

PRIORITIES HEALTH | EDUCATION

EXPENDITURE MANAGEMENT STRATEGY

ADDITIONAL INFORMATION



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Expenditure Management Strategy and Additional Information
Expenditure Budget 2024-2025

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MESSAGE FROM THE CHAIR

The Gouvernement du Québec is continuing its rigorous management of spending while ensuring that it responds to the needs of the public. In alignment with the wishes of Quebecers, it has chosen to reinvest in public services, prioritizing funding for the health and social services, education and higher education networks.

Growth of the 2024-2025 Expenditure Budget

The 2024-2025 Expenditure Budget is set at \$124.3 billion. It proposes a level of expenditure that will enable the Gouvernement du Québec to increase investments deemed essential to maintain and improve public services, as well as to ensure their accessibility and sustainability.

In addition to priority investments in health and social services, education and higher education, amounts are also earmarked to support all Quebecers and their communities, as well as address our economic priorities.

Modern management of our human resources

The transformation of government human resources management practices continues. The Government is taking the necessary steps to assert itself as an employer of choice. The 2023-2028 Human Resources Management Strategy will enable the Government to stand out in an increasingly competitive labour market while ensuring improved services for the public. This vast undertaking to modernize human resources management is in addition to the transformations we have initiated in recent years, including the in-depth overhaul of staffing processes in 2022.

Renewal of working conditions

In recent months, the Government has been engaged in a major round of negotiations with employees in the public and parapublic sectors. Agreements in principle have been reached with over 450,000 employees in the health and social services, education and higher education sectors. Significant progress has been made, particularly in terms of work organization and recognition of employee expertise. For example, measures have been put in place to improve the stability of school teams and ensure quality health care in a network that operates 24 hours a day, 7 days a week. I am proud of the progress made in these negotiations, and applaud the openness shown by all parties.

Negotiations are continuing with the other unionized groups.

Government performance continues to improve

For the Government, improving public administration performance is a priority. We ensure that every dollar invested in our initiatives, projects and programs generates maximum benefits. To this end, the Tableau de bord de la performance de l'administration publique allows us to assess the performance of our public administration and encourages the implementation of best practices.

Public procurement: an important lever for the economy of Québec

The measures taken by the Government to encourage the purchase of products and services from Québec businesses have produced the anticipated results. After a year of implementing the government's procurement strategy, procurement of Québec goods has risen by \$330 million. The objective is to achieve an increase of \$1.5 billion by 2025-2026.

In 2024-2025, government action will continue to benefit Québec businesses, particularly SMEs. A new electronic tendering system will be deployed.

Public procurement markets must better respond to the needs and challenges of today's construction industry. To this end, the Government also intends to introduce new, alternative methods of execution into the regulations governing construction contracts, to foster performance, innovation and collaboration in this sector of activity.

Choices for the future

The budgetary choices presented in this 2024-2025 Expenditure Management Strategy reflect our Government's commitment to providing Quebecers with accessible, high-quality and increasingly efficient public services.

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

Sonia LeBel

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SECTION A

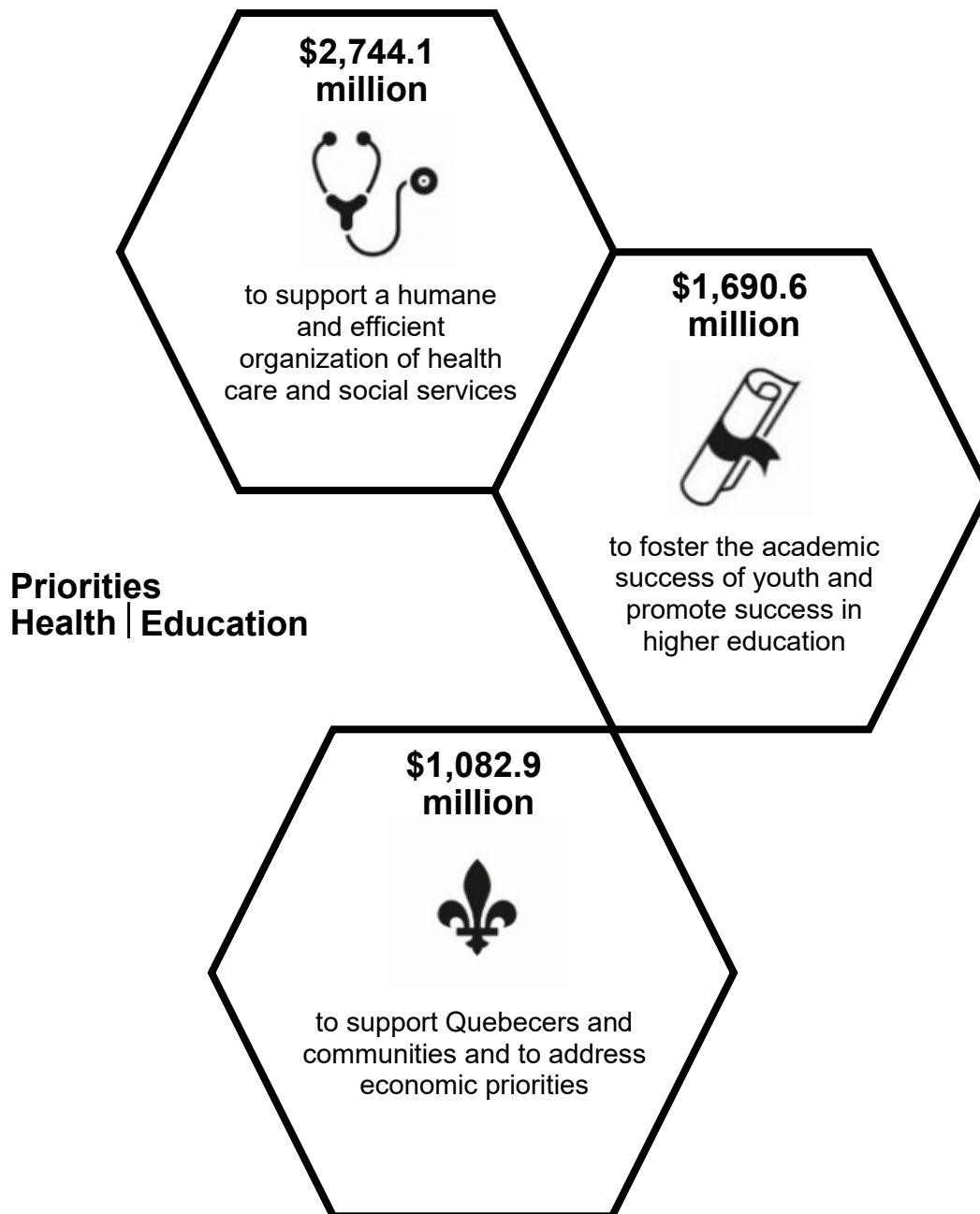
EXPENDITURE MANAGEMENT STRATEGY

A

HIGHLIGHTS

2024-2025 EXPENDITURE BUDGET

PROGRAM SPENDING GROWTH IN 2024-2025
NEARLY **\$9 BILLION**, INCLUDING



EXPENDITURE BUDGET

2024-2025 CONSOLIDATED EXPENDITURE BUDGET

In 2024-2025, the Government is pursuing rigorous management to address the priority issues of Quebecers. The State provides the funding needed to ensure that the activities of programs administered by government entities, including departments and bodies, are in line with its priorities.

A department's portfolio expenditures include those of entities, as well as tax-funded expenditures that correspond to the domain covered by its portfolio.¹ The consolidated expenditures represent portfolio expenditures plus debt service.

The consolidated government expenditures for the 2024-2025 fiscal year increased by \$6,580.0 million from the probable consolidated expenditures for 2023-2024, representing an increase of 4.4%.

Excluding debt service, the consolidated portfolio expenditures increased in 2024-2025 by 4.6% from probable consolidated portfolio expenditures for 2023-2024, to be set at \$147,815.0 million.

Consolidated Expenditure Budget^{1,2} (millions of dollars)

	2024-2025	2023-2024	Variation %
Santé et Services sociaux	61,909.0	59,428.0	4.2
Éducation	22,364.0	20,452.0	9.3
Enseignement supérieur	11,060.0	10,684.0	3.5
Other portfolios	53,082.0	50,783.0	4.5
Reallocation of government expenditures during the fiscal year	(600.0)	-	
Portfolio expenditures	147,815.0	141,347.0	4.6
Debt service	9,762.0	9,650.0	1.2
Consolidated expenditures	157,577.0	150,997.0	4.4

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

² Source: Ministère des Finances

¹ Detailed information is presented in the Additional Information section under the "Consolidated Government Expenditures" section.

2024-2025 PROGRAM SPENDING BUDGET

The 2024-2025 Program Spending Budget is set at \$124,272.2 million, an increase of \$8,992.2 million, or 7.8%, from the probable expenditure for the 2023-2024 fiscal year.

The financial framework of the 2024-2025 Expenditure Budget guarantees funding for the Government's missions in order to maintain quality public services and ensure their accessibility and sustainability.

From 2022-2023, changes made to how the implementation of the budget is monitored will allow for an annual reallocation of approximately 1% of program spending to fund State priorities during the fiscal year.

Based on reinvestments made in recent years, a reallocation of government expenditures of \$600.0 million is anticipated from the start of the 2024-2025 fiscal year. This reallocation helps maintain the level of services to the public.

Breakdown of Program Spending Growth^{1,2} (millions of dollars)

	2024-2025			2023-2024	Variation	
	Envelope	Budget Measures ³	Total	Comparative probable expenditure ⁴	\$ million	%
Santé et Services sociaux	53,638.0	730.1	54,368.1	51,624.0	2,744.1	5.3
Éducation	18,699.5	381.0	19,080.5	17,725.7	1,354.9	7.6
Enseignement supérieur	8,821.7	9.5	8,831.2	8,495.5	335.7	4.0
Other departments	26,352.8	729.1	27,081.9	25,999.0	1,082.9	4.2
Contingency Fund	15,510.5	-	15,510.5	11,435.8	4,074.7	-
Reallocation of government expenditures during the fiscal year	(600.0)		(600.0)		(600.0)	
Program spending	122,422.5	1,849.7	124,272.2	115,280.0	8,992.2	7.8

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

² Excluding the breakdown of subsidized infrastructure expenditures planned under the 2024-2034 Québec Infrastructure Plan and integrated into the Contingency Fund

³ The measures in the 2024-2025 Budget are recorded in the Contingency Fund.

⁴ The 2023-2024 comparative probable expenditure is presented in the Additional Information section.

Comparative probable expenditure
<p>For ease of understanding and, above all, to ensure consistency in data presentation, the probable expenditure is presented on the same basis of comparison as the announced Budget.</p> <p>Therefore, the comparative probable expenditure is obtained by excluding non-recurring elements in the 2024-2025 Budget from the 2023-2024 probable expenditure.</p> <p>Information on the details of non-recurring elements in the 2024-2025 Budget is presented in the Additional Information section.</p>

2024-2025 PRINCIPAL GROWTH

Santé et Services sociaux

Health and social services are key missions for the Government. Significant steps have been taken in recent years to ensure access to care and services and promote a humane, efficient approach.

For the 2024-2025 fiscal year, the expenditure budget of the Ministère de la Santé et des Services sociaux, including Budget measures, is set at \$54,368.1 million, an increase of \$2,744.1 million, or 5.3% from the 2023-2024 comparative probable expenditure.

The 2024-2025 expenditure growth enables the Government to pursue, among other things, its commitments to support seniors and informal caregivers, improve front-line care and strengthen mental, physical and intellectual health services, as well as support youth in difficulty.

Moreover, additional amounts invested in the Ministère de la Santé et des Services sociaux and in its network in 2024-2025 will be used to:

- accelerate the digital shift in the health care network;
- enhance home care support services;
- respond to growing needs in youth protection;
- ensure the maintenance and development of alternatives to hospitalization;
- add beds to meet the increasing needs of the population;
- support the roll-out of residences for seniors and alternative housing.

Éducation

In recent years, a number of initiatives have been launched to encourage student success and retention. Education continues to be a priority for the Government in the 2024-2025 Budget.

Therefore, for the 2024-2025 fiscal year, the expenditures of the Ministère de l'Éducation, including Budget measures, is set at \$19,080.5 million, an increase of \$1,354.9 million, or 7.6%.

Expenditure growth in 2024-2025 is due, among other things, to the financing growth factors to ensure service delivery in preschool, primary and secondary education, as well as efforts to make vocational training a more attractive option.

In addition, the increase in the 2024-2025 Expenditure Budget will enable the Ministère de l'Éducation and its network to:

- supporting students in difficulty;
- continue the Offensive formation en construction;
- make part-time jobs more attractive;
- retain retired workers from the education network in employment;
- support and guide teaching staff;
- consolidate educational activities;
- accelerate the maintenance of school building.

Enseignement supérieur

Higher education is an essential lever for countering workforce scarcity and fostering Québec's socio-economic development. In recent years, the Government has implemented several measures to invest in this area.

For the 2024-2025 fiscal year, an expenditure budget including Budget measures set at \$8,831.2 million is allocated to the Ministère de l'Enseignement supérieur, an increase of \$335.7 million, or 4.0%.

The increase in spending is part of the continuation of efforts in recent years to improve graduation and qualification rates in higher education. The main purpose is to ensure the financing of growth factors in the higher education networks to promote accessibility to colleges and universities, and to increase graduation rates.

The increase in the 2024-2025 Expenditure Budget will also enable the Ministère de l'Enseignement supérieur and its networks to:

- promote Québec's university network;
- promote degree programs in energy transition and other priority fields;
- support teacher training pathways;
- increase the number of student housing units and maintain the property portfolio;
- support the digital transformation of CEGEPs.

Other departments

The expenditure budget of the other departments for the 2024-2025 fiscal year including Budget measures is set at \$27,081.9 million. This represents an increase of \$1,082.9 million, or 4.2%.

The 2024-2025 Budget presents measures that will enable the Government to support Quebecers and pursue its commitments. The main measures involve:

- the Ministère des Affaires municipales et de l'Habitation, to continue the financial assistance offered by the Shelter Allowance Program, adequately finance the operation of low-rental housing and the Residential Adaptation Assistance Program;
- the Ministère de la Cybersécurité et du Numérique, to continue to accelerate the digital transformation of the Government;
- the Ministère de l'Immigration, de la Francisation et de l'Intégration, to respond to the significant increase in the number of francization clients and improve services for certain clienteles, as well as to support the immigration service offer;
- the Ministère des Ressources naturelles et des Forêts, for silvicultural work and the production of forest seedlings.

Santé Québec

An Act to make the health and social services system more effective (S.Q. 2023, chapter 34) was assented to on December 13, 2023. The purpose of this act is to put in place an effective health and social services system, particularly by facilitating access to safe, quality health and social services, enhancing coordination of the different components of the system and bringing communities closer to decisions related to the organization and provision of services.

The provisions of the Act are expected to come into force six months after its assent. The transition committee is currently working to support the rollout, during the 2024-2025 fiscal year, of Santé Québec, a body other than a budget-funded body, which, in particular, plans to merge public institutions in the health and social services network (HSSN), excluding Indigenous institutions.

Santé Québec's funding considers certain transitional elements for the 2024-2025 fiscal year:

- With regard to expenditure planning, section 45 of the Public Administration Act (CQLR, chapter A-6.01) stipulates that the Chair of the Conseil du trésor shall table in the National Assembly the expenditure budget of the departments and bodies for the purpose of establishing the appropriations required during the fiscal year;
- The 2023-2024 budget structure for the "Santé et Services sociaux" portfolio remains in effect for the 2024-2025 fiscal year in order to complete the transition;
- The allocation of the budget of the Ministère de la Santé et des Services sociaux (MSSS) to Santé Québec, rather than to public HSSN institutions, will be considered in the 2025-2026 Expenditure Budget volumes.

The MSSS currently allocates amounts to institutions in accordance with envelopes allocated by service programs, the funding for which is found mainly in the elements of Program 2 – Services to the Public. This information is presented in the Estimates and Expenditures of the Departments and Bodies volume.

The Act to modify the organization and governance of the health and social services network, in particular, by abolishing the regional agencies (CQLR, chapter O-7.2) and An Act to make the health and social services system more effective stipulate that the funding and financial accountability of health and social services institutions must be based on service programs.

- The budget envelope and funding structure dedicated to Santé Québec will mainly consist of sums included in Program 2 – Services to the Public. This information is presented in the 2024-2025 Estimates and Expenditures of the Departments and Bodies volume.
- Starting in the 2025-2026 fiscal year, budget documents tabled in the National Assembly will maintain transparency regarding the allocation of funds to the health care system by service program.

GAP TO ELIMINATE

The multi-year expenditure target is set against the renewal costs of government programs so that any existing annual variation, if applicable, is controlled. On the basis of the financial framework for the 2024-2025 Expenditure Budget, after incorporating the new measures announced and considering the reallocation of expenditures of \$600.0 million in the 2024-2025 fiscal year, the gap between government program renewal costs and the expenditure objectives is set at \$494.2 million in 2025-2026 and \$1,292.3 million in 2026-2027.

Gap to eliminate¹ (millions of dollars)

	2024-2025	2025-2026	2026-2027
Program renewal costs	124,272.2	126,272.6	126,989.1
Program spending objectives	124,272.2	125,778.4	125,696.7
Gap to eliminate	-	494.2	1,292.3

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

Québec Infrastructure Plan

Volume 6 of the Expenditure Budget, the [Québec Infrastructure Plan](#) (QIP), is a key component of the budget documents tabled annually in the National Assembly.

It contains information on government investment planning in public infrastructure over a ten-year period.

In particular, the purpose of this annual exercise is to:

- obtain a long-term vision of government investments in infrastructure;
- ensure adequate planning of public infrastructure notably by requiring a rigorous and transparent administration of public investments;
- promote the sustainability of quality public infrastructure, notably through adequate allocation of investments related to asset maintenance and those related to infrastructure development;
- contribute to the prioritization of public infrastructure investments.

