>68 967</u>	<u>-</u>	<u>-</u>	
TOTAL FOR THE PORTFOLIO				
Annual	3 269 325		227 600	
Permanent	210			
Total	<u>3 269 535</u>	<u>-</u>	<u>227 600</u>	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					121 026				196 843
									110
-	-	-			121 026		-		196 953
					11 249				150 536
-	-	-			11 249		-		150 536
					(26 302)				3 186 653
-	-	-			(26 302)		-		3 186 653
		22 375			9 741				78 608
-	-	22 375			9 741		-		101 083
		22 375			115 715				3 612 640
-	-	22 375			115 715		-		22 585
		22 375			115 715		-		3 635 225

FAMILLE

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Planning, Research and Administration			
Other		1	
	150	1	-
Program 2 – Assistance Measures for Families			
Drop-in Childcare Centres		31	
Family-oriented Community Bodies			
Family-Work-Studies Conciliation		1 183	
Financial support for community action in Indigenous Communities			
Government Strategy for Gender Equality			
Improving childcare services			
Intimidation			
Launch of Home Childcare		5 424	
Measures for Home Childcare Providers		2 094	
Measures for Unionized Employees in Childcare Centres			
Non-subsidized childcare services		411	
Planning of temporary facilities for municipalities			
Proximity workers among families			
Social Pediatrics			
Surveillance Services for Disabled Students 12 to 21 Years Old			
Other			
	100 963	9 144	-
TOTAL FOR THE PORTFOLIO	101 113	9 145	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
1		2		147								150	150
1		2		147		-		-		-		150	150
				12 342								12 373	5 932
				49 440								49 440	38 574
80		218		1 819								3 300	2 153
		169		339								508	
													1 019
				473								473	27
		37		1 427								1 465	1 540
												5 424	2 730
				360								2 454	2 680
				1 663								1 663	357
												411	
		359										359	
				2 750								2 750	
				7 000								7 000	7 000
445		12		1 494								1 951	1 646
189		867		2 451		3						3 510	8 654
714		1 663		81 557		3		-		-		93 081	72 311
715		1 665		81 703		3		-		-		93 231	72 461

FAMILLE

**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Support		93 231	72 461
TOTAL FOR THE PORTFOLIO	101 113	93 231	72 461

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Capital		159 365	480 061
Interest		13 184	12 271
Support		3 021 633	2 804 937
TOTAL FOR THE PORTFOLIO	3 311 641	3 194 182	3 297 269

FINANCES

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes	9 713 226	9 161 750
Consumption taxes		
Duties and permits		
Miscellaneous revenue	733 446	265 585
Revenue from Government enterprises	<u>5 482 954</u>	<u>4 954 284</u>
Own-source revenue	<u>15 929 626</u>	<u>14 381 619</u>
Federal government transfers	<u>23 248 329</u>	<u>23 699 916</u>
Total	<u><u>39 177 955</u></u>	<u><u>38 081 534</u></u>

Revenue entrusted to the Minister of Revenue, whose duties are carried out by the Minister of Finance ⁽¹⁾

	<u>2023</u>	<u>2022</u>
Income and property taxes	39 279 753	39 567 741
Consumption taxes	25 822 427	23 906 322
Duties and permits	55 476	49 982
Miscellaneous revenue	<u>899 516</u>	<u>606 435</u>
Total	<u><u>66 057 172</u></u>	<u><u>64 130 480</u></u>

(1) Revenue related to the application or enforcement of any law for which the Minister of Revenue is responsible. These revenues are administered by the Agence du Revenu du Québec.

FINANCES

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management and Administration					
Annual	38 603	37 483	1 120		
Permanent	10	10			
Not requiring appropriations		(201)			
	<u>38 613</u>	<u>37 291</u>	<u>1 120</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Economic, Taxation, Budgetary and Financial Activities					
Annual	66 552	66 520	31		
Permanent					
Not requiring appropriations		39			
	<u>66 552</u>	<u>66 559</u>	<u>31</u>	<u>-</u>	<u>-</u>
PROGRAM 3					
Contributions, Bank Service Fees and Provisions for Transferring Appropriations					
Annual	27 480	22 735		4 745	
Permanent	13 061	13 061			
Not requiring appropriations					
	<u>40 541</u>	<u>35 795</u>	<u>-</u>	<u>4 745</u>	<u>-</u>
PROGRAM 4					
Debt Service					
Annual					
Permanent	7 326 047	7 326 047			
Not requiring appropriations		(59 510)			
	<u>7 326 047</u>	<u>7 266 537</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>7 471 752</u>	<u>7 406 182</u>	<u>1 151</u>	<u>4 746</u>	<u>-</u>
Annual	132 635	126 738	1 151	4 746	
Permanent	7 339 117	7 339 117			
Not requiring appropriations		(59 672)			
Total	<u>7 471 752</u>	<u>7 406 182</u>	<u>1 151</u>	<u>4 746</u>	<u>-</u>
Expenditure	7 470 601	7 406 182		4 746	
Investments:					
Loans, investments, advances and other costs					
Tangible assets	20		19		
Information resource assets	1 132		1 132		
Total	<u>7 471 752</u>	<u>7 406 182</u>	<u>1 151</u>	<u>4 746</u>	<u>-</u>

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION
----------------------------	--	------------------------

(1) Executive Power Act (CQLR, chapter E-18).

228

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to assure the administration of the Department and central services concerning planning, coordination and management support.

								899
								(1 100)
-	300	-	-	-	-	-	-	(201)

The objective of this program is to advise the Government in the development of economic, fiscal, budgetary and financial policies, and ensure funding, debt management, financial operations as well as accounting activities.

								39
-	19 082	600	-	-	-	-	-	39

FINANCES

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment		Expenditure requiring appropriations		
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3		Contributions, Bank Service Fees and Provisions for Transferring Appropriations				
1. Contribution to the Institut de la statistique du Québec	22 735					
2. Bank Service Fees						
Permanents (1)	13 061					13 061
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for initiatives concerning government revenues and frauds on the Government	4 569					
4. Provision to increase, with the approval of the Conseil du trésor, all credits to modernize information systems in the healthcare sector	177					
Total	40 541	-	-	-	-	13 061

(1) Financial Administration Act (CQLR, chapter A-6.001).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program's objective is to finance the Institut de la statistique du Québec, bank service fees, revenue collection initiatives and frauds on the Government as well as the modernization of information systems in the health sector.

22 735

4 569

177

-	22 735	-	-	-	-	4 745	-
---	--------	---	---	---	---	-------	---

FINANCES

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 4	Debt Service					
1. Direct Debt Service						
Permanents (1)	6 836 728					
2. Interest on the Retirement Plans Account						
Permanents (2)	489 319					
3. Interest on the Survivor's Pension Plan						
Surplus revenue posted against debt service						
4. Interest on the Obligation Relating to Accumulated Sick Leave						
Surplus revenue posted against debt service						
Total	7 326 047	-	-	-	-	-

(1) Financial Administration Act (CQLR, chapter A-6.001).

(2) Permanent appropriations refer to the following acts: Act respecting the Civil Service Superannuation Plan (CQLR, chapter R-12), Act respecting the Pension Plan of Certain Teachers (CQLR, chapter R-9.1), Act respecting the Teachers Pension Plan (CQLR, chapter R-11), Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10), Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (CQLR, chapter C-52.1), Act respecting the Pension Plan of Peace Officers in Correctional Services (CQLR, chapter R-9.2), Courts of Justice Act (CQLR, chapter T-16), Police Act (CQLR, chapter P-13.1) and Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).

(3) Direct debt service consists of interest expenses on debt, adjusted for net income from assets and liabilities related to financial derivatives, net losses and net gains on sinking funds relating to borrowings, as well as revenue from cash equivalents and certain investments.

(4) Interest expenses on the retirement plans account, on the survivor pension plan, and on the obligation relating to accumulated sick leave is reduced by investment income of the Retirement Plans Sinking Fund, individual funds and other employee benefit funds.

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to fund the payment of interest on direct debt, interest expenses on the retirement plans account, on the survivor's pension plan and on obligations relating to accumulated sick leave.

6 836 728 ⁽³⁾

489 319 ⁽⁴⁾

(757) ⁽⁴⁾

(58 753) ⁽⁴⁾

-	-	-	7 326 047	-	-	-	(59 510)
---	---	---	-----------	---	---	---	----------

FINANCES

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
Annual	132 635			19	1 132	57 401 26 620
Permanent	7 339 117					13 070
Amortization of assets						
Surplus revenue posted against debt service						
Downward changes in provisions						
Total	7 471 752	-	19	1 132	57 401	39 690

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	57 401		57 401
Operating	39 690	938	40 628
Doubtful accounts and other allowances		(1 100)	(1 100)
Transfer	42 117		42 117
Allocation to a special fund	600		600
Debt service	7 326 047	(59 510)	7 266 537
Total	7 465 855	(59 672)	7 406 182

EXPENDED APPROPRIATION (cont'd)				UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
	42 117	600	7 326 047			4 746	
							938
							(59 510)
							(1 100)
-	42 117	600	7 326 047	-	-	4 746	(59 672)

FINANCES

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management and Administration				
Annual	37 852			
Permanent	10			
	37 861	-	-	
Program 2 – Economic, Taxation, Budgetary and Financial Activities				
Annual	52 240			
Permanent				
	52 240	-	-	
Program 3 – Contributions, Bank Service Fees and Provisions for Transferring Appropriations				
Annual	61 571			
Permanent	9 493			
	71 063	-	-	
Program 4 – Debt Service				
Annual				
Permanent	6 496 000			
	6 496 000	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	151 663			
Permanent	6 505 502			
Total	6 657 165	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					751				38 603
									10
-	-	-			751		-		38 613
					14 312				66 552
-	-	-			14 312		-		66 552
					(34 090)		3 568		27 480
-	-	-			(34 090)		3 568		13 061
							830 047		7 326 047
-	-	-			-		830 047		7 326 047
					(19 027)		833 615		132 635
-	-	-			(19 027)		833 615		7 339 117
									7 471 752

FINANCES

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management and Administration			
Other		2	
	300	2	-
Program 2 – Economic, Taxation, Budgetary and Financial Activities			
Emergency Commercial Rent Assistance for small businesses			
Other			
	19 082	-	-
Program 3 – Contributions, Bank Service Fees and Provisions for Transferring Appropriations			
Countering Unreported Work and Tax Evasion			
Institut de la statistique du Québec			
Modernization of Information Systems in the Healthcare System			
	23 049	-	-
TOTAL FOR THE PORTFOLIO	42 431	2	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
1				297								300	300
1		-		297		-		-		-		300	300
3 700				15 282				100				19 082	91 407
3 700		-		15 282		-		100		-		19 082	91 414
								22 735				22 735	20 523
-		-		-		-		22 735		-		22 735	20 523
3 701		-		15 579		-		22 835		-		42 117	112 237

FINANCES**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		17 235	16 209
Operating		5 500	4 314
Support		19 382	91 714
TOTAL FOR THE PORTFOLIO	42 431	42 117	112 237

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Support		600	600
TOTAL FOR THE PORTFOLIO	600	600	600

FORÊTS, FAUNE ET PARCS**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	263 036	161 265
Miscellaneous revenue	13 752	3 343
Revenue from Government enterprises		
Own-source revenue	<u>276 788</u>	<u>164 608</u>
Federal government transfers		
Total	<u>276 788</u>	<u>164 608</u>

FORÊTS, FAUNE ET PARCS
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management and Administration					
Annual	42 877	40 268	2 609		
Permanent	10	6		4	
Not requiring appropriations		469			
	<u>42 887</u>	<u>40 743</u>	<u>2 609</u>	<u>4</u>	<u>-</u>
PROGRAM 2					
Management of Forest Resources					
Annual	439 019	430 246	8 773		
Permanent	26 566	26 566			
Not requiring appropriations		8 702			
	<u>465 585</u>	<u>465 514</u>	<u>8 773</u>	<u>-</u>	<u>-</u>
PROGRAM 3					
Management of Wildlife Resources and Parks					
Annual	185 339	172 182	13 157		
Permanent	75	4		71	
Not requiring appropriations		9 526			
	<u>185 414</u>	<u>181 712</u>	<u>13 157</u>	<u>71</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>693 886</u>	<u>687 969</u>	<u>24 538</u>	<u>75</u>	<u>-</u>
Annual	667 235	642 697	24 538		
Permanent	26 651	26 576		75	
Not requiring appropriations		18 696			
Total	<u>693 886</u>	<u>687 969</u>	<u>24 538</u>	<u>75</u>	<u>-</u>
Expenditure	669 347	687 969		75	
Investments:					
Loans, investments, advances and other costs	4		4		
Tangible assets	21 928		21 928		
Information resource assets	2 607		2 607		
Total	<u>693 886</u>	<u>687 969</u>	<u>24 538</u>	<u>75</u>	<u>-</u>

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION
----------------------------	--	------------------------

(1) Executive Power Act (CQLR, chapter E-18).

Management of Forest Resources

(1) Forestry Credit Act (CQLR, chapter C-78).

(2) Sustainable Forest Development Act (CQLR, chapter A-18.1).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to support the Department's authorities in managing and coordinating legislative, governmental and departmental activities.

		178					4	469
	30 926							
-	31 105	-	-	-	-	4	469	

The aim of this program is to manage the sustainable development of public forests, take part in developing the forestry products industry and enhancing private forests.

		256 522						
	20							(141)
								19
	12 646	48 716						8 824
-	12 666	305 238	-	-	-	-	8 702	

FORÊTS, FAUNE ET PARCS

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3		Management of Wildlife Resources and Parks				
1. Wildlife Protection	54 325		2 594		35 687	15 450
Permanents (1)	4					
Amortization of assets						
2. Conservation, Management and Development of Wildlife and Parks	58 380	2	10 562		21 727	17 994
Permanents (1)	71					
Amortization of assets						
3. Société des établissements de plein air du Québec	72 634					18 800
Downward changes in provisions						
Total	185 414	2	13 155	-	57 414	52 244

(1) Financial Administration Act (CQLR, chapter A-6.001).

TOTAL FOR THE PORTFOLIO

Annual	667 235	4	21 928	2 607	146 774	84 410
Permanent	26 651					26 552
Amortization of assets						
Downward changes in provisions						
Total	693 886	4	21 928	2 607	146 774	110 962

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	146 774		146 774
Operating	110 962	18 880	129 842
Doubtful accounts and other allowances	4	(184)	(179)
Transfer	106 295		106 295
Allocation to a special fund	305 238		305 238
Debt service			
Total	669 273	18 696	687 969

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is the conservation, protection, development, understanding and enhancement of wildlife resources and the monitoring and control of the use of wildlife resources and habitat. It also enables the development of the national parks network and its management and protection.

	595							
4								2 890
	8 096							
							71	6 678
	53 833							
								(42)
4	62 524	-	-	-	-	71		9 526

	106 275	305 238						
4	20						75	18 880
								(184)
4	106 295	305 238	-	-	-	75		18 696

FORÊTS, FAUNE ET PARCS

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management and Administration				
Annual	12 000			
Permanent	10			
	12 010	-	-	
Program 2 – Management of Forest Resources				
Annual	384 123			
Permanent	25 020			
	409 143	-	-	
Program 3 – Management of Wildlife Resources and Parks				
Annual	171 678			
Permanent	75			
	171 753	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	567 801			
Permanent	25 105			
Total	592 906	-	-	

SUPPLEMENTARY APPROPRIATION			+,(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings						
				30 877				42 877
								10
-	-	-		30 877		-		42 887
				54 896				439 019
						1 546		26 566
-	-	-		54 896		1 546		465 585
13 195				466				185 339
								75
13 195	-	-		466		-		185 414
13 195				86 239				667 235
						1 546		26 651
13 195	-	-		86 239		1 546		693 886

FORÊTS, FAUNE ET PARCS

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management and Administration			
Other			
Accounting change – Government transfers			
	31 105	-	-
Program 2 – Management of Forest Resources			
Forestry Loans			
Other			
	12 666	-	-
Program 3 – Management of Wildlife Resources and Parks			
Société des établissements de plein air du Québec		193	
Other			
	62 524	193	-
TOTAL FOR THE PORTFOLIO	106 295	193	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
1		28		146				4				178	375
										30 926		30 926	53 014
1		28		146		-		4		30 926		31 105	53 389
								20				20	20
		12 312		334								12 646	12 861
-		12 312		334		-		20		-		12 666	12 881
								53 833				53 833	43 470
1 109		1 120		5 169				1 100				8 691	12 764
1 109		1 120		5 169		-		54 933		-		62 524	56 233
1 110		13 459		5 649		-		54 957		30 926		106 295	122 503

FORÊTS, FAUNE ET PARCS

**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Capital		52 143	75 502
Interest		13 896	9 817
Support		40 255	37 184
TOTAL FOR THE PORTFOLIO	106 295	106 295	122 503

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		58 322	58 426
Operating		114 681	110 690
Capital		473	1 980
Interest		22	
Support		131 741	146 233
TOTAL FOR THE PORTFOLIO	305 238	305 238	317 329

IMMIGRATION, FRANCISATION ET INTÉGRATION

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	2023	2022
Income and property taxes		
Consumption taxes		
Duties and permits	62 515	44 413
Miscellaneous revenue	11 061	6 196
Revenue from Government enterprises		
Own-source revenue	73 576	50 609
Federal government transfers	793 629	697 049
Total	867 205	747 659

IMMIGRATION, FRANCISATION ET INTÉGRATION
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management and Support for Departmental Activities					
Annual	71 852	63 971	7 875	6	
Permanent	10	4		6	
Not requiring appropriations		6 578			
	<u>71 861</u>	<u>70 554</u>	<u>7 875</u>	<u>11</u>	<u>-</u>
PROGRAM 2					
Immigration, Francization and Integration					
Annual	430 920	421 728		9 192	
Permanent					
Not requiring appropriations					
	<u>430 920</u>	<u>421 728</u>	<u>-</u>	<u>9 192</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>502 781</u>	<u>492 282</u>	<u>7 875</u>	<u>9 203</u>	<u>-</u>
Annual	502 772	485 700	7 875	9 197	
Permanent	10	4		6	
Not requiring appropriations		6 578			
Total	<u>502 781</u>	<u>492 282</u>	<u>7 875</u>	<u>9 203</u>	<u>-</u>
Expenditure	494 907	492 282		9 203	
Investments:					
Loans, investments, advances and other costs					
Tangible assets					
Information resource assets	<u>7 875</u>		<u>7 875</u>		
Total	<u>502 781</u>	<u>492 282</u>	<u>7 875</u>	<u>9 203</u>	<u>-</u>

IMMIGRATION, FRANCISATION ET INTÉGRATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1		Management and Support for Departmental Activities				
1. Management and Administration		71 852		7 875	33 307	30 422
Permanents (1)		10				4
Amortization of assets						
Total		71 861	-	-	33 307	30 426
(1) Executive Power Act (CQLR, chapter E-18).						
PROGRAM 2		Immigration, Francization and Integration				
1. Francization Services		182 678			51 796	34 096
2. Integration		158 123			22 780	10 595
3. Immigration and Prospection		65 312			26 584	19 456
4. Immigration Planning, Performance and External Relations		24 808			14 231	7 473
5. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying on activities supporting the integration and francization of immigrants						
Total		430 920	-	-	115 391	71 619

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to assure the administration of the Department and central services concerning planning, coordination and management support. It also includes amounts invested in information technology and depreciation of IT systems.

	242						6	
							6	
								6 578
-	242	-	-	-	-		11	6 578

The purpose of this program is to recruit and select immigrants in line with Québec's needs, while fostering an inclusive Francophone society that seeks the full participation of immigrants and ethnocultural minorities. It also includes the amounts that will be transferred to the other four departments that offer immigrant integration and francization services.

	96 768						18	
	124 412			184			152	
	10 445			8 826			1	
	3 093						12	
-	234 718	-	-	9 010	-		182	-

IMMIGRATION, FRANCISATION ET INTÉGRATION

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAMS Elements						
TOTAL FOR THE PORTFOLIO						
Annual	502 772			7 875	148 698	102 042
Permanent	10					4
Amortization of assets						
Total	502 781	-	-	7 875	148 698	102 046

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	148 698		148 698
Operating	102 046	6 578	108 624
Doubtful accounts and other allowances			
Transfer	234 960		234 960
Allocation to a special fund			
Debt service			
Total	485 704	6 578	492 282

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					
	234 960				9 010		188 6	
								6 578
-	234 960	-	-		9 010	-	193	6 578

IMMIGRATION, FRANCISATION ET INTÉGRATION

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management and Support for Departmental Activities				
Annual	68 424			
Permanent	10			
	68 433	-	-	
Program 2 – Immigration, Francization and Integration				
Annual	579 590			
Permanent				
	579 590	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	648 014			
Permanent	10			
Total	648 023	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					3 428				71 852
									10
-	-	-			3 428		-		71 861
23 508					(172 178)				430 920
23 508	-	-			(172 178)		-		430 920
23 508					(168 750)				502 772
									10
23 508	-	-			(168 750)		-		502 781

IMMIGRATION, FRANCISATION ET INTÉGRATION

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management and Support for Departmental Activities			
Other			
	248	-	-
Program 2 – Immigration, Francization and Integration			
Financial Assistance Program for Competency Recognition Refresher Training			
Financial Assistance Program for the Linguistic Integration of Immigrants			
Integration Accompaniment and Support Program		143	
Interconnection Program		7	
Mission Support Program			
Mobilisation-Diversity Program			
Skills Recognition and Access to Professional Orders Program			
Other			
	234 909	150	-
TOTAL FOR THE PORTFOLIO	235 156	150	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
				242								242	248
-		-		242		-		-		-		242	248
						7 060						7 060	573
						93 774						93 774	62 813
				69 888		7 782						77 813	53 834
				1 838								1 846	3 324
				5 925								5 925	5 646
		9 828		12 725								22 553	18 660
158				1 380								1 539	1 579
				16 517				7 692				24 208	210
158		9 828		108 274		108 616		7 692		-		234 718	146 639
158		9 828		108 516		108 616		7 692		-		234 960	146 886

IMMIGRATION, FRANCISATION ET INTÉGRATION

TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Support		234 960	146 886
TOTAL FOR THE PORTFOLIO	235 156	234 960	146 886

JUSTICE**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	3 904	3 841
Miscellaneous revenue	196 528	193 762
Revenue from Government enterprises		
Own-source revenue	<u>200 432</u>	<u>197 603</u>
Federal government transfers	<u>40 282</u>	<u>35 379</u>
Total	<u>240 714</u>	<u>232 982</u>

JUSTICE

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Administration of Justice					
Annual	480 059	449 255	30 804		
Permanent	18 042	18 042			
Not requiring appropriations		16 523			
	<u>498 102</u>	<u>483 821</u>	<u>30 804</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Judicial Activity					
Annual	40 171	39 955	216		
Permanent	117 172	116 808		364	
Not requiring appropriations					
	<u>157 343</u>	<u>156 763</u>	<u>216</u>	<u>364</u>	<u>-</u>
PROGRAM 3					
Administrative Justice					
Annual	23 077	23 077			
Permanent					
Not requiring appropriations					
	<u>23 077</u>	<u>23 077</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 4					
Compensation and Recognition					
Annual					
Permanent	296 940	296 940			
Not requiring appropriations					
	<u>296 940</u>	<u>296 940</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 5					
Other Bodies Reporting to the Minister					
Annual	212 807	212 577	230		
Permanent					
Not requiring appropriations		112			
	<u>212 807</u>	<u>212 689</u>	<u>230</u>	<u>-</u>	<u>-</u>
PROGRAM 6					
Criminal and Penal Prosecutions					
Annual	195 018	190 026	4 992		
Permanent	301	44		257	
Not requiring appropriations		2 799			
	<u>195 319</u>	<u>192 868</u>	<u>4 992</u>	<u>257</u>	<u>-</u>

JUSTICE

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 7					
French Language					
Annual	54 073	53 495	579		
Permanent					
Not requiring appropriations		430			
	<u>54 073</u>	<u>53 925</u>	<u>579</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>1 437 660</u>	<u>1 420 082</u>	<u>36 821</u>	<u>621</u>	<u>-</u>
Annual	1 005 206	968 385	36 821		
Permanent	432 455	431 834		621	
Not requiring appropriations		19 864			
Total	<u>1 437 660</u>	<u>1 420 082</u>	<u>36 821</u>	<u>621</u>	<u>-</u>
Expenditure	1 400 840	1 420 082		621	
Investments:					
Loans, investments, advances and other costs	15		15		
Tangible assets	688		688		
Information resource assets	<u>36 117</u>		<u>36 117</u>		
Total	<u>1 437 660</u>	<u>1 420 082</u>	<u>36 821</u>	<u>621</u>	<u>-</u>

JUSTICE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAMS Elements						
PROGRAM 1		Administration of Justice				
1. Management, Governance and Administration	63 257				48 211	11 379
Permanents (1)	11					11
Permanents (2)	7 173				7 173	
Amortization of assets						
2. Technological Support and Organizational Transformation of Justice	106 501			30 501	21 460	54 540
3. Administrative Support for Judicial Activity	191 362	15	288		74 599	116 460
4. Legal and Legislative Affairs, and Access to Justice	108 005				66 574	6 914
5. Bureau des infractions et amendes	10 934				9 228	1 706
Permanents (3)	10 859					
Total	498 102	15	288	30 501	227 245	191 009

(1) Executive Power Act (CQLR, chapter E-18).

(2) Courts of Justice Act (CQLR, chapter T-16).

(3) Financial Administration Act (CQLR, chapter A-6.001).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to provide the administrative support necessary for the operation of the courts and the publication of rights and to provide legal, legislative and regulatory support for all government activities.

	3 378	290						16 523
	18 003	16 513						
10 859								
10 859	21 381	16 803	-	-	-	-	-	16 523

JUSTICE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 2						
Judicial Activity						

PROGRAM 3						
Administrative Justice						
1. Contribution of the Ministère de la Justice to the Fund of the Administrative Tribunal of Québec	22 219					
2. Conseil de la justice administrative	859				568	291
Total	23 077	-	-	-	568	291

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to allow the courts of various jurisdictions to exercise judiciary authority and jurisdictional functions associated with it, i.e. to grant judgment or promote resolution of litigation through judicial mediation. It includes activities associated with the rules of ethics that apply to the Bench, the continuing education of judges, and necessary administrative support. It also includes the committee responsible for assessing the remuneration of judges of the Court of Québec, municipal court judges and presiding justices of the peace, and for making recommendations to the Government.

						364	
-	-	-	-	-	-	364	-

The objective of this program is to ensure the Department's share in the financing of the Administrative Tribunal of Québec, whose function, in cases provided for by the Act respecting administrative justice (CQLR, chapter J-3), is to rule on proceedings brought against decisions rendered by a government administrative authority or decentralized authority. This program also includes the financing of the Conseil de la justice administrative, a body concerned with professional ethics that intervenes with respect to members of the different administrative courts.

22 219

-	-	22 219	-	-	-	-	-
---	---	--------	---	---	---	---	---

JUSTICE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 4						
Compensation and Recognition						
1. Compensation for Crime Victims						
Permanents (1)	295 056					28 738
2. Compensation and Recognition of Acts of Good Citizenship						
Permanents (2)	1 884					201
Total	296 940	-	-	-	-	28 940
(1) Crime Victims Compensation Act (CQLR, chapter I-6).						
(2) Act to Promote Good Citizenship (CQLR, chapter C-20).						

PROGRAM 5 Other Bodies Reporting to the Minister						
1. Commission des services juridiques	178 225					
2. Commission des droits de la personne et des droits de la jeunesse	21 332		23	161	17 161	3 988
Amortization of assets						
3. Office de la protection du consommateur	13 250			47	9 476	3 123
Amortization of assets						
Total	212 807	-	23	207	26 636	7 111

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to ensure financial compensation to individuals injured as a result of an act of good citizenship as well as to crime victims. It also concerns itself with the recognition of individuals who have performed acts of good citizenship.

	265 498	820					
	1 683						
-	267 181	820	-	-	-	-	-

	178 225						
	604						70
							42
-	178 829	-	-	-	-	-	112

JUSTICE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAMS Elements						
PROGRAM 6		Criminal and Penal Prosecutions				
1.	Management, Governance and Administration	16 073			11 851	4 222
2.	Director of Criminal and Penal Prosecutions	178 945	161	4 830	145 304	28 649
	Amortization of assets					
3.	Committee on the Remuneration of Criminal and Penal Prosecuting Attorneys					
	Permanents (1)	301			28	15
Total		195 319	-	161	4 830	32 886

(1) Act respecting the process for determining the remuneration of criminal and penal prosecuting attorneys and respecting their collective bargaining plan (CQLR, chapter P-27.1).

PROGRAM 7 French Language

1. Conseil supérieur de la langue française	163				48	111
Amortization of assets						
2. Office québécois de la langue française	35 213			579	24 865	5 727
Amortization of assets						
3. Secrétariat à la promotion et à la valorisation de la langue française	18 697				4 080	989
Total	54 073	-	-	579	28 993	6 828

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program finances the activities of the Director of Criminal and Penal Prosecutions, who directs criminal and penal prosecutions in Québec on the behalf of the Government. The program also finances the committee on the remuneration of criminal and penal prosecuting attorneys which has the mandate to evaluate, every four years, remuneration and certain terms and conditions of employment having a pecuniary impact for criminal and penal prosecutors.

2 799

						257	
-	-	-	-	-	-	257	2 799

The purpose of this program is to ensure the dissemination, development, quality, respect, appreciation and promotion of French in all sectors of activity, and the coordination and development of policies and government activities related to language issues. The program includes the budget-funded bodies created under the Charter of the French Language: the Office québécois de la langue française, including the Commission de toponymie, and the Conseil supérieur de la langue française.

4

4 042

430

13 629

-	17 675	-	-	-	-	-	430
---	--------	---	---	---	---	---	-----

JUSTICE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
TOTAL FOR THE PORTFOLIO						
Annual	1 005 206	15	688	36 117	471 131	240 348
Permanent	432 455				116 004	36 971
Amortization of assets						
Total	1 437 660	15	688	36 117	587 135	277 319

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	587 135		587 135
Operating	277 319	19 864	297 183
Doubtful accounts and other allowances	10 859		10 859
Transfer	485 065		485 065
Allocation to a special fund	39 841		39 841
Debt service			
Total	1 400 219	19 864	1 420 082

EXPENDED APPROPRIATION (cont'd)				UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
	217 884	39 022					
10 859	267 181	820				621	19 864
10 859	485 065	39 841	-	-	-	621	19 864

JUSTICE

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS		INITIAL APPROPRIATION			+
		Annual and permanent	Already voted		
			Carry-over	Voted on over more than one year	
Program 1 – Administration of Justice					
Annual		451 155			
Permanent		11 238			
		<u>462 393</u>	<u>-</u>	<u>-</u>	
Program 2 – Judicial Activity					
Annual		38 012			
Permanent		95 334			
		<u>133 345</u>	<u>-</u>	<u>-</u>	
Program 3 – Administrative Justice					
Annual		23 041			
Permanent					
		<u>23 041</u>	<u>-</u>	<u>-</u>	
Program 4 – Compensation and Recognition					
Annual					
Permanent		250 783			
		<u>250 783</u>	<u>-</u>	<u>-</u>	
Program 5 – Other Bodies Reporting to the Minister					
Annual		206 556			
Permanent					
		<u>206 556</u>	<u>-</u>	<u>-</u>	
Program 6 – Criminal and Penal Prosecutions					
Annual		186 197			
Permanent		301			
		<u>186 498</u>	<u>-</u>	<u>-</u>	
Program 7 – French Language					
Annual		58 111			
Permanent					
		<u>58 111</u>	<u>-</u>	<u>-</u>	
TOTAL FOR THE PORTFOLIO					
Annual		963 072			
Permanent		357 655			
Total		<u>1 320 728</u>	<u>-</u>	<u>-</u>	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
350					28 554				480 059
							6 805		18 042
<u>350</u>	<u>-</u>	<u>-</u>			<u>28 554</u>		<u>6 805</u>		<u>498 102</u>
					2 159				40 171
							21 838		117 172
<u>-</u>	<u>-</u>	<u>-</u>			<u>2 159</u>		<u>21 838</u>		<u>157 343</u>
					36				23 077
<u>-</u>	<u>-</u>	<u>-</u>			<u>36</u>		<u>-</u>		<u>23 077</u>
							46 157		296 940
<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>		<u>46 157</u>		<u>296 940</u>
4 652					1 598				212 807
<u>4 652</u>	<u>-</u>	<u>-</u>			<u>1 598</u>		<u>-</u>		<u>212 807</u>
					8 821				195 018
									301
<u>-</u>	<u>-</u>	<u>-</u>			<u>8 821</u>		<u>-</u>		<u>195 319</u>
					(4 037)				54 073
<u>-</u>	<u>-</u>	<u>-</u>			<u>(4 037)</u>		<u>-</u>		<u>54 073</u>
5 002					37 131				1 005 206
							74 799		432 455
<u>5 002</u>	<u>-</u>	<u>-</u>			<u>37 131</u>		<u>74 799</u>		<u>1 437 660</u>

JUSTICE

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Administration of Justice			
Accompanying Victims of Sexual Violence			406
Other		1	
	21 381	1	406
Program 4 – Compensation and Recognition			
Acts of Good Citizenship			
Crime Victims Compensation			
	267 181	-	-
Program 5 – Other Bodies Reporting to the Minister			
Commission des services juridiques			
Legal Aid			
Other Legal Services			
Scholarships			
Strategic Projects and Partnerships			
Support for financial education activities			
	178 829	-	-
Program 7 – French Language			
Réussir ensemble en français		460	
Spread and Promotion of the French Language		53	1
Other			
	17 675	513	1
TOTAL FOR THE PORTFOLIO	485 065	514	406

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
				3 282								3 688	968
164		1 755		13 763				2 010				17 693	14 425
164		1 755		17 045		-		2 010		-		21 381	15 393
						1 683						1 683	1 604
						265 498						265 498	197 598
-		-		-		267 181		-		-		267 181	199 202
								108 202				108 202	107 055
						67 523						67 523	70 065
						2 500						2 500	2 500
4												4	4
8				152								160	181
				440								440	400
12		-		592		70 023		108 202		-		178 829	180 205
507				2 788								3 754	3 762
397		1 457		7 518				4 490				13 916	11 999
						4						4	2
904		1 457		10 306		4		4 490		-		17 675	15 763
1 080		3 212		27 943		337 207		114 702		-		485 065	410 563

JUSTICE**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		88 728	87 840
Operating		19 474	19 215
Capital		2 010	2 402
Support		374 853	301 105
TOTAL FOR THE PORTFOLIO	485 065	485 065	410 563

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		13 846	10 990
Operating		8 197	8 668
Capital		176	176
Support		17 623	14 721
TOTAL FOR THE PORTFOLIO	39 841	39 841	34 555

RELATIONS INTERNATIONALES ET FRANCOPHONIE

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits		
Miscellaneous revenue	522	292
Revenue from Government enterprises		
Own-source revenue	<u>522</u>	<u>292</u>
Federal government transfers		
Total	<u>522</u>	<u>292</u>

RELATIONS INTERNATIONALES ET FRANCOPHONIE

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management and Administration					
Annual	23 018	22 477	541		
Permanent	363	363			
Not requiring appropriations		603			
	<u>23 381</u>	<u>23 442</u>	<u>541</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
International Affairs					
Annual	124 928	113 658	11 269	1	
Permanent		2 460			
Not requiring appropriations					
	<u>124 928</u>	<u>116 118</u>	<u>11 269</u>	<u>1</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>148 309</u>	<u>139 560</u>	<u>11 810</u>	<u>1</u>	<u>-</u>
Annual	147 946	136 134	11 810	1	
Permanent	363	363			
Not requiring appropriations		3 063			
Total	<u>148 309</u>	<u>139 560</u>	<u>11 810</u>	<u>1</u>	<u>-</u>
Expenditure	136 498	139 560		1	
Investments:					
Loans, investments, advances and other costs	1 133		1 133		
Tangible assets	10 192		10 192		
Information resource assets	485		485		
Total	<u>148 309</u>	<u>139 560</u>	<u>11 810</u>	<u>1</u>	<u>-</u>

RELATIONS INTERNATIONALES ET FRANCOPHONIE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1						
Management and Administration						
1. Management and Administration	23 018		121	420	15 042	7 322
Permanents (1)	363					363
Amortization of assets						
Total	23 381	-	121	420	15 042	7 685
(1) Executive Power Act (CQLR, chapter E-18).						
PROGRAM 2						
International Affairs						
1. African Relations, Francophonie and Multilateral Affairs	34 119				4 932	1 855
2. Québec Representation Abroad	68 927	1 132	10 071	64	44 167	13 491
Amortization of assets						
3. Bilateral Relations	10 488	1			5 096	1 501
4. Protocol and Bureau des missions	2 945				2 217	727
5. Economic and Interdepartmental Relations	4 940				2 459	1 381
6. Support for Offices jeunesse internationaux du Québec	3 508					
Total	124 928	1 133	10 071	64	58 872	18 954

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program enables the Department to fulfill the administrative activities required to accomplish its mission.

113							603
-	113	-	-	-	-	-	603

The purpose of this program is to promote Québec's international interests, while ensuring respect for its jurisdictions and the consistency of government action.

24 085		3 248					2 460
3 890							1
1 101							
3 508							
-	32 584	3 248	-	-	-	1	2 460

RELATIONS INTERNATIONALES ET FRANCOPHONIE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
TOTAL FOR THE PORTFOLIO						
Annual	147 946	1 133	10 192	485	73 914	26 276
Permanent	363					363
Amortization of assets						
Total	148 309	1 133	10 192	485	73 914	26 639
SUMMARY OF EXPENDITURES BY SUPERCATEGORY						
				EXPENDITURE		
				Requiring appropriations +	Not requiring appropriations =	Total
Remuneration				73 914		73 914
Operating				26 639	3 063	29 701
Doubtful accounts and other allowances						
Transfer				32 696		32 696
Allocation to a special fund				3 248		3 248
Debt service						
Total				136 497	3 063	139 560

EXPENDED APPROPRIATION (cont'd)				UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
	32 696	3 248				1	
							3 063
-	32 696	3 248	-	-	-	1	3 063

RELATIONS INTERNATIONALES ET FRANCOPHONIE

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management and Administration				
Annual	23 260			
Permanent	110			
	23 369	-	-	
Program 2 – International Affairs				
Annual	118 361			
Permanent				
	118 361	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	141 620			
Permanent	110			
Total	141 730	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					(242)		253		23 018
									363
-	-	-			(242)		253		23 381
					6 567				124 928
-	-	-			6 567		-		124 928
					6 326		253		147 946
-	-	-			6 326		253		363
									148 309

RELATIONS INTERNATIONALES ET FRANCOPHONIE

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management and Administration			
Other			
	113	-	-
Program 2 – International Affairs			
African Relations, Francophonie and Multilateral Affairs		1 968	
Bilateral Relations		82	6
Economic and Interministerial Relations			
Youth Bodies			
	32 584	2 050	6
TOTAL FOR THE PORTFOLIO	32 696	2 050	6

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
				113								113	113
-		-		113		-		-		-		113	113
865				17 712		312		3 228				24 085	25 410
1 387		89		2 135		45		147				3 890	30 120
				1 101								1 101	500
								3 508				3 508	3 508
2 252		89		20 947		358		6 883		-		32 584	59 538
2 252		89		21 059		358		6 883		-		32 696	59 651

RELATIONS INTERNATIONALES ET FRANCOPHONIE

TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Support		32 696	59 651
TOTAL FOR THE PORTFOLIO	32 696	32 696	59 651

EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		111	109
Operating		7	10
Support		3 130	3 129
TOTAL FOR THE PORTFOLIO	3 248	3 248	3 248

SANTÉ ET SERVICES SOCIAUX**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	2 007	2 524
Miscellaneous revenue	360 029	382 425
Revenue from Government enterprises		
Own-source revenue	<u>362 036</u>	<u>384 949</u>
Federal government transfers	<u>720 772</u>	<u>905 668</u>
Total	<u>1 082 808</u>	<u>1 290 618</u>

SANTÉ ET SERVICES SOCIAUX
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Coordination Functions					
Annual	406 537	212 240	194 298		
Permanent	4 077	4 077			
Not requiring appropriations		2 030			
	<u>410 614</u>	<u>218 347</u>	<u>194 298</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Services to the Public					
Annual	38 936 508	37 522 880	224 325	1 189 303	
Permanent	7 342 185	7 163 474	160 117	18 594	
Not requiring appropriations		1 110 312			
	<u>46 278 693</u>	<u>45 796 667</u>	<u>384 443</u>	<u>1 207 896</u>	<u>-</u>
PROGRAM 3					
Office des personnes handicapées du Québec					
Annual	19 585	13 512	49	6 023	
Permanent					
Not requiring appropriations		53			
	<u>19 585</u>	<u>13 565</u>	<u>49</u>	<u>6 023</u>	<u>-</u>
PROGRAM 4					
Régie de l'assurance maladie du Québec					
Annual					
Permanent	11 291 089	10 670 178		620 911	
Not requiring appropriations					
	<u>11 291 089</u>	<u>10 670 178</u>	<u>-</u>	<u>620 911</u>	<u>-</u>
PROGRAM 5					
Status of Seniors					
Annual	43 410	30 480		12 930	
Permanent					
Not requiring appropriations		(1 006)			
	<u>43 410</u>	<u>29 474</u>	<u>-</u>	<u>12 930</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>58 043 391</u>	<u>56 728 231</u>	<u>578 789</u>	<u>1 847 761</u>	<u>-</u>

SANTÉ ET SERVICES SOCIAUX

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
Annual	39 406 040	37 779 113	418 672	1 208 256	
Permanent	18 637 351	17 837 729	160 117	639 505	
Not requiring appropriations		1 111 390			
Total	58 043 391	56 728 231	578 789	1 847 761	-
Expenditure	56 745 001	56 728 231		1 128 160	
Investments:					
Loans, investments, advances and other costs	1 104 046		384 446	719 600	
Tangible assets	193 201		193 200	1	
Information resource assets	1 144		1 144		
Total	58 043 391	56 728 231	578 789	1 847 761	-

SANTÉ ET SERVICES SOCIAUX

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 1	Coordination Functions					
1. Administration and Departmental Management	379 227	3	193 181	1 114	99 513	83 384
Permanents (1)	29					29
Permanents (2)	4 038				562	3 476
Amortization of assets						
2. Advisory Body	3 894				2 254	1 501
Permanents (2)	10				5	5
3. Québec-wide Activities	23 417					1 781
Downward changes in provisions						
Total	410 614	3	193 181	1 114	102 334	90 176

(1) Executive Power Act (CQLR, chapter E-18).

(2) Public Health Act (CQLR, chapter S-2.2).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program provides the Department and the Health and Welfare Commissioner's advisory body with the resources and services necessary to establish, implement and monitor health and social services programs. It also enables the general public to voice its needs and ensures Québec-wide coordination of the development and delivery of health and social services.

				2 032				
								2 107
	138							
	21 636							
								(76)
-	21 774	-	2 032	-	-	-	-	2 030

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

300

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program seeks to deliver public services that meet the objectives defined in the policy on health and well-being regarding the public's general or specific needs.

999 252								19 273 (3 955)
1 307 032								(8 567)
2 171 203								(2 059)
5 019 602								(66 788)
1 290 031								(12 941)
2 119 528								(6 638)
192 491								(1 368)
1 742 002								(26 412)
7 550 500								
4 856 613 ⁽⁷⁾								
5 959							5 457 41	(137 319)
1 764 880								(2 090)
1 252 188								(17 178)
1 635 093								(22 045)
1 029 003								(1 354)

SANTÉ ET SERVICES SOCIAUX
AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
PROGRAMS Elements		Investment		Expenditure requiring appropriations		
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 2 (cont'd) Services to the Public						
14. Related Activities	2 574 033					
Permanents (4)	1 332 582					
Permanents (5)	160 334					
Permanents (6)	1 578					
Downward changes in provisions						
15. Debt Service	3 978 435					
16. Provision to provide, with the approval of the Conseil du trésor, any appropriation necessary for harmonization of the accounting method for fixed assets						
17. Financial Assistance Program for Water Sprinklers in Private Seniors' Residences	16 395					
Downward changes in provisions						
18. Physical Disability	796 704					
Downward changes in provisions						
19. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the accessibility of specialized medical services	1 189 303					
20. Financing for temporary actions to overcome the health crisis	263 870	224 325 ⁽⁸⁾				39 545
Permanents (6)	979 621	160 117 ⁽⁸⁾				1 540
Inventory consumption						
Third-party contribution						
Downward changes in provisions						
21. Asset retirement obligations	2 044 962					
Total	46 278 693	384 443	-	-	-	41 085

(1) Act respecting the Régie de l'assurance maladie du Québec (CQLR, chapter R-5).