The QIP is a planning tool to ensure that public funds are invested optimally, in line with government priorities and Quebecers' ability to pay.

For the 2024-2034 period, the Government has set the level of investments at \$153.0 billion, 62% of which will be used to maintain public infrastructure, excluding the central envelope.

Impact of the application of the accounting standard respecting transfer payments

Since 2020-2021, the Government has changed the application of the accounting standard respecting transfer payments for amounts paid to recipients for the construction of public infrastructure.

For these subsidized infrastructure expenditures, the expenditure budget must take into account the pace of eligible work to be carried out by grant recipients. This has the effect of bringing the program spending more quickly into the budget planning process.

Subsidized infrastructure under the 2024-2034 Québec Infrastructure Plan has a budgetary impact of \$10.8 billion for the 2024-2025 fiscal year. A provision for this amount has been set aside in the Contingency Fund.

COST TO MAINTAIN THE LEVEL OF SERVICES

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

For the 2024-2025 fiscal year, these costs are set at \$3,518.7 million and represent 3.4% of the 2023-2024 comparative expenditure budget.

Cost to maintain the level of services – 2024-2025

(millions of dollars)

	Program spending			
	Santé et Services sociaux	Éducation	Enseignement supérieur	Total ³
2023-2024 comparative expenditure budget ¹	52,234.9	17,495.5	8,495.8	103,960.4
Cost to maintain the level of services	1,872.1	732.5	212.7	3,518.7
Proportion	3.6%	4.2%	2.5%	3.4%
Program spending growth in 2024-2025²	5.3%	7.6%	4.0%	7.8%

¹ Excluding the Contingency Fund

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

³ Including all portfolios

MANAGEMENT OF CONTAMINATED SITES UNDER THE RESPONSIBILITY OF THE GOVERNMENT

Since 2006-2007, the Government has recorded an environmental liability with respect to obligations arising from the rehabilitation² of contaminated sites under its actual responsibility or likely to be under its responsibility.³

Each year, departments and bodies identify and assess contaminated sites under their responsibility. As at March 31, 2023, the estimated cost of rehabilitating these sites was set at \$3.1 billion.

Action plan and adoption of a government objective

Following the establishment of a governance structure in 2020, the Government began to implement an action plan to ensure better management of the contaminated sites under its responsibility. This plan, whose deliverables have now been completed, was to put mechanisms in place that would ensure better government-wide coordination and consistency with respect to the actions taken by departments bodies responsible for rehabilitating the contaminated sites.

This action plan mainly included the adoption of a government objective that reflects the commitment of the Government to prioritize interventions on sites presenting the greatest risks to human health and the environment. Therefore, the actions taken by entities with respect to rehabilitating contaminated sites under their responsibility are carried out in compliance and alignment with the objective set by the Government in April 2020.

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

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

³ The responsibility is deemed to be actual where the Government is directly responsible or accepts responsibility for a contaminated site. This does not necessarily mean that the Government is recognized as legally responsible for the contamination. Responsibility is deemed to be likely where the Government could be held responsible for the costs of rehabilitating a contaminated site in the future, if an uncertain event occurs.

Adoption of a reference framework and publication of information regarding contaminated sites under the responsibility of the Government

The reference framework for the management of contaminated sites under the responsibility of the Government was drawn up in 2022 and is the cornerstone of the action plan. This reference framework provides clear direction and guidance to departments and bodies to harmonize the government-wide assessment of risks to human health and the environment and the prioritization of interventions based on these risks. In addition, a permanent training and support structure has been implemented to facilitate understanding of the reference framework and support departments and bodies in its application.

The reference framework has been available (in French only) on the [Québec.ca](https://quebec.ca) platform since the winter of 2022.

As well, in the interest of transparency and to inform the public, a first release of information on contaminated sites under the responsibility of the Government was made available online in June 2023. This disclosure is made through an informational platform, mapping and an open dataset.

The information available falls into four main categories: general information on the site concerned, details of the contamination, the state of progress of rehabilitation work and the rehabilitation costs incurred.

This information will be updated annually on the [Québec.ca](https://quebec.ca) platform.

Commitment to continue the coordination of contaminated sites under the responsibility of the Government

The Government now has a governance structure, a reference framework, enhanced collection tools, and training and support tools that will enable it to continue coordinating its actions over the coming years with regard to the management of contaminated sites under its responsibility.

RIGOROUS AND EFFICIENT MANAGEMENT OF GOVERNMENT SPENDING

IMPLEMENTATION AND MONITORING OF THE EXPENDITURE BUDGET

The 2024-2025 Expenditure Budget is based on a continuation of the efforts made in recent years to increase efficiency and ensure sound management of public spending.

Responsible expenditure management gives the Government the leeway it needs to invest in priority sectors. Closely monitoring the budget envelopes allocated to departments and bodies ensures that the set objectives are met and enables the reallocation of approximately 1% of program spending during the fiscal year.

Actions taken to date, in particular the close monitoring of expenditures and the agile management of the Contingency Fund, have made it possible to release approximately one billion dollars in 2023-2024. This reallocation was used, among other things, to fund the additional costs of managing the forest fires in the summer of 2023 and the main priorities of the Government, including the creation of 8,000 social and affordable housing units and support for public transit.

Based on reinvestments in recent years, a reallocation of government expenditures of \$600 million is anticipated from the start of the 2024-2025 fiscal year, making it possible to meet the program spending target for this year. This reallocation contributes to maintaining the level of services to the public.

To achieve this, the contribution of departments and bodies is essential to ensure the accuracy and quality of budget forecasts. This aspect intends to preserve services to the public and allow greater agility in the overall management of the budget during the year.

IMPROVEMENTS TO THE FINANCIAL FRAMEWORK

The Government is focusing its actions on its key priorities, namely health and education. To strengthen its ability to offer quality services in these sectors and preserve the quality of life of the public, steps have been taken to propose improvements to the financial framework.

To this end, the Government will continue its efforts to generate recurring savings of \$1.5 billion by 2026-2027. Achieving this objective requires the collaboration and commitment of the entire government apparatus, whose actions are focused on three orientations: the efficiency of government administration expenditures, government expertise and the management of the civil service workforce.

With regard to the efficiency of government administration expenditures, the actions taken to date intend to ensure the proper level of spending by the departments while respecting the expected returns for improving the financial framework. As a result, the departments will have to take the necessary action to stay within their budget envelopes and therefore contribute to the implementation of governmental priorities while preserving services to the public.

Actions have also been initiated in relation to government expertise to materialize the benefits of centralizing certain specialized fields, notably during the creation of the Centre d'acquisitions gouvernementales and the Ministère de la Cybersécurité et du Numérique. Work is also underway to optimize government space management particularly in a context characterized by the advent of teleworking.

Efficiency gains are also expected in the management of the public service workforce, given labour force scarcity and the impact of technological advances on work organization. Given that remuneration accounts for a significant proportion of government expenditures, efficient management and control of the workforce are essential. This means that workforce growth in 2024-2025 will be in line with changes in the labour force and governmental priorities.

Therefore, departments and bodies will have to ensure that they respect the levels set at the start of the fiscal year and take the necessary steps to refocus their workforce on the key missions of the Government.

Review of government expenditures
<p>With a view to sound management of public spending, various projects have been initiated since the 2018-2019 fiscal year, particularly to optimize spending and improve the financial framework of the Government.</p> <p>In addition to the actions already underway, the Government intends to go one step further and implement structuring and sustainability initiatives designed to meet today's challenges, particularly regarding economic, demographic and environmental issues.</p> <p>Therefore, the Government is announcing the launch of a comprehensive review of government expenditures in 2024-2025. As part of this exercise, particular attention will be paid to preserving services to the public.</p> <p>Carried out in collaboration with all the departments, this review is intended to complement the various projects undertaken in recent years. The effects of the actions selected will be taken into account when preparing the 2025-2026 Expenditure Budget.</p>

WORKFORCE AND HUMAN RESOURCES MANAGEMENT

2024-2025 FORECAST STAFFING GROWTH

For the 2024-2025 fiscal year, the Government is prioritizing workforce growth that will allow it to meet its commitments and ensure quality public services, particularly in the key sectors of health and education. This growth is also set at a level consistent with hiring capacity and the changing labour force.

For departments and bodies whose employees are subject to the Public Service Act (CQLR, chapter F-3.1.1), more moderate growth is expected than in 2023-2024.

For the staff outside the public service, particular attention will be paid to the health and social services and education networks to ensure that they have the level of resources required to meet the needs of the public.

In total, an increase in staff consumption of 7,800 FTEs^{4,5} is anticipated in 2024-2025 to ensure quality service delivery. This increase ensures, among others, that the following initiatives can be carried out:

- Santé et Services sociaux: support a more humane and efficient organization of health care and social services, and enable the addition of independent workers who choose to join the network, in accordance with An Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector (S.Q. 2023, chapter 8);
- Éducation: promote academic success for youth and ensure quality education, in particular by providing more help for both teachers and students, including the addition of 4,000 FTEs for classroom assistants;
- Cybersécurité et Numérique: continue to accelerate the digital transformation of the Government;
- Langue française: support the promotion and enhancement of the French language;
- Immigration, Francisation et Intégration: respond to the significant increase in the number of francization clients;
- Sécurité publique: increase Québec's disaster intervention capacity and enhance courthouse security.

⁴ The Additional Information section, under Staffing Level within Government Departments, Public Sector Bodies and Networks, and State-owned Enterprises, presents more detailed information.

⁵ For a better comparison, growth excludes the impact of head count non-consumption due to strikes, estimated at 8,375 FTEs. Given that this exceptional situation implies a one-time drop in head count consumption in 2023-2024, a resumption is expected in 2024-2025.

FORECAST RESULTS FOR 2023-2024 AND REAL DATA FOR 2022-2023

For the 2023-2024 fiscal year, the Government initially expected a head count growth of 6,800 FTEs, an increase of 1.2% from the 2022-2023 fiscal year.

Overall, the forecast staff level as at March 31, 2024, is set at 571,880 FTEs. Compared to the actual consumption in the previous fiscal year, this represents an increase of 6,512 FTEs, or 1.2%. This increase is due mainly to certain exceptional events that occurred in the 2023-2024 fiscal year and the implementation of governmental priorities, including:

- the measures implemented in the health and social services, education and higher education networks to enhance direct services to the public;
- the increase in requests for last-resort financial assistance, particularly from asylum seekers and Ukrainian nationals;
- the significant growth in demand for francization;
- the implementation of the digital transformation of the Société de l'assurance automobile du Québec;
- the adjustment of working hours from 35 to 37.5 hours a week for certain job categories;
- the impact of head count non-consumption due to strikes⁶.

Variation in Staff Level¹

(FTEs and %)

	Public service		Outside the public service		TOTAL	
	FTE	%	FTE	%	FTE	%
Utilized staff level – 2021-2022	72,794		485,177		557,971	
Variation	1,632	2.2	5,765	1.2	7,397	1.3
Utilized staff level – 2022-2023	74,426		490,942		565,368	
Forecast variation	4,030	5.4	2,482	0.5	6,512	1.2
Forecast staff – 2023-2024	78,456		493,424		571,880	

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

⁶ The growth considers the impact of head count non-consumption due to strikes, estimated at 8,375 FTEs.

HUMAN RESOURCES MANAGEMENT

In recent years, organizations have had to deal with major disruptions in the labour market and adapt in the context of a labour shortage. The challenges of attracting and retaining talent are part of day-to-day life for all organizations, including the public service. These challenges have changed human resources management, in particular in terms of talent management, work organization, the acceleration of the digital transformation and the use of new technologies.

To reach the objectives of the Government, the public service must, now more than ever, stand out as an employer of choice, relying on innovation and the expertise of its workforce. Human resources management in the public service is paramount, as it is the main pillar of organizational efficiency. Its impact has repercussions on employee productivity, motivation and well-being, which has a direct influence on the organization's overall performance.

2023-2028 HUMAN RESOURCES MANAGEMENT STRATEGY FOR THE PUBLIC SERVICE

It is in this unprecedented context, and in consideration of the complexity of the challenges impacting the entire public service, that a robust and concerted strategy must be put forward.

The public service 2023-2028 Human Resources Management Strategy (HRMS) was launched in the fall of 2023. It was developed in collaboration with internal and external partners, and is focused on needs and performance.

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

- ensure proactive human resources governance in the public service;
- contribute to the performance of the State and its human resources issues;
- align with governmental strategies and priorities;
- support the achievement of major government transformations;
- address human resources management challenges in partnership with departments and bodies;
- consolidate measures implemented under the 2018-2023 HRMS.

LEARNING ORGANIZATION

The Secrétariat du Conseil du trésor (SCT), with the help of its main partners, the École nationale d'administration publique (ÉNAP) and the Académie de la transformation numérique (ATN), ensures that the training content is aligned with the skills of the future in order to foster a learning organization culture in Québec's public service. The central skills development offering for public service employees provides a range of learning opportunities. It is designed to adapt and evolve according to the needs expressed by organizations. For supervisory staff, the Parcours des gestionnaires-leaders, initiation level, is offered to newly appointed managers, and two new training paths (Progression level and Consolidation level) will be rolled out over the coming year.

Furthermore, to enable public service employees to acquire new knowledge and develop their skills, the SCT makes the ATN training courses available at no cost to the departments and bodies. The offering will be enhanced on an ongoing basis and new themes will be added to meet needs, which will also help promote a public service that is learning.

PEOPLE'S HEALTH

The SCT saw to the rolling out of the renewed overall vision of people's health, to guide the actions of all departments and bodies with regard to the physical, psychological and social health of their employees. The global vision is based on four components: promotion of healthy lifestyles, prevention, disability management, and the return to work.

To give greater impetus to the global vision, to position the importance that the public service places on the health of its employees and to further rally departments and bodies to put health at the heart of their actions and decisions, it was agreed, through the 2023-2028 HRMS, to put in place a policy framework for people's health. Québec's public service will therefore equip itself with a more structuring framework to act on all factors that can affect individual and organizational health.

EQUITY, DIVERSITY AND INCLUSION

The SCT remains committed to equity, diversity and inclusion. In particular, it ensures the implementation of several measures from the 2023-2028 Equal Access Employment Program (EAEP) for all groups recognized as victims of discrimination in employment, that is, members of visible minorities, members of ethnic minorities, handicapped persons, Indigenous persons and women. The measures are intended to ensure fair representation of all these groups, a common understanding of changes to potentially discriminatory human resources management practices and rules as well as the elimination of financial barriers that can be associated with the hiring, integration or job retention of members of these target groups.

The representativeness targets to be reached in the public service's workforce as at March 31, 2028, for the four under-represented groups are:

Group	Public service staff level as at March 31, 2023	Target representativeness as at March 31, 2028
Visible minorities	13.5%	16.6%
Ethnic minorities	3.4%	4.0%
Handicapped persons	1.4%	2.4%
Indigenous persons	0.7%	1.0%

TRANSFORMATION OF THE WORKPLACE

The roll out of the vision of the Government on the transformation of the workplace is consistent with the evolution of work organization. Based on an Activity-Based Workplace (ABW) approach, this vision involves making available, to employees, the best circumstances for carrying out each of their professional activities. Transforming management methods, relying more on telework and technology, shifting toward paperless documents, managing documents and digital information, and updating spaces based on actual needs form the foundation of this change. The ABW approach proposes a dynamic, shared use of the spaces. It consists of a variety of multipurpose "work settings or points" employees can use to carry out individual or collaborative work. Sharing these work settings is key to optimizing the surface area needed, while meeting the needs of the organization and occupants.

To ensure that the transformation projects of departments and bodies are carried out in keeping with the government orientations, a revamped directive concerning the management and layout of government administration spaces will be applied once adopted. It groups the main principles to be respected when setting up administrative spaces, in particular:

- integrating ABW principles;
- taking into account the transformation of work organization and technological developments;
- replacing the ratio or maximum surface areas authorized per job class with an optimal occupancy ratio.

The ultimate goal of this transformation is to enhance the employee experience and to stand out as an employer, in keeping with sound management of public finances and with a view to improving service delivery to the public.

EVALUATING THE TELEWORK FRAMEWORK POLICY FOR PUBLIC SERVICE EMPLOYEES

On April 4, 2022, the telework framework policy came into effect for Québec public service employees. The SCT is committed to producing a report on its implementation in 2024 and submitting it to the Cabinet.

After several consultations, six aspects were selected for monitoring and evaluation: staff performance, the attractiveness of the public service, the employee experience, health and safety, implementation, as well as the resulting cost savings. The evaluation of the framework policy will be based on administrative data and survey results. For the performance component, the first phase of work was carried out in partnership with HEC Montréal.

STAFFING PROCESS WITHIN THE PUBLIC SERVICE

Since the coming into effect of the new selection process for recruitment and promotion on February 21, 2022, the departments and bodies held or started more than 14,000 selection processes, resulting in the appointment of more than 16,000 candidates. Compared with the previous process, over the same time period, nearly 120 qualification processes were held, and nearly 8,000 people were appointed. The public service is now more agile when it comes to staffing, as departments and bodies can respond more quickly to workforce issues by publishing precise job offers that ensure an optimal match between the profile sought and the candidate's profile.

To this end, work is underway to improve the candidate experience, in order to promote the public service and raise the profile of its careers and distinctive advantages. Targeted promotional campaigns are also being carried out, and new editions of the Salon virtuel de l'emploi de la fonction publique will be held annually.

REGIONALIZATION OF 5,000 PUBLIC SERVICE JOBS

In October 2018, the Gouvernement du Québec committed to the regionalization of 5,000 public service jobs. This target was modulated among the 55 public administration bodies targeted by the Government Regionalization Plan, according to their realities. By September 30, 2023, 4,489 jobs had been regionalized, representing 89.8% of the 5,000 jobs to be regionalized by September 30, 2028.