(2) Crime Victims Compensation Act (CQLR, chapter I-6).

(3) Act to Promote Good Citizenship (CQLR, chapter C-20).

(4) Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10).

(5) Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).

(6) Public Health Act (CQLR, chapter S-2.2).

(7) This amount represents the expenditures funded using the appropriations allocated based on the value of revenues from Health Services Fund contributions, as stipulated in the Act respecting the Régie de l'assurance maladie du Québec. The portion of these appropriations attributed to the program corresponds to half of the value of these revenues.

(8) This amount represents the cost of acquiring inventories during the fiscal year.

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					
2 156 371		417 661						
1 332 582								
147 239							13 096	
1 578								(64 223)
3 978 435								
16 395								(3)
796 704								(454)
							1 189 303	
817 963								829 920
								637 081
								(2 569)
2 044 962								
-	44 227 608	417 661	-		-	-	1 207 896	1 110 312

SANTÉ ET SERVICES SOCIAUX
AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3						
Office des personnes handicapées du Québec						
1. Administration and Support for the Integration of Handicapped Persons	19 585		19	30	9 733	2 798
Amortization of assets						
Total	19 585	-	19	30	9 733	2 798

PROGRAM 4

Régie de l'assurance maladie du Québec

1. Medical Care						
Permanents (1)	7 846 487					
Permanents (2)	6 146					
Permanents (3)	97 464					
2. Optometric Care						
Permanents (1)	103 494					
Permanents (3)	5					
3. Dental Care						
Permanents (1)	219 568					
Permanents (3)	14					
4. Pharmaceutical Services and Drugs						
Permanents (1)	2 687 844					
Permanents (3)	1 944					
5. Other Services						
Permanents (1)	182 252					
6. Administration						
Permanents (1)	145 869					
Total	11 291 089	-	-	-	-	-

(1) Act respecting the Régie de l'assurance maladie du Québec (CQLR, chapter R-5).

(2) Crime Victims Compensation Act (CQLR, chapter I-6).

(3) Public Health Act (CQLR, chapter S-2.2).

(4) This amount includes expenditures of \$4 856 613 thousand funded by appropriations based on the value of revenues from Health Services Fund contributions, as stipulated in the Act respecting the Régie de l'assurance maladie du Québec. The portion of these appropriations attributed to the program corresponds to half of the value of these revenues.

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program aims to ensure the implementation of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (CQLR, chapter E-20.1).

	982					6 023	
							53
-	982	-	-	-	-	6 023	53

The purpose of this program is to defray the costs of insured services and administrative costs, particularly under the health insurance and prescription drug insurance plans.

	7 539 741					306 746	
	6 146						
	97 464						
	100 834					2 660	
	5						
	219 568						
	14						
	2 383 702					304 142	
	1 944						
	174 889					7 363	
	145 869						
-	10 670 178 ⁽⁴⁾	-	-	-	-	620 911	-

SANTÉ ET SERVICES SOCIAUX
AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 5		Status of Seniors				
1. Active Aging	21 723					396
Downward changes in provisions						
2. Support for Seniors in Vulnerable Situations	21 687					1 305
Downward changes in provisions						
Total	43 410	-	-	-	-	1 701

TOTAL FOR THE PORTFOLIO

Annual	39 406 040	224 328	193 200	1 144	111 500	130 709
Permanent	18 637 351	160 117			567	5 050
Amortization of assets						
Inventory consumption						
Third-party contribution						
Downward changes in provisions						
Total	58 043 391	384 446	193 200	1 144	112 067	135 760

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	112 067		112 067
Operating	135 760	1 469 161	1 604 921
Doubtful accounts and other allowances			
Transfer	54 949 322	(357 771)	54 591 550
Allocation to a special fund	417 661		417 661
Debt service	2 032		2 032
Total	55 616 841	1 111 390	56 728 231

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program finances measures for promoting the active aging of Quebecers. It also ensures the implementation of measures to combat elder abuse and specific support for the most vulnerable seniors. Finally, this program makes it possible to plan, advise, coordinate and support policies and measures designed to fight prejudice and ageism, and promote the participation, health and safety of seniors, all within a context of intergenerational equity and respect for diversity.

	14 469					6 858	(274)
	14 311			624		5 448	(732)
-	28 780	-	-	624	-	12 306	(1 006)

	37 117 210	417 661	2 032	624		1 207 632	2 160
	17 832 111					639 505	849 193
							637 081
							(377 045)
-	54 949 322	417 661	2 032	624	-	1 847 137	1 111 390

SANTÉ ET SERVICES SOCIAUX

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS		INITIAL APPROPRIATION			+
		Annual and permanent	Already voted		
			Carry-over	Voted on over more than one year	
Program 1 – Coordination Functions					
Annual		218 055			
Permanent		229			
		218 284	-	-	
Program 2 – Services to the Public					
Annual		35 130 613			
Permanent		6 027 169			
		41 157 782	-	-	
Program 3 – Office des personnes handicapées du Québec					
Annual		19 585			
Permanent					
		19 585	-	-	
Program 4 – Régie de l'assurance maladie du Québec					
Annual					
Permanent		11 191 662			
		11 191 662	-	-	
Program 5 – Status of Seniors					
Annual		48 200			
Permanent					
		48 200	-	-	
TOTAL FOR THE PORTFOLIO					
Annual		35 416 454			
Permanent		17 219 059			
Total		52 635 513	-	-	

SUPPLEMENTARY APPROPRIATION			+,(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings						
				188 482				406 537
				(200)		4 048		4 077
-	-	-		188 282		4 048		410 614
		2 044 962		1 760 933				38 936 508
				200		1 314 817		7 342 185
-	-	2 044 962		1 761 133		1 314 817		46 278 693
								19 585
-	-	-		-		-		19 585
						99 427		11 291 089
-	-	-		-		99 427		11 291 089
				(4 790)				43 410
-	-	-		(4 790)		-		43 410
		2 044 962		1 944 624				39 406 040
-	-					1 418 292		18 637 351
-	-	2 044 962		1 944 624		1 418 292		58 043 391

SANTÉ ET SERVICES SOCIAUX
TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Coordination Functions			
Other		7	7 463
Accounting change – Government transfers			
	<u>21 774</u>	<u>7</u>	<u>7 463</u>
Program 2 – Services to the Public			
Access to Specialized Medical Services			
Aeromedical Services			1 280
Ambulance Services		600 151	
Asset retirement obligations			2 044 962
Blood System			411 770
Community Bodies and Other Bodies		1 758	774
Debt Service			3 977 684
Family Resources			673 882
Financial Assistance for the Purchase of Eyeglasses and Lenses			
Financial Assistance to Handicapped Persons for Various Special Needs			106 419
Financial Exemption Program for Home Assistance Services		29 846	
Government Contribution to Retirement Plans			1 479 821
Hospital Services Outside Québec			31 983
Private Institutions			918 283
Public Institutions		30 627	29 813 685
Purchase of Vaccines and Biological Products			274 440
Remuneration of Medical Residents			288 507
Support for Caregivers			21 038
Other		17 869	1 174 454
	<u>44 715 904</u>	<u>680 251</u>	<u>41 218 981</u>
Program 3 – Office des personnes handicapées du Québec			
Support for the Integration of Handicapped Persons			50
	<u>1 105</u>	<u>-</u>	<u>50</u>
Program 4 – Régie de l'assurance maladie du Québec			
Dental Care			
Expenses Related to the Administration of the Health Insurance Plan			
Medical Care			
Optometric Care			
Pharmaceutical Services and Drugs			
Study and Research Grants			
Technical Assistance			
	<u>11 291 089</u>	<u>-</u>	<u>-</u>

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
945		12		4 225		173		8 873				21 698	20 289
													3 007 274
945		12		4 225		173		8 873		-		21 698	3 027 563
								31 592				32 872	41 554
591				219				183 571				784 531	683 266
												2 044 962	
				1 815				57 296				470 880	446 104
44		1 337		1 023 735		7		(6)				1 027 649	914 035
		751										3 978 435	1 828 812
												673 882	654 255
						32 419						32 419	28 779
												106 419	103 419
						89 537						119 383	118 092
												1 479 821	1 319 633
								196 204				228 187	200 564
				2								918 285	775 663
8 703		8 087		11 760		17 541		37 498				29 927 901	25 853 189
												274 440	93 801
												288 507	300 759
10		(91)		32 482				4 001				57 440	30 301
4 593		489		63 689		59 842		103 969				1 424 906	6 617 172
13 940		10 574		1 133 701		199 346		614 124		-		43 870 919 ⁽¹⁾	40 009 401
287				642		2						982	901
287		-		642		2		-		-		982	901
						6 888		212 694				219 582	170 249
								145 869				145 869	135 836
								7 643 352				7 643 352	7 810 886
								100 839				100 839	93 357
						1 779 717		605 929				2 385 646	2 514 763
						22 463						22 463	22 274
						152 426						152 426	133 572
-		-		-		1 961 494		8 708 684		-		10 670 178	10 880 938

SANTÉ ET SERVICES SOCIAUX

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 5 – Status of Seniors			
Aging and Living Together Policy		55	185
Fight Against the Abuse of Seniors			5 349
	<u>40 695</u>	<u>55</u>	<u>5 534</u>
TOTAL FOR THE PORTFOLIO	<u>56 070 568</u>	<u>680 314</u>	<u>41 232 029</u>

(1) These expenses include an amount of \$357 771 thousand related to the inventory consumption and to the downward change in provisions, which has no impact on the use of appropriations.

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
31		1 160		11 514				1 250				14 195	19 736
134		268		7 528				300				13 579	10 540
165		1 427		19 042		-		1 550		-		27 774	30 276
15 338		12 013		1 157 610		2 161 015		9 333 231		-		54 591 550 ⁽¹⁾	53 949 080

SANTÉ ET SERVICES SOCIAUX

**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		32 232 677	33 479 626
Operating		12 907 310	10 534 144
Capital		3 300 195	4 133 021
Interest		498 400	483 536
Support		5 652 969	5 318 752
TOTAL FOR THE PORTFOLIO	56 070 568	54 591 550 ⁽¹⁾	53 949 080

(1) These expenses include an amount of \$357 771 thousand related to the inventory consumption and to the downward change in provisions, which has no impact on the use of appropriations.

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		39 660	22 193
Operating		190 867	238 959
Capital		1 209	1 209
Interest		209	239
Support		185 717	160 031
TOTAL FOR THE PORTFOLIO	417 661	417 661	422 630

SÉCURITÉ PUBLIQUE**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	28 140	25 649
Miscellaneous revenue	19 618	12 838
Revenue from Government enterprises		
Own-source revenue	<u>47 758</u>	<u>38 487</u>
Federal government transfers		
Total	<u>47 758</u>	<u>38 487</u>

SÉCURITÉ PUBLIQUE

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management and Administration					
Annual	220 577	206 926	13 650	1	
Permanent	10	10			
Not requiring appropriations		6 297			
	<u>220 587</u>	<u>213 233</u>	<u>13 650</u>	<u>1</u>	<u>-</u>
PROGRAM 2					
Services of the Sûreté du Québec					
Annual	849 541	836 635	12 906		
Permanent	969	969			
Not requiring appropriations		12 479			
	<u>850 510</u>	<u>850 082</u>	<u>12 906</u>	<u>-</u>	<u>-</u>
PROGRAM 3					
Management of the Correctional System					
Annual	610 457	610 455	2		
Permanent					
Not requiring appropriations					
	<u>610 457</u>	<u>610 455</u>	<u>2</u>	<u>-</u>	<u>-</u>
PROGRAM 4					
Security and Prevention					
Annual	245 234	245 234			
Permanent	28 020	27 606		414	
Not requiring appropriations					
	<u>273 254</u>	<u>272 840</u>	<u>-</u>	<u>414</u>	<u>-</u>
PROGRAM 5					
Scientific and Forensic Expertise					
Annual	32 462	32 438	23		
Permanent					
Not requiring appropriations					
	<u>32 462</u>	<u>32 438</u>	<u>23</u>	<u>-</u>	<u>-</u>
PROGRAM 6					
Management and Oversight					
Annual	55 642	54 485	1 157		
Permanent	97	94		3	
Not requiring appropriations		930			
	<u>55 739</u>	<u>55 509</u>	<u>1 157</u>	<u>3</u>	<u>-</u>

SÉCURITÉ PUBLIQUE

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 7 Promotion and Development of the Capitale- Nationale					
Annual	93 164	93 164			
Permanent					
Not requiring appropriations					
	<u>93 164</u>	<u>93 164</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>2 136 172</u>	<u>2 127 721</u>	<u>27 738</u>	<u>419</u>	<u>-</u>
Annual	2 107 076	2 079 337	27 738	1	
Permanent	29 096	28 678		418	
Not requiring appropriations		<u>19 706</u>			
Total	<u>2 136 172</u>	<u>2 127 721</u>	<u>27 738</u>	<u>419</u>	<u>-</u>
Expenditure	2 108 434	2 127 721		419	
Investments:					
Loans, investments, advances and other costs					
Tangible assets	11 638		11 638		
Information resource assets	<u>16 100</u>		<u>16 100</u>		
Total	<u>2 136 172</u>	<u>2 127 721</u>	<u>27 738</u>	<u>419</u>	<u>-</u>

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION
----------------------------	--	------------------------

(1) Executive Power Act (CQLR, chapter E-18).

Services of the Sûreté du Québec

(1) Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (CQLR, chapter C-52.2).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program makes it possible to plan and coordinate the activities required to manage the Department's programs.

169							6 297
	51 462					1	
-	51 631	-	-	-	-	1	6 297

The objective of this program is to protect society, people and their property.

223 830							
118 946							12 478
-	-	342 775	-	-	-	-	12 479

SÉCURITÉ PUBLIQUE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

		AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
			Investment			Expenditure requiring appropriations	
PROGRAMS Elements			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 3							
Management of the Correctional System							
1.	Correctional Services	573 995				371 273	202 183
2.	Community Body Service Delivery	30 389					29 474
3.	Commission québécoise des libérations conditionnelles	6 072		2		5 418	652
Total		610 457	-	2	-	376 691	232 309
PROGRAM 4							
Security and Prevention							
1.	Organization and Police Practices	12 857				3 210	165
2.	Support for Aboriginal Police Services	78 942				1 193	116
3.	Security and Protection of Individuals and Institutions	48 940				38 558	9 701
4.	Preventing and Combatting Crime	62 188				3 561	4 963
5.	Disaster Prevention and Risk Reduction	19 918				4 337	5 644
6.	Civil Protection Operations	11 251				8 329	2 769
7.	Rehabilitation and Adaptation Management	2 898				2 483	40
	Permanents (1)	28 020				5 911	2 848
8.	Fire Prevention	8 240				2 927	63
Total		273 254	-	-	-	70 510	26 310

(1) Civil Protection Act (CQLR, chapter S-2.3).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to protect society by providing services for offenders in detention or under supervision in the community to ease their reintegration into society. It also includes the Commission québécoise des libérations conditionnelles, which reviews cases of inmates eligible for parole.

	540						
	916						
-	1 455	-	-	-	-	-	-

This program covers the inspection of police services and funds Aboriginal police services. Furthermore, it is involved in anti-terrorism activities and the prevention of crime, sees to the transport and protection of members of the Conseil exécutif, and manages security services in courthouses and some government buildings. Lastly, it is also working towards implementing measures and activities to prevent and mitigate risks of disasters that could threaten the security of people and property. When there is a disaster, this program facilitates a return to normal life.

	9 482						
	77 632						
	681						
	53 663						
	9 937						
	153						
	375						
	18 846					414	
	5 250						
-	176 019	-	-	-	-	414	-

SÉCURITÉ PUBLIQUE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION			
		Investment		Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 5 Scientific and Forensic Expertise					
1. Services and Legal Expertise	19 265				14 708 4 557
2. Coroner's Office	13 196		23		8 900 4 274
Total	32 462	-	23	-	23 607 8 831
PROGRAM 6 Management and Oversight					
1. Police Ethics Commissioner	4 901				4 198 703
2. Comité de déontologie policière	2 241				1 678 563
3. Régie des alcools, des courses et des jeux	17 284		155	979	13 087 3 062
Permanents (1)	94				
Permanents (2)	3				
Amortization of assets					
4. Anti-Corruption Commissioner	22 472		23		14 296 8 153
5. Bureau des enquêtes indépendantes	8 744				7 011 1 732
Total	55 739	-	178	979	40 271 14 214

(1) Financial Administration Act (CQLR, chapter A-6.001).

(2) Act respecting lotteries, publicity contests and amusement machines (CQLR, chapter L-6).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

This program is responsible for providing various services in the area of forensic medicine and legal expertise. It also includes the Coroner's Office, whose mandate is to investigate the causes and circumstances of deaths occurring in unexplained or violent circumstances and, if applicable, to formulate recommendations to ensure better protection of human life.

-	-	-	-	-	-	-	-

This program groups together the organizations that play a role in the supervision, monitoring and control of police activities, the awarding of public sector contracts, or the economic sectors of alcoholic beverages, racing, gambling and combat sports.

94

3

930

94	-	-	-	-	-	3	930
----	---	---	---	---	---	---	-----

SÉCURITÉ PUBLIQUE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>AUTHORIZED APPROPRIATION</u> –	<u>EXPENDED APPROPRIATION</u>				
		<u>Investment</u>			<u>Expenditure requiring appropriations</u>	
<u>PROGRAMS Elements</u>		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 7		Promotion and Development of the Capitale-Nationale				
1. Secrétariat à la Capitale-Nationale	68 015				1 241	274
Amortization of assets						
2. Commission de la capitale nationale du Québec	25 149					
Total	93 164	-	-	-	1 241	274

TOTAL FOR THE PORTFOLIO

Annual	2 107 076		11 638	16 100	931 177	503 476
Permanent	29 096				6 880	2 858
Amortization of assets						
Total	2 136 172	-	11 638	16 100	938 058	506 334

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	938 058		938 058
Operating	506 334	19 706	526 040
Doubtful accounts and other allowances	94		94
Transfer	295 755		295 755
Allocation to a special fund	367 775		367 775
Debt service			
Total	2 108 015	19 706	2 127 721

The purpose of this program is to develop and promote the Capitale-Nationale region by reinforcing the role of Québec City as a capital, by contributing to the planning and enhancement of its sites, monuments and activities, and by acting in complementarity with local and regional communities in order to support economic, social, cultural and tourism development.

325

SÉCURITÉ PUBLIQUE

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Management and Administration				
Annual	100 194			
Permanent	10			
	100 204	-	-	
Program 2 – Services of the Sûreté du Québec				
Annual	784 419			
Permanent				
	784 419	-	-	
Program 3 – Management of the Correctional System				
Annual	575 640			
Permanent				
	575 640	-	-	
Program 4 – Security and Prevention				
Annual	222 898			
Permanent	28 020			
	250 918	-	-	
Program 5 – Scientific and Forensic Expertise				
Annual	28 442			
Permanent				
	28 442	-	-	
Program 6 – Management and Oversight				
Annual	55 442			
Permanent	34			
	55 477	-	-	
Program 7 – Promotion and Development of the Capitale-Nationale				
Annual	77 098			
Permanent				
	77 098	-	-	
TOTAL FOR THE PORTFOLIO				
Annual	1 844 134			
Permanent	28 064			
Total	1 872 198	-	-	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
					120 383				220 577
									10
-	-	-			120 383		-		220 587
1 997		969			63 125				849 541
									969
1 997	-	969			63 125		-		850 510
					34 817				610 457
-	-	-			34 817		-		610 457
					22 336				245 234
-	-	-			22 336		-		273 254
					4 020				32 462
-	-	-			4 020		-		32 462
					200		63		55 642
-	-	-			200		63		55 739
					16 066				93 164
-	-	-			16 066		-		93 164
1 997		969			260 946		63		2 107 076
									29 096
1 997	-	969			260 946		63		2 136 172

SÉCURITÉ PUBLIQUE

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management and Administration			
Other			
Accounting change – Government transfers			
	51 632	-	-
Program 3 – Management of the Correctional System			
Crime Prevention, Security and Victim Assistance			
Other			
	1 455	-	-
Program 4 – Security and Prevention			
Aboriginal Police Services			
Combatting Illegal Trade in Tobacco Products			
Crime Prevention, Security and Victim Assistance			408
Framework for Prevention of Disasters			
Police and Firefighter Training			
Public Safety		2 204	
Other			
	176 434	2 204	408
Program 7 – Promotion and Development of the Capitale-Nationale			
Assistance to the Ville de Québec			
Commission de la capitale nationale du Québec			
Programme d'appui aux actions régionales			
	66 649	-	-
TOTAL FOR THE PORTFOLIO	296 170	2 204	408

TRANSFER EXPENDITURE (cont'd)

Educational institutions	+	Municipalities	+	Non-profit organizations	+	Individuals	+	Government enterprises and bodies	+	Beneficiaries non allocated	=	Total 2023	Total 2022
7		34		128								169	170
										51 462		51 462	(9 662)
7		34		128		-		-		51 462		51 631	(9 492)
				916								916	555
				540								540	1 013
-		-		1 455		-		-		-		1 455	1 568
		57 350		18 308				1 974				77 632	67 226
		918										918	7 500
81		36 350		16 273				230				53 342	30 537
		9 921										9 921	23 918
		4 304						8 375				12 679	10 160
		9 104		414		7 793						19 515	27 670
		1 602		410								2 013	3 031
81		119 549		35 405		7 793		10 579		-		176 019	170 041
		14 800										14 800	14 800
								25 149				25 149	22 186
154		15 859		10 686								26 700	10 200
154		30 659		10 686		-		25 149		-		66 649	47 186
242		150 242		47 675		7 793		35 729		51 462		295 755	209 303

SÉCURITÉ PUBLIQUE

TRANSFER EXPENDITURES BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		5 244	4 558
Operating		14 357	14 351
Capital		61 222	(1 685)
Interest		1 852	1 427
Support		213 080	190 653
TOTAL FOR THE PORTFOLIO	296 170	295 755	209 303

EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		270 599	274 884
Operating		64 800	61 864
Capital		7 284	8 658
Interest		93	104
Support		25 000	25 000
TOTAL FOR THE PORTFOLIO	367 775	367 775	370 509

TOURISME**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	1 794	
Miscellaneous revenue		
Revenue from Government enterprises		
Own-source revenue	<u>1 794</u>	<u>-</u>
Federal government transfers		
Total	<u><u>1 794</u></u>	<u><u>-</u></u>

TOURISME
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Management, Administration and Program Management					
Annual	14 984	14 984			
Permanent	10	10			
Not requiring appropriations					
	<u>14 994</u>	<u>14 994</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Tourism Development					
Annual	226 983	226 672		311	
Permanent					
Not requiring appropriations					
	<u>226 983</u>	<u>226 672</u>	<u>-</u>	<u>311</u>	<u>-</u>
PROGRAM 3					
Bodies Reporting to the Minister					
Annual	121 908	121 908			
Permanent					
Not requiring appropriations					
	<u>121 908</u>	<u>121 908</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>363 885</u>	<u>363 574</u>	<u>-</u>	<u>311</u>	<u>-</u>
Annual	363 875	363 564		311	
Permanent	10	10			
Not requiring appropriations					
Total	<u>363 885</u>	<u>363 574</u>	<u>-</u>	<u>311</u>	<u>-</u>
Expenditure	363 885	363 574		311	
Investments:					
Loans, investments, advances and other costs					
Tangible assets					
Information resource assets					
Total	<u>363 885</u>	<u>363 574</u>	<u>-</u>	<u>311</u>	<u>-</u>

TOURISME

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023

(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAMS Elements						
PROGRAM 1		Management, Administration and Program Management				
1. Management and Administration		4 449				
Permanents (1)		10				
2. Program Management		10 536				
Total		14 994	-	-	-	-
(1) Executive Power Act (CQLR, chapter E-18).						
PROGRAM 2		Tourism Development				
1. Support for Tourism Development Projects		157 450				
2. Assistance for Regional Tourism Development Organizations		29 523				
3. Support for Tourism Events		40 010				
Total		226 983	-	-	-	-
PROGRAM 3		Bodies Reporting to the Minister				
1. Société du Centre des congrès de Québec		14 620				
2. Société du Palais des congrès de Montréal		28 841				
3. Société de développement et de mise en valeur du Parc olympique		78 447				
Total		121 908	-	-	-	-

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to allocate the resources required for the proper operation of all administrative units in order to ensure the management of the various programs dedicated to Québec's tourism industry, develop and implement orientations and strategies affecting the tourism industry as well as handle complaints and the hospitality and tourist information services.

		4 449						
		10						
		10 536						
-	-	14 994	-	-	-	-	-	-

This program is designed to foster Québec's tourism industry by guiding and coordinating private and government tourism initiatives, stimulating and supporting the development of products, and ensuring the promotion of Québec.

		157 139		311				
		29 523						
		40 010						
-	-	226 672	-	311	-	-	-	-

This program is designed to foster Québec's tourism industry by developing and operating public facilities that are tourist attractions.

		14 620						
		28 841						
		78 447						
-	121 908	-	-	-	-	-	-	-

TOURISME

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
TOTAL FOR THE PORTFOLIO						
Annual	363 875					
Permanent	10					
Total	363 885	-	-	-	-	-

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration			
Operating			
Doubtful accounts and other allowances			
Transfer	121 908		121 908
Allocation to a special fund	241 666		241 666
Debt service			
Total	363 574	-	363 574

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					
	121 908	241 657 10			311			
-	121 908	241 666	-		311	-	-	-

TOURISME

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS		INITIAL APPROPRIATION			+
		Annual and permanent	Already voted		
			Carry-over	Voted on over more than one year	
Program 1 – Management, Administration and Program Management					
Annual		14 984			
Permanent		10			
		14 994	-	-	
Program 2 – Tourism Development					
Annual		107 090			
Permanent					
		107 090	-	-	
Program 3 – Bodies Reporting to the Minister					
Annual		100 861			
Permanent					
		100 861	-	-	
TOTAL FOR THE PORTFOLIO					
Annual		222 935			
Permanent		10			
Total		222 945	-	-	

SUPPLEMENTARY APPROPRIATION			+,(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings						
								14 984
								10
-	-	-		-		-		14 994
				119 893				226 983
-	-	-		119 893		-		226 983
				21 047				121 908
-	-	-		21 047		-		121 908
				140 940				363 875
								10
-	-	-		140 940		-		363 885

TOURISME

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Management, Administration and Program Management			
Accounting change – Government transfers			
	-	-	-
Program 3 – Bodies Reporting to the Minister			
Société de développement et de mise en valeur du Parc olympique			
Société du Centre des congrès de Québec			
Société du Palais des congrès de Montréal			
	121 908	-	-
TOTAL FOR THE PORTFOLIO	121 908	-	-

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
													(11 499)
-		-		-		-		-		-		-	(11 499)
								78 447				78 447	58 248
								14 620				14 620	20 591
								28 841				28 841	47 945
-		-		-		-		121 908		-		121 908	126 785
-		-		-		-		121 908		-		121 908	115 286

TOURISME

**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		17 451	17 505
Operating		18 702	40 570
Capital		73 624	43 884
Interest		12 131	13 327
TOTAL FOR THE PORTFOLIO	121 908	121 908	115 286

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		10 070	10 051
Operating		7 874	4 517
Capital		22 346	78 278
Interest		1 834	1 062
Support		199 543	157 317
TOTAL FOR THE PORTFOLIO	241 977	241 666	251 226

TRANSPORTS**REVENUE BY CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	51 960	50 452
Miscellaneous revenue	19 681	19 969
Revenue from Government enterprises		
Own-source revenue	<u>71 641</u>	<u>70 421</u>
Federal government transfers	<u>170</u>	<u>4 120</u>
Total	<u>71 811</u>	<u>74 541</u>

TRANSPORTS

APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Infrastructures and Transportation Systems					
Annual	2 729 546	2 655 148	73 889	510	
Permanent					
Not requiring appropriations		24 693			
	<u>2 729 546</u>	<u>2 679 841</u>	<u>73 889</u>	<u>510</u>	<u>-</u>
PROGRAM 2					
Administration and Corporate Services					
Annual	373 948	369 288	4 660		
Permanent	30 044	30 023		21	
Not requiring appropriations		5 409			
	<u>403 992</u>	<u>404 720</u>	<u>4 660</u>	<u>21</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>3 133 539</u>	<u>3 084 561</u>	<u>78 549</u>	<u>530</u>	<u>-</u>
Annual	3 103 494	3 024 436	78 549	510	
Permanent	30 044	30 023		21	
Not requiring appropriations		30 102			
Total	<u>3 133 539</u>	<u>3 084 561</u>	<u>78 549</u>	<u>530</u>	<u>-</u>
Expenditure	3 054 656	3 084 561		197	
Investments:					
Loans, investments, advances and other costs	7 009		7 009		
Tangible assets	66 770		66 477	293	
Information resource assets	5 104		5 063	41	
Total	<u>3 133 539</u>	<u>3 084 561</u>	<u>78 549</u>	<u>530</u>	<u>-</u>

TRANSPORTS

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 1						
Infrastructures and Transportation Systems						
1. Land Transportation	2 396 656	7 009 ⁽¹⁾	29 765	269	56 898	495 809
Amortization of assets						
2. Maritime Transportation	217 190		11 817		1 290	2 398
Amortization of assets						
3. Air Transportation	103 253		24 538		9 968	14 665
Amortization of assets						
4. Commission des transports du Québec	12 447		357	134	9 006	2 440
Amortization of assets						
Total	2 729 546	7 009	66 477	403	77 163	515 312

(1) This amount represents the cost of acquiring inventories during the fiscal year.

PROGRAM 2						
Administration and Corporate Services						
1. Administration	9 751				8 745	749
Permanents (1)	19					15
2. Corporate Services	61 857			4 660	36 465	20 732
Permanents (2)	25					
Amortization of assets						
3. Planning, Research and Development	9 229				8 877	311
4. Accounting change – Government transfers	105 741					
Permanents (3)	30 000					
5. Asset retirement obligations	187 371					
Total	403 992	-	-	4 660	54 087	21 807

(1) Executive Power Act (CQLR, chapter E-18).

(2) Financial Administration Act (CQLR, chapter A-6.001).

(3) An Act to amend various legislative provisions mainly with respect to the financial sector (S.Q. 2021, c. 34).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to ensure the winter maintenance of road infrastructure, as well as the improvement, repair, and maintenance of rail, marine and air infrastructure. It also aims to establish policies and pay subsidies in accessible transportation and to the Société des traversiers du Québec. In addition, this program includes a contribution from the Department to the Land Transportation Network Fund to finance road and public transit infrastructure.

	153 496	1 653 410						5 350
	201 685							2 276
	54 082							16 335
							510	
								732
-	409 263	1 653 410	-	-	-	510		24 693

This program provides various administrative and management support services for Department activities. It also seeks to build expertise by supporting research and development activities.

	258						4	
8							17	5 409
	40							
	57 809	47 932						
	30 000							
		187 371						
8	88 107	235 303	-	-	-	21		5 409

TRANSPORTS

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
TOTAL FOR THE PORTFOLIO						
Annual	3 103 494	7 009	66 477	5 063	131 249	537 104
Permanent	30 044					15
Amortization of assets						
Total	3 133 539	7 009	66 477	5 063	131 249	537 119

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	131 249		131 249
Operating	537 119	30 102	567 221
Doubtful accounts and other allowances	8		8
Transfer	497 370		497 370
Allocation to a special fund	1 888 712		1 888 712
Debt service			
Total	3 054 459	30 102	3 084 561

EXPENDED APPROPRIATION (cont'd)				UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
	467 370	1 888 712				510	
8	30 000					21	
							30 102
8	497 370	1 888 712	-	-	-	530	30 102

TRANSPORTS

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Infrastructures and Transportation Systems				
Annual	2 018 457			
Permanent				
	<u>2 018 457</u>	<u>-</u>	<u>-</u>	
Program 2 – Administration and Corporate Services				
Annual	63 814			
Permanent	<u>44</u>			
	<u>63 859</u>	<u>-</u>	<u>-</u>	
TOTAL FOR THE PORTFOLIO				
Annual	2 082 271			
Permanent	<u>44</u>			
Total	<u>2 082 315</u>	<u>-</u>	<u>-</u>	

SUPPLEMENTARY APPROPRIATION			+,(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings						
1 923				709 166				2 729 546
<u>1 923</u>	<u>-</u>	<u>-</u>		<u>709 166</u>		<u>-</u>		<u>2 729 546</u>
		187 371		122 763		30 000		373 948
<u>-</u>	<u>-</u>	<u>187 371</u>		<u>122 763</u>		<u>30 000</u>		<u>403 992</u>
1 923		187 371		831 930		30 000		3 103 494
<u>1 923</u>	<u>-</u>	<u>187 371</u>		<u>831 930</u>		<u>30 000</u>		<u>3 133 539</u>

TRANSPORTS

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Infrastructures and Transportation Systems			
Air Transportation		41 817	
Assistance for Adaptation of Taxis and Motor Coaches		370	
Assistance for Adapting Vehicles to Handicapped Persons			
Assistance for Isolated Roads			
Land Transportation		60	
Maritime Transportation		9 562	
Rail Transport		4 442	
Société des Traversiers du Québec			
Specific Assistance for Adapted Transportation			
Other			
	<u>409 263</u>	<u>56 251</u>	<u>-</u>
Program 2 – Administration and Corporate Services			
Assistance for Transport-related Research and Development			
Other			
Accounting change – Government transfers			
	<u>88 107</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>497 370</u>	<u>56 251</u>	<u>-</u>

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>Municipalities</u>	<u>Non-profit organizations</u>	<u>Individuals</u>	<u>Government enterprises and bodies</u>	<u>Beneficiaries non allocated</u>	<u>Total 2023</u>	<u>Total 2022</u>
	3 210	3 702	5 354			54 082	29 054
		20	400			790	
			12 250			12 250	12 250
							199
	2 100	626				2 786	3 438
1 031	4 461	7 128				22 182	19 371
	1 249	2 500				8 191	3 613
				179 503		179 503	207 076
	129 480					129 480	117 780
							2 403
<u>1 031</u>	<u>140 500</u>	<u>13 975</u>	<u>18 004</u>	<u>179 503</u>	<u>-</u>	<u>409 263</u>	<u>395 184</u>
		25		15		40	154
6	8	245				258	294
					87 809	87 809	53 338
<u>6</u>	<u>8</u>	<u>270</u>	<u>-</u>	<u>15</u>	<u>87 809</u>	<u>88 107</u>	<u>53 786</u>
<u>1 037</u>	<u>140 508</u>	<u>14 244</u>	<u>18 004</u>	<u>179 518</u>	<u>87 809</u>	<u>497 370</u>	<u>448 969</u>

TRANSPORTS**TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		55 670	54 992
Operating		100 346	130 586
Capital		123 729	89 931
Interest		12 323	7 760
Support		205 302	165 699
TOTAL FOR THE PORTFOLIO	497 370	497 370	448 969

**EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY**

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Operating		187 371	
Capital		164 969	5 661 040
Support		1 536 373	1 999 453
TOTAL FOR THE PORTFOLIO	1 888 712	1 888 712	7 660 493

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

REVENUE BY CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>2023</u>	<u>2022</u>
Income and property taxes		
Consumption taxes		
Duties and permits	35 498	36 038
Miscellaneous revenue	136 107	75 914
Revenue from Government enterprises		
Own-source revenue	<u>171 605</u>	<u>111 952</u>
Federal government transfers	<u>766 032</u>	<u>802 245</u>
Total	<u>937 637</u>	<u>914 197</u>

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE
APPROPRIATIONS, EXPENDITURES AND INVESTMENTS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIA- TION	EXPENDITURE	INVESTMENT	UNEXPENDED APPROPRIA- TION	EXCESS
PROGRAM 1					
Governance, Administration and Client Services					
Annual	583 802	583 733	69		
Permanent	95	95			
Not requiring appropriations		274			
	<u>583 898</u>	<u>584 103</u>	<u>69</u>	<u>-</u>	<u>-</u>
PROGRAM 2					
Financial Assistance Measures					
Annual	3 218 491	3 218 491			
Permanent	21 905	21 905			
Not requiring appropriations					
	<u>3 240 396</u>	<u>3 240 396</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROGRAM 3					
Employment Assistance Measures					
Annual	1 194 491	1 194 491			
Permanent					
Not requiring appropriations					
	<u>1 194 491</u>	<u>1 194 491</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOR THE PORTFOLIO	<u>5 018 784</u>	<u>5 018 989</u>	<u>69</u>	<u>-</u>	<u>-</u>
Annual	4 996 784	4 996 715	69		
Permanent	22 000	22 000			
Not requiring appropriations		274			
Total	<u>5 018 784</u>	<u>5 018 989</u>	<u>69</u>	<u>-</u>	<u>-</u>
Expenditure	5 018 715	5 018 989			
Investments:					
Loans, investments, advances and other costs	4		4		
Tangible assets	61		61		
Information resource assets	3		3		
Total	<u>5 018 784</u>	<u>5 018 989</u>	<u>69</u>	<u>-</u>	<u>-</u>

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –	EXPENDED APPROPRIATION			
		Investment		Expenditure requiring appropriations	
		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
PROGRAM 1		Governance, Administration and Client Services			
1. Management and Administration	117 967		6		51 223 51 649
Permanents (1)	15				15
Permanents (2)	30				
Amortization of assets					
2. Social Solidarity and Strategic Analysis	115 150	4			103 819 11 327
3. Employment Assistance Services	220 956				145 3
4. Services Québec	86 609				
5. Collection	8 405				7 889 516
Permanents (2)	46				46
6. Labour Relations	29 185		55	3	7 541 2 328
Permanents (1)	4				4
7. Financial Contribution of the Ministère du Travail, de l'Emploi et de la Solidarité sociale to the Administrative Labour Tribunal	5 531				
Total	583 898	4	61	3	170 616 65 888

(1) Executive Power Act (CQLR, chapter E-18).

(2) Financial Administration Act (CQLR, chapter A-6.001).

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The objective of this program is to administer all the Department's programs such as financial assistance measures, employment assistance measures and the development of employment, income security and parental insurance policies. This program is also intended to plan, administer and coordinate the human, informational, material and financial resources required for the Department to exercise its mission. It also administers the Commission des partenaires du marché du travail. In addition, the objective of this program is to develop, implement and supervise the application and coordinate the execution of policies and measures in relation to minimum working conditions and labour relations. This program also sees to the financing of planning and coordination activities for the Department and for services to the public. Lastly, it allows payments to the Fund of the Administrative Tribunal of Québec in order to support causes related to the Department, and contributes to financing the Comité consultatif de lutte contre la pauvreté et l'exclusion sociale.

	570	14 519						
30								274
	1 365	219 443						
		86 609						
	19 257							
		5 531						
<u>30</u>	<u>21 192</u>	<u>326 102</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>274</u>

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION				
		Investment			Expenditure requiring appropriations	
PROGRAMS Elements		Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration	Operating
PROGRAM 2						
Financial Assistance Measures						
1. Assistance to Individuals and Families	3 078 555					
Permanents (1)	21 905					
2. Community Action	110 456					
3. Cree Hunters and Trappers Income Security Board	29 479					
Total	3 240 396	-	-	-	-	-
(1) Financial Administration Act (CQLR, chapter A-6.001).						
PROGRAM 3						
Employment Assistance Measures						
1. Employment Assistance Measures	1 194 491					
Total	1 194 491	-	-	-	-	-

EXPENDED APPROPRIATION (cont'd)				=	UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)					Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service					

The purpose of this program is to make financial support services available to whoever applies for them and demonstrates their need. Specifically, it allows individuals to receive last-resort financial assistance based on the difference between the resources and their acknowledged essential needs. The social assistance and support programs provide recipients with personalized support and guidance with a view to adequately preparing them to participate in a specific measure or an employment assistance program. This program also provides the Cree Hunters and Trappers Income Security Board with the funds required to support the traditional activities of the members of that community. In addition, the program funds community bodies in connection with their overall missions. Lastly, it provides appropriations to the Fonds québécois d'initiatives sociales.

	3 055 528	23 027						
21 905								
	61 558	48 898						
	29 479							
21 905	3 146 566	71 925	-	-	-	-	-	-

The purpose of this program is to fund employment assistance measures. It also encourages mobilization and reciprocal commitment among all labour market stakeholders. The Department is responsible for the offer of public employment services including labour market information, placement and active employment measures relating to the active labour market policy at the provincial, regional, local and sectorial levels. The Department is also responsible for the Act to promote workforce skills development and recognition (CQLR, chapter D-8.3) and the Act respecting workforce vocational training and qualification (CQLR, chapter F-5).