Regionalization provides additional leverage in the staffing of public administration bodies. These new career possibilities give regional residents access to quality jobs while continuing to live in their region.

CLASSIFICATION OVERHAUL

Public service jobs have changed significantly over time, in particular because of the development of the missions and mandates of the State, changes in work organization and digital transformation. It is therefore important to update the classification of public service jobs.

The classification structure is central to all human resources management. For this reason, it was decided that revamping Québec's public service job classification would be one of the projects carried out as part of the 2023-2028 HRMS. The main purpose is simplification, so that the classification structure is representative of the reality of today's jobs, and that it allows optimal work organization.

The first phase of the project will target some 20,000 public service employees, made up of certain categories of support staff, certain blue-collar jobs and information technology professionals.

RENEWAL OF WORKING CONDITIONS

PUBLIC AND PARAPUBLIC SECTORS

The collective agreements of more than 600,000 employees in the public and parapublic sectors (public service, school service centres, school boards, colleges as well as the health and social services network) were expiring on March 31, 2023.

Agreements in principle were reached at the bargaining table and with several groups in the health and social services, education and higher education sectors. In particular, the agreements provide for a 17.4% in salary parameters for employees in these sectors for the 2023-2024 to 2027-2028 fiscal years in return for significant gains in work organization, including:

- the recognition of staff seniority from the independent health care workforce;
- the possibility of agreeing to atypical working hours (e.g. 12-hour shifts) individually with managers;
- the closure of the class allocation process by August 8 at the latest, enabling better school planning and stability in class organization;
- the implementation of self-managed health care schedules;
- the revision of support staff statutes to create greater stability in school teams;
- the revision of health care bonuses to encourage and recognize full-time, evening/night and weekend workers;
- measures to encourage full-time work;
- a measure to encourage voluntary mobility to avoid service disruption.

The agreements make it possible to improve the quality of services with regard to work organization and recognizing the expertise and competency of government employees.

OTHER GROUPS

The renewal of collective agreements for certain employee groups in the pre-hospital sector also continued in the 2023-2024 fiscal year. To that end, agreements were reached with several ambulance worker and emergency medical dispatcher unions⁷. Negotiations are ongoing with certain groups, including the Sûreté du Québec police officers and childcare centre union members.

⁷ For the other groups, the agreement periods are generally not the same as for employees in the public and parapublic sectors.

As in the public and parapublic sectors, most of the agreements with groups providing services for the Government, such as intermediate and family-type resources, educational childcare providers and doctors, expired on March 31, 2023. Negotiations with these groups should therefore begin or continue, as the case may be, in the 2024-2025 fiscal year.

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

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

Examples of measures identified by IPAM in 2023-2024 include:

- modification of screening colonoscopy frequencies to comply with the latest guidelines;
- added trajectories in Centres de répartition des demandes de service for:
 - consultations on behavioural, social or psychological/psychiatric issues in pediatrics;
 - urinary incontinence consultations in urology and gynecology.

At the end of the agreement, on March 31, 2023, \$240.0 million in recurring savings on the relevance of medical procedures and \$450.0 million in savings over the life of the agreement were identified. As at December 31, 2023, these savings are being generated.

Changes in the way specialist physicians are billed make it possible to ensure that care is adequate, timely and provided by appropriate professional resources. IPAM's decisions have made it possible to limit or eliminate billing for medical procedures that are inappropriate, provided too frequently or do not comply with medical best practices.

Ultimately, all of the money recouped from the December 2019 agreement must be reinvested into the health care network to support access to specialty medical care, amounting to \$1.6 billion over the 2018-2019 to 2022-2023 period. To this end, IPAM's mandate has been extended to December 31, 2025, in order to implement projects accepted in 2023-2024, among other things. Examples include:

- palliative and end-of-life care—an integrated approach to the levels of medical intervention and the creation of tools for clinicians;
- rapid access clinics and frailty assessment clinics in geriatrics;
- treatment of benign prostatic hyperplasia with water vapour therapy (REZUM);
- accessibility to mental health services for pediatric patients and young adults.

Among other things, an amount of approximately \$475.0 million is earmarked to fund part of the plan to reduce the surgical wait list over the next few years. These projects bring the reinvestments, identified by IPAM so far, in access to specialized services to approximately \$1.4 billion.

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

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

¹ The Institute is tasked to identify and adopt measures related to the relevance of medical procedures to limit or eliminate billing for medical procedures that are inappropriate, provided too frequently or do not comply with medical best practices.

Finally, of the total cost savings generated in the envelope of specialist physicians, \$353.8 million will be invested on a recurring basis over the coming years.

Reinvestment of savings obtained from the envelope of specialist physicians

The December 2019 agreement with specialist physicians provides for the reinvestment of the \$1.6 billion in savings identified from the remuneration envelope of specialist physicians for the 2018-2023 period. This sum will be reinvested once the projects identified by IPAM have been fully rolled out. This will favour access to specialized medicine in the health and social services network in the coming years.

Furthermore, starting on April 1, 2023, the 2019 agreement provides for the reinvestment of the recurring savings identified, up to \$353.8 million per year. From 2023-2024, unspent amounts will be carried forward to future fiscal years.

GOVERNMENT ADMINISTRATION PERFORMANCE

The quality of public services is a legitimate concern for the public. This is also the fundamental aim of the Public Administration Act (CQLR, chapter A-6.01), which sets out the Government's results-oriented management framework. The performance of public bodies has a direct impact on their ability to offer and maintain high standards of service delivery. The Government intends to pursue its commitment to improving public services and public administration performance.

AN EFFICIENT PUBLIC ADMINISTRATION AT THE SERVICE OF THE PUBLIC

EVOLUTION OF THE PERFORMANCE INDICATOR

The public administration performance indicator provides the public with a transparent assessment of the performance of departments and large bodies. One of the founding principles of the indicator is that it must be able to evolve over time to remain relevant and ambitious.

For the 2022-2023 reading, here are the main changes concerning component I (Government Efficiency):

- an indicator has been added to measure the extent to which the commitments made in the declaration of services to the public have been met, reflecting the importance of service delivery.
- the evaluation method used to reach the targets of the strategic plan has been modified to take into account the progress between the strategic plan's starting point and the target, in order to measure what was accomplished.
- in the case of large bodies, the applicable weighting is also evolving in order to place greater value on fulfilling strategic plan target commitments, as has already been the case for the departments since 2021-2022.

Work is underway to further develop the performance indicator, to determine even more ambitious indicators. Another project, carried out in partnership with large bodies, aims to identify performance indicators that reflect the specific characteristics of these bodies. These changes will be made gradually over the next few indicator readings.

THE PUBLIC AT THE HEART OF OUR ACTIONS

The action plan to optimize the application of the Public Administration Act, announced in the 2019-2020 Expenditure Management Strategy, was fully rolled out over the last few years. It led to the implementation of approximately ten measures aimed at setting up and increasing the main management functions that enable bodies to perform better.

To continue advancing in this area, the SCT is developing a new performance roadmap that will focus on improving the public's experience with public services and help shape a sustainable public performance culture.

CONTINUED ACTIONS TO SUPPORT THE DEPARTMENTS AND BODIES

UPDATING THE PROGRAM EVALUATION DIRECTIVE

Program evaluation is an essential tool for evaluating the results obtained by public programs, as well as their efficiency and relevance. As announced in the 2023-2024 Expenditure Management Strategy, the Directive sur l'évaluation de programme (the Directive) in departments and bodies was revised and adopted by the Cabinet on July 19, 2023.

The revised Directive eases program evaluation requirements for departments and bodies. Bodies with fewer than 100 employees are no longer subject to the requirements. In addition, the revised Directive has integrated best practices with a view to making optimal use of the evaluation results. It specifies certain responsibilities of deputy ministers and heads of bodies with regard to forming a committee within their department or body to support the governance of all the evaluations and ensure that the recommendations are implemented.

ADOPTION OF A NEW 2023-2027 PROGRAM REVIEW STRATEGY

In June 2023, a new Stratégie en révision des programmes 2023-2027 was adopted to support public administration performance. This strategy seeks to improve the performance of the Government, improve the quality of services to the public and help contain the growth of government program spending.

Each department must plan its program review measures on an annual basis, giving priority to those that contribute to improving the quality of services to the public. These measures must respect the guiding principles: generate benefits for the Government, not increase the financial burden on the public nor compromise the quality of services offered to them, implement sustainable changes, and take governmental priorities into account.

In line with the aforementioned guiding principles, review measures must fall within one of the following orientations:

- improve processes and work organization to increase the capacity of bodies to focus on value-added actions;
- promote the sharing of resources, expertise and assets between bodies to maximize government-wide benefits;
- update the business models, governance and structures of bodies to boost their effectiveness;
- promote the use of digital technology to increase the efficiency of the public administration.

In particular, the planned review measures of the departments include:

- bringing all Montréal-area staff of the Ministère de l'Immigration, de la Francisation et de l'Intégration into a single place of business, to optimize the utilization of the space and promote staff engagement;
- setting up a joint liability insurance plan in the form of a reciprocal union in the education network;
- continuing to develop and roll out the digital Système d'information touristique platform, enabling the sharing and management of tourist information for partners and businesses in that sector.

As a partner in success, the SCT will continue to support the departments in achieving the objectives of the strategy. It will also continue to work with departments and bodies to identify and carry out government-wide review projects. The information below shows the state of progress on priority government-wide review projects.

Simplification of administrative processes and better support for handicapped persons and their families in accessing measures, programs and services

This project, coordinated by the Office des personnes handicapées du Québec, aims to develop concrete ways of simplifying the process of accessing some 60 programs, measures and services, under the responsibility of 13 departments and public bodies, and to provide better support for individuals with disabilities and their families in accessing the programs and measures to which they are entitled. Over the last year, pilot projects have been launched to improve access to services for handicapped persons and their families, should they require it. Work is continuing and should lead to the implementation of a centralized access point including a single evaluation form.

Optimization of the management of the Government's vehicle fleet

The Gouvernement du Québec has mandated the Centre de gestion de l'équipement roulant (CGER) of the Ministère des Transports et de la Mobilité durable to integrate the management activities of some 11,500 vehicles and rolling stock from nine departments and bodies, particularly to generate efficiency gains for the Government. The vehicles and rolling stock of five departments and bodies are currently being integrated by the CGER.

Government geospatial information hub of expertise

In 2023-2024, the Government approved the plan for the creation of a government hub of expertise in geospatial information presented by the Ministère des Ressources naturelles et des Forêts in collaboration with six partner departments, which includes, in particular, a data acquisition mutualization project currently being rolled out. The creation of this hub of expertise helps optimize the acquisition, production, storage, dissemination and enhancement of government geospatial data, and gives the various departments and bodies improved access to all such data. The hub of expertise will continue working to identify new optimization initiatives, with the aim of generating benefits both government-wide and for the public and businesses.

PERSONALIZED SUPPORT AND ADAPTED TOOLS

The SCT supports departments and bodies by distributing tools, providing training and information sessions and offering a personalized consulting service.

The 2022-2023 fiscal year marked the last year for the completion of the strategic plans of the departments. In this context, the departments and bodies have drawn up and submitted their new 2023-2027 strategic plans. This exercise took place in partnership with the SCT, which provided support throughout the process. These new plans feature a high proportion of result indicators focused on concrete benefits for Quebecers.

Over the last year, the SCT has also updated all of the program evaluation tools available to the departments and bodies, to reflect amendments to the Directive. New tools have also been distributed, notably a guide to drawing up a multi-year internal auditing plan and a guide to analyzing the internal and external environment for integrated risk management. As for continuous improvement, the SCT offered training, seminars and government webinars, and developed a toolkit for improvement projects and diagnostic templates, which were made available to the departments and bodies.

In addition, thanks to a partnership with the École nationale d'administration publique, a brand-new ongoing training path in performance has been developed for public service managers. The first cohorts started in the fall of 2023. In addition, specialized performance management training leading to a specialized graduate diploma will be offered starting in the fall of 2024. These are concrete actions to improve skills in public service performance.

With the aim of improving the public administration's efficiency and reducing the administrative burden on departments and bodies, in 2022-2023 the SCT began working on streamlining the accountability reports it requires of departments and bodies. An action plan was drawn up, followed by a commitment in the 2023-2027 Strategic Plan. Ultimately, as at March 31, 2027, the implementation of the proposed actions will reduce, by 60%, the effort required by departments and bodies for more than 50 targeted accountability reports.

Over the coming year, in a context in which optimal public administration management and performance are constant concerns, the SCT intends to continue enhancing its service offering to support the teams in the departments and bodies.

PUBLIC CONTRACTS

The Act respecting contracting by public bodies (CQLR, chapter C-65.1) governs the contracting activities of over 400 public bodies from government administration departments and bodies, the education and higher education networks and the health and social services network. The Act respecting contracting by public bodies sets out a number of principles governing public procurement. In particular, it seeks to promote public confidence in public procurement by attesting to the integrity of tenderers, transparency in the contracting processes, the honest and fair treatment of tenderers and the opportunity for qualified tenderers to compete in calls for tenders made by public bodies.

Public contracts awarded in 2022-2023 represent a total value of \$26.0 billion. These considerable sums are an important lever for promoting the economy of Québec and its regions.

AN INCREASING INTEGRITY REGIME, AN EVOLVING NORMATIVE FRAMEWORK

The legislative amendments made to the Act respecting contracting by public bodies in 2022 have increased the integrity regime in place, as well as the powers of the Autorité des marchés publics. With a view to modernizing contract rules and ensuring the sound management of funds, the Autorité des marchés publics can now fully play its role in overseeing Québec's public procurement, both in terms of monitoring the contract awarding and execution processes, and in verifying the integrity of businesses.

It is in this context of strengthening the integrity regime that the evolution of the normative framework for public procurement in Québec is based, so that it can adapt to its constantly changing economic and social environment. For example, the COVID-19 pandemic revealed the vulnerability of supply chains and Québec's dependence on suppliers outside its territory for certain key procurements, such as medical and bio-food products. The Act respecting contracting by public bodies was amended to include provisions on Québec-sourced and responsible procurement.

Today's construction sector is facing major issues, such as labour shortages, delays and construction costs. This context is an argument for a more agile normative framework that favours the performance of contractors in the construction sector.

The first major milestone was reached at the beginning of 2024, with the progressive entry into force of the new regulation governing professional architectural and engineering services related to construction work. For public bodies, this introduces a range of options for awarding this type of contract. They can now apply three separate rules to award this type of service contract: the quality-only rule, which was already in force, and two new rules: quality-price weighting and design competition. It is up to the public body to determine the best procurement strategy depending on the project to be carried out.

Furthermore, a revision of the Regulation respecting construction contracts of public bodies is also underway, with the aim of making the rules and procedures more flexible and modern. This will ease the administrative burden on public bodies and help speed up public procurement processes. A number of changes will be made to modernize the regulation for the benefit of all public bodies. In a spirit of collaboration, the main public bodies concerned are involved in the work, with the aim of adapting the regulation to their needs.

In the construction industry, the use of non-traditional contracting methods are becoming increasingly widespread. In light of this new reality, work is underway to offer public bodies new ways of carrying out projects, more focused on performance and collaboration.

Finally, regulatory work to reduce delays in payments to businesses and to provide a dispute resolution mechanism will be completed in 2024, as will the review of the Regulation respecting construction contracts of public bodies.

QUÉBEC-SOURCED AND RESPONSIBLE PROCUREMENT

Launched in 2022, the "Priorité à l'achat québécois : l'État donne l'exemple" initiative was made up of two major levers: the Stratégie gouvernementale des marchés publics : Pour des marchés publics innovants and the announcement of An Act mainly to promote Québec-sourced and responsible procurement by public bodies, to reinforce the integrity regime of enterprises and to increase the powers of the Autorité des marchés publics (S.Q. 2022, chapter 18).

The purpose of the Stratégie gouvernementale des marchés publics is to encourage purchasing in Québec and to optimize the economic benefits in Québec of government contracts by maximizing the leeway offered by applicable government procurement liberalization agreements and by the normative framework on government contracts. Its four goals are: to increase the purchase of Québec food and responsible procurement, promote innovation, make public procurement more accessible to Québec businesses, and make procurement processes more efficient.

After just one year of implementation, the strategy is already producing results. In fact, during this first year, procurement of Québec goods rose by \$330.0 million. The aim is to achieve an increase of \$1.5 billion by 2025-2026. Responsible procurements by public bodies rose steadily in 2022-2023. The target of 15% responsible procurement by public bodies by 2025-2026 is well on its way to being achieved.

The various measures set out as part of the strategy, reinforced by the amendments to the Act respecting contracting by public bodies, will continue to be rolled out in 2024-2025, to the benefit of Québec businesses, notably SMEs, which are major drivers of economic development. Government contracts are an ideal lever for promoting their development and generating economic benefits in Québec.

In 2024-2025, work will continue, in particular, to:

- enhance the government supplier directory of the Système électronique d'appels d'offres (SEAO) to give greater visibility to Québec and regional SMEs;

- continue to align bio-food supply with institutional demand;
- harmonize and simplify the contractual clauses proposed to public bodies by the SCT.

INNOVATIVE SUPPORT PRACTICES FOR PUBLIC BODIES

Public bodies receive guidance and support to be able to develop their knowledge and understanding of new and forthcoming regulations. This is essential if they are to adapt their procurement strategies and reap the benefits of this evolution.

The support rolled out to public bodies is always evolving and can take a variety of forms, depending on the scope of the change required. New technologies play a key role in this regard. These may include synchronous webinars, capsules or training courses that can be consulted asynchronously, documentation tools such as guides or checklists, as well as gamification elements such as quizzes or role-playing workshops. Where necessary, contractual clauses can also be proposed to public bodies so that they can use them in their calls for tenders, modify them to suit their reality or draw inspiration from them to create their own clauses.