	167 600	1 026 891						
-	167 600	1 026 891	-	-	-	-	-	-

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

AUTHORIZED APPROPRIATIONS, EXPENDITURES AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATION –		EXPENDED APPROPRIATION			
			Investment		Expenditure requiring appropriations	
			Loans, investments, advances and other costs	Tangible assets	Information resource assets	Remuneration Operating
TOTAL FOR THE PORTFOLIO						
Annual	4 996 784	4	61	3	170 616	65 823
Permanent	22 000					65
Amortization of assets						
Total	5 018 784	4	61	3	170 616	65 888

SUMMARY OF EXPENDITURES BY SUPERCATEGORY

	EXPENDITURE		
	Requiring appropriations +	Not requiring appropriations =	Total
Remuneration	170 616		170 616
Operating	65 888	274	66 162
Doubtful accounts and other allowances	21 935		21 935
Transfer	3 335 358		3 335 358
Allocation to a special fund	1 424 918		1 424 918
Debt service			
Total	5 018 715	274	5 018 989

EXPENDED APPROPRIATION (cont'd)				UNEXPENDED APPROPRIATION (EXCESS)			EXPENDITURE NOT REQUIRING APPROPRIATIONS
Expenditure requiring appropriations (cont'd)				Suspension of right to commit	Carry- over	Lapsed (Excess)	
Doubtful accounts and other allowances	Transfer	Allocation to a special fund	Debt service				
21 935	3 335 358	1 424 918					274
21 935	3 335 358	1 424 918	-	-	-	-	274

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

CHANGE IN INITIAL APPROPRIATIONS BY PROGRAM

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	INITIAL APPROPRIATION			+
	Annual and permanent	Already voted		
		Carry-over	Voted on over more than one year	
Program 1 – Governance, Administration and Client Services				
Annual	571 529			
Permanent	10			
	<u>571 539</u>	<u>-</u>	<u>-</u>	
Program 2 – Financial Assistance Measures				
Annual	2 930 600			
Permanent	5 500			
	<u>2 936 100</u>	<u>-</u>	<u>-</u>	
Program 3 – Employment Assistance Measures				
Annual	1 062 985			
Permanent				
	<u>1 062 985</u>	<u>-</u>	<u>-</u>	
TOTAL FOR THE PORTFOLIO				
Annual	4 565 113			
Permanent	5 510			
Total	<u>4 570 623</u>	<u>-</u>	<u>-</u>	

SUPPLEMENTARY APPROPRIATION			+	(-)	TRANSFER AND JURISDICTION CHANGE	+	ADDITIONAL PERMANENT APPROPRIATION	=	AUTHORIZED APPROPRIATION
Associated with net voted appropriations	Associated with proceeds from sales	Allotted by rulings							
7 250					5 023				583 802
							85		95
<u>7 250</u>	<u>-</u>	<u>-</u>			<u>5 023</u>		<u>85</u>		<u>583 898</u>
					287 891				3 218 491
							16 405		21 905
<u>-</u>	<u>-</u>	<u>-</u>			<u>287 891</u>		<u>16 405</u>		<u>3 240 396</u>
					131 506				1 194 491
<u>-</u>	<u>-</u>	<u>-</u>			<u>131 506</u>		<u>-</u>		<u>1 194 491</u>
7 250					424 421				4 996 784
							16 490		22 000
<u>7 250</u>	<u>-</u>	<u>-</u>			<u>424 421</u>		<u>16 490</u>		<u>5 018 784</u>

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

TRANSFER EXPENDITURE BY OBJECT OF AID AND BENEFICIARY

Fiscal year ended March 31, 2023
(thousands of dollars)

PROGRAMS	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		Private-sector enterprises +	Health and social services institutions +
Program 1 – Governance, Administration and Client Services			
Commission des normes, de l'équité, de la santé et de la sécurité du travail			
Other			
	21 192	-	-
Program 2 – Financial Assistance Measures			
Assistance to Individuals and Families			
Carrefour jeunesse-emploi Financial Support Program			
Community Development Corporation Financial Support Program			
Cree Hunters and Trappers Income Security Board			
Social and Community Initiative Support Program			
Specific program to help Ukrainians			
	3 146 566	-	32
Program 3 – Employment Assistance Measures			
Workforce Skills Development and Recognition Fund		167 600	
	167 600	167 600	-
TOTAL FOR THE PORTFOLIO	3 335 358	167 600	32

TRANSFER EXPENDITURE (cont'd)

<u>Educational institutions</u>	<u>+</u>	<u>Municipalities</u>	<u>+</u>	<u>Non-profit organizations</u>	<u>+</u>	<u>Individuals</u>	<u>+</u>	<u>Government enterprises and bodies</u>	<u>+</u>	<u>Beneficiaries non allocated</u>	<u>=</u>	<u>Total 2023</u>	<u>Total 2022</u>
				570				14 843				14 843	18 400
								5 779				6 349	5 852
-		-		570		-		20 622		-		21 192	24 252
				3 306		3 035 376						3 038 682	2 751 602
				40 486								40 486	30 237
				11 373								11 373	6 208
						27 272		2 207				29 479	29 509
				72								72	112
						16 846						16 846	
480		220		64 133		3 079 494		2 207		-		3 146 566	2 817 668
												167 600	12 500
-		-		-		-		-		-		167 600	12 500
480		220		64 702		3 079 494		22 829		-		3 335 358	2 854 419

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

TRANSFER EXPENDITURES
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	TRANSFER EXPENDITURE	
		2023	2022
Remuneration		2 207	2 112
Operating			220
Capital		88	86
Support		3 333 063	2 852 002
TOTAL FOR THE PORTFOLIO	3 335 358	3 335 358	2 854 419

EXPENDITURES FOR ALLOCATION TO A SPECIAL FUND
BREAKDOWN BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2023
(thousands of dollars)

	AUTHORIZED APPROPRIATION	EXPENDITURE FOR ALLOCATION TO A SPECIAL FUND	
		2023	2022
Remuneration		203 543	207 519
Operating		117 170	104 454
Capital		5 081	10 758
Interest		309	
Support		1 098 816	946 866
TOTAL FOR THE PORTFOLIO	1 424 918	1 424 918	1 269 597

4. SPECIFIED PURPOSE ACCOUNTS

REVENUE FOR SPECIFIED PURPOSE ACCOUNTS

Fiscal year ended March 31, 2023
(thousands of dollars)

	MISCELLANEOUS REVENUE +
NATIONAL ASSEMBLY	
1 National Assembly own-source revenue	2 059
Total for the portfolio	2 059
AFFAIRES MUNICIPALES ET HABITATION	
2 Clean Water and Wastewater Fund	
3 Disaster Mitigation and Adaptation Fund	
4 Investing in Canada Infrastructure program	
5 2008 Infrastructure Projects	
6 2015 Infrastructure Projects	
Total for the portfolio	-
AGRICULTURE, PÊCHERIES ET ALIMENTATION	
7 Financing of activities performed as part of the Northern Plan	
8 Financing of agricultural risk management programs	
9 Training, partnership and organization of special events	145
Total for the portfolio	145
CONSEIL EXÉCUTIF	
10 Training, partnership and organization of special events	2
Total for the portfolio	2
CULTURE ET COMMUNICATIONS	
11 Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	1 962
12 Financing of activities performed as part of the Northern Plan	
13 Financing of autonomous service units	1 487
14 Investing in Canada Infrastructure program	
Total for the portfolio	3 449
ÉCONOMIE ET INNOVATION	
15 Investing in Canada Infrastructure program	
16 Post-Secondary Institutions Strategic Investment Fund	
17 Training, partnership and organization of special events	222
Total for the portfolio	222
ÉDUCATION	
18 Financing of activities performed as part of the Northern Plan	
19 Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	
20 Investing in Canada Infrastructure program	
21 Minority-language and second-language teaching	
22 Training, partnership and organization of special events	22
Total for the portfolio	22

FEDERAL GOVERNMENT TRANSFERS +		TRANSFERS FROM ENTITIES OTHER THAN THE FEDERAL GOVERNMENT =	TOTAL 2023	TOTAL 2022	
			2 059	2 758	1
-	-		2 059	2 758	
1 971			1 971	383	2
45 376			45 376	12 029	3
65 570			65 570	108 401	4
6 584			6 584	5 708	5
10 557			10 557	23 166	6
130 057	-		130 057	149 687	
	1 868		1 868		7
115 616			115 616	103 706	8
			145	1 317	9
115 616	1 868		117 629	105 024	
			2		10
-	-		2	-	
			1 962	1 607	11
	852		852	1 970	12
			1 487	1 438	13
85			85		14
85	852		4 386	5 016	
21 457			21 457	16 923	15
			222	3 618	16
				17	17
21 457	-		21 679	20 557	
	266		266	1 413	18
151 457			151 457	106 281	19
39 569			39 569	95 485	20
14 783			14 783	20 271	21
17 796			17 818	24 558	22
223 604	266		223 891	248 008	

REVENUE FOR SPECIFIED PURPOSE ACCOUNTS (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	MISCELLANEOUS REVENUE +
ÉNERGIE ET RESSOURCES NATURELLES	
23 Financing measures for protecting, securing, redeveloping and restoring mine sites	33
24 Investing in Canada Infrastructure program	
25 Training, partnership and organization of special events	763
26 2018 Infrastructure Financing	
Total for the portfolio	796
ENSEIGNEMENT SUPÉRIEUR	
27 Financing of activities performed as part of the Northern Plan	
28 Investing in Canada Infrastructure program	
29 Minority-language and second-language teaching	
30 Post-Secondary Institutions Strategic Investment Fund	
31 Training in federal penitentiaries	
32 Training, partnership and organization of special events	245
Total for the portfolio	245
ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES	
33 Training, partnership and organization of special events	290
Total for the portfolio	290
FINANCES	
34 Gas Tax Fund Administrative Agreement	
Total for the portfolio	-
FORÊTS, FAUNE ET PARCS	
35 Financing of activities performed as part of the Northern Plan	
36 Training, partnership and organization of special events	268
Total for the portfolio	268
IMMIGRATION, FRANCISATION ET INTÉGRATION	
37 Training, partnership and organization of special events	2
Total for the portfolio	2
JUSTICE	
38 Agreement respecting the Contraventions Act	
39 Training, partnership and organization of special events	3
Total for the portfolio	3
SANTÉ ET SERVICES SOCIAUX	
40 Cost of Health Services due to Automobile Accidents	122 413
41 Financing of the program to assist pathological gamblers	
42 Investing in Canada Infrastructure program	
43 Training, partnership and organization of special events	
Total for the portfolio	122 413

FEDERAL GOVERNMENT TRANSFERS +		TRANSFERS FROM ENTITIES OTHER THAN THE FEDERAL GOVERNMENT =	TOTAL 2023	TOTAL 2022	
			33	25	23
33 259			33 259	454	24
			763	93	25
				34 789	26
33 259	-		34 055	35 362	
	1 400		1 400	1 000	27
60 359			60 359	52 426	28
7 581			7 581	6 448	29
123			123		30
186			186	267	31
			245	149	32
68 249	1 400		69 894	60 290	
			290	493	33
-	-		290	493	
518 305			518 305	1 014 076	34
518 305	-		518 305	1 014 076	
	3 349		3 349	1 850	35
	60		327	2 474	36
-	3 409		3 676	4 324	
			2		37
-	-		2	-	
577			577	489	38
1 375			1 378	1 000	39
1 952	-		1 955	1 489	
			122 413	118 310	40
40 313			40 313	15 008	41
48 314			48 314	49 645	42
				69 095	43
88 627	-		211 040	252 058	

REVENUE FOR SPECIFIED PURPOSE ACCOUNTS (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	MISCELLANEOUS REVENUE +
SÉCURITÉ PUBLIQUE	
44 Administration of the Firearms Act	
45 Financing of activities performed as part of the Northern Plan	
46 Financing of autonomous service units	
47 Financing of the program to assist pathological gamblers	
48 Investing in Canada Infrastructure program	
49 Training, partnership and organization of special events	22 058
Total for the portfolio	22 058
TRANSPORTS	
50 Training, partnership and organization of special events	-
Total for the portfolio	-
TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE	
51 Financing of the Bureau d'évaluation médicale	
52 Training, partnership and organization of special events	182
Total for the portfolio	182
TOTAL	152 155

FEDERAL GOVERNMENT TRANSFERS +		TRANSFERS FROM ENTITIES OTHER THAN THE FEDERAL GOVERNMENT =	TOTAL 2023	TOTAL 2022	
5 471		660	5 471 660	5 428 300	44 45
3 633			3 633	3 705	46
28 086	2 323		52 467	2 698	47
37 190	2 983		62 231	20 107	48 49
15 356			15 356	25 181	50
15 356	-		15 356	25 181	
	5 328		5 328	4 612	51
			182	153	52
-	5 328		5 510	4 765	
1 253 759	16 105		1 422 019	1 961 324	

EXPENDITURE BY SUPERCATEGORY FOR SPECIFIED PURPOSE ACCOUNTS

Fiscal year ended March 31, 2023
(thousands of dollars)

	TRANSFER +
NATIONAL ASSEMBLY	
1 National Assembly own-source revenue	
Total for the portfolio	-
AFFAIRES MUNICIPALES ET HABITATION	
2 Clean Water and Wastewater Fund	1 777
3 Disaster Mitigation and Adaptation Fund	45 376
4 Investing in Canada Infrastructure program	64 946
5 2008 Infrastructure Projects	6 419
6 2015 Infrastructure Projects	10 557
Total for the portfolio	129 075
AGRICULTURE, PÊCHERIES ET ALIMENTATION	
7 Financing of activities performed as part of the Northern Plan	1 868
8 Financing of agricultural risk management programs	115 050
9 Training, partnership and organization of special events	
Total for the portfolio	116 918
CONSEIL EXÉCUTIF	
10 Training, partnership and organization of special events	
Total for the portfolio	-
CULTURE ET COMMUNICATIONS	
11 Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	
12 Financing of activities performed as part of the Northern Plan	852
13 Financing of autonomous service units	
14 Investing in Canada Infrastructure program	
Total for the portfolio	852
ÉCONOMIE ET INNOVATION	
15 Investing in Canada Infrastructure program	21 333
16 Post-Secondary Institutions Strategic Investment Fund	
17 Training, partnership and organization of special events	
Total for the portfolio	21 333
ÉDUCATION	
18 Financing of activities performed as part of the Northern Plan	240
19 Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	151 457
20 Investing in Canada Infrastructure program	39 569
21 Minority-language and second-language teaching	6 375
22 Training, partnership and organization of special events	17 627
Total for the portfolio	215 268

REMUNERATION	+	OPERATING	=	TOTAL 2023	TOTAL 2022	
		2 059		2 059	2 758	1
-		2 059		2 059	2 758	
134		60		1 971	383	2
				45 376	12 029	3
516		109		65 570	108 401	4
112		53		6 584	5 708	5
				10 557	23 166	6
762		221		130 057	149 687	
				1 868		7
441		125		115 616	103 706	8
		145		145	1 317	9
441		270		117 629	105 024	
		2		2		10
-		2		2	-	
316		1 645		1 962	1 607	11
				852	1 970	12
719		768		1 487	1 438	13
85				85		14
1 121		2 414		4 386	5 016	
124				21 457	16 923	15
		222		222	3 618	16
					17	17
124		222		21 679	20 557	
		25		266	1 413	18
				151 457	106 281	19
				39 569	95 485	20
206		8 202		14 783	20 271	21
169		22		17 818	24 558	22
374		8 249		223 891	248 008	

EXPENDITURE BY SUPERCATEGORY FOR SPECIFIED PURPOSE ACCOUNTS (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	TRANSFER +
ÉNERGIE ET RESSOURCES NATURELLES	
23 Financing measures for protecting, securing, redeveloping and restoring mine sites	
24 Investing in Canada Infrastructure program	33 259
25 Training, partnership and organization of special events	8
26 2018 Infrastructure Financing	
Total for the portfolio	33 267
ENSEIGNEMENT SUPÉRIEUR	
27 Financing of activities performed as part of the Northern Plan	1 400
28 Investing in Canada Infrastructure program	60 359
29 Minority-language and second-language teaching	5 583
30 Post-Secondary Institutions Strategic Investment Fund	123
31 Training in federal penitentiaries	186
32 Training, partnership and organization of special events	152
Total for the portfolio	67 803
ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES	
33 Training, partnership and organization of special events	
Total for the portfolio	-
FINANCES	
34 Gas Tax Fund Administrative Agreement	518 305 ⁽¹⁾
Total for the portfolio	518 305
FORÊTS, FAUNE ET PARCS	
35 Financing of activities performed as part of the Northern Plan	
36 Training, partnership and organization of special events	
Total for the portfolio	-
IMMIGRATION, FRANCISATION ET INTÉGRATION	
37 Training, partnership and organization of special events	
Total for the portfolio	-
JUSTICE	
38 Agreement respecting the Contraventions Act	
39 Training, partnership and organization of special events	
Total for the portfolio	-
SANTÉ ET SERVICES SOCIAUX	
40 Cost of Health Services due to Automobile Accidents	122 413
41 Financing of the program to assist pathological gamblers	
42 Investing in Canada Infrastructure program	40 313
43 Training, partnership and organization of special events	48 218
Total for the portfolio	210 944

(1) The amount was transferred to the Société de financement des infrastructures locales du Québec (SOFIL) to fund municipal infrastructure projects. SOFIL's deferred contributions amounted to \$1 135 885 thousand as at March 31, 2023.

REMUNERATION +	OPERATING =	TOTAL 2023	TOTAL 2022	
24	8	33	25	23
		33 259	454	24
138	617	763	93	25
			34 789	26
162	626	34 055	35 362	
		1 400	1 000	27
		60 359	52 426	28
	1 998	7 581	6 448	29
		123		30
		186	267	31
	93	245	149	32
-	2 091	69 894	60 290	
9	281	290	493	33
9	281	290	493	
		518 305	1 014 076	34
-	-	518 305	1 014 076	
	3 349	3 349	1 850	35
21	306	327	2 474	36
21	3 655	3 676	4 324	
	2	2		37
-	2	2	-	
	577	577	489	38
1 204	174	1 378	1 000	39
1 204	751	1 955	1 489	
		122 413	118 310	40
		40 313	15 008	41
		48 314	49 645	42
	96		69 095	43
-	96	211 040	252 058	

EXPENDITURE BY SUPERCATEGORY FOR SPECIFIED PURPOSE ACCOUNTS (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	TRANSFER +
SÉCURITÉ PUBLIQUE	
44 Administration of the Firearms Act	
45 Financing of activities performed as part of the Northern Plan	660
46 Financing of autonomous service units	
47 Financing of the program to assist pathological gamblers	
48 Investing in Canada Infrastructure program	3 633
49 Training, partnership and organization of special events	12 093
Total for the portfolio	16 386
TRANSPORTS	
50 Training, partnership and organization of special events	
Total for the portfolio	-
TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE	
51 Financing of the Bureau d'évaluation médicale	
52 Training, partnership and organization of special events	
Total for the portfolio	-
TOTAL	1 330 150

REMUNERATION +		OPERATING =	TOTAL 2023	TOTAL 2022	
4 808		663	5 471	5 428	44
			660	300	45
				3 705	46
				2 698	47
			3 633		48
25 102	15 273		52 467	20 107	49
29 910	15 936		62 231	32 238	
299	15 057		15 356	25 181	50
299	15 057		15 356	25 181	
2 862	2 466		5 328	4 612	51
118	64		182	153	52
2 980	2 530		5 510	4 765	
37 407	54 462		1 422 019	1 961 324	

SPECIAL FUNDS

**1. REPORT OF SPECIAL FUNDS'
EXCESS EXPENDITURES AND
INVESTMENTS OVER
APPROVED AMOUNTS**

Report of special funds' excess expenditures and investments over approved amounts

Fiscal year ended March 31, 2023

By approving annual expenditure and investment estimates in the special funds budget in keeping with section 48 of the *Financial Administration Act* (CQLR, chapter A-6.001), Parliament authorizes the minister or body responsible for a special fund to effect expenditures and investments using the amounts credited to the special fund budget. This approval is given when adopting legislation respecting appropriations or specific legislation, notably when a special fund is created. When the National Assembly is not in session, a special warrant, issued under section 51 of the *Public Administration Act* (CQLR, chapter A-6.01), may authorize posting expenditures and investments to special funds. These authorizations are valid only for the fiscal year to which the estimates apply.

At fiscal year-end, for each special fund, expenditures and investments are compared to the amounts approved by Parliament for that fiscal year. A report on each excess must be included in the Public Accounts pursuant to section 86 of the *Financial Administration Act*. Unexpended amounts of approved expenditures and investments lapse. Excess expenditures and investments of a special fund over approved estimates is subject to Parliament's approval.

For the fiscal year ended March 31, 2023, special funds' excess expenditures and investments over the amounts approved were noted.

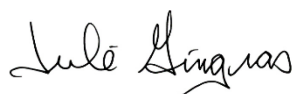
Excess expenditures and investments over the amounts approved (thousands of dollars)

Departmental portfolios and special funds	Excess expenditure	Excess investment
Affaires municipales et Habitation		
Regions and Rurality Fund	75 944	
Culture et Communications		
Avenir Mécénat Culture Fund	5	
Économie et Innovation		
Natural Resources and Energy Capital Fund	8 708	
Economic Development Fund	5 398	
Québec Enterprise Growth Fund	1 137	
Énergie et Ressources naturelles		
Natural Resources Fund	63 928	309

Excess expenditures and investments over the amounts approved (cont'd)
(thousands of dollars)

Departmental portfolios and special funds	Excess expenditure	Excess investment
Environnement et Lutte contre les changements climatiques		
Fund for the Protection of the Environment and the Waters in the Domain of the State	28 288 ⁽¹⁾	2 195
Finances		
Tax Administration Fund	9 284	
Justice		
Fund of the Administrative Tribunal of Québec		316
Santé et Services sociaux		
Health and Social Services Information Resources Fund	82 533	
Transports		
Air Service Fund	980	
Rolling Stock Management Fund	12 413	
Travail, Emploi et Solidarité sociale		
Assistance Fund for Independent Community Action	5 239	
Labour Market Development Fund	119 699	
Goods and Services Fund	28 011	
Administrative Labour Tribunal Fund		4 570
Québec Fund for Social Initiatives	4 315	
	445 882	7 390

(1) These represent excess amounts of \$3 175 thousand and \$25 113 thousand respectively for fiscal years 2019-2020 and 2020-2021.



Julie Gingras
Deputy Minister, Finance,



Lucie Pageau, CPA
Comptroller of Finance,

Québec, December 11, 2023, except as to amendments to this report and to information on revenues, expenditures and investments of special funds, which are dated February 9, 2024¹.

¹ For more information, see the errata accompanying the electronic version of this volume.

2. SUMMARY OF EXCESS EXPENDITURES AND INVESTMENTS OF SPECIAL FUNDS OVER APPROVED AMOUNTS

SUMMARY OF EXCESS EXPENDITURES AND INVESTMENTS OF SPECIAL FUNDS OVER APPROVED AMOUNTS

Fiscal year ended March 31, 2023
(thousands of dollars)

SPECIAL FUNDS		EXPENDITURES		
		Forecast	Actual	Excess
AFFAIRES MUNICIPALES ET HABITATION				
1	Regions and Ruralty Fund	293 940	369 884	75 944
CULTURE ET COMMUNICATIONS				
2	Avenir Mécénat Culture Fund	5 006	5 011	5
3	Québec Cultural Heritage Fund	47 364	20 556	
CYBERSÉCURITÉ ET NUMÉRIQUE				
4	Cybersecurity and Digital Technology Fund	544 574	540 914	
ÉCONOMIE ET INNOVATION				
5	Natural Resources and Energy Capital Fund	220	8 928	8 708
6	Economic Development Fund	767 654	773 052	5 398
7	Québec Enterprise Growth Fund	100	1 237	1 137
ÉDUCATION				
8	Sports and Physical Activity Development Fund	114 127	98 071	
ÉNERGIE ET RESSOURCES NATURELLES				
9	Natural Resources Fund	65 285	129 213	63 928
10	Energy Transition, Innovation and Efficiency Fund	165 989	137 003	
11	Territorial Information Fund	163 323	134 386	
ENSEIGNEMENT SUPÉRIEUR				
12	University Excellence and Performance Fund	25 000	25 000	
ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES				
13	Electrification and Climate Change Fund	1 315 039	1 221 112	
14	Fund for the Protection of the Environment and the Waters in the Domain of the State	239 282	229 155	
FAMILLE				
15	Educational Childcare Services Fund	3 222 605	3 194 696	
FINANCES				
16	Financing Fund	2 829	2 604	
17	Special Contracts and Financial Assistance for Investment Fund	232 000	217 934	
18	Fund to Combat Addiction	193 553	166 893	
19	Generations Fund			
20	IFC Montréal Fund	1 405	1 404	
21	Northern Plan Fund	158 393	98 631	
22	Fund of the Financial Markets Administrative Tribunal	5 464	3 478	
23	Tax Administration Fund	1 122 603	1 131 887	9 284

INVESTMENTS				
Forecast	Actual	Excess		
			1	
			2	
			3	
107 137	85 763		4	
163 450	10 250		5	
1 828 209	1 654 041		6	
200 000	115 273		7	
127 528			8	
1 171	1 480	309	9	
88	36		10	
56 629	5 034		11	
			12	
3 215	432		13	
250	2 445	2 195	14	
			15	
			16	
			17	
			18	
			19	
			20	
			21	
10 634	41		22	
			23	

SUMMARY OF EXCESS EXPENDITURES AND INVESTMENTS OF SPECIAL FUNDS OVER APPROVED AMOUNTS (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

SPECIAL FUNDS		EXPENDITURES		
		Forecast	Actual	Excess
FORÊTS, FAUNE ET PARCS				
24	Natural Resources Fund	642 313	616 670	
JUSTICE				
25	Access to Justice Fund	26 923	24 311	
26	Fund dedicated to assistance for persons who are victims of criminal offences	47 061	40 984	
27	Register Fund of the Ministère de la Justice	48 427	44 030	
28	Fund of the Administrative Tribunal of Québec	56 305	47 350	
29	Public Contracts Fund	6		
SANTÉ ET SERVICES SOCIAUX				
30	Cannabis Prevention and Research Fund	142 000	110 467	
31	Health and Social Services Information Resources Fund	393 594	476 127	82 533
SÉCURITÉ PUBLIQUE				
32	Capitale-Nationale Region Fund	25 000	25 000	
33	Police Services Fund	731 686	728 174	
TOURISME				
34	Tourism Partnership Fund	372 784	357 137	
TRANSPORTS				
35	Air Service Fund	85 859	86 839	980
36	Rolling Stock Management Fund	136 698	149 111	12 413
37	Highway Safety Fund	66 148	38 159	
38	Land Transportation Network Fund	6 324 542	5 654 815	
TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE				
39	Assistance Fund for Independent Community Action	41 937	47 176	5 239
40	Labour Market Development Fund	1 502 391	1 622 089	119 699
41	Goods and Services Fund	123 701	151 712	28 011
42	Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	19 924	12 450	
43	Administrative Labour Tribunal Fund	88 505	83 461	
44	Québec Fund for Social Initiatives	17 945	22 260	4 315
		19 579 503	18 849 371	417 593⁽¹⁾

(1) This amount does not take into account adjustments of \$28 288 thousand made in prior years, namely, \$3 175 thousand for 2019-2020 and \$25 113 thousand for 2020-2021, relating to the final results of the Fund for the Protection of the Environment and the Waters in the Domain of the State. Excess expenditures over forecasts created by these adjustments are subject to approval. After taking these adjustments into account, the total amount of excess expenditures requiring approval is \$445 882 thousand.

INVESTMENTS		
Forecast	Actual	Excess
22 818	18 123	24
		25
		26
3 457	1 026	27
1 062	1 378	28
		29
		30
73 258	66 536	31
		32
18 800	15 373	33
		34
1 169	573	35
25 829	1 393	36
76 826	44 883	37
4 876	626	38
3 126 539	2 800 360	39
		40
2 361	567	41
20 411	17 158	42
4 435	9 005	43
		44
5 880 152	4 851 795	7 389

3. INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT BY SPECIAL FUND

AFFAIRES MUNICIPALES ET HABITATION

**REGIONS AND RURALITY FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT**

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	269 839	267 500	267 500
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue		2 453	624
Total revenue	269 839	269 953	268 124
Expenditures			
Transfer	293 940	369 884	181 771
Total expenditure excluding debt service	293 940	369 884	181 771
Debt service			
Total expenditure	293 940	369 884	181 771
Surplus (deficit) for the year linked to activities	(24 101)	(99 931)	86 353
Opening cumulated surplus (deficit) linked to activities	97 680	206 933	120 580
Closing cumulated surplus (deficit) linked to activities	73 579	107 001	206 933
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

CULTURE ET COMMUNICATIONS

AVENIR MÉCÉNAT CULTURE FUND

INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023

(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Consumption taxes	5 000	5 000	5 000
Miscellaneous revenue	6	105	11
Total revenue	5 006	5 105	5 011
Expenditures			
Remuneration	250		
Transfer	4 756	5 011	5 060
Total expenditure excluding debt service	5 006	5 011	5 060
Debt service			
Total expenditure	5 006	5 011	5 060
Surplus (deficit) for the year linked to activities	-	94	(49)
Opening cumulated surplus (deficit) linked to activities	2	255	304
Closing cumulated surplus (deficit) linked to activities	2	349	255
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

CULTURE ET COMMUNICATIONS

QUÉBEC CULTURAL HERITAGE FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department		2 600	6 592
Consumption taxes	24 800	30 100	19 500
Miscellaneous revenue	150	1 179	103
Total revenue	24 950	33 879	26 196
Expenditures			
Remuneration	724		738
Operating	20	2	2
Transfer	46 620	20 554	16 653
Total expenditure excluding debt service	47 364	20 556	17 394
Debt service			
Total expenditure	47 364	20 556	17 394
Accounting change – Government transfers			2 600
Total expenditure to be approved	47 364	20 556	19 994
Surplus (deficit) for the year linked to activities	(22 414)	13 324	8 802
Opening cumulated surplus (deficit) linked to activities	46 183	49 628	40 827
Closing cumulated surplus (deficit) linked to activities	23 768	62 952	49 628
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

CYBERSÉCURITÉ ET NUMÉRIQUE

CYBERSECURITY AND DIGITAL TECHNOLOGY FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENTFiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	18 243	63 543	
Transfers from other reporting entities of the Gouvernement du Québec			685
Miscellaneous revenue	493 146	458 599	195 712
Total revenue	511 389	522 142	196 398
Expenditures			
Remuneration	122 316	129 188	30 488
Operating	417 889	401 959	99 047
Doubtful accounts and other allowances		6	(2)
Total expenditure excluding debt service	540 205	531 153	129 534
Debt service	4 369	9 761	762
Total expenditure	544 574	540 914	130 296
Surplus (deficit) for the year linked to activities	(33 186)	(18 772)	66 102
Opening cumulated surplus (deficit) linked to activities	37 060	66 102	-
Closing cumulated surplus (deficit) linked to activities	3 874	47 330	66 102
Investments to be approved			
Fixed assets:			
Tangible assets	45 614	2 332	105
Information resource assets	61 523	83 431	35 002
Total fixed asset	107 137	85 763	35 107
Loans, investments, advances and other costs			
Total investment to be approved	107 137	85 763	35 107

ÉCONOMIE ET INNOVATION

NATURAL RESOURCES AND ENERGY CAPITAL FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Miscellaneous revenue	183	8 992	4 375
Total revenue	183	8 992	4 375
Expenditures			
Operating		1 487	331
Doubtful accounts and other allowances	220	7 441	52 549
Expenditure related to the proportionate share of interest		64	63
Total expenditure excluding debt service	220	8 992	52 943
Debt service			
Total expenditure	220	8 992	52 943
Expenditure related to the proportionate share of interest		(64)	(63)
Total expenditure to be approved	220	8 928	52 880
Surplus (deficit) for the year linked to activities	(37)	-	(48 568)
Opening cumulated surplus (deficit) linked to activities	(44 800)	(207 412)	(158 843)
Closing cumulated surplus (deficit) linked to activities	(44 838)	(207 412)	(207 412)
Cumulated revaluation gains (losses)		252 789	295 826
Closing cumulated surplus (deficit)	(44 838)	45 378	88 414
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs	163 450	10 250	33 303
Total investment to be approved	163 450	10 250	33 303

ÉCONOMIE ET INNOVATION

ECONOMIC DEVELOPMENT FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	592 949	521 468	194 337
Transfers from other reporting entities of the Gouvernement du Québec	3	18 608	22 552
Miscellaneous revenue	174 702	254 566	231 520
Total revenue	767 654	794 642	448 410
Expenditures			
Operating	131 330	158 027	136 991
Transfer	157 571	281 732	239 802
Doubtful accounts and other allowances	379 751	204 013	(19 767)
Expenditure related to the proportionate share of interest		21 590	12 703
Total expenditure excluding debt service	668 651	665 362	369 729
Debt service	99 003	129 280	78 680
Total expenditure	767 654	794 642	448 410
Expenditure related to the proportionate share of interest		(21 590)	(12 703)
Total expenditure to be approved	767 654	773 052	435 707
Surplus (deficit) for the year linked to activities	-	-	-
Opening cumulated surplus (deficit) linked to activities	82 845	82 984	82 984
Closing cumulated surplus (deficit) linked to activities	82 845	82 984	82 984
Cumulated revaluation gains (losses)		(21 458)	(8 476)
Closing cumulated surplus (deficit)	82 845	61 526	74 508
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs	1 828 209	1 654 041	1 362 971
Total investment to be approved	1 828 209	1 654 041	1 362 971

ÉCONOMIE ET INNOVATION

QUÉBEC ENTERPRISE GROWTH FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Miscellaneous revenue	1 002	568	613
Total revenue	1 002	568	613
Expenditures			
Operating		1 237	613
Doubtful accounts and other allowances	100		
Total expenditure excluding debt service	100	1 237	613
Debt service			
Total expenditure	100	1 237	613
Surplus (deficit) for the year linked to activities	902	(669)	-
Opening cumulated surplus (deficit) linked to activities	655	(21)	(21)
Closing cumulated surplus (deficit) linked to activities	1 557	(690)	(21)
Cumulated revaluation gains (losses)		(18 465)	(6 374)
Closing cumulated surplus (deficit)	1 557	(19 156)	(6 395)
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs	200 000	115 273	207 929
Total investment to be approved	200 000	115 273	207 929

ÉDUCATION

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	45 000	31 542	166 174
Transfers from other reporting entities of the Gouvernement du Québec			
Consumption taxes	90 000	90 000	90 000
Miscellaneous revenue	2 028	5 700	1 459
Total revenue	137 028	127 243	257 633
Expenditures			
Remuneration	836	862	816
Operating	182	32	28
Transfer	113 110	97 177	69 168
Total expenditure excluding debt service	114 127	98 071	70 011
Debt service			
Total expenditure	114 127	98 071	70 011
Accounting change – Government transfers			6 405
Total expenditure to be approved	114 127	98 071	76 416
Surplus (deficit) for the year linked to activities	22 901	29 172	187 623
Opening cumulated surplus (deficit) linked to activities	202 807	226 481	38 859
Closing cumulated surplus (deficit) linked to activities	225 708	255 653	226 481
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs	127 528		32 334
Total investment to be approved	127 528	-	32 334

ÉNERGIE ET RESSOURCES NATURELLES

NATURAL RESOURCES FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	12 597	95 647	21 597
Transfers from other reporting entities of the Gouvernement du Québec			
Duties and permits	43 209	41 593	42 909
Miscellaneous revenue	1 567	6 212	232
Total revenue	57 373	143 452	64 737
Expenditures			
Remuneration	18 588	16 513	16 305
Operating	21 087	13 954	12 566
Transfer	25 609	98 687	11 126
Doubtful accounts and other allowances	1	58	
Total expenditure excluding debt service	65 285	129 213	39 997
Debt service			
Total expenditure	65 285	129 213	39 997
Surplus (deficit) for the year linked to activities	(7 912)	14 239	24 740
Opening cumulated surplus (deficit) linked to activities	68 895	79 126	54 386
Closing cumulated surplus (deficit) linked to activities	60 983	93 366	79 126
Investments to be approved			
Fixed assets:			
Tangible assets	550	785	544
Information resource assets	621	695	152
Total fixed asset	1 171	1 480	696
Loans, investments, advances and other costs			
Total investment to be approved	1 171	1 480	696

Note:

The Natural Resources Fund, established under the Act respecting the Ministère des Ressources naturelles et de la Faune (CQLR, chapter M-25.2), consists of different components. Since 2014-2015, the financial information for the sustainable forest development component is presented in the Forêts, Faune et Parcs portfolio. The financial information for the wildlife conservation and development component, in effect since June 11, 2021, is part of the Forêts, Faune et Parcs portfolio. Financial information for all other components is presented in the Énergie et Ressources naturelles portfolio.

ÉNERGIE ET RESSOURCES NATURELLES

ENERGY TRANSITION, INNOVATION AND EFFICIENCY FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	51 557	23 428	5 262
Transfers from other reporting entities of the Gouvernement du Québec		9	
Duties and permits	85 541	83 099	85 075
Miscellaneous revenue	60	646	593
Federal government transfers	19 154	77 050	4 161
Total revenue	156 313	184 232	95 091
Expenditures			
Remuneration	13 910	8 155	4 856
Operating	46 260	45 732	33 284
Transfer	105 819	81 386	44 043
Doubtful accounts and other allowances		1 704	1 817
Total expenditure excluding debt service	165 989	136 977	84 000
Debt service		26	28
Total expenditure	165 989	137 003	84 028
Surplus (deficit) for the year linked to activities	(9 677)	47 229	11 063
Opening cumulated surplus (deficit) linked to activities	15 919	11 135	72
Closing cumulated surplus (deficit) linked to activities	6 243	58 364	11 135
Investments to be approved			
Fixed assets:			
Tangible assets	4		
Information resource assets	84	36	403
Total fixed asset	88	36	403
Loans, investments, advances and other costs			
Total investment to be approved	88	36	403

ÉNERGIE ET RESSOURCES NATURELLES

TERRITORIAL INFORMATION FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Duties and permits		190	48
Miscellaneous revenue	190 560	198 393	200 563
Total revenue	190 560	198 583	200 612
Expenditures			
Remuneration	56 620	49 623	47 761
Operating	102 703	83 411	81 712
Transfer	4 000	1 276	
Doubtful accounts and other allowances		76	186
Total expenditure excluding debt service	163 323	134 386	129 659
Debt service			
Total expenditure	163 323	134 386	129 659
Surplus (deficit) for the year linked to activities	27 237	64 197	70 953
Opening cumulated surplus (deficit) linked to activities	737 178	761 150	690 197
Closing cumulated surplus (deficit) linked to activities	764 415	825 347	761 150
Investments to be approved			
Fixed assets:			
Tangible assets	1 596	900	2 610
Information resource assets	1 314	4 134	1 520
Total fixed asset	2 910	5 034	4 130
Loans, investments, advances and other costs	53 719		73 347
Total investment to be approved	56 629	5 034	77 477

ENSEIGNEMENT SUPÉRIEUR

UNIVERSITY EXCELLENCE AND PERFORMANCE FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENTFiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	25 000	25 000	25 000
Transfers from other reporting entities of the Gouvernement du Québec			
Total revenue	25 000	25 000	25 000
Expenditures			
Transfer	25 000	25 000	25 000
Total expenditure excluding debt service	25 000	25 000	25 000
Debt service			
Total expenditure	25 000	25 000	25 000
Surplus (deficit) for the year linked to activities	-	-	-
Opening cumulated surplus (deficit) linked to activities	-	-	-
Closing cumulated surplus (deficit) linked to activities	-	-	-
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

ELECTRIFICATION AND CLIMATE CHANGE FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL ⁽¹⁾ 2022
Revenues			
Transfers from the responsible Department	95 000		
Transfers from other reporting entities of the Gouvernement du Québec			
Duties and permits	1 077 357	1 267 035	1 299 088
Miscellaneous revenue	8 172	64 557	4 384
Federal government transfers	34 645	24 893	70 730
Total revenue	1 215 174	1 356 485	1 374 202
Expenditures			
Remuneration	28 363	22 358	24 797
Operating	37 236	22 317	26 180
Transfer	1 249 440	1 175 214	1 126 797
Doubtful accounts and other allowances		1 223	638
Total expenditure excluding debt service	1 315 039	1 221 112	1 178 412
Debt service			
Total expenditure	1 315 039	1 221 112	1 178 412
Surplus (deficit) for the year linked to activities	(99 866)	135 373	195 790
Opening cumulated surplus (deficit) linked to activities	1 467 130	1 586 100	1 390 310
Closing cumulated surplus (deficit) linked to activities	1 367 264	1 721 473	1 586 100
Investments to be approved			
Fixed assets:			
Tangible assets	3 215	432	721
Information resource assets			23
Total fixed asset	3 215	432	745
Loans, investments, advances and other costs			
Total investment to be approved	3 215	432	745

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

**ELECTRIFICATION AND CLIMATE CHANGE FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT (cont'd)**

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL ⁽¹⁾ 2022
Expenditure by departmental portfolio			
Affaires municipales et Habitation	6 335	2 673	5 560
Agriculture, Pêcheries et Alimentation	4 124	6 306	411
Économie et Innovation	10 623	39 758	29 821
Éducation	30 589	13 897	18 987
Énergie et Ressources naturelles	645 627	423 372	448 839
Environnement et Lutte contre les changements climatiques	169 004	192 864	229 117
Forêts, Faune et Parcs	22 171	13 939	15 135
Relations internationales et Francophonie	250	16 945	9 822
Santé et Services sociaux	9 322	1 833	4 522
Sécurité publique	8 350	53 350	843
Tourisme			4 223
Transports	<u>408 645</u>	<u>456 174</u>	<u>411 132</u>
Total expenditure	<u>1 315 039</u>	<u>1 221 112</u>	<u>1 178 412</u>

(1) The preliminary information published in 2021-2022 has been amended to reflect the final results of the fund for fiscal year in 2021-2022. These changes do not create, in the year to which they relate, a surplus over the approved amounts.

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL ⁽¹⁾ 2022
Revenues			
Transfers from other reporting entities of the Gouvernement du Québec		587	409
Duties and permits	170 985	198 262	191 595
Miscellaneous revenue	15 935	34 420	12 151
Federal government transfers	23 214	16 169	31 914
Total revenue	210 135	249 437	236 068
Expenditures			
Remuneration	33 823	38 654	34 147
Operating	20 306	18 151	13 731
Transfer	184 871	171 575	168 605
Doubtful accounts and other allowances	282	774	(26)
Total expenditure excluding debt service	239 282	229 155	216 457
Debt service			
Total expenditure	239 282	229 155	216 457
Surplus (deficit) for the year linked to activities	(29 147)	20 283	19 611
Opening cumulated surplus (deficit) linked to activities	453 822	512 699	516 847 ⁽²⁾
Adjustments for prior years			
Revenue		(3 445)	(12 407)
Expenditure		(12 749)	(27 546) ⁽³⁾
Total adjustments for prior years	-	(16 194)	(39 953)
Adjusted opening cumulated surplus (deficit)	453 822	496 505	476 894
Closing cumulated surplus (deficit) linked to activities	424 675	516 788	496 505

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL ⁽¹⁾ 2022
Investments to be approved			
Fixed assets:			
Tangible assets	250	13	32
Information resource assets			12
Total fixed asset	250	13	43
Loans, investments, advances and other costs		2 432 ⁽⁴⁾	
Total investment to be approved	250	2 445	43

(1) The preliminary information published in 2021-2022 has been modified to reflect the final information for the fund. These changes do not create a surplus on the approved amounts for fiscal year 2021-2022.

(2) This amount includes a restatement made to prior years relating to the fund's final results for fiscal year 2019-2020. This restatement creates an excess of expenses over forecasts of \$3 175 thousand, representing expenses of \$29 803 thousand compared with approved forecasts of \$26 628 thousand.

(3) This amount includes \$25 113 thousand related to the restatement made to prior years in respect of the fund's final results for fiscal year 2020-2021. The excess of expenses over forecasts now stands at \$70 192 thousand, representing expenses of \$106 852 thousand compared with approved forecasts of \$36 660 thousand. This is an increase of \$25 113 thousand over the \$45 079 thousand surplus recorded in 2020-2021.

(4) This amount derive from the accounting change recognized in fiscal year 2020-2021.

FAMILLE

EDUCATIONAL CHILDCARE SERVICES FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENTFiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	3 222 605	3 194 182	3 297 269
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue		514	145
Total revenue	3 222 605	3 194 696	3 297 414
Expenditures			
Transfer	3 222 555	3 194 697	2 880 629
Doubtful accounts and other allowances	50	(1)	(7)
Total expenditure excluding debt service	3 222 605	3 194 696	2 880 622
Debt service			
Total expenditure	3 222 605	3 194 696	2 880 622
Accounting change – Government transfers			(18 004)
Total expenditure to be approved	3 222 605	3 194 696	2 862 618
Surplus (deficit) for the year linked to activities	-	-	416 792
Opening cumulated surplus (deficit) linked to activities	-	-	(416 792)
Closing cumulated surplus (deficit) linked to activities	-	-	-
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

FINANCES

FINANCING FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Miscellaneous revenue	2 108 547	2 461 499	1 848 418
Total revenue	2 108 547	2 461 499	1 848 418
Expenditures			
Remuneration	1 610	1 580	1 559
Operating	1 219	1 023	1 039
Total expenditure excluding debt service	2 829	2 604	2 598
Debt service	2 072 153	2 408 093	1 803 008
Total expenditure	2 074 982	2 410 697	1 805 606
Surplus (deficit) for the year linked to activities	33 565	50 803	42 811
Opening cumulated surplus (deficit) linked to activities	753 944	678 576	721 446
Adjustments for prior years			
Revenue			
Expenditure			(85 682)
Total adjustments for prior years	-	-	(85 682)
Adjusted opening cumulated surplus (deficit)	753 944	678 576	635 764
Adjusted opening cumulated surplus (deficit) linked to activities	753 944	678 576	635 764
Closing cumulated surplus (deficit) linked to activities	787 509	729 379	678 576
Cumulated revaluation gains (losses)		(16 474)	
Closing cumulated surplus (deficit)	787 509	712 904	678 576
Investments			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs	14 850 815	12 762 505	12 652 377
Total investment	14 850 815	12 762 505	12 652 377

FINANCES

SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Revenues from government enterprises	232 000	217 934	222 438
Total revenue	232 000	217 934	222 438
Expenditures			
Transfer	232 000	217 934	222 438
Total expenditure excluding debt service	232 000	217 934	222 438
Debt service			
Total expenditure	232 000	217 934	222 438
Surplus (deficit) for the year linked to activities	-	-	-
Opening cumulated surplus (deficit) linked to activities	-	-	-
Closing cumulated surplus (deficit) linked to activities	-	-	-
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

FINANCES

FUND TO COMBAT ADDICTION INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Consumption taxes	89 179	76 806	82 221
Miscellaneous revenue	200	2 661	97
Revenues from government enterprises	104 292	126 942	75 709
Total revenue	193 671	206 409	158 027
Expenditures			
Operating	14 562	16 651	10 987
Transfer	178 991	150 241	100 782
Total expenditure excluding debt service	193 553	166 893	111 770
Debt service			
Total expenditure	193 553	166 893	111 770
Surplus (deficit) for the year linked to activities	118	39 517	46 257
Opening cumulated surplus (deficit) linked to activities	60 775	106 914	60 657
Closing cumulated surplus (deficit) linked to activities	60 893	146 431	106 914
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

FINANCES

GENERATIONS FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Consumption taxes	500 000	500 000	500 000
Duties and permits	1 354 000	1 465 872	1 899 391
Miscellaneous revenue	841 000	356 507	514 632
Revenues from government enterprises	750 000	759 000	703 000
Total revenue	3 445 000	3 081 380	3 617 023
Expenditures			
Expenditures			
Total expenditure excluding debt service	-	-	-
Debt service			
Total expenditure	-	-	-
Surplus (deficit) for the year linked to activities	3 445 000	3 081 380	3 617 023
Opening cumulated surplus (deficit) linked to activities	15 669 369	15 829 392	12 212 369
Closing cumulated surplus (deficit) linked to activities	19 114 369	18 910 771	15 829 392
Investments			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs	3 445 000 ⁽¹⁾	3 084 886 ⁽¹⁾	3 609 265 ⁽¹⁾
Total investment	3 445 000	3 084 886	3 609 265

(1) This amount corresponds to investments in the Caisse de dépôt et placement du Québec and under section 8 of the Act to reduce the debt and establish the Generations Fund (CQLR, chapter R-2.2.0.1), forecast investments of the Generations Fund do not have to be approved by Parliament.