For several years now, contract management specialists from public bodies have been invited to take part in the Forum des marchés publics. This annual gathering, which has become a not-to-be-missed event, provides an opportunity to explore and discuss topics, particularly those relating to the evolution of the framework, public procurement news, compliance issues and enhancing the contribution and expertise of public procurement partners. It attracts a very large number of contract management professionals and individuals responsible for the various spheres surrounding contracts.

Finally, those involved in contract management in public bodies regularly use the consulting service to get answers, on a day-to-day basis, to more specific questions relating to their reality.

A NEW ELECTRONIC TENDERING SYSTEM

A new electronic tendering system will go online in 2024. Its rollout is in line with the economic vision of the Government and the Stratégie gouvernementale des marchés publics : Pour des marchés publics innovants, which aims to develop more dynamic public procurement: markets supported by efficient procurement processes that foster innovation and improved accessibility for Québec businesses, particularly small and medium-sized businesses in major urban centres and regions. This new version of the SEAO will enable major developments over the coming years for the benefit of businesses and public bodies.

SECTION B

ADDITIONAL
INFORMATION



B

CONSOLIDATED GOVERNMENT EXPENDITURES

1. CONSOLIDATED GOVERNMENT EXPENDITURES

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

These expenditures for the 2024-2025 fiscal year are set at \$157,577.0 million, broken down as follows:

- \$147,815.0 million in portfolio expenditures;
- \$9,762.0 million in debt service expenses.

The consolidated government expenditures for the 2024-2025 fiscal year increased by \$6,580.0 million from the probable consolidated expenditures for the previous year, representing an increase of 4.4%.

Excluding debt service, the consolidated portfolio expenditures increased by 4.6%, from probable consolidated portfolio expenditures for the previous fiscal year, to be set at \$147,815.0 million.

Appendix 1 presents the consolidated expenditure for each major portfolio for the 2024-2025 and 2023-2024 fiscal years.

Consolidated Expenditures^{1,2} (millions of dollars)

	2024-2025	2023-2024	Variation	
			\$ million	%
Portfolio Expenditures	147,815.0	141,347.0	6,468.0	4.6
Debt Service	9,762.0	9,650.0	112.0	1.2
Consolidated Expenditures	157,577.0	150,997.0	6,580.0	4.4

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

² Source: Ministère des Finances

2. CONSOLIDATED GOVERNMENT EXPENDITURES ACCORDING TO THE FINANCIAL STRUCTURE

The government expenditures, set at \$157,577.0 million, are established on a consolidated basis, which involves adding program expenditures, line by line, that is, the expenditures of the departments and budget-funded bodies, and those of the consolidated entities, which comprise the expenditures of the special funds, bodies other than budget-funded bodies, network bodies, and defined-purpose accounts.

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

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

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

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

Consolidated Expenditures according to the Financial Structure^{1,2}

(millions of dollars)

	2024-2025	2023-2024	Variation	
			\$ million	%
Expenditures of the Departments and Budget-funded Bodies (general fund)	124,272.2	116,751.8	7,520.4	6.4
Expenditures of Consolidated Entities				
Special Funds	19,684.4	20,095.1		
Bodies Other than Budget-funded Bodies	31,230.6	32,147.3		
Network Bodies	68,625.7	63,513.0		
Defined-purpose Accounts	1,423.6	1,423.1		
Subtotal	120,964.3	117,178.5		
Tax-funded Expenditures	11,810.0	11,764.0		
Budget Measures ³	16.4	37.9		
Consolidation and Other Adjustments	(109,247.9)	(104,385.2)		
Portfolio Expenditures	147,815.0	141,347.0	6,468.0	4.6
Service of Debt from the Departments and Budget-funded Bodies (general fund)	6,433.1	6,214.3		
Service of Debt from the Consolidated Entities	6,005.6	6,144.6		
Consolidation Adjustments to Debt Service	(2,676.7)	(2,708.9)		
Debt Service	9,762.0	9,650.0	112.0	1.2
Consolidated Expenditures	157,577.0	150,997.0	6,580.0	4.4

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

² Source: Ministère des Finances

³ The 2024-2025 Budget measures that are added to the forecast expenditures consist of \$171.7 million for the special funds, \$211.1 million for the bodies other than budget-funded bodies, \$3.9 million in negative expenditures financed by the tax system, and \$362.5 million in negative expenditures for consolidation adjustments.

The following diagram depicts the grouping of the components of the government's financial structure to establish the consolidated expenditures, which are set at \$157,577.0 million.

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

Budget for the Departments and Budget-funded Bodies

Expenditures financed by the general fund.

Program Spending	124,272.2
Debt Service	6,433.1
Including allocations to special funds and subsidies to bodies other than budget-funded bodies.	
Budget Expenditures	130,705.3

Expenditures of Consolidated Entities

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

Special Funds Budget	19,684.4
Budget for Bodies Other than Budget-funded Bodies	31,230.6
Budget for Network Bodies	68,625.7
Budget for Defined-purpose Accounts	1,423.6
Debt Service for Consolidated Entities	6,005.6
Total	126,969.9

Consolidated Expenditures

Consolidation and Other Adjustments (intra- and inter-sector eliminations)	(109,247.9)
Budget Measures	16.4
Debt Service Consolidation Adjustments	(2,676.7)
Total	(111,908.2)

Other Expenditures

From consolidated revenues

Tax-funded Expenditures	11,810.0
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Consolidated Expenditures

Portfolio Expenditures	147,815.0
Debt Service	9,762.0
Consolidated Expenditures	157,577.0

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

APPENDIX 1

Consolidated Expenditures by Major Portfolio^{1,2}
(millions of dollars)

	2024-2025	2023-2024	Variation	
			\$ million	%
Health and Social Services	61,909.0	59,428.0	2,481.0	4.2
Education	22,364.0	20,452.0	1,912.0	9.3
Higher Education	11,060.0	10,684.0	376.0	3.5
Other Portfolios	53,082.0	50,783.0	2,299.0	4.5
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	
Portfolio Expenditures	147,815.0	141,347.0	6,468.0	4.6
Debt Service	9,762.0	9,650.0	112.0	1.2
Consolidated Expenditures	157,577.0	150,997.0	6,580.0	4.4

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

² Source: Ministère des Finances

EXPENDITURE BUDGET FOR THE DEPARTMENTS AND BUDGET-FUNDED BODIES

1. 2023-2024 BUDGETARY EXPENDITURES

For the 2023-2024 fiscal year, the probable budgetary expenditures of the Government are set at \$122,966.1 million, an increase of \$1,126.5 million compared to the objective set out in the published expenditures in the 2023-2024 Budget of \$121,839.6 million. Program spending is set at \$116,751.8 million and debt service at \$6,214.3 million.

The \$116,751.8 million in program spending increased by \$1,269.0 million compared to the initial objective of \$115,482.8 million. This increase was due principally to:

- the entry of a closing provision of \$500.0 million to the Contingency Fund in connection with personal protective equipment at the Ministère de la Santé et des Services sociaux;
- the addition of \$293.2 million in 2023-2024 announced as part of the 2024-2025 Budget, including \$164.8 million for the Ministère de l'Éducation to support struggling students as they return to the classroom;
- the anticipated payment of \$285.0 million to the Ministère de la Famille to fund subsidized educational childcare;
- the increase of \$282.5 million to the Ministère de l'Emploi et de la Solidarité sociale for last-resort financial assistance;
- an additional contribution of \$140.2 million to the Ministère de la Justice, essentially for the crime victims compensation system;
- the \$131.2 million in financing to the Ministère de l'Économie, de l'Innovation et de l'Énergie for government mandates under the Economic Development Fund;
- the non-realization of \$569.0 million¹ in remuneration expenditures resulting from the strike by school staff, \$510.0 million for the Ministère de l'Éducation and \$59.0 million for the Ministère de l'Enseignement supérieur.

With regards to the amounts to cover the 6% salary adjustment in 2023-2024 for personnel of the Front commun covered by the December 2023 agreements in principle and the Fédération autonome de l'enseignement, the increase from:

- 3.0% to 4.3%, financed by availabilities in the Contingency Fund;
- 4.3% to 6.0%, financed mainly by the withdrawal of the lump-sum amount provided for in the initial employer offer.

¹ At the Ministère de la Santé et des Services sociaux, the non-realization of remuneration expenditures resulting from the strike is \$130.0 million. This is not a savings for the Government since the unused budgets were allocated to financing services provided to the public by health and social services institutions.

In addition, program spending for 2023-2024 includes a reallocation of nearly 1.0% of expenditures, equivalent to \$1 billion. These amounts were used to fund the additional costs of managing forest fires in the summer of 2023, as well as the Government's main priorities, including the creation of 8,000 new affordable housing units and support for public transit.

Debt service on the general fund of the Consolidated Revenue Fund decreased by \$142.5 million, in particular, due to higher-than-expected Sinking Fund revenues on government borrowing.

Evolution of the 2023-2024 Budget Expenditures¹

(millions of dollars)

	Program spending	Debt service	Budgetary expenditures
2023-2024 Expenditure Budget	115,482.8	6,356.8	121,839.6
Variation:			
Provision for personal protective equipment	500.0	-	500.0
2024-2025 Budget measures	293.2	-	293.2
Funding of subsidized educational childcare	285.0	-	285.0
Last-resort financial assistance	282.5	-	282.5
Compensation for crime victims	140.2	-	140.2
Government mandates for the Economic Development Fund	131.2	-	131.2
Non-realization of remuneration expenditures resulting from the strike	(569.0)	-	(569.0)
Other elements	205.9	-	205.9
Debt service	-	(142.5)	(142.5)
	1,269.0	(142.5)	1,126.5
2023-2024 Probable Expenditure	116,751.8	6,214.3	122,966.1

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

Excluding in 2023-2024 the non-recurring elements in the 2024-2025 Budget, and excluding in 2022-2023 the effect of applying the accounting standard on asset retirement obligations (AROs) for the value of obligations prior to April 1, 2022, program spending increases by \$2,400.3 million, or 2.1%, to \$115,280.0 million in 2023-2024 compared to \$112,879.7 million in 2022-2023.

Debt service is set at \$6,214.3 million, a decrease of \$1,057.2 million, or 14.5% from 2022-2023. The decrease is due mainly to the non-recurrence of losses on the disposal of assets as part of managing the investment activities of the Sinking Fund pertaining to the Government's borrowing. The rapid rise in interest rates in 2022-2023 had led to significant losses.

In all, the comparative budgetary expenditures of the Government for 2023-2024 are set at \$121,494.3 million, an increase of \$1,343.1 million or 1.1% from the previous fiscal year.

Variation in Budgetary Expenditures in 2023-2024¹

(millions of dollars)

	2023-2024	2022-2023 ²	Variation	
			\$ million	%
Program spending	116,751.8	118,300.9	(1,549.1)	(1.3)
Minus: forest fires	(235.2)		(235.2)	
Minus: other non-recurring expenditures in the 2024-2025 Budget	(1,236.6)		(1,236.6)	
Minus: impact of the application of the accounting standard on AROs		(5,421.2)	5,421.2	
Comparative program spending	115,280.0	112,879.7	2,400.3	2.1
Debt service	6,214.3	7,271.5	(1,057.2)	(14.5)
Comparative budgetary expenditures	121,494.3	120,151.2	1,343.1	1.1

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

² 2022-2023 Public Accounts

2. 2024-2025 EXPENDITURE BUDGET

Program spending is set at \$124,272.2 million in 2024-2025. The increase is \$8,992.2 million, or 7.8% from 2023-2024, excluding from the 2023-2024 probable expenditure the spending related to forest fires as well as other non-recurring expenditures in the 2024-2025 Budget.

Debt service is set at \$6,433.1 million, an increase of \$218.8 million from 2023-2024, or 3.5%, due mainly to the higher debt level.

In total for the 2024-2025 fiscal year, the budgetary expenditures of the Government represent an increase of 7.6% from the 2023-2024 comparative budgetary expenditures, to be set at \$130,705.3 million.

Variation in Budgetary Expenditures in 2024-2025¹

(millions of dollars)

	2024-2025	2023-2024	Variation	
			\$ million	%
Program spending	124,272.2	116,751.8	7,520.4	6.4
Minus: forest fires		(235.2)	235.2	
Minus: other non-recurring expenditures in the 2024-2025 Budget		(1,236.6)	1,236.6	
Comparative program spending	124,272.2	115,280.0	8,992.2	7.8
Debt service	6,433.1	6,214.3	218.8	3.5
Comparative budgetary expenditures	130,705.3	121,494.3	9,211.0	7.6

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

Considering the 2024-2025 Budget measures of \$1,845.5 million included in the Contingency Fund, the variation in program spending of \$8,992.2 million in 2024-2025 is due to the following variations:

- an increase of \$2,744.1 million for the Ministère de la Santé et des Services sociaux, or 5.3%;
- an increase of \$1,354.9 million for the Ministère de l'Éducation, or 7.6%;
- an increase of \$335.7 million for the Ministère de l'Enseignement supérieur, or 4.0%;
- an increase of \$1,082.9 million for the other departments, or 4.2%;
- a net increase of \$4,074.7 million in the provision for the Contingency Fund administered by the Conseil du trésor, which includes, in particular, amounts to cover unforeseen expenditures that may arise in any of the government programs during the fiscal year, and those for subsidized infrastructure.

Breakdown of the increase in 2024-2025 program spending considering the 2024-2025 Budget measures integrated in the Contingency Fund^{1,2}

(millions of dollars)

	Expenditure Budget 2024-2025	Comparative probable expenditure 2023-2024	Variation	
			\$ million	%
Santé et Services sociaux	54,368.1	51,624.0	2,744.1	5.3
Éducation	19,080.5	17,725.7	1,354.9	7.6
Enseignement supérieur	8,831.2	8,495.5	335.7	4.0
Other departments	27,081.9	25,999.0	1,082.9	4.2
Contingency Fund	15,510.5	11,435.8	4,074.7	
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	
Total	124,272.2	115,280.0	8,992.2	7.8

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

² Excluding the breakdown of subsidized infrastructure expenditures planned under the 2024-2034 Québec Infrastructure Plan and integrated into the Contingency Fund

Appendix 1 shows the growth in 2024-2025 program spending by department.

SANTÉ ET SERVICES SOCIAUX

An increase of \$2,744.1 million in the 2024-2025 Expenditure Budget

The increase allocated to the Ministère de la Santé et des Services sociaux is set at \$2,744.1 million in 2024-2025, or 5.3%.

This growth makes it possible, in particular, to finance:

- the continuation of government commitments, particularly supporting seniors and informal caregivers, improving front-line care and strengthening services for mental and physical health, physical and intellectual disabilities, as well as youth in difficulty;

- the efforts to catch up on surgeries;
- the main growth factors for the health and social services network, due mainly to remuneration expenditures and the indexation of other expenditures.

The 2024-2025 Expenditure Budget also provides funding for the operations of bodies reporting to the Minister of Health and supports the various organizations working in the health and social services sector.

ÉDUCATION

An increase of \$1,354.9 million in the 2024-2025 Expenditure Budget

The growth allocated to the Ministère de l'Éducation is set at \$1,354.9 million in 2024-2025, or 7.6%.

The variation is due mainly to:

- the financing of growth factors in the portfolio intended to ensure service delivery for preschool, primary and secondary education services;
- the increased amounts allocated for various measures set out in the 2023-2024 Budget, in particular, to make vocational training more attractive and to counter the scarcity of labour, as well as to speed up the maintenance of school buildings;
- the amounts allocated in the 2024-2025 Budget, particularly to support students experiencing difficulties returning to school, and to continue the Offensive formation en construction.

The 2024-2025 Expenditure Budget also finances programs pertaining to the recreation and sports sector and supports the operation of bodies reporting to the Minister of Education and of various education bodies.

ENSEIGNEMENT SUPÉRIEUR

An increase of \$335.7 million in the 2024-2025 Expenditure Budget

The growth allocated to the Ministère de l'Enseignement supérieur is set at \$335.7 million in 2024-2025, or 4.0%.

The variation is due mainly to:

- the funding of growth factors in the portfolio to ensure service delivery for higher education networks;
- the support for student access and success in higher education;
- the prioritization of workforce needs.