FINANCES

IFC MONTRÉAL FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	600	600	600
Transfers from other reporting entities of the Gouvernement du Québec			
Duties and permits	1 147	1 417	1 223
Total revenue	1 747	2 017	1 823
Expenditures			
Transfer	1 405	1 404	1 391
Total expenditure excluding debt service	1 405	1 404	1 391
Debt service			
Total expenditure	1 405	1 404	1 391
Surplus (deficit) for the year linked to activities	342	613	432
Opening cumulated surplus (deficit) linked to activities	1 814	1 833	1 400
Closing cumulated surplus (deficit) linked to activities	2 156	2 445	1 833
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

FINANCES

NORTHERN PLAN FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from other reporting entities of the Gouvernement du Québec	15 000	15 000	15 000
Income and property taxes	86 000	90 200	86 000
Miscellaneous revenue	812	4 869	226
Total revenue	101 812	110 069	101 226
Expenditures			
Operating	98	105	112
Transfer	158 295	98 525	69 283
Total expenditure excluding debt service	158 393	98 631	69 395
Debt service			
Total expenditure	158 393	98 631	69 395
Surplus (deficit) for the year linked to activities	(56 581)	11 438	31 832
Opening cumulated surplus (deficit) linked to activities	81 217	93 537	61 705
Closing cumulated surplus (deficit) linked to activities	24 635	104 975	93 537
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

FINANCES

FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	462	30	22
Transfers from other reporting entities of the Gouvernement du Québec	3 677	3 677	3 347
Duties and permits	3	3	3
Miscellaneous revenue	1 322	198	14
Total revenue	5 464	3 908	3 386
Expenditures			
Remuneration	2 985	2 646	2 347
Operating	2 479	832	602
Total expenditure excluding debt service	5 464	3 478	2 949
Debt service			
Total expenditure	5 464	3 478	2 949
Surplus (deficit) for the year linked to activities	-	430	437
Opening cumulated surplus (deficit) linked to activities	4 592	4 728	4 291
Closing cumulated surplus (deficit) linked to activities	4 592	5 158	4 728
Investments to be approved			
Fixed assets:			
Tangible assets	6	2	4
Information resource assets	85	39	67
Total fixed asset	91	41	71
Loans, investments, advances and other costs	10 543		
Total investment to be approved	10 634	41	71

FINANCES

TAX ADMINISTRATION FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Income and property taxes	1 122 603	1 131 861	1 034 431
Miscellaneous revenue		26	44 566
Total revenue	1 122 603	1 131 887	1 078 997
Expenditures			
Operating	1 122 603	1 131 887	1 079 078
Total expenditure excluding debt service	1 122 603	1 131 887	1 079 078
Debt service			
Total expenditure	1 122 603	1 131 887	1 079 078
Surplus (deficit) for the year linked to activities	-	-	(81)
Opening cumulated surplus (deficit) linked to activities	-	-	81
Closing cumulated surplus (deficit) linked to activities	-	-	-
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

FORÊTS, FAUNE ET PARCS

**NATURAL RESOURCES FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT**

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	289 958	307 978	302 236
Transfers from other reporting entities of the Gouvernement du Québec		1 185	
Duties and permits	278 100	278 918	304 827
Miscellaneous revenue	41 000	12 898	5 376
Federal government transfers	13 957	4 258	38 523
Total revenue	623 015	605 237	650 962
Expenditures			
Remuneration	71 190	71 948	69 990
Operating	403 347	363 574	344 672
Transfer	167 776	181 436	188 701
Doubtful accounts and other allowances		(288)	
Total expenditure excluding debt service	642 313	616 670	603 364
Debt service			
Total expenditure	642 313	616 670	603 364
Accounting change – Government transfers			1 948
Total expenditure to be approved	642 313	616 670	605 312
Surplus (deficit) for the year linked to activities	(19 299)	(11 433)	47 598
Opening cumulated surplus (deficit) linked to activities	66 024	102 215	54 616
Closing cumulated surplus (deficit) linked to activities	46 726	90 782	102 215

FORÊTS, FAUNE ET PARCS

NATURAL RESOURCES FUND

INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT (cont'd)

Fiscal year ended March 31, 2023

(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Investments to be approved			
Fixed assets:			
Tangible assets	21 606	16 912	11 281
Information resource assets	1 213	1 210	455
Total fixed asset	22 818	18 123	11 736
Loans, investments, advances and other costs			
Total investment to be approved	22 818	18 123	11 736

Note:

The Natural Resources Fund, established under the Act respecting the Ministère des Ressources naturelles et de la Faune (CQLR, chapter M-25.2), consists of different components. Since 2014-2015, the financial information for the sustainable forest development component is presented in the Forêts, Faune et Parcs portfolio. The financial information for the wildlife conservation and development component, in effect since June 11, 2021, is part of the Forêts, Faune et Parcs portfolio. Financial information for all other components is presented in the Énergie et Ressources naturelles portfolio.

JUSTICE

ACCESS TO JUSTICE FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	6 755	8 801	7 179
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue	14 523	15 761	15 156
Federal government transfers	2 605	2 714	2 553
Total revenue	23 883	27 275	24 888
Expenditures			
Remuneration	1 954	1 882	1 403
Operating	17 397	13 004	12 903
Transfer	7 473	9 312	7 553
Doubtful accounts and other allowances	100	113	90
Total expenditure excluding debt service	26 923	24 311	21 949
Debt service			
Total expenditure	26 923	24 311	21 949
Surplus (deficit) for the year linked to activities	(3 040)	2 964	2 939
Opening cumulated surplus (deficit) linked to activities	5 812	14 188	11 249
Closing cumulated surplus (deficit) linked to activities	2 772	17 152	14 188
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

JUSTICE

FUND DEDICATED TO ASSISTANCE FOR PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	6 597	11 708	12 241
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue	21 906	16 459	22 780
Federal government transfers	1 019	774	700
Total revenue	29 522	28 940	35 721
Expenditures			
Remuneration	2 142	2 616	1 831
Operating	900	628	695
Transfer	43 018	41 518	43 594
Doubtful accounts and other allowances	1 000	(3 778)	(1 334)
Total expenditure excluding debt service	47 061	40 984	44 786
Debt service			
Total expenditure	47 061	40 984	44 786
Surplus (deficit) for the year linked to activities	(17 539)	(12 044)	(9 065)
Opening cumulated surplus (deficit) linked to activities	23 538	30 838	39 904
Closing cumulated surplus (deficit) linked to activities	5 999	18 795	30 838
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

JUSTICE

REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Miscellaneous revenue	40 215	42 431	43 199
Total revenue	40 215	42 431	43 199
Expenditures			
Remuneration	30 043	27 089	28 111
Operating	18 383	16 941	14 858
Total expenditure excluding debt service	48 427	44 030	42 969
Debt service			
Total expenditure	48 427	44 030	42 969
Surplus (deficit) for the year linked to activities	(8 212)	(1 600)	230
Opening cumulated surplus (deficit) linked to activities	118 145	124 310	124 079
Closing cumulated surplus (deficit) linked to activities	109 934	122 710	124 310
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets	3 457	1 026	528
Total fixed asset	3 457	1 026	528
Loans, investments, advances and other costs			
Total investment to be approved	3 457	1 026	528

JUSTICE

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	22 219	22 219	19 834
Transfers from other reporting entities of the Gouvernement du Québec	10 741	10 741	10 634
Miscellaneous revenue	22 952	24 378	21 999
Total revenue	55 911	57 338	52 467
Expenditures			
Remuneration	40 465	36 960	36 119
Operating	15 830	10 385	10 012
Total expenditure excluding debt service	56 295	47 345	46 131
Debt service	10	5	9
Total expenditure	56 305	47 350	46 140
Surplus (deficit) for the year linked to activities	(393)	9 988	6 327
Opening cumulated surplus (deficit) linked to activities	20 266	23 591	17 264
Closing cumulated surplus (deficit) linked to activities	19 873	33 579	23 591
Investments to be approved			
Fixed assets:			
Tangible assets	620	109	65
Information resource assets	442	1 270	628
Total fixed asset	1 062	1 378	693
Loans, investments, advances and other costs			
Total investment to be approved	1 062	1 378	693

JUSTICE

PUBLIC CONTRACTS FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Miscellaneous revenue	45	167	19
Total revenue	45	167	19
Expenditures			
Operating	6		
Total expenditure excluding debt service	6	-	-
Debt service			
Total expenditure	6	-	-
Surplus (deficit) for the year linked to activities	38	167	18
Opening cumulated surplus (deficit) linked to activities	8 723	8 702	8 684
Closing cumulated surplus (deficit) linked to activities	8 761	8 869	8 702
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

SANTÉ ET SERVICES SOCIAUX

**CANNABIS PREVENTION AND RESEARCH FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>FORECAST</u>	<u>ACTUAL 2023</u>	<u>ACTUAL 2022</u>
Revenues			
Transfers from other reporting entities of the Gouvernement du Québec	91 836	88 650	82 279
Miscellaneous revenue	<u>114</u>	<u>3 215</u>	<u>203</u>
Total revenue	<u>91 950</u>	<u>91 866</u>	<u>82 483</u>
Expenditures			
Remuneration	3 120	1 399	1 428
Operating	4 000	101	145
Transfer	<u>134 880</u>	<u>108 966</u>	<u>70 107</u>
Total expenditure excluding debt service	142 000	110 467	71 680
Debt service			
Total expenditure	<u>142 000</u>	<u>110 467</u>	<u>71 680</u>
Surplus (deficit) for the year linked to activities	(50 050)	(18 601)	10 803
Opening cumulated surplus (deficit) linked to activities	<u>71 076</u>	<u>83 862</u>	<u>73 059</u>
Closing cumulated surplus (deficit) linked to activities	<u>21 025</u>	<u>65 261</u>	<u>83 862</u>
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	<u>-</u>	<u>-</u>	<u>-</u>
Loans, investments, advances and other costs			
Total investment to be approved	<u>-</u>	<u>-</u>	<u>-</u>

SANTÉ ET SERVICES SOCIAUX

**HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT**

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	342 485	472 099	371 490
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue	50 501	65 952	57 132
Federal government transfers		5 345	2 650
Total revenue	392 985	543 395	431 272
Expenditures			
Remuneration	32 818	37 241	30 097
Operating	254 137	240 314	239 000
Transfer	106 402	196 803	150 372
Total expenditure excluding debt service	393 356	474 358	419 469
Debt service	238	1 769	248
Total expenditure	393 594	476 127	419 717
Surplus (deficit) for the year linked to activities	(609)	67 268	11 555
Opening cumulated surplus (deficit) linked to activities	4 821	16 931	5 376
Closing cumulated surplus (deficit) linked to activities	4 212	84 199	16 931
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets	73 258	66 536	38 332
Total fixed asset	73 258	66 536	38 332
Loans, investments, advances and other costs			
Total investment to be approved	73 258	66 536	38 332

SÉCURITÉ PUBLIQUE

CAPITALE-NATIONALE REGION FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENTFiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	25 000	25 000	25 000
Transfers from other reporting entities of the Gouvernement du Québec			
Total revenue	25 000	25 000	25 000
Expenditures			
Transfer	25 000	25 000	25 000
Total expenditure excluding debt service	25 000	25 000	25 000
Debt service			
Total expenditure	25 000	25 000	25 000
Surplus (deficit) for the year linked to activities	-	-	-
Opening cumulated surplus (deficit) linked to activities	-	-	-
Closing cumulated surplus (deficit) linked to activities	-	-	-
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

SÉCURITÉ PUBLIQUE

**POLICE SERVICES FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT**

Fiscal year ended March 31, 2023
(thousands of dollars)

	<u>FORECAST</u>	<u>ACTUAL 2023</u>	<u>ACTUAL 2022</u>
Revenues			
Transfers from the responsible Department	346 950	342 775	345 509
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue	<u>384 736</u>	<u>385 399</u>	<u>367 344</u>
Total revenue	<u>731 686</u>	<u>728 174</u>	<u>712 854</u>
Expenditures			
Remuneration	565 782	574 846	567 139
Operating	165 704	153 132	145 500
Doubtful accounts and other allowances			<u>152</u>
Total expenditure excluding debt service	<u>731 486</u>	<u>727 977</u>	<u>712 791</u>
Debt service	<u>200</u>	<u>197</u>	<u>63</u>
Total expenditure	<u>731 686</u>	<u>728 174</u>	<u>712 854</u>
Surplus (deficit) for the year linked to activities	-	-	-
Opening cumulated surplus (deficit) linked to activities	-	-	-
Closing cumulated surplus (deficit) linked to activities	-	-	-
Investments to be approved			
Fixed assets:			
Tangible assets	16 800	11 843	11 568
Information resource assets	<u>2 000</u>	<u>3 530</u>	<u>1 834</u>
Total fixed asset	18 800	15 373	13 402
Loans, investments, advances and other costs			
Total investment to be approved	<u>18 800</u>	<u>15 373</u>	<u>13 402</u>

TOURISME

TOURISM PARTNERSHIP FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	251 720	194 813	227 811
Transfers from other reporting entities of the Gouvernement du Québec		7 500	
Consumption taxes	119 939	148 539	91 184
Miscellaneous revenue	1 220	8 587	632
Total revenue	372 879	359 439	319 626
Expenditures			
Remuneration	22 281	20 089	17 835
Operating	9 680	11 286	8 067
Transfer	340 793	325 115	246 746
Doubtful accounts and other allowances	30	647	
Total expenditure excluding debt service	372 784	357 137	272 647
Debt service			
Total expenditure	372 784	357 137	272 647
Accounting change – Government transfers			(14 723)
Total expenditure to be approved	372 784	357 137	257 925
Surplus (deficit) for the year linked to activities	95	2 302	46 979
Opening cumulated surplus (deficit) linked to activities	9 797	9 098	(37 881)
Closing cumulated surplus (deficit) linked to activities	9 892	11 400	9 098
Investments to be approved			
Fixed assets:			
Tangible assets	5		
Information resource assets	75	73	93
Total fixed asset	80	73	93
Loans, investments, advances and other costs	1 089	500	750
Total investment to be approved	1 169	573	843

TRANSPORTS

AIR SERVICE FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Miscellaneous revenue	86 276	88 836	92 467
Total revenue	86 276	88 836	92 467
Expenditures			
Remuneration	28 107	26 728	26 906
Operating	56 848	59 300	64 084
Total expenditure excluding debt service	84 955	86 027	90 990
Debt service	904	811	847
Total expenditure	85 859	86 839	91 837
Surplus (deficit) for the year linked to activities	417	1 997	630
Opening cumulated surplus (deficit) linked to activities	62 798	63 011	62 381
Closing cumulated surplus (deficit) linked to activities	63 216	65 008	63 011
Investments to be approved			
Fixed assets:			
Tangible assets	25 102	919	933
Information resource assets	727	473	6
Total fixed asset	25 829	1 393	939
Loans, investments, advances and other costs			500
Total investment to be approved	25 829	1 393	1 439

TRANSPORTS

ROLLING STOCK MANAGEMENT FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from other reporting entities of the Gouvernement du Québec	688	995	787
Miscellaneous revenue	137 361	149 548	138 310
Total revenue	138 049	150 543	139 096
Expenditures			
Remuneration	34 118	34 284	30 695
Operating	98 150	109 049	97 266
Total expenditure excluding debt service	132 267	143 333	127 962
Debt service	4 431	5 778	4 453
Total expenditure	136 698	149 111	132 415
Surplus (deficit) for the year linked to activities	1 351	1 433	6 681
Opening cumulated surplus (deficit) linked to activities	23 977	27 367	20 686
Closing cumulated surplus (deficit) linked to activities	25 328	28 799	27 367
Investments to be approved			
Fixed assets:			
Tangible assets	75 373	44 455	38 526
Information resource assets	1 453	428	236
Total fixed asset	76 826	44 883	38 761
Loans, investments, advances and other costs			
Total investment to be approved	76 826	44 883	38 761

TRANSPORTS

HIGHWAY SAFETY FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	3 000		
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue	68 433	56 860	52 387
Total revenue	71 433	56 860	52 387
Expenditures			
Remuneration	14 969	1 495	1 479
Operating	20 804	28 462	25 618
Transfer	26 953	8 202	7 087
Doubtful accounts and other allowances	3 422		
Total expenditure excluding debt service	66 148	38 159	34 184
Debt service			
Total expenditure	66 148	38 159	34 184
Surplus (deficit) for the year linked to activities	5 285	18 702	18 203
Opening cumulated surplus (deficit) linked to activities	75 703	77 442	59 238
Closing cumulated surplus (deficit) linked to activities	80 988	96 143	77 442
Investments to be approved			
Fixed assets:			
Tangible assets	4 876	495	76
Information resource assets		131	
Total fixed asset	4 876	626	76
Loans, investments, advances and other costs			
Total investment to be approved	4 876	626	76

TRANSPORTS

LAND TRANSPORTATION NETWORK FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL ⁽¹⁾ 2022
Revenues			
Transfers from the responsible Department	1 914 201	1 904 312	7 660 493
Transfers from other reporting entities of the Gouvernement du Québec	364 120	490 902	384 963
Consumption taxes	2 127 000	2 141 638	2 075 136
Duties and permits	1 274 732	1 313 619	1 283 721
Miscellaneous revenue	181 491	200 022	222 207
Federal government transfers	473 684	102 772	146 356
Total revenue	6 335 228	6 153 265	11 772 876
Expenditures			
Remuneration	292 746	319 525	304 704
Operating	1 933 676	2 087 462	2 011 063
Transfer	3 391 896	2 543 810	3 388 237
Doubtful accounts and other allowances	10 368	8 836	7 787
Total expenditure excluding debt service	5 628 687	4 959 633	5 711 791
Debt service	787 435	782 445	741 022
Total expenditure	6 416 122	5 742 078	6 452 813
Contribution for public transportation from motorists	(91 581)	(87 263)	(90 036)
Accounting change – Government transfers			(399 559)
Total expenditure to be approved	6 324 542	5 654 815	5 963 218
Surplus (deficit) for the year linked to activities	(80 895)	411 187	5 320 063
Opening cumulated surplus (deficit) linked to activities	1 235 725	1 304 951	(4 015 112)
Adjustments for prior years			
Revenue			
Expenditure		(187 371) ⁽¹⁾	(187 371)
Total adjustments for prior years	-	(187 371)	(187 371)
Adjusted opening cumulated surplus (deficit)	1 235 725	1 117 581	(4 202 483)
Closing cumulated surplus (deficit) linked to activities	1 154 830	1 528 768	1 117 581

TRANSPORTS

LAND TRANSPORTATION NETWORK FUND INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL ⁽¹⁾ 2022
Investments to be approved			
Fixed assets:			
Tangible assets	3 104 395	2 700 481	2 673 477
Information resource assets	<u>22 144</u>	<u>19 877</u>	<u>20 751</u>
Total fixed asset	3 126 539	2 720 358	2 694 228
Loans, investments, advances and other costs		<u>267 372</u> ⁽²⁾	
Total investment	<u>3 126 539</u>	<u>2 987 730</u>	<u>2 694 229</u>
Accounting change – Asset retirement obligations		<u>(187 371)</u>	
Total investment to be approved	<u>3 126 539</u>	<u>2 800 360</u>	<u>2 694 229</u>

(1) A restatement is made in 2022-2023 following the application of the accounting standard on asset retirement obligations. Data for the 2021-2022 fiscal year have been adjusted to reflect this restatement.

(2) This amount includes \$187 371 thousand in respect of the restatement of prior years' application of the accounting standard on asset retirement obligations.