OTHER DEPARTMENTS

An increase of \$1,082.9 million in the 2024-2025 Expenditure Budget, representing overall growth of 4.2%

The main variations in other departments are as follows:

- the **National Assembly** budget increases by \$4.9 million. This variation is due mainly to the increase in the budgets required to meet its objectives regarding openness to the public, work-family balance and the preservation of the heritage assets under its responsibility;
- the budget for **Persons Appointed by the National Assembly** increases by \$4.9 million. This variation is due mainly to an increase in the remuneration budgets, as well as the indexing of non-salary expenditures;
- the budget for the **Ministère des Affaires municipales et de l'Habitation** increases by \$233.1 million. This variation is due mainly to the combined impact of the increase in the amounts allocated under the program to share the growth of one point of the Québec sales tax, the measures announced in the 2024-2025 Budget and enhanced funding in 2023-2024 for the construction of new social and affordable housing units;
- the budget for the **Ministère de l'Agriculture, des Pêcheries et de l'Alimentation** increases by \$30.0 million. This variation is due mainly to the increase in certain budgetary measures from previous years and certain financial assistance programs, as well as measures announced in the 2024-2025 Budget;
- excluding the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** increases by \$61.1 million. This variation is due mainly to the review of pension plan costs;
- the budget for the **Ministère du Conseil exécutif** decreases by \$97.2 million. This variation is due mainly to the phasing out, by the Secrétariat à l'Internet haute vitesse et aux projets spéciaux de connectivité, of subsidy programs related to connecting all Quebecers to high-speed Internet;
- the budget for the **Ministère de la Culture et des Communications** increases by \$25.9 million. This variation is due mainly to the combined impact of the measures announced in the 2024-2025 Budget and the end of previous budget measures;
- the budget for the **Ministère de la Cybersécurité et du Numérique** decreases by \$15.8 million. This variation is due mainly to the combined impact of measures announced in the 2022-2023 and 2023-2024 Budgets concerning the Programme de rehaussement de la cybersécurité, partly offset by a measure announced in the 2024-2025 Budget;
- the budget for the **Ministère de l'Économie, de l'Innovation et de l'Énergie** decreases by \$228.0 million. This variation is due mainly to the re-evaluation of the cost of financial interventions carried out under government mandates and funded from the expenditure budget of the Department, as well as to the end of non-recurring measures announced in previous budgets, which are partially offset by the measures announced in the 2024-2025 Budget;
- the budget for the **Ministère de l'Emploi et de la Solidarité sociale** increases by \$80.6 million. This variation is due mainly to the measures announced in the 2024-2025 Budget;

- the budget for the **Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs** decreases by \$8.0 million. This variation is due mainly to the increase in the amounts to the 2030 Nature Plan measures announced in the 2023-2024 Budget and to the end of certain measures linked to previous budgets;
- the budget for the **Ministère de la Famille** decreases by \$113.0 million. This variation is due mainly to the financial impact in 2024-2025 of an anticipated payment for the financing of subsidized educational childcare. Excluding this impact, the Department's expenditures increase by \$172.0 million, due mainly to the implementation of measures implemented under the Grand chantier pour les familles – Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance, the conversion of non-subsidized childcare spaces into subsidized spaces and the updating of the network's funding parameters;
- excluding debt service, the budget for the **Ministère des Finances** increases by \$8.5 million. This variation is due mainly to an increase in the amounts dedicated to the provision for initiatives concerning revenues of and fraud against the Government, mainly as part of a measure announced in the 2024-2025 Budget;
- the budget for the **Ministère de l'Immigration, de la Francisation et de l'Intégration** increases by \$27.2 million. This variation is due to funding for measures announced in previous budgets, in particular, for French-language learning through the rolling out of Francisation Québec, for the attraction and retention of workers and for measures announced in the 2024-2025 Budget;
- the budget for the **Ministère de la Justice** increases by \$92.9 million. This variation is due mainly to funding for the crime victim compensation system, continued implementation of the justice modernization plan and measures announced in the 2023-2024 and 2024-2025 Budgets;
- the budget for the **Ministère de la Langue française** increases by \$4.2 million. This variation is due to the combined impact of amounts related to measures announced in the 2023-2024 Budget to ensure the implementation of the Act respecting French, the official and common language of Québec (S.Q. 2022, chapter 14) and the end of measures announced in the budgets prior to 2022-2023;
- the budget for the **Ministère des Relations internationales et de la Francophonie** is essentially the same as the previous fiscal year;
- the budget for the **Ministère des Ressources naturelles et des Forêts** increases by \$111.8 million. This variation is due mainly to the revision in the amounts for measures announced in previous budgets, as well as the Accélérer le reboisement en réponse aux feux de forêt measure announced in the November 2023 Economic Update, combined with the measures announced in the 2024-2025 Budget;
- the budget for the **Ministère de la Sécurité publique** decreases by \$24.6 million. This variation is due mainly to additional expenditures in 2023-2024 to recover from major disasters other than forest fires;

- the budget for the **Ministère du Tourisme** decreases by \$17.3 million. This variation is due mainly to the downward adjustment in 2024-2025 of amounts allocated to the Programme d'aide à la relance de l'industrie touristique and to debt services, offset by an increase in amounts allocated to the 2020-2021 Budget measures related to the Cadre d'intervention touristique 2021-2025: Agir aujourd'hui. Transformer demain., and to measures announced in the 2024-2025 Budget;
- the budget for the **Ministère des Transports et de la Mobilité durable** increases by \$901.6 million. This variation is due mainly to the increase in the contribution from the Department to the Land Transportation Network Fund planned for 2024-2025, in particular, to fund expenditures relating to the infrastructure subsidized by this Fund, as well as to the increase in transfer expenditures, mainly for maritime and rail transportation;
- the budget for the **Ministère du Travail** increases by \$1.1 million. This variation is due mainly to the measure announced in the 2024-2025 Budget.

CONTINGENCY FUND

An increase of \$4,074.7 million in the 2024-2025 Expenditure Budget

The net growth allocated to the provision for the Contingency Fund of the Conseil du trésor is set at \$4,074.7 million in 2024-2025.

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

- unforeseen expenditures that may arise in any of the government programs during the fiscal year;
- subsidized infrastructure expenditures planned under the 2024-2034 Québec Infrastructure Plan;
- asset decommissioning obligations.

Added to this growth are forecast net amounts totalling \$1,845.5 million to take into account measures announced as part of the 2024-2025 Budget.

REALLOCATION OF GOVERNMENT EXPENDITURES DURING THE FISCAL YEAR

Reallocation of \$600.0 million in 2024-2025

The 2024-2025 Expenditure Budget is based on a continuation of the efforts made in recent years to increase efficiency and ensure sound management of public spending.

By closely monitoring the budget envelopes allocated to departments and bodies, the Government ensures that the set objectives are met and makes possible the reallocation of approximately 1% of program spending during the fiscal year.

Based on reinvestments made in recent years, a reallocation of government expenditures of \$600.0 million is anticipated from the start of the 2024-2025 fiscal year. This reallocation helps maintain the level of services to the public.

APPENDIX 1

Expenditure Budget¹

(millions of dollars)

	2024-2025 Expenditure Budget	Budget Measures integrated into the Contingency Fund	2024-2025 Expenditure Budget (Including Measures)	2023-2024 Probable Expenditures
National Assembly ²	190.4	-	190.4	185.5
Persons Appointed by the National Assembly ²	151.9	-	151.9	147.1
Affaires municipales et Habitation	3,042.9	187.3	3,230.2	3,207.1
Agriculture, Pêcheries et Alimentation ³	1,236.6	11.0	1,247.6	1,217.6
Conseil du trésor et Administration gouvernementale ⁴	18,354.2	(1,845.5)	16,508.7	12,373.0
Conseil exécutif	717.3	5.0	722.3	819.5
Culture et Communications	895.3	43.9	939.2	916.0
Cybersécurité et Numérique	123.7	48.6	172.3	150.6
Économie, Innovation et Énergie	1,545.4	50.5	1,595.9	1,828.4
Éducation	18,699.5	381.0	19,080.5	17,594.8
Emploi et Solidarité sociale	5,095.0	82.1	5,177.1	5,171.3
Enseignement supérieur	8,821.7	9.5	8,831.2	8,470.7
Environnement, Lutte contre les changements climatiques, Faune et Parcs	541.6	6.1	547.7	555.7
Famille ⁵	3,511.5	16.0	3,527.5	3,926.9
Finances	202.3	3.0	205.3	153.8
Immigration, Francisation et Intégration	731.1	80.0	811.1	548.1
Justice	1,596.4	13.5	1,609.9	1,524.9
Langue française	68.0	1.0	69.0	64.8
Relations internationales et Francophonie	169.0	-	169.0	172.0
Ressources naturelles et Forêts	519.2	101.0	620.2	721.9
Santé et Services sociaux	53,638.0	730.1	54,368.1	52,248.3
Sécurité publique	2,001.7	39.3	2,041.0	2,107.0
Tourisme	219.0	7.2	226.2	243.8
Transports et Mobilité durable ⁶	2,764.1	28.8	2,792.9	2,356.8
Travail	36.3	0.6	36.9	46.5
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	-
Program Spending	124,272.2	-	124,272.2	116,751.8
Debt Service	6,433.1	-	6,433.1	6,214.3
Budget Expenditures	130,705.3	-	130,705.3	122,966.1

APPENDIX 1 (cont'd)

	Non-recurring budget items 2024-2025				2023-2024 Comparative Probable Expenditure	Variation	
	Forest fires	Transfers from provisions	Other non-recurring expenditures	Total		\$ million	%
National Assembly ²	-	-	-	-	185.5	4.9	2.6
Persons Appointed by the National Assembly ²	-	-	-	-	147.1	4.9	3.3
Affaires municipales et Habitation	-	-	(210.0) ⁷	(210.0)	2,997.1	233.1	7.8
Agriculture, Pêcheries et Alimentation ³	-	-	-	-	1,217.6	30.0	5.8
Conseil du trésor et Administration gouvernementale ⁴	-	-	-	-	12,373.0	4,135.7	6.5
Conseil exécutif	-	-	-	-	819.5	(97.2)	(11.9)
Culture et Communications	-	(2.6)	-	(2.6)	913.4	25.9	2.8
Cybersécurité et Numérique	-	37.4	-	37.4	188.0	(15.8)	(8.4)
Économie, Innovation et Énergie	(4.5)	-	-	(4.5)	1,823.9	(228.0)	(12.5)
Éducation	-	(144.7)	275.6 ⁸	130.9	17,725.7	1,354.9	7.6
Emploi et Solidarité sociale	-	(74.8)	-	(74.8)	5,096.5	80.6	1.6
Enseignement supérieur	-	(34.2)	59.0 ⁹	24.8	8,495.5	335.7	4.0
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	-	-	555.7	(8.0)	(1.4)
Famille ⁵	-	(1.3)	(285.0) ¹⁰	(286.3)	3,640.6	(113.0)	4.7
Finances	-	43.1	-	43.1	196.9	8.5	4.3
Immigration, Francisation et Intégration	-	235.8	-	235.8	783.9	27.2	3.5
Justice	-	(7.9)	-	(7.9)	1,517.0	92.9	6.1
Langue française	-	-	-	-	64.8	4.2	6.4
Relations internationales et Francophonie	-	(0.6)	(1.5) ¹¹	(2.1)	169.9	(0.9)	(0.5)
Ressources naturelles et Forêts	(213.0)	(0.5)	-	(213.5)	508.4	111.8	22.0
Santé et Services sociaux	(2.0)	(12.5)	(609.8) ¹²	(624.3)	51,624.0	2,744.1	5.3
Sécurité publique	(15.7)	(25.7)	-	(41.4)	2,065.6	(24.6)	(1.2)
Tourisme	-	(0.2)	-	(0.2)	243.6	(17.3)	(7.1)
Transports et Mobilité durable ⁶	-	(0.6)	(464.9) ¹³	(465.5)	1,891.3	901.6	8.0
Travail	-	(10.7)	-	(10.7)	35.8	1.1	3.2
Reallocation of government expenditures during the fiscal year	-	-	-	-	-	(600.0)	-
Program Spending	(235.2)	-	(1,236.6)	(1,471.8)	115,280.0	8,992.2	7.8
Debt Service	-	-	-	-	6,214.3	218.8	3.5
Budget Expenditures	(235.2)	-	(1,236.6)	(1,471.8)	121,494.3	9,211.0	7.6

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Information on this portfolio's appropriations and expenditures is presented in the volume "Estimates, Expenditures and Annual Expenditure Management Plans of the National Assembly and the Persons Appointed by the National Assembly".
- ³ Including in the Budget measures integrated into the Contingency Fund, an amount of \$40.5 million in 2024-2025 from the Contingency Fund to ensure financing of the Farm Property Tax Credit Program (FPTCP), the variation is \$70.5 million and the variation percentage is 5.8 %.
- ⁴ Excluding, in the 2024-2025 Expenditure Budget and the 2023-2024 comparative probable expenditure, program 5 – Contingency Fund and taking into consideration a budget measure integrated into the Contingency Fund for the Conseil du trésor et Administration gouvernementale of \$4.2 million, the variation is \$61.1 million and the variation percentage is 6.5%.
- ⁵ Excluding the financial impact on the 2024-2025 Expenditure Budget of an advance payment in 2023-2024 of \$285.0 million for the financing of subsidized educational childcare services, the variation is \$172.0 million and the variation percentage is 4.7%.
- ⁶ Excluding, in the 2024-2025 Expenditure Budget, compensation of \$750.0 million paid to the Land Transportation Network Fund following the change in the application of the accounting standard respecting transfer payments, the variation is \$151.6 million and the variation percentage is 8.0%.
- ⁷ November 2023 economic update measure for the construction of 8,000 social and affordable housing units, with rapid deployment planned for 2023-2024.
- ⁸ Combined effect of the non-realization of remuneration expenditures resulting from the strike by school staff and measures of the Plan de rattrapage scolaire.
- ⁹ Non-realization of remuneration expenditures resulting from the strike by school staff
- ¹⁰ Advance payment for the financing of subsidized educational childcare services
- ¹¹ Emergency financial assistance offered to Quebec international cooperation organizations in support of efforts to assist the Moroccan population following the earthquake of September 8, 2023.
- ¹² The 2022-2023 Budget measure to finance actions arising from the COVID-19 pandemic and the 2023-2024 Budget measure concerning the extension of certain premiums.
- ¹³ One-time measures in the November 2023 economic update in support of public transit and advance payments for infrastructure projects announced in the 2023-2024 Budget.

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

1. RESULTS OF CONSOLIDATED ENTITIES IN 2024-2025

For the 2024-2025 fiscal year, forecast revenues and expenditures of the consolidated entities are set at \$129,365.8 million and \$126,969.9 million respectively before consolidation adjustments, for a favourable impact of \$2,395.9 million on the Government's financial results. These results represent an increase of \$633.9 million from 2023-2024, broken down as follows:

- an increase of \$853.0 million in the forecast results of special funds;
- a decrease of \$76.0 million in the forecast results of bodies other than budget-funded bodies;
- a decrease of \$3.6 million in the forecast results of the education network;
- a decrease of \$107.0 million in the forecast results of the higher education network;
- no variation in the forecast results of the health and social services networks;
- a decrease of \$32.5 million in the forecast results of defined-purpose accounts.

Results of Consolidated Entities in 2024-2025^{1,2,3}

(millions of dollars)

	2024-2025			2023-2024 ⁴			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Special Funds ⁵	26,454.4	23,644.1	2,810.3	25,928.2	23,970.9	1,957.3	853.0
Bodies Other than Budget-funded Bodies ⁵	31,513.4	31,921.9	(408.5)	32,495.8	32,828.3	(332.5)	(76.0)
Education network ⁶	20,233.2	20,250.2	(17.0)	18,866.5	18,879.9	(13.4)	(3.6)
Higher education networks ⁶	6,045.4	6,013.1	32.3	5,820.1	5,680.8	139.3	(107.0)
Health and social services network ⁶	43,717.0	43,717.0	-	40,540.0	40,540.0	-	-
Defined-purpose Accounts ⁵	1,402.4	1,423.6	(21.2)	1,434.4	1,423.1	11.3	(32.5)
Results of Consolidated Entities	129,365.8	126,969.9	2,395.9	125,085.0	123,323.0	1,762.0	633.9

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

² These forecasts are supplemented by 2024-2025 Budget measures and other variations.

³ The results of consolidated entities are presented before consolidation adjustments. These adjustments have the effect of eliminating inter-entity transactions within the Government's reporting entity and for the general fund of the Consolidated Revenue Fund, harmonizing the accounting policies in use in the consolidated entities with those applied by the Government, and applying the appropriate reclassifications.

⁴ The data are presented in accordance with the 2024-2025 budget structure.

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

⁶ Source: Ministère des Finances

2. RESULTS OF SPECIAL FUNDS IN 2024-2025

The special funds show a forecast surplus of \$2,810.3 million before consolidation adjustments for the 2024-2025 fiscal year, an increase of \$853.0 million from 2023-2024. Excluding the increase in results of \$541.0 million for the Generations Fund, the results of the special funds increased by \$312.0 million. This increase is largely due to the following factors:

- a forecast surplus of \$284.3 million in the Land Transportation Network Fund in 2024-2025, compared to an anticipated surplus of \$20.8 million in 2023-2024. This \$263.6-million improvement in results is due mainly to higher anticipated revenues from driver's licence and vehicle registration fees, and lower forecast transfer expenditures for subsidized infrastructure;
- break-even results for the Health and Social Services Information Resources Fund in 2024-2025, compared to an anticipated deficit of \$84.2 million in 2023-2024. This \$84.2-million improvement in results is due mainly to the end of contracts related to the public health emergency and by the increase in capitalizable expenditures arising from projects in the planning stage;
- a forecast deficit of \$9.8 million in the Regions and Ruralty Fund in 2024-2025, compared to an anticipated deficit of \$80.4 million in 2023-2024. This \$70.7-million improvement in results is due to the faster recognition of expenses in 2023-2024 under the change in the application of the accounting standard respecting transfer payments;
- a forecast deficit of \$34.1 million in the Labour Market Development Fund in 2024-2025, compared to an anticipated surplus of \$35.4 million in 2023-2024. This decline in results of \$69.5 million is due mainly to the end of the enhancement of transfer agreements on labour market and workforce development with the federal government;
- a forecast surplus of \$32.9 million in the Sports and Physical Activity Development Fund in 2024-2025 compared to an anticipated deficit of \$25.5 million in 2023-2024. This improvement in results of \$58.4 million is due mainly to the implementation pace of the projects financed by the Fund;
- a forecast deficit of \$19.9 million in the Northern Plan Fund in 2024-2025, compared to an anticipated surplus of \$23.1 million in 2023-2024. This \$43.0-million decline in results is due mainly to an increase in transfers to Société du Plan Nord, in particular, in connection with the implementation of the 2023-2028 Northern Action Plan;
- a forecast deficit of \$61.5 million in the Cybersecurity and Digital Technology Fund in 2024-2025, compared to an anticipated deficit of \$22.0 million in 2023-2024. This \$39.5-million decline in results is due mainly to the end of the Accelerate the digital transformation of the Government budgetary measure, as well as the increase in amortization expenses linked to the commissioning of certain major projects.

Results of Special Funds in 2024-2025^{1,2,3}

(millions of dollars)

	2024-2025			2023-2024			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Land Transportation Network Fund	6,243.9	5,959.5	284.3	6,073.8	6,053.1	20.8	263.6
Health and Social Services Information Resources Fund	613.9	613.9	-	624.0	708.2	(84.2)	84.2
Regions and Rurality Fund	271.9	281.7	(9.8)	271.7	352.1	(80.4)	70.7
Labour Market Development Fund	1,175.8	1,209.8	(34.1)	1,373.9	1,338.5	35.4	(69.5)
Sports and Physical Activity Development Fund	230.1	197.2	32.9	147.0	172.5	(25.5)	58.4
Northern Plan Fund	125.8	145.7	(19.9)	128.6	105.5	23.1	(43.0)
Cybersecurity and Digital Technology Fund	559.8	621.3	(61.5)	572.2	594.2	(22.0)	(39.5)
Other Special Funds	14,611.2	14,614.9	(3.8)	14,656.0	14,646.8	9.2	(13.0)
	23,832.4	23,644.1	188.3	23,847.2	23,970.9	(123.7)	312.0
Generations Fund	2,622.0	-	2,622.0	2,081.0	-	2,081.0	541.0
Results before Consolidation Adjustments	26,454.4	23,644.1	2,810.3	25,928.2	23,970.9	1,957.3	853.0

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

² These forecasts are supplemented by 2024-2025 Budget measures and other variations.

³ The results of special funds are presented in the Summary of the Special Funds Budget in the Estimates and Expenditures of the Departments and Bodies.

3. RESULTS OF BODIES OTHER THAN BUDGET-FUNDED BODIES IN 2024-2025

The forecast results of bodies other than budget-funded bodies show a deficit of \$408.5 million in 2024-2025 before consolidation adjustments, compared to an anticipated deficit of \$332.5 million in 2023-2024. This decrease of \$76.0 million in the forecast results is due partly to the following factors:

- a forecast surplus of \$97.5 million for the Société de développement de la Baie-James in 2024-2025, compared to an anticipated surplus of \$25.5 million in 2023-2024. This \$71.9-million improvement in results is due mainly to higher contributions from the Gouvernement du Québec and the federal government to the Billy-Diamond highway rehabilitation project, and additional transportation infrastructure management mandates awarded by the Ministère des Transports et de la Mobilité durable;
- a forecast deficit of \$306.5 million to the Société d'habitation du Québec in 2024-2025 compared to a forecast deficit of \$264.7 million in 2023-2024. This \$41.9-million decline in results is due mainly to expenditures in the programs for affordable and low-rent housing units and renovations, funded from revenues already collected for their implementation;
- a forecast deficit of \$89.6 million at La Financière agricole du Québec in 2024-2025 compared to a forecast deficit of \$68.3 million in 2023-2024. This \$21.4-million decline in results is due mainly to the expected increase in transfer expenditures for insurance and income protection programs;
- a forecast surplus of \$54.7 million for the Société de financement des infrastructures locales du Québec in 2024-2025, compared to an anticipated surplus of \$75.6 million in 2023-2024. This \$20.9-million decline in results is due mainly to a reduction in federal government transfers, partly offset by the lower volume of local infrastructure projects carried out by municipalities;
- break-even results for Héma-Québec in 2024-2025, compared to an anticipated surplus of \$18.5 million in 2023-2024. This \$18.5-million decline in results is due mainly to higher-than-expected revenues from the health and social services network in 2023-2024;
- a forecast deficit of \$3.0 million for the Régie de l'énergie in 2024-2025, compared to an anticipated surplus of \$6.2 million in 2023-2024. This \$9.2-million decline in results is due mainly to a reduction in the contribution from annual royalties, which in 2023-2024 included a one-time contribution for the relocation and development of new premises.

Results of Bodies Other than Budget-funded Bodies in 2024-2025^{1,2,3}

(millions of dollars)

	2024-2025			2023-2024			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Société de développement de la Baie-James	205.1	107.7	97.5	107.5	82.0	25.5	71.9
Société d'habitation du Québec	1,783.6	2,090.2	(306.5)	2,106.9	2,371.6	(264.7)	(41.9)
La Financière agricole du Québec	622.4	712.0	(89.6)	619.4	687.7	(68.3)	(21.4)
Société de financement des infrastructures locales du Québec	583.0	528.3	54.7	1,341.5	1,265.9	75.6	(20.9)
Héma-Québec	574.5	574.5	-	542.2	523.7	18.5	(18.5)
Régie de l'énergie	17.5	20.5	(3.0)	24.6	18.4	6.2	(9.2)
Other Bodies ⁴	27,727.2	27,888.7	(161.5)	27,753.6	27,879.1	(125.5)	(36.0)
Results before Consolidation Adjustments	31,513.4	31,921.9	(408.5)	32,495.8	32,828.3	(332.5)	(76.0)

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

² These forecasts are supplemented by 2024-2025 Budget measures and other variations.

³ The results for bodies other than budget-funded bodies are presented in the Summary of the Budget for Bodies other than Budget-funded Bodies in the Estimates and Expenditures of the Departments and Bodies volume.

⁴ Including, among others, the Régie de l'assurance maladie du Québec, with revenues and expenditures set at \$14,073.1 million in 2024-2025, and the Prescription Drug Insurance Fund, with revenues and expenditures set at \$4,141.3 million for the same fiscal year.

4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND THE EDUCATION AND HIGHER EDUCATION NETWORKS IN 2024-2025

The forecast results of the health and social services and the education and higher education networks show a surplus of \$15.3 million for the 2024-2025 fiscal year, compared to a surplus of \$125.9 million in 2023-2024, or a decrease of \$110.6 million.

Results of Entities of the Health and Social Services and Education and Higher Education Networks in 2024-2025^{1,2}

(millions of dollars)

	2024-2025			2023-2024			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Education network	20,233.2	20,250.2	(17.0)	18,866.5	18,879.9	(13.4)	(3.6)
Higher education networks	6,045.4	6,013.1	32.3	5,820.1	5,680.8	139.3	(107.0)
Health and social services network	43,717.0	43,717.0	-	40,540.0	40,540.0	-	-
Results before Consolidation Adjustments	69,995.6	69,980.3	15.3	65,226.6	65,100.7	125.9	(110.6)

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

² Source: Ministère des Finances

5. RESULTS OF DEFINED-PURPOSE ACCOUNTS IN 2024-2025

The forecast results of defined-purpose accounts show a deficit of \$21.2 million for the 2024-2025 fiscal year, compared to a surplus of \$11.3 million in 2023-2024, or a decrease of \$32.5 million.

Results of Defined-purpose Accounts in 2024-2025¹

(millions of dollars)

	2024-2025			2023-2024			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Results before Consolidation Adjustments	1,402.4	1,423.6	(21.2)	1,434.4	1,423.1	11.3	(32.5)

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

6. EVOLUTION IN FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2023-2024

The forecast results of consolidated entities before consolidation adjustments are \$41.7 million lower than in the 2023-2024 Expenditure Budget:

- the forecast results of special funds improved by \$4.1 million;
- the forecast results of bodies other than budget-funded bodies declined by \$273.7 million;
- the forecast results of the education network improved by \$43.2 million;
- the forecast results for the higher education networks improved by \$139.3 million;
- the forecast results of the health and social services network are balanced;
- the forecast results of defined-purpose accounts improved by \$45.4 million.

Evolution in Forecast Results of Consolidated Entities in 2023-2024^{1,2} (millions of dollars)

	Probable Results			2023-2024 Expenditure Budget ³			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Special Funds	25,928.2	23,970.9	1,957.3	25,517.8	23,564.7	1,953.2	4.1
Bodies other than Budget-funded Bodies	32,495.8	32,828.3	(332.5)	31,523.1	31,581.8	(58.8)	(273.7)
	58,424.0	56,799.2	1,624.8	57,040.9	55,146.5	1,894.4	(269.6)
Education networks ⁴	18,866.5	18,879.9	(13.4)	18,240.9	18,297.5	(56.6)	43.2
Higher education networks ⁴	5,820.1	5,680.8	139.3	5,658.3	5,658.3	-	139.3
Health and social services network ⁴	40,540.0	40,540.0	-	38,336.0	38,336.0	-	-
Defined-purpose accounts	1,434.4	1,423.1	11.3	1,339.3	1,373.4	(34.1)	45.4
Results before Consolidation Adjustments	125,085.0	123,323.0	1,762.0	120,615.4	118,811.7	1,803.7	(41.7)

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

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

³ The 2023-2024 Budget measures as well as the additional amounts related to the change in the application of the accounting standard respecting transfer payments for certain special funds have been integrated into the forecasts.

⁴ Source: Ministère des Finances

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

- For the special funds:
 - a forecast surplus of \$2,081.0 million for the Generations Fund in 2023-2024, compared to an anticipated surplus of \$2,373.0 million in the 2023-2024 Expenditure Budget. This \$292.0-million decline in results is due to a decrease in investment income and water-power royalties;
 - a forecast surplus of \$20.8 million for the Land Transportation Network Fund in 2023-2024, compared to an anticipated deficit of \$175.7 million in the 2023-2024 Expenditure Budget. This \$196.5-million improvement in results is due mainly to higher revenues from the Ministère des Transports et de la Mobilité durable and the fuel tax;
 - a forecast surplus of \$35.4 million in the Labour Market Development Fund in 2023-2024, compared to an anticipated deficit of \$127.1 million in the 2023-2024 Expenditure Budget. This \$162.5-million improvement in results is due mainly to a reduction in activities associated with public employment services, in particular, for workforce training measures, wage subsidies and measures aimed at businesses;
 - a forecast deficit of \$84.2 million in the Health and Social Services Information Resources Fund in 2023-2024, compared to an anticipated deficit of \$8.2 million in the 2023-2024 Expenditure Budget. This \$76.0-million decline in results is due mainly to the realization, in 2023-2024, of expenditures related to the Digital Health Record initially planned for 2022-2023;
 - a forecast deficit of \$54.7 million in the Natural Resources Fund of the Ministère des Ressources naturelles et Forêts in 2023-2024 compared to an anticipated deficit of \$27.8 million in the 2023-2024 Expenditure Budget. This \$26.9-million decline in results is due mainly to additional expenditures for the Programme de remboursement des coûts pour des activités d'aménagement forestier sur des chemins multiusages and the Programme d'aide à la mise en valeur des forêts privées;
 - a forecast surplus of \$71.6 million in the Fund for the Protection of the Environment and the Waters in the Domain of the State in 2023-2024 compared to an anticipated surplus of \$50.7 million in the 2023-2024 Expenditure Budget. This improvement in results of \$20.9 million is due mainly to the increase in royalties payable for the elimination of residual materials and a slowdown in the completion rate of the Program for the Treatment of Organic Matter through Biomethanization and Composting.
- For the bodies other than budget-funded bodies:
 - a forecast deficit of \$264.7 million for the Société d'habitation du Québec, compared to an anticipated deficit of \$67.3 million in the 2023-2024 Expenditure Budget. This decline in results of \$197.4 million is due, in particular, to forecast expenditures on programs to build affordable and social housing, funded from revenues already collected for their implementation;

- a forecast deficit of \$165.0 million for the Société de l'assurance automobile du Québec, compared to an anticipated deficit of \$70.9 million in the 2023-2024 Expenditure Budget. This decline in results of \$94.1 million is due mainly to additional expenses to support the digital transformation of services as well as to ensure the maintenance of the level of customer service and road control activities;
- a forecast deficit of \$36.5 million for the Société des Traversiers du Québec, compared to an anticipated surplus of \$53.2 million in the 2023-2024 Expenditure Budget. This \$89.7-million decline in results is due mainly to lower transfer payments from the Ministère des Transports et de la Mobilité durable as a result of the change in the application of the accounting standard respecting transfer payments due to investments not made or carried forward by the Société to subsequent fiscal years, as well as to the increase in operating expenses and amortization;
- a forecast deficit of \$68.3 million for La Financière agricole du Québec, compared to an anticipated deficit of \$113.4 million in the 2023-2024 Expenditure Budget. This improvement in results of \$45.1 million is due, in particular, to higher-than-expected investment income combined with higher transfer expenditures for programs;
- a forecast surplus of \$123.1 million for the Autorité des marchés financiers, compared to an anticipated surplus of \$91.2 million in the 2023-2024 Expenditure Budget. This \$31.9-million improvement in results is due mainly to higher-than-expected investment income, as well as the application of the new accounting standard PS-3400 on revenues;
- a forecast surplus of \$75.6 million for the Société de financement des infrastructures locales, compared to an anticipated surplus of \$53.3 million in the 2023-2024 Expenditure Budget. This \$22.3-million improvement in results is due mainly to the changing pace of local infrastructure projects undertaken by municipalities.

Evolution in Forecast Results of Special Funds and Bodies Other than Budget-funded Bodies in 2023-2024¹

(millions of dollars)

	Probable Results			2023-2024 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Forecast Revenues	Revenues	Expenditures	Results	
Special Funds							
Generations Fund	2,081.0	-	2,081.0	2,373.0	-	2,373.0	(292.0)
Land Transportation Network Fund	6,073.8	6,053.1	20.8	5,865.8	6,041.5	(175.7)	196.5
Labour Market Development Fund	1,373.9	1,338.5	35.4	1,360.0	1,487.1	(127.1)	162.5
Health and Social Services Information Resources Fund	624.0	708.2	(84.2)	550.0	558.2	(8.2)	(76.0)
Natural Resources Fund (MRNF)	783.2	837.9	(54.7)	673.8	701.6	(27.8)	(26.9)
Fund for the Protection of the Environment and the Waters in the Domain of the State	299.2	227.6	71.6	294.8	244.0	50.7	20.9
Other Special Funds	14,693.1	14,805.7	(112.6)	14,400.5	14,532.2	(131.7)	19.1
	25,928.2	23,970.9	1,957.3	25,517.8	23,564.7	1,953.2	4.1
Bodies other than Budget-funded Bodies							
Société d'habitation du Québec	2,106.9	2,371.6	(264.7)	1,771.9	1,839.2	(67.3)	(197.3)
Société de l'assurance automobile du Québec	300.5	465.5	(165.0)	318.7	389.6	(70.9)	(94.1)
Société des Traversiers du Québec	250.2	286.6	(36.5)	324.5	271.3	53.2	(89.7)
La Financière agricole du Québec	619.4	687.7	(68.3)	535.8	649.2	(113.4)	45.1
Autorité des marchés financiers	305.4	182.3	123.1	275.2	184.0	91.2	31.9
Société de financement des infrastructures locales du Québec	1,341.5	1,265.9	75.6	719.9	666.5	53.3	22.3
Other Bodies	27,571.9	27,568.7	3.2	27,577.1	27,582.0	(5.0)	8.2
	32,495.8	32,828.3	(332.5)	31,523.1	31,581.8	(58.8)	(273.7)
Results before Consolidation Adjustments	58,424.0	56,799.2	1,624.8	57,040.9	55,146.5	1,894.4	(269.6)

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

² The 2023-2024 Budget measures and the additional amounts related to the change in the application of the accounting standard respecting transfer payments for certain special funds have been integrated into the forecasts.

APPENDIX 1

2023-2024 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2023-2024 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Regions and Rurality Fund	271.7	352.1	(80.4)	271.1	312.6	(41.5)	(38.9)
	271.7	352.1	(80.4)	271.1	312.6	(41.5)	(38.9)
Conseil du trésor et Administration gouvernementale							
Capitale-Nationale Region Fund	27.5	27.5	-	25.0	25.0	-	-
	27.5	27.5	-	25.0	25.0	-	-
Culture et Communications							
Avenir Mécénat Culture Fund	5.0	5.4	(0.3)	5.0	5.0	-	(0.3)
Québec Cultural Heritage Fund	25.4	23.1	2.3	39.4	50.3	(11.0)	13.3
	30.4	28.4	2.0	44.4	55.4	(11.0)	12.9
Cybersécurité et Numérique							
Cybersecurity and Digital Technology Fund	572.2	594.2	(22.0)	543.9	558.9	(15.0)	(7.0)
	572.2	594.2	(22.0)	543.9	558.9	(15.0)	(7.0)
Économie, Innovation et Énergie							
Natural Resources and Energy Capital Fund	8.8	2.1	6.7	1.1	0.2	1.0	5.7
Natural Resources Fund	6.3	7.2	(0.9)	11.7	15.1	(3.4)	2.6
Economic Development Fund	1,043.2	1,043.2	-	1,285.9	1,285.9	-	-
Québec Enterprise Growth Fund	0.3	0.1	0.2	0.4	0.2	0.3	(0.1)
	1,058.6	1,052.6	6.0	1,299.1	1,301.3	(2.2)	8.2
Éducation							
Sports and Physical Activity Development Fund	147.0	172.5	(25.5)	185.5	191.3	(5.8)	(19.7)
	147.0	172.5	(25.5)	185.5	191.3	(5.8)	(19.7)
Emploi et Solidarité sociale							
Assistance Fund for Independent Community Action	59.6	67.4	(7.8)	50.3	51.1	(0.8)	(7.0)
Labour Market Development Fund	1,373.9	1,338.5	35.4	1,360.0	1,487.1	(127.1)	162.5
Goods and Services Fund	181.6	195.7	(14.1)	169.8	184.6	(14.9)	0.7
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	17.9	17.9	-	18.1	18.1	-	-
Québec Fund for Social Initiatives	54.0	55.8	(1.8)	12.0	13.6	(1.5)	(0.2)
	1,687.1	1,675.4	11.7	1,610.2	1,754.4	(144.2)	156.0

APPENDIX 1 (cont'd)**2023-2024 Probable Results of the Special Funds¹**

(millions of dollars)