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	36 935	48 898	38 187
Transfers from other reporting entities of the Gouvernement du Québec	3 248	3 538	3 503
Miscellaneous revenue		8	
Total revenue	40 183	52 444	41 690
Expenditures			
Remuneration	1 678	2 249	1 353
Operating	1 239	706	256
Transfer	39 020	44 221	39 762
Total expenditure excluding debt service	41 937	47 176	41 370
Debt service			
Total expenditure	41 937	47 176	41 370
Surplus (deficit) for the year linked to activities	(1 754)	5 268	320
Opening cumulated surplus (deficit) linked to activities	4 196	5 370	5 050
Closing cumulated surplus (deficit) linked to activities	2 442	10 637	5 370
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

LABOUR MARKET DEVELOPMENT FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	1 192 428	1 246 334	1 116 909
Transfers from other reporting entities of the Gouvernement du Québec	34 200	3 345	1 265
Duties and permits	1 500	2 032	1 947
Miscellaneous revenue	25 609	12 723	10 259
Federal government transfers	189 253	187 752	275 917
Total revenue	1 442 990	1 452 185	1 406 297
Expenditures			
Remuneration	185 798	191 179	180 264
Operating	61 825	61 617	59 905
Transfer	1 253 668	1 367 116	1 134 836
Doubtful accounts and other allowances	1 100	2 177	1 861
Total expenditure excluding debt service	1 502 391	1 622 089	1 376 866
Debt service			
Total expenditure	1 502 391	1 622 089	1 376 866
Surplus (deficit) for the year linked to activities	(59 401)	(169 904)	29 431
Opening cumulated surplus (deficit) linked to activities	304 082	312 606	283 175
Closing cumulated surplus (deficit) linked to activities	244 681	142 702	312 606
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

GOODS AND SERVICES FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	78 352	83 158	77 268
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue	40 349	62 538	48 955
Total revenue	118 701	145 696	126 223
Expenditures			
Remuneration	75 320	91 829	75 621
Operating	48 292	59 613	44 392
Doubtful accounts and other allowances	73	254	17
Total expenditure excluding debt service	123 686	151 696	120 030
Debt service	15	15	18
Total expenditure	123 701	151 712	120 049
Surplus (deficit) for the year linked to activities	(5 000)	(6 015)	6 174
Opening cumulated surplus (deficit) linked to activities	79 819	86 282	80 107
Adjustments for prior years			
Revenue			
Expenditure			
Total adjustments for prior years	-	-	-
Adjusted opening cumulated surplus (deficit)	79 819	86 282	80 107
Closing cumulated surplus (deficit) linked to activities	74 819	80 266	86 282
Investments to be approved			
Fixed assets:			
Tangible assets	2 361	567	238
Information resource assets			
Total fixed asset	2 361	567	238
Loans, investments, advances and other costs			
Total investment to be approved	2 361	567	238

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	16 697	6 618	10 028
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue	3 228	5 832	4 585
Total revenue	19 924	12 450	14 614
Expenditures			
Operating	19 174	11 905	13 921
Total expenditure excluding debt service	19 174	11 905	13 921
Debt service	750	545	693
Total expenditure	19 924	12 450	14 614
Surplus (deficit) for the year linked to activities	-	-	-
Opening cumulated surplus (deficit) linked to activities	-	-	-
Closing cumulated surplus (deficit) linked to activities	-	-	-
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets	20 411	17 158	15 303
Total fixed asset	20 411	17 158	15 303
Loans, investments, advances and other costs			
Total investment to be approved	20 411	17 158	15 303

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

ADMINISTRATIVE LABOUR TRIBUNAL FUND
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	5 531	5 531	5 403
Transfers from other reporting entities of the Gouvernement du Québec	34	34	34
Miscellaneous revenue	82 941	77 897	73 495
Total revenue	88 505	83 461	78 932
Expenditures			
Remuneration	68 494	66 071	61 876
Operating	19 766	17 122	16 994
Doubtful accounts and other allowances		2	2
Total expenditure excluding debt service	88 259	83 195	78 873
Debt service	246	267	59
Total expenditure	88 505	83 461	78 932
Surplus (deficit) for the year linked to activities	-	-	-
Opening cumulated surplus (deficit) linked to activities	11 488	11 488	11 488
Closing cumulated surplus (deficit) linked to activities	11 488	11 488	11 488
Investments to be approved			
Fixed assets:			
Tangible assets	3 235	8 334	807
Information resource assets	1 200	671	448
Total fixed asset	4 435	9 005	1 255
Loans, investments, advances and other costs			
Total investment to be approved	4 435	9 005	1 255

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

QUÉBEC FUND FOR SOCIAL INITIATIVES
INFORMATION ON REVENUE, EXPENDITURE AND INVESTMENT

Fiscal year ended March 31, 2023
(thousands of dollars)

	FORECAST	ACTUAL 2023	ACTUAL 2022
Revenues			
Transfers from the responsible Department	17 027	23 027	33 002
Transfers from other reporting entities of the Gouvernement du Québec			
Miscellaneous revenue	70	938	377
Total revenue	17 097	23 965	33 380
Expenditures			
Remuneration	361	387	311
Operating	167	276	116
Transfer	17 418	21 600	32 184
Doubtful accounts and other allowances		(3)	(19)
Total expenditure excluding debt service	17 945	22 260	32 592
Debt service			
Total expenditure	17 945	22 260	32 592
Surplus (deficit) for the year linked to activities	(848)	1 706	787
Opening cumulated surplus (deficit) linked to activities	1 087	1 487	700
Closing cumulated surplus (deficit) linked to activities	239	3 193	1 487
Investments to be approved			
Fixed assets:			
Tangible assets			
Information resource assets			
Total fixed asset	-	-	-
Loans, investments, advances and other costs			
Total investment to be approved	-	-	-

4. SPECIAL FUNDS SUMMARY FINANCIAL STATEMENTS

SPECIAL FUNDS SUMMARY FINANCIAL STATEMENTS

Fiscal year ended March 31, 2023
(thousands of dollars)

SPECIAL FUNDS	Revenue	Expenditure	=
AFFAIRES MUNICIPALES ET HABITATION			
1 Regions and Ruralty Fund	269 953	369 884	
CULTURE ET COMMUNICATIONS			
2 Avenir Mécénat Culture Fund	5 105	5 011	
3 Québec Cultural Heritage Fund	33 879	20 556	
CYBERSÉCURITÉ ET NUMÉRIQUE			
4 Cybersecurity and Digital Technology Fund	522 142	540 914	
ÉCONOMIE ET INNOVATION			
5 Natural Resources and Energy Capital Fund	8 992	8 992	
6 Economic Development Fund	794 642	794 642	
7 Québec Enterprise Growth Fund	568	1 237	
ÉDUCATION			
8 Sports and Physical Activity Development Fund	127 243	98 071	
ÉNERGIE ET RESSOURCES NATURELLES			
9 Natural Resources Fund	143 452	129 213	
10 Energy Transition, Innovation and Efficiency Fund	184 232	137 003	
11 Territorial Information Fund	198 583	134 386	
ENSEIGNEMENT SUPÉRIEUR			
12 University Excellence and Performance Fund	25 000	25 000	
ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES			
13 Electrification and Climate Change Fund	1 356 485	1 221 112	
14 Fund for the Protection of the Environment and the Waters in the Domain of the State	249 437	229 155	
FAMILLE			
15 Educational Childcare Services Fund	3 194 696	3 194 696	
FINANCES			
16 Financing Fund	2 461 499	2 410 697	
17 Special Contracts and Financial Assistance for Investment Fund	217 934	217 934	
18 Fund to Combat Addiction	206 409	166 893	
19 Generations Fund	3 081 380		
20 IFC Montréal Fund	2 017	1 404	
21 Northern Plan Fund	110 069	98 631	
22 Fund of the Financial Markets Administrative Tribunal	3 908	3 478	
23 Tax Administration Fund	1 131 887	1 131 887	
FORÊTS, FAUNE ET PARCS			
24 Natural Resources Fund	605 237	616 670	

(1) These amounts include advances from the general fund linked to transfers of net assets when the special fund was created. These advances are not part of the forecasts announced in the Expenditure Budget 2022-2023.

Surplus (deficit) of the fiscal year	ASSETS		LIABILITIES			Fund balance	
	Advances to the general fund +	Other assets -	Financing Fund borrowings and general fund advances -	Other liabilities =			
(99 931)	233 902			126 900	107 001	1	
94	4 374			4 025	349	2	
13 324	60 392	9 310		6 750	62 952	3	
(18 772)	31 567	577 601	410 568	151 270	47 330	4	
	701 880	345 386	1 000 000	1 888	45 378	5	
		6 857 359	6 164 132	631 701	61 526	6	
(669)	175 318	305 526	500 000		(19 156)	7	
29 172	211 766	283 778		239 891	255 653	8	
14 239	106 977	81 014	102 ⁽¹⁾	94 523	93 366	9	
47 229	93 681	88 763		124 079	58 364	10	
64 197	520	850 856	448 ⁽¹⁾	25 581	825 347	11	
	25 000			25 000		12	
135 373	927 352	1 106 925		312 804	1 721 473	13	
20 283	424 791	358 674		266 678	516 788	14	
	9 812	627 091		636 904		15	
50 803	578	85 501 301	83 803 333	985 641	712 904	16	
	217 934			217 934		17	
39 517	97 439	87 758		38 766	146 431	18	
3 081 380		18 910 771			18 910 771	19	
613	2 409	37			2 445	20	
11 438	137 700	438		33 162	104 975	21	
430	346	7 095		2 283	5 158	22	
		6 694	6 694			23	
(11 433)	238 334	98 017	18 114 ⁽¹⁾	227 455	90 782	24	

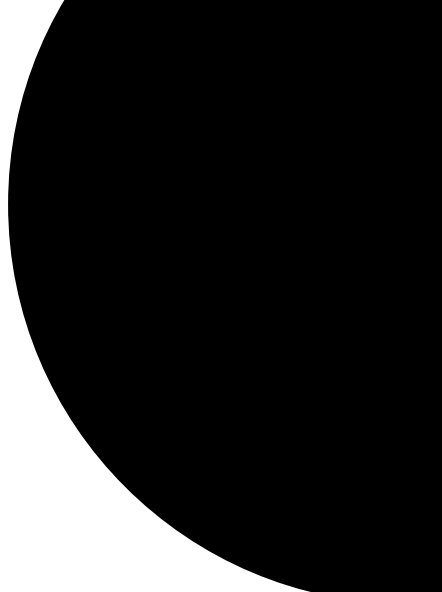
SPECIAL FUNDS SUMMARY FINANCIAL STATEMENTS (cont'd)

Fiscal year ended March 31, 2023
(thousands of dollars)

SPECIAL FUNDS	Revenue	Expenditure	=
JUSTICE			
25 Access to Justice Fund	27 275	24 311	
26 Fund dedicated to assistance for persons who are victims of criminal offences	28 940	40 984	
27 Register Fund of the Ministère de la Justice	42 431	44 030	
28 Fund of the Administrative Tribunal of Québec	57 338	47 350	
29 Public Contracts Fund	167		
SANTÉ ET SERVICES SOCIAUX			
30 Cannabis Prevention and Research Fund	91 866	110 467	
31 Health and Social Services Information Resources Fund	543 395	476 127	
SÉCURITÉ PUBLIQUE			
32 Capitale-Nationale Region Fund	25 000	25 000	
33 Police Services Fund	728 174	728 174	
TOURISME			
34 Tourism Partnership Fund	359 439	357 137	
TRANSPORTS			
35 Air Service Fund	88 836	86 839	
36 Rolling Stock Management Fund	150 543	149 111	
37 Highway Safety Fund	56 860	38 159	
38 Land Transportation Network Fund	6 153 265	5 742 078	
TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE			
39 Assistance Fund for Independent Community Action	52 444	47 176	
40 Labour Market Development Fund	1 452 185	1 622 089	
41 Goods and Services Fund	145 696	151 712	
42 Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	12 450	12 450	
43 Administrative Labour Tribunal Fund	83 461	83 461	
44 Québec Fund for Social Initiatives	23 965	22 260	
Total special funds	25 058 484	21 366 381	

(1) These amounts include advances from the general fund linked to transfers of net assets when the special fund was created. These advances are not part of the forecasts announced in the Expenditure Budget 2022-2023.

Surplus (deficit) of the fiscal year	ASSETS		LIABILITIES			Fund balance	
	Advances to the general fund +	Other assets -	Financing Fund borrowings and general fund advances -	Other liabilities =			
2 964	20 584	5 366		8 798	17 152	25	
(12 044)	5 250	13 757		212	18 795	26	
(1 600)	150 489	4 320		32 100	122 710	27	
9 988		45 041		11 462	33 579	28	
167	8 880			10	8 869	29	
(18 601)	97 964	975		33 678	65 261	30	
67 268	106 940	516 728	119 171	420 298	84 199	31	
						32	
	1 309	146 859	79 382 ⁽¹⁾	68 785		33	
2 302	159 519	105 444	2 750	250 812	11 400	34	
1 997	40 366	125 449	75 805 ⁽¹⁾	25 003	65 008	35	
1 433	1 598	277 165	225 285	24 679	28 799	36	
18 702	78 443	21 525		3 825	96 143	37	
411 187	1 530 397	37 604 593	25 103 748	12 502 474	1 528 768	38	
5 268	11 825	290		1 478	10 637	39	
(169 904)	246 590	13 516		117 403	142 702	40	
(6 015)	11 960	90 383		22 077	80 266	41	
	6 913	56 771	47 323	16 362		42	
	13 628	44 038		46 179	11 488	43	
1 706	10 241	321		7 369	3 193	44	
3 692 103	6 204 967	155 176 936	117 556 856	17 746 239	26 078 807		



GLOSSARY

Glossary

The following terms are used in the various sections of this volume.

Categories

The “Allocation to a special fund” and “Transfer” supercategories are subdivided into the following expenditure categories:

- Allocation to a special fund – Remuneration
Includes allocations for remuneration of the personnel assigned to a special fund.
- Allocation to a special fund – Operating
Includes allocations for operating expenditure, other than remuneration, of a special fund. Operating expenses include amortization of fixed assets and other costs arising from asset retirement obligations.
- Allocation to a special fund – Capital
Includes allocations for the acquisition, construction, development and improvement of special funds. This category also includes allocations to subsidize the acquisition, construction, development and improvement of fixed assets owned by third parties.
- Allocation to a special fund – Interest
Includes allocations for interest and other debt-related charges posted to a special fund. This category also includes allocations to subsidize interest on loans taken out for fixed assets owned by third parties.
- Allocation to a special fund – Support
Includes allocations to provide financial support to beneficiaries of a program managed by a special fund, for purposes other than those mentioned in the categories “Allocation to a special fund – Remuneration”, “Allocation to a special fund – Operating”, “Allocation to a special fund – Capital” and “Allocation to a special fund – Interest”.
- Transfer – Remuneration
Includes transfers for the remuneration of personnel of government-controlled organizations, namely those included in the government reporting entity. This category also includes fees paid to healthcare professionals.
- Transfer – Operating
Includes transfers for the operation, other than remuneration, of government-controlled organizations, namely those included in the government reporting entity. Operating includes, in particular, costs arising from asset retirement obligations.

Glossary (cont'd)

- **Transfer – Capital**

Includes transfers for the acquisition, construction, development and improvement of subsidized fixed assets. This category also includes transfers to government-controlled organizations, namely those included in the government reporting entity, to subsidize the acquisition, construction, development and improvement of fixed assets owned by third parties.

- **Transfer – Interest**

Includes transfers for interest payments on loans contracted for subsidized fixed assets when the interest expense is assumed in whole or in part by the government. This category also includes transfers made to government-controlled organizations, namely those included in the government reporting entity, to subsidize interest on loans contracted for fixed assets owned by third parties.

- **Transfer – Support**

Includes transfers for the financial support paid to recipients for purposes other than those mentioned in the “Transfer – Remuneration”, “Transfer – Operating”, “Transfer – Capital” and “Transfer – Interest” categories.

Specified purpose account

- A specified purpose account is a financial management mechanism created by a government order in council under the *Financial Administration Act* (CQLR, chapter A-6.001). It allows a government department or government budget-funded body to account in a distinct way for funds paid into the general fund of the Consolidated Revenue Fund by a third party under a contract or an agreement that provides for the allocation of the funds to a specific purpose. This allows the entity responsible to effect expenditure up to the amount received without having to obtain or expend appropriations.

Appropriations

- **Initial appropriations**

Initial appropriations are those appearing in the expenditure budget for the fiscal year, that is, annual appropriations, including those for a period of more than one year already voted in a previous fiscal year, planned permanent appropriations and, where applicable, deferred appropriations allowed under section 45 of the *Public Administration Act* (CQLR, chapter A-6.01).

- **Authorized appropriations**

Authorized appropriations include annual and permanent appropriations. They allow government departments and government budget-funded bodies to use the general fund to engage in expenditures, fixed asset acquisitions, loans, investments, advances and to assume other costs.

Glossary (cont'd)

- Permanent appropriations

Unlike annual appropriations, permanent appropriations are authorized by specific legislation and do not have to be voted each year. Generally speaking, each piece of legislation specifies that the amounts required for the activities contemplated by these statutes are paid for out of the general fund of the Consolidated Revenue Fund.

For these appropriations, the amounts shown as “authorized appropriations” correspond to those provided for in the year’s expenditure budget, increased where necessary to cover excess expenditures and other costs. This increase is shown under additional permanent appropriations.

Appropriations associated with proceeds from sales and certain appropriations allotted by rulings are also included in permanent appropriations.

- Annual appropriations

Annual appropriations represent appropriations authorized by Parliament through annual legislation over appropriations, or by specific legislation authorizing appropriations for a particular fiscal year. Where applicable, authorizations obtained under special warrants are also included. Net appropriations and certain appropriations allotted by rulings are also included.

- Supplementary appropriations

Supplementary appropriations include appropriations associated with net appropriations, appropriations associated with proceeds from sales, and appropriations allotted by rulings.

- Appropriations associated with net appropriations

Appropriations associated with net appropriations presented under supplementary appropriations represent the increase in an annual appropriation based on certain revenues. This flexibility is allowed under section 50 of the *Public Administration Act* (CQLR, chapter A-6.01). Where applicable, the conditions governing the net appropriation are set out in the expenditure budget.

- Appropriations associated with proceeds from sales

Appropriations associated with proceeds from sales presented in supplementary appropriations represent appropriations obtained in connection with the proceeds from the sale of an asset. This flexibility is allowed under section 49 of the *Public Administration Act* (CQLR, chapter A-6.01).

- Appropriations allotted by rulings

Appropriations allotted by rulings represent appropriations authorized under:

- a statute respecting appropriations relating to a supplementary expenditures budget;
- a ruling by the Office of the National Assembly or the Government;
- a provision of specific legislation stipulating the use of certain revenues received;
- new legislation authorizing the government to take the amounts required from the Consolidated Revenue Fund;
- a special warrant when authorized appropriations are not included in the expenditure budget.

Glossary (cont'd)

- Expenditure not subject to appropriations

Expenditures not subject to appropriation include amortization of assets and incentives, inventory consumption, prepaid expenses recognized in prior fiscal years, and restructuring activities. Certain transfer expenditures also do not require appropriations. These are expenditures arising from forgivable loans granted to businesses in a previous year, for which appropriations of the type “loans, investments, advances and other costs” have already been granted.

Some negative expenditures are also shown as “expenditure not subject to appropriations”, so that unauthorized appropriations are not made available. This is particularly the case when revenues charged against debt service exceed expenditure, and when downward variations in provisions or other expenditures occur.

- Transfer and jurisdiction change

Transfers and jurisdiction changes include appropriations that have been transferred from one program element to another, whether within the same portfolio or between different portfolios.

Special fund

- A special fund is a fund established by an act to provide for certain financial commitments of a minister, a budget-funded body or a non-budget-funded body exercising an adjudicative function.

Special fund – Investments

Special fund investments consist of:

- Fixed assets: include amounts allowed for acquiring, building, developing and improving fixed assets, including information resource assets. They also include costs arising from capitalizable asset retirement obligations;
- Loans, investments, advances and other costs: include loans, local funds, advances other than those to the general fund of the Consolidated Revenue Fund, long-term third-party investments with maturities of over 12 months in the form of shares and investments, participation deposits, bonds and notes. Also included are the effects of accounting changes in prior years for expenditure and investments requiring parliamentary approval as well as financial commitments arising from a restructuring operation.

Glossary (cont'd)

Supercategories

- Remuneration

This supercategory includes expenditures incurred in the performance of the programs of the departments and budget-funded bodies for normal remuneration, overtime and certain other indemnities paid directly by the government to permanent employees, part-time employees and casual employees, including students and seasonal employees. It also includes salaries and indemnities paid to Members of the National Assembly, all persons named or appointed by the National Assembly to hold public office, together with the personnel directed by those persons, judges and members of the Sûreté du Québec. Lastly, it includes all employee benefits as well as other contributions made by the government in its role as employer.

- Operating

This supercategory includes expenditures incurred in carrying out the programs of the departments and budget-funded bodies, excluding expenditures for remuneration, transfer, allocation to a special fund, doubtful accounts and other allowances, as well as the debt service. In particular, it includes the costs associated with reappraisal and with government obligations regarding the rehabilitation of contaminated sites, depreciation of fixed assets, accretion expenses, as well as expenditures stemming from a restructuring transaction. It also includes 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.

- Allocation to a special fund

This supercategory includes amounts transferred to a special fund by a department or budget-funded body, in accordance with relevant legislation. In particular, these amounts can serve to cover remuneration and operating expenses. This supercategory does not include the amounts that can be allocated for transfer to a special fund by a department or budget-funded body for goods or services provided to the department or body that the fund was used to finance.

- Transfer

This supercategory includes expenditures paid to provide beneficiaries with various forms of financial support. For the government, these expenditures do not constitute direct acquisitions of goods and services or amounts allocated in order to obtain a return, as would be the case if the expenditure were an investment, nor do they constitute amounts for which the government expects to be repaid at a later date, as in the case of a loan.

- Doubtful accounts and other allowances

This supercategory includes expenditures resulting from variations in the provision for doubtful accounts, in the provision for losses on government-backed financial initiatives, and in the provision for the decline in the value of loans, investments and advances.

Glossary (cont'd)

- Debt service

This supercategory includes amounts allocated for interest on debt, realized foreign exchange gains and losses, and amortization of premiums, discounts and costs associated with issuing and managing debt. It also includes interest on obligations pertaining to retirement plans and other future employee benefits. Lastly, it includes interest related to public-private partnership agreements signed by the departments and budget-funded bodies.

- Information resource assets

This supercategory is included in the investment budget. It includes investments incurred for capital assets consisting of IT developments or computer and office equipment, whether it be to acquire, develop said assets from design to implementation, or make improvements to them. This supercategory also includes costs arising from retirement obligations relating to information resource assets and which are capitalizable.

- Tangible assets

This supercategory is included in the investment budget. It includes amounts allocated for investments incurred for the acquisition, construction, development and improvement of fixed assets, including amounts related to public-private partnerships agreements, with the exception of information resource assets. This supercategory also includes costs arising from retirement obligations relating to tangible assets and which are capitalizable.

- Loans, investments, advances and other costs

This supercategory is included in the investment budget. It includes the capital contributions and advances granted to government bodies and government enterprises, the acquisition of shares or bonds of government enterprises or other corporations, and the loans granted to municipalities, non-profit organizations or natural or legal persons from the private sector. Also included in this supercategory are advances for the establishment or operation of local funds, and advances to government employees.

It includes the recording of inventory and prepaid expenses, sales tax paid or payable (QST, GST/HST) and accounted for upon acquisition of goods and services and the financial commitments pertaining to prior years that are posted to net debt as well as those stemming from a restructuring transaction.