	Probable Results			2023-2024 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Enseignement supérieur							
University Excellence and Performance Fund	25.0	25.0	-	25.0	25.0	-	-
	25.0	25.0	-	25.0	25.0	-	-
Environnement, Lutte contre les changements climatiques, Faune et Parcs							
Blue Fund	50.4	33.6	16.8	50.0	50.0	-	16.8
Electrification and Climate Change Fund	1,611.4	1,609.4	2.0	1,607.4	1,605.6	1.8	0.1
Fund for the Protection of the Environment and the Waters in the Domain of the State	299.2	227.6	71.6	294.8	244.0	50.7	20.9
Natural Resources Fund	-	-	-	0.1	0.1	-	-
Energy Transition, Innovation and Efficiency Fund	155.5	154.4	1.1	274.7	288.5	(13.7)	14.8
	2,116.5	2,024.9	91.6	2,227.0	2,188.1	38.9	52.7
Famille							
Educational Childcare Services Fund	3,765.4	3,765.4	-	3,349.7	3,349.7	-	-
	3,765.4	3,765.4	-	3,349.7	3,349.7	-	-
Finances							
Financing Fund	2,811.8	2,757.9	53.9	2,746.3	2,703.1	43.2	10.7
Special Contracts and Financial Assistance for Investment Fund	219.0	219.0	-	231.0	231.0	-	-
Fund to Combat Addiction	222.4	222.3	0.1	213.2	213.1	0.1	-
Generations Fund	2,081.0	-	2,081.0	2,373.0	-	2,373.0	(292.0)
IFC Montréal Fund	2.2	1.9	0.3	2.0	1.9	0.1	0.3
Northern Plan Fund	128.6	105.5	23.1	124.9	128.3	(3.4)	26.4
Fund of the Financial Markets Administrative Tribunal	3.4	3.4	-	3.3	3.8	(0.4)	0.5
Tax Administration Fund	1,246.1	1,246.1	-	1,174.2	1,174.2	-	-
	6,714.6	4,556.1	2,158.4	6,868.0	4,455.4	2,412.6	(254.1)
Justice							
Access to Justice Fund	26.2	33.1	(6.8)	24.6	32.2	(7.5)	0.7
Fund dedicated to assistance for persons who are Victims of Criminal Offences	39.5	52.4	(12.8)	31.0	50.6	(19.6)	6.7
Register Fund of the Ministère de la Justice	44.6	50.4	(5.8)	40.2	46.3	(6.1)	0.3
Fund of the Administrative Tribunal of Québec	56.9	49.6	7.3	54.8	54.1	0.7	6.7
Public Contracts Fund	0.4	9.3	(8.9)	-	-	-	(8.9)
	167.7	194.7	(27.0)	150.7	183.2	(32.5)	5.5

APPENDIX 1 (cont'd)

2023-2024 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2023-2024 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Ressources naturelles et Forêts							
Natural Resources Fund	783.2	837.9	(54.7)	673.8	701.6	(27.8)	(26.9)
Territorial Information Fund	181.8	174.6	7.1	186.6	181.0	5.6	1.6
	965.0	1,012.5	(47.6)	860.4	882.6	(22.2)	(25.3)
Santé et Services sociaux							
Cannabis Prevention and Research Fund	98.5	138.8	(40.3)	91.8	118.7	(26.9)	(13.4)
Health and Social Services Information Resources Fund	624.0	708.2	(84.2)	550.0	558.2	(8.2)	(76.0)
	722.5	847.0	(124.5)	641.8	676.9	(35.1)	(89.4)
Sécurité publique							
Police Services Fund	792.1	792.1	-	762.6	762.6	-	-
	792.1	792.1	-	762.6	762.6	-	-
Tourisme							
Tourism Partnership Fund	366.5	367.0	(0.4)	358.9	358.8	0.1	(0.5)
	366.5	367.0	(0.4)	358.9	358.8	0.1	(0.5)
Transports et Mobilité durable							
Air Service Fund	103.4	101.9	1.5	104.6	102.3	2.3	(0.8)
Rolling Stock Management Fund	162.3	163.8	(1.5)	164.0	162.2	1.8	(3.3)
Highway Safety Fund	66.2	71.9	(5.7)	62.2	79.4	(17.2)	11.5
Land Transportation Network Fund	6,073.8	6,053.1	20.8	5,865.8	6,041.5	(175.7)	196.5
	6,405.7	6,390.7	15.1	6,196.6	6,385.4	(188.8)	203.9
Travail							
Administrative Labour Tribunal Fund	92.6	92.6	-	98.0	98.0	-	-
	92.6	92.6	-	98.0	98.0	-	-
Total before Consolidation Adjustments	25,928.2	23,970.9	1,957.3	25,517.8	23,564.7	1,953.2	4.1

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

² The 2023-2024 Budget measures as well as the additional amounts related to the change in the application of the accounting standard respecting transfer payments for certain special funds have been integrated into the forecasts.

APPENDIX 2

2023-2024 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2023-2024 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Société d'habitation du Québec	2,106.9	2,371.6	(264.7)	1,771.9	1,839.2	(67.3)	(197.4)
	2,106.9	2,371.6	(264.7)	1,771.9	1,839.2	(67.3)	(197.4)
Agriculture, Pêcheries et Alimentation							
Institut de technologie agroalimentaire du Québec	39.2	42.4	(3.1)	38.4	41.3	(2.9)	(0.2)
La Financière agricole du Québec	619.4	687.7	(68.3)	535.8	649.2	(113.4)	45.1
	658.6	730.1	(71.4)	574.3	690.6	(116.3)	44.9
Conseil du trésor et Administration gouvernementale							
Autorité des marchés publics	37.2	36.7	0.4	37.5	37.5	-	0.4
Centre d'acquisitions gouvernementales	57.8	54.5	3.2	54.3	55.7	(1.3)	4.5
Commission de la capitale nationale du Québec	49.6	35.3	14.2	54.1	32.1	22.0	(7.7)
Office des professions du Québec	12.8	13.7	(0.8)	12.4	12.9	(0.5)	(0.3)
Société québécoise des infrastructures	3,633.7	3,622.9	10.8	3,862.2	3,860.9	1.3	9.5
	3,791.0	3,763.1	27.9	4,020.5	3,999.1	21.4	6.4
Conseil exécutif							
Centre de la francophonie des Amériques	3.0	3.3	(0.3)	2.9	3.1	(0.2)	(0.1)
	3.0	3.3	(0.3)	2.9	3.1	(0.2)	(0.1)
Culture et Communications							
Bibliothèque et Archives nationales du Québec	108.6	109.3	(0.7)	103.0	107.7	(4.7)	4.0
Conseil des arts et des lettres du Québec	193.5	193.5	-	145.8	146.4	(0.6)	0.6
Conservatoire de musique et d'art dramatique du Québec	36.3	37.1	(0.7)	35.6	35.6	0.1	(0.8)
Musée d'Art contemporain de Montréal	15.5	15.6	-	14.1	15.4	(1.3)	1.3
Musée de la Civilisation	42.9	44.7	(1.7)	47.3	49.0	(1.7)	(0.1)
Musée national des beaux-arts du Québec	30.5	32.2	(1.7)	30.4	32.4	(2.0)	0.3
Société de développement des entreprises culturelles	207.1	194.2	12.9	188.2	180.2	8.0	4.9
Société de la Place des Arts de Montréal	47.1	47.2	(0.1)	44.4	44.8	(0.4)	0.2
Société de télédiffusion du Québec	123.4	122.9	0.5	97.9	97.9	-	0.5
Société du Grand Théâtre de Québec	17.2	17.9	(0.7)	15.6	16.2	(0.6)	(0.1)
	822.3	814.6	7.7	722.5	725.6	(3.2)	10.9

APPENDIX 2 (cont'd)

2023-2024 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2023-2024 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Économie, Innovation et Énergie							
Québec Research Fund - Nature and Technology	111.6	114.7	(3.1)	79.4	79.4	-	(3.1)
Québec Research Fund - Health	152.2	153.3	(1.1)	127.9	127.9	-	(1.1)
Québec Research Fund - Society and Culture	96.8	100.2	(3.4)	78.0	78.0	-	(3.4)
Régie de l'énergie	24.6	18.4	6.2	24.4	20.6	3.8	2.4
	385.2	386.5	(1.3)	309.7	305.9	3.8	(5.2)
Éducation							
Institut national des mines	1.0	1.2	(0.3)	1.0	1.3	(0.3)	0.1
Société des établissements de plein air du Québec	253.6	257.6	(4.0)	247.6	255.6	(8.0)	4.0
	254.6	258.9	(4.3)	248.6	256.9	(8.3)	4.1
Emploi et Solidarité sociale							
Cree Hunters Economic Security Board	28.4	28.4	-	31.1	31.1	-	-
	28.4	28.4	-	31.1	31.1	-	-
Enseignement supérieur							
Institut de tourisme et d'hôtellerie du Québec	55.9	55.9	-	48.2	48.2	-	-
	55.9	55.9	-	48.2	48.2	-	-
Environnement, Lutte contre les changements climatiques, Faune et Parcs							
Fondation de la faune du Québec	15.4	15.4	-	13.2	13.2	-	-
Société québécoise de récupération et de recyclage	79.7	79.5	0.2	75.6	80.2	(4.6)	4.8
	95.1	94.9	0.2	88.7	93.4	(4.6)	4.8
Finances							
Agence du revenu du Québec	1,497.9	1,547.1	(49.2)	1,471.0	1,471.0	-	(49.2)
Autorité des marchés financiers	305.4	182.3	123.1	275.2	184.0	91.2	31.9
Financement-Québec	344.8	336.1	8.7	352.9	343.7	9.3	(0.6)
Institut de la statistique du Québec	50.9	53.4	(2.5)	50.6	52.1	(1.5)	(1.0)
Société de financement des infrastructures locales du Québec	1,341.5	1,265.9	75.6	719.9	666.5	53.3	22.3
	3,540.5	3,384.8	155.7	2,869.5	2,717.2	152.3	3.4
Justice							
Commission des services juridiques	192.7	229.2	(36.5)	186.3	214.5	(28.2)	(8.4)
Fonds d'aide aux actions collectives	7.0	4.5	2.5	3.9	4.5	(0.6)	3.1
Société québécoise d'information juridique	22.2	22.2	-	21.5	21.5	-	-
	221.8	255.9	(34.1)	211.7	240.5	(28.8)	(5.3)

APPENDIX 2 (cont'd)

2023-2024 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2023-2024 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Relations internationales et Francophonie							
Office Québec-Monde pour la jeunesse	10.6	11.0	(0.4)	9.4	10.3	(0.9)	0.5
	10.6	11.0	(0.4)	9.4	10.3	(0.9)	0.5
Ressources naturelles et Forêts							
Société de développement de la Baie-James	107.5	82.0	25.5	97.3	83.1	14.2	11.4
Société du Plan Nord	122.3	110.5	11.9	156.4	149.4	7.1	4.8
	229.8	192.4	37.4	253.7	232.5	21.2	16.2
Santé et Services sociaux							
Corporation d'urgences-santé	200.9	200.9	-	192.6	192.7	(0.1)	0.1
Prescription Drug Insurance Fund	4,377.5	4,377.5	-	4,377.5	4,377.5	-	-
Héma-Québec	542.2	523.7	18.5	516.1	516.1	-	18.5
Institut national de santé publique du Québec	103.0	105.2	(2.1)	103.6	106.1	(2.5)	0.4
Institut national d'excellence en santé et en services sociaux	38.2	36.6	1.6	34.4	34.8	(0.4)	2.0
Régie de l'assurance maladie du Québec	14,162.7	14,162.7	-	14,181.5	14,181.5	-	-
	19,424.5	19,406.5	18.0	19,405.7	19,408.7	(3.0)	21.0
Sécurité publique							
École nationale de police du Québec	58.1	59.0	(0.9)	57.1	57.2	(0.1)	(0.8)
École nationale des pompiers du Québec	2.8	3.2	(0.4)	2.6	3.0	(0.4)	-
	60.9	62.2	(1.3)	59.7	60.2	(0.5)	(0.8)
Tourisme							
Société de développement et de mise en valeur du Parc olympique	68.4	79.9	(11.5)	70.2	81.9	(11.7)	0.2
Société du Centre des congrès de Québec	28.5	31.3	(2.7)	27.4	30.5	(3.2)	0.4
Société du Palais des congrès de Montréal	56.0	59.9	(3.9)	54.5	56.3	(1.8)	(2.1)
	153.0	171.1	(18.1)	152.1	168.7	(16.7)	(1.5)
Transports et Mobilité durable							
Société de l'assurance automobile du Québec	300.5	465.5	(165.0)	318.7	389.6	(70.9)	(94.1)
Société des Traversiers du Québec	250.2	286.6	(36.5)	324.5	271.3	53.2	(89.7)
	550.6	752.1	(201.5)	643.2	660.9	(17.7)	(183.8)
Travail							
Régie du bâtiment du Québec	103.0	84.9	18.1	99.6	89.7	9.9	8.2
	103.0	84.9	18.1	99.6	89.7	9.9	8.2
Total before Consolidation Adjustments	32,495.8	32,828.3	(332.5)	31,523.1	31,581.8	(58.8)	(273.7)

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

² The 2023-2024 Budget measures have been integrated into the forecasts.

2024-2025 EXPENDITURE BUDGET BREAKDOWN BY CATEGORY AND BENEFICIARY

1. BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

For the 2024-2025 fiscal year, the expenditure budget of the Government is set at \$130,705.3 million, of which \$124,272.2 million, or 95.1%, is allocated to program spending and \$6,433.1 million, or 4.9%, to debt service.

Program spending in 2024-2025 is broken down mainly among the following categories:

- \$60,162.6 million, or 48.4%, in remuneration expenditures;
- \$27,425.2 million, or 22.1%, in support expenditures;
- \$23,967.7 million, or 19.3%, in operating expenditures and other.

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

2024-2025 Expenditure Budget by Supercategory and Category¹

(millions of dollars)

	Categories						Total	
	Remuneration	Operating and Other	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategory								
Remuneration	4,319.7	-	-	-	-	-	4,319.7	3.3
Operating	-	9,882.1	-	-	-	-	9,882.1	7.6
Transfer	55,213.3	14,000.3	11,135.0	1,299.2	20,482.3	-	102,130.0	78.1
Allocation to a Special Fund	629.6	685.3	39.8	26.6	6,942.9	-	8,324.3	6.4
Doubtful Accounts and Other Allowances	-	-	-	-	-	216.1	216.1	0.2
Reallocation of government expenditures during the fiscal year	-	(600.0)	-	-	-	-	(600.0)	(0.5)
Program Spending	60,162.6	23,967.7	11,174.8	1,325.8	27,425.2	216.1	124,272.2	95.1
%	48.4	19.3	9.0	1.1	22.1	0.2	100.0	
Debt Service	-	-	-	6,433.1	-	-	6,433.1	4.9
Budget Expenditures	60,162.6	23,967.7	11,174.8	7,758.9	27,425.2	216.1	130,705.3	100.0
2023-2024 Comparative Expenditures ²	57,689.2	20,013.3	10,801.0	7,612.8	26,631.8	217.8	122,966.1	

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

² For this chapter, the comparative 2023-2024 expenditures represent the 2023-2024 Expenditure Budget presented in the 2024-2025 structure for better comparability.

REMUNERATION EXPENDITURES

Remuneration expenditures include the amounts allocated for 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 employees. It also includes salaries and indemnities paid to the Members of the National Assembly, all persons named or appointed to public office by the National Assembly and the personnel directed by those persons, judges, and members of the Sûreté du Québec, in addition to all employee benefits as well as other contributions made by the Government in its role as employer.

Finally, remuneration expenditures include transfers for the remuneration of the personnel of bodies controlled by the Government, meaning those included in its reporting entity, and for the fees of health professionals, as well as allocations for the remuneration of personnel applied against a special fund.

Remuneration expenditures are set at \$60,162.6 million in 2024-2025, broken down as follows:

- \$26,567.0 million, or 44.2%, for health and social services institutions;
- \$18,947.0 million, or 31.5%, for educational institutions;
- \$8,958.7 million, or 14.9%, for health professionals;
- \$5,689.9 million, or 9.4%, for departmental staff and other beneficiaries.

In 2024-2025, remuneration expenditures increase by \$2,473.4 million from the 2023-2024² comparative expenditures. This increase is due mainly to the following variations:

- in the "Santé et Services sociaux" portfolio, an increase of \$1,256.2 million, due mainly to salary adjustments, pay scale increases, revised pension plan costs and the effect of clientele on the health and social services network;
- in the "Éducation" portfolio, an increase of \$946.4 million, due mainly to salary adjustments, pay scale increases, revised pension plan costs and the effect of clientele on education networks;
- in the "Enseignement supérieur" portfolio, an increase of \$112.9 million, due mainly to salary adjustments, pay scale increases and revised pension plan costs. It is also due to commitments made in previous fiscal years, in particular, to promote success and the mastery of the French language, and to enhance training and services in the regions;
- in the "Sécurité publique" portfolio, an increase of \$58.1 million, due mainly to adjustments required to ensure service delivery by the Sûreté du Québec;

² The 2023-2024 comparative expenditures include a correction of \$3,694.8 million from the initial 2023-2024 Expenditure Budget due to reclassifications of transfers from the "Remuneration" category to the "Support" category for charter universities, private colleges and private institutions under agreement in the health and social services network since these entities are not part of the Government's reporting entity.

- in the "Conseil du trésor et Administration gouvernementale" portfolio, an increase of \$45.7 million, due principally to revised pension plan costs for government and public body employees.

2024-2025 Forecast Remuneration Expenditures by Portfolio and by Beneficiary^{1,2}

(millions of dollars)

	2024-2025 Expenditure Budget					2023-2024 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	22,230.4	1,720.0	2,615.4	26,565.7	44.2	25,286.7	1,279.0
Health Professionals	8,958.7	-	-	8,958.7	14.9	8,990.1	(31.4)
Other Beneficiaries	437.1	-	54.3	491.4	0.8	482.9	8.5
	31,626.1	1,720.0	2,669.7	36,015.8	59.9	34,759.7	1,256.2
Éducation							
Educational Institutions	12,495.9	1,359.3	1,395.9	15,251.0	25.3	14,311.5	939.5
Department	94.0	-	9.1	103.1	0.2	96.2	6.9
	12,589.9	1,359.3	1,405.0	15,354.1	25.5	14,407.7	946.4
Enseignement supérieur							
Educational Institutions	3,111.9	240.4	321.6	3,673.9	6.1	3,563.8	110.1
Department	49.2	-	5.6	54.7	0.1	53.5	1.3
Government Enterprises and Bodies	19.5	-	3.7	23.2	-	21.6	1.5
	3,180.5	240.4	330.9	3,751.8	6.2	3,638.9	112.9
Sécurité publique							
Department	1,134.5	-	94.3	1,228.8	2.0	1,170.7	58.1
	1,134.5	-	94.3	1,228.8	2.0	1,170.7	58.1
Conseil du trésor et Administration gouvernementale							
Department	122.6	514.6	43.2	680.4	1.1	630.4	49.9
Educational Institutions	-	21.0	1.1	22.1	-	24.0	(1.9)
Health and Social Services Establishments	-	-	1.3	1.3	-	1.3	-
Other Beneficiaries	40.8	-	7.7	48.6	0.1	50.9	(2.3)
	163.4	535.6	53.3	752.3	1.3	706.6	45.7
Other Portfolios							
Departments	2,438.3	11.2	264.4	2,713.9	4.5	2,661.8	52.1
Government Enterprises and Bodies	302.8	-	43.1	345.9	0.6	343.9	2.1
	2,741.1	11.2	307.5	3,059.8	5.1	3,005.7	54.1
Total	51,435.5	3,866.5	4,860.7	60,162.6	100.0	57,689.2	2,473.4
2023-2024 Comparative Expenditures	49,664.1	3,452.9	4,572.3	57,689.2			

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

2024-2025 Forecast Remuneration Expenditures by Portfolio^{1,2}

(millions of dollars)

	2024-2025 Expenditure Budget					2023-2024 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
National Assembly	118.2	10.8	14.3	143.2	0.2	140.1	3.1
Persons Appointed by the National Assembly	90.7	0.4	9.5	100.7	0.2	97.1	3.6
Affaires municipales et Habitation	104.3	-	15.0	119.3	0.2	118.7	0.6
Agriculture, Pêcheries et Alimentation	207.9	-	14.4	222.3	0.4	221.9	0.4
Conseil du trésor et Administration gouvernementale	163.4	535.6	53.3	752.3	1.3	706.6	45.7
Conseil exécutif	127.8	-	13.8	141.6	0.2	135.7	5.9
Culture et Communications	117.4	-	19.0	136.4	0.2	133.6	2.8
Cybersécurité et Numérique	43.2	-	5.3	48.5	0.1	45.8	2.7
Économie, Innovation et Énergie	62.2	-	7.1	69.3	0.1	66.5	2.8
Éducation	12,589.9	1,359.3	1,405.0	15,354.1	25.5	14,407.7	946.4
Emploi et Solidarité sociale	325.1	-	36.1	361.2	0.6	356.0	5.2
Enseignement supérieur	3,180.5	240.4	330.9	3,751.8	6.2	3,638.9	112.9
Environnement, Lutte contre les changements climatiques, Faune et Parcs	195.1	-	23.4	218.5	0.4	220.2	(1.6)
Famille	92.5	-	10.6	103.1	0.2	101.3	1.8
Finances	98.2	-	9.9	108.0	0.2	104.3	3.8
Immigration, Francisation et Intégration	123.4	-	12.2	135.6	0.2	145.8	(10.2)
Justice	633.0	-	72.8	705.8	1.2	684.5	21.3
Langue française	38.6	-	4.1	42.8	0.1	38.5	4.3
Relations internationales et Francophonie	79.7	-	4.2	83.9	0.1	80.7	3.2
Ressources naturelles et Forêts	142.2	-	18.1	160.3	0.3	157.2	3.1
Santé et Services sociaux	31,626.1	1,720.0	2,669.7	36,015.8	59.9	34,759.7	1,256.2
Sécurité publique	1,134.5	-	94.3	1,228.8	2.0	1,170.7	58.1
Tourisme	24.2	-	2.4	26.6	-	27.9	(1.3)
Transports et Mobilité durable	105.4	-	14.1	119.5	0.2	116.8	2.8
Travail	12.1	-	1.2	13.3	-	13.2	0.1
Total	51,435.5	3,866.5	4,860.7	60,162.6	100.0	57,689.2	2,473.4
2023-2024 Comparative Expenditures	49,664.1	3,452.9	4,572.3	57,689.2			

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

OPERATING EXPENDITURES

Operating expenditures include the amounts allocated for support and administrative expenditures incurred in carrying out the programs of departments and budget-funded bodies, including the Contingency Fund. In particular, they include 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. Operating expenditures include amounts that can be transferred to a special fund by a department or budget-funded body, in accordance with relevant legislation, up to the amounts credited to the fund for goods or services provided to the department or budget funded body.

Finally, they include transfers for the operation of bodies controlled by the Government, that is, those included in its reporting entity, and allocations for the operation of a special fund, including the depreciation of fixed assets and other costs arising from obligations related to the decommissioning of fixed assets.

Operating expenditures are set at \$23,967.7 million in 2024-2025, broken down as follows:

- \$10,514.8 million, or 43.9%, for health and social services institutions;
- \$9,967.3 million, or 41.6%, for departments;
- \$2,875.5 million, or 12.0%, for educational institutions;
- \$610.1 million, or 2.5%, for other beneficiaries.

In 2024-2025, operating expenditures increase by \$3,954.4 million from 2023-2024 comparative expenditures. This increase is due mainly to the following variations:

- in the "Santé et Services sociaux" portfolio, an increase of \$256.0 million due mainly to the indexing of non-salary expenditures in the health and social services network as well as to ongoing government commitments, in particular the consolidation of initiatives to support seniors and informal caregivers;
- in the "Conseil du Trésor et Administration Gouvernementale" portfolio, an increase of \$4,122.9 million due mainly to the amounts integrated for the 2024-2025 Budget measures and for unforeseen expenditures that may arise in any government program during the fiscal year as well as by the increase in subsidized infrastructure expenditures planned in the 2024-2034 Québec Infrastructure Plan and by that of obligations to decommission fixed assets;
- in the "Éducation" portfolio, an increase of \$190.0 million, due mainly to the indexing of non-salary expenditures of the education networks and additional amounts arising from measures in the 2023-2024 Budget, including the measure to raise literacy and numeracy levels among young people and the measure to accelerate the maintenance of school buildings;

- in the "Transports et Mobilité durable" portfolio, an increase of \$116.6 million due principally to the increase in costs for winter road maintenance;
- in the "Ressources naturelles et Forêts" portfolio, a decrease of \$116.1 million due mainly to the exceptional expenditures incurred in the summer of 2023 to suppress forest fires, offset by the implementation of the Accélérer le reboisement en réponse aux feux de forêt measure announced in the November 2023 Economic Update during the 2024-2025 fiscal year;
- a reallocation of government expenditures of \$600.0 million is anticipated from the start of the 2024-2025 fiscal year. This reallocation helps maintain the level of services to the public.

2024-2025 Forecast Operating and Other Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2024-2025 Expenditure Budget					2023-2024 Comparative Expenditures	Variation
	Operating and Other	Transfer		Total			
		Networks	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	-	10,514.8	-	10,514.8	43.9	10,231.0	283.7
Department	505.9	-	-	505.9	2.1	546.8	(40.9)
Other Beneficiaries	-	-	289.9	289.9	1.2	276.7	13.2
	505.9	10,514.8	289.9	11,310.6	47.2	11,054.6	256.0
Conseil du trésor et Administration gouvernementale							
Department	6,717.0	-	-	6,717.0	28.0	2,597.7	4,119.3
Other Beneficiaries	-	-	34.0	34.0	0.1	30.4	3.6
	6,717.0	-	34.0	6,751.1	28.2	2,628.1	4,122.9
Éducation							
Educational Institutions	-	2,262.0	-	2,262.0	9.4	2,132.1	129.9
Department	314.4	-	-	314.4	1.3	258.4	56.0
Government Enterprises and Bodies	-	-	4.1	4.1	-	-	4.1
	314.4	2,262.0	4.1	2,580.6	10.8	2,390.6	190.0
Transports et Mobilité durable							
Department	575.9	-	-	575.9	2.4	459.3	116.6
	575.9	-	-	575.9	2.4	459.3	116.6
Ressources naturelles et Forêts							
Department	239.3	-	-	239.3	1.0	355.4	(116.1)
	239.3	-	-	239.3	1.0	355.4	(116.1)
Reallocation of government expenditures during the fiscal year							
Department	(600.0)	-	-	(600.0)	(2.5)	-	(600.0)
	(600.0)	-	-	(600.0)	(2.5)	-	(600.0)
Other Portfolios							
Departments	2,214.8	-	-	2,214.8	9.2	2,293.6	(78.8)
Educational Institutions	-	613.5	-	613.5	2.6	593.5	20.0
Other Beneficiaries	-	-	282.0	282.0	1.2	238.2	43.8
	2,214.8	613.5	282.0	3,110.3	13.0	3,125.4	(15.1)
Total	9,967.4	13,390.2	610.1	23,967.7	100.0	20,013.3	3,954.4
2023-2024 Comparative Expenditures	6,511.3	12,956.7	545.4	20,013.3			

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

² Includes expenditures of the "Operating" supercategory, and the "Operating" category of the "Transfer" and "Allocation to a Special Fund" supercategories

2024-2025 Forecast Operating and Other Expenditures by Portfolio^{1,2}

(millions of dollars)

	2024-2025 Expenditure Budget					2023-2024 Comparative Expenditures	Variation
	Operating and Other	Transfer		Total			
		Networks	Other	\$ million	%		
National Assembly	47.1	-	-	47.1	0.2	45.3	1.8
Persons Appointed by the National Assembly	37.7	-	-	37.7	0.2	35.4	2.3
Affaires municipales et Habitation	34.0	-	22.8	56.8	0.2	54.2	2.6
Agriculture, Pêcheries et Alimentation	78.7	-	32.2	110.9	0.5	101.3	9.6
Conseil du trésor et Administration gouvernementale	6,717.0	-	34.0	6,751.1	28.2	2,628.1	4,122.9
Conseil exécutif	38.5	-	2.4	40.9	0.2	47.2	(6.3)
Culture et Communications	36.8	-	161.3	198.1	0.8	165.8	32.2
Cybersécurité et Numérique	75.0	-	-	75.0	0.3	132.9	(57.9)
Économie, Innovation et Énergie	29.9	-	3.2	33.0	0.1	37.9	(4.9)
Éducation	314.4	2,262.0	4.1	2,580.6	10.8	2,390.6	190.0
Emploi et Solidarité sociale	183.4	-	0.7	184.1	0.8	188.0	(3.9)
Enseignement supérieur	52.9	613.5	9.0	675.3	2.8	654.0	21.3
Environnement, Lutte contre les changements climatiques, Faune et Parcs	147.9	-	-	147.9	0.6	140.9	7.0
Famille	115.0	-	-	115.0	0.5	117.8	(2.8)
Finances	51.3	-	5.9	57.2	0.2	58.0	(0.7)
Immigration, Francisation et Intégration	361.6	-	-	361.6	1.5	370.8	(9.2)
Justice	335.5	-	23.1	358.6	1.5	337.8	20.7
Langue française	16.3	-	-	16.3	0.1	14.8	1.5
Relations internationales et Francophonie	28.9	-	-	28.9	0.1	28.4	0.6
Ressources naturelles et Forêts	239.3	-	-	239.3	1.0	355.4	(116.1)
Santé et Services sociaux	505.9	10,514.8	289.9	11,310.6	47.2	11,054.6	256.0
Sécurité publique	520.1	-	5.1	525.1	2.2	560.8	(35.6)
Tourisme	17.0	-	16.3	33.3	0.1	26.5	6.9
Transports et Mobilité durable	575.9	-	-	575.9	2.4	459.3	116.6
Travail	7.3	-	-	7.3	-	7.4	(0.1)
Reallocation of government expenditures during the fiscal year	(600.0)	-	-	(600.0)	(2.5)	-	(600.0)
Total	9,967.4	13,390.2	610.1	23,967.7	100.0	20,013.3	3,954.4
2023-2024 Comparative Expenditures	6,511.3	12,956.7	545.4	20,013.3			

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

CAPITAL EXPENDITURES

Capital expenditures include transfers and allocations for the acquisition, construction, development and improvement of fixed assets. They include, in particular, the construction work, renovation and maintenance of buildings, they also include work on technology infrastructure, such as those for the development of new government applications. Transfers and allocations can be made for bodies controlled by the Government, including those in its reporting entity, such as hospitals and school service centres, or to subsidize fixed assets that belong to third parties, such as municipalities in cases of public transport and water sanitation or cultural institutions in the case of cultural facilities.

Most capital expenditures for fixed assets purposes relate to public infrastructure, and are planned over a ten-year period under the 2024-2034 Québec Infrastructure Plan (QIP). Subsidized infrastructure recognized in the QIP have a budgetary impact of \$10,794.2 million for the 2024-2025 fiscal year. A provision for this amount has been set aside in the Contingency Fund.

To this end, in the 2024-2025 Budget, the expenditure allocated for the repayment of a long-term debt service principal was removed from the 2023-2024 and 2024-2025 forecasts of departments and budget-funded bodies since the subsidies relating to fixed assets are now cash payments, in repayment of temporary loans taken out during the construction, development and improvement. The new provision of \$10,794.2 million for subsidized infrastructure will be made up of the additional expenditures previously included in the provision under the application of the accounting standard respecting transfer payments, as well as these expenditures.

Moreover, capital expenditures are also forecast outside the QIP for subsidized private fixed assets. These expenditures are recorded in the portfolios concerned.

Forecast capital expenditures are set at \$11,174.8 million in 2024-2025 and are essentially broken down among the departments for the purposes of the 2024-2025 Budget. The ultimate beneficiaries of the Contingency Fund reserve will be known at the end of its utilization.

In 2024-2025, forecast capital expenditures increase by \$373.8 million from the 2023-2024 comparative expenditures. This increase is due mainly to the following variations:

- in the "Conseil du Trésor et Administration Gouvernementale" portfolio, an increase of \$460.1 million, due mainly to provisions for subsidized infrastructure in the Contingency Fund;
- in the "Transports et Mobilité durable" portfolio, an increase of \$76.4 million, due mainly to the increase in transfer expenditures for the funding of maritime and rail transportation infrastructure;
- in the "Affaires municipales et Habitation" portfolio, a decrease of \$130.0 million related to enhanced funding in 2023-2024 for the construction of new social and affordable housing through partnerships with tax-advantaged funds;
- in the "Ressources naturelles et Forêts" portfolio, a decrease of \$16.9 million, due mainly to funding of the Programme de remboursement des coûts pour des activités d'aménagement forestier sur des chemins multiusages.

2024-2025 Forecast Capital Expenditures by Portfolio and by Beneficiary^{1,2}

(millions of dollars)

	2024-2025 Expenditure Budget				2023-2024 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Conseil du trésor et Administration gouvernementale						
Department	10,794.2	-	10,794.2	96.6	10,334.1	460.1
	10,794.2	-	10,794.2	96.6	10,334.1	460.1
Transports et Mobilité durable						
Businesses	111.7	-	111.7	1.0	37.3	74.4
Government Enterprises and Bodies	36.5	-	36.5	0.3	36.5	-
Individuals	17.3	-	17.3	0.2	15.3	2.0
	165.4	-	165.4	1.5	89.0	76.4
Affaires municipales et Habitation						
Municipalities	63.8	-	63.8	0.6	193.8	(130.0)
	63.8	-	63.8	0.6	193.8	(130.0)
Ressources naturelles et Forêts						
Department	-	33.3	33.3	0.3	50.2	(16.9)
	-	33.3	33.3	0.3	50.2	(16.9)
Other Portfolios						
Businesses	89.0	-	89.0	0.8	89.8	(0.8)
Other Beneficiaries	22.6	6.5	29.1	0.3	44.2	(15.0)
	111.6	6.5	118.1	1.1	133.9	(15.8)
Total	11,135.0	39.8	11,174.8	100.0	10,801.0	373.8
2023-2024 Comparative Expenditures	10,719.0	82.0	10,801.0			

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

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

2024-2025 Forecast Capital Expenditures by Portfolio^{1,2}

(millions of dollars)

	2024-2025 Expenditure Budget				2023-2024 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Affaires municipales et Habitation	63.8	-	63.8	0.6	193.8	(130.0)
Agriculture, Pêcheries et Alimentation	89.3	-	89.3	0.8	90.1	(0.8)
Conseil du trésor et Administration gouvernementale	10,794.2	-	10,794.2	96.6	10,334.1	460.1
Culture et Communications	1.0	-	1.0	-	-	1.0
Économie, Innovation et Énergie	21.3	-	21.3	0.2	12.0	9.3
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	-	-	23.1	(23.1)
Ressources naturelles et Forêts	-	33.3	33.3	0.3	50.2	(16.9)
Tourisme	-	6.5	6.5	0.1	8.7	(2.2)
Transports et Mobilité durable	165.4	-	165.4	1.5	89.0	76.4
Total	11,135.0	39.8	11,174.8	100.0	10,801.0	373.8
2023-2024 Comparative Expenditures	10,719.0	82.0	10,801.0			

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

INTEREST EXPENDITURES

Interest expenditures include transfers and allocations for the payment of interest on loans contracted for subsidized fixed assets where the interest expenditure is partially or entirely met by the Government. Transfers and allocations may be made for bodies controlled by the Government, including those in its reporting entity, or to subsidize interest on loans contracted for fixed assets that belong to third parties. Interest expenditures also include those used to pay interest on government debt.

Interest expenditures met by the Government are set at \$7,758.9 million in 2024-2025. This is an increase of \$146.1 million from the 2023-2024 comparative expenditures.

Interest on the debt attributable to Program Spending

Interest on the debt attributable to program spending are set at \$1,325.8 million, a decrease of \$72.8 million compared to 2023-2024, due mainly to a decrease in the “Santé et Services sociaux” portfolio attributable to the repayment of principal on the subsidized debt of its network, offset in part by an increase in the “Éducation” and “Enseignement supérieur” portfolios resulting from the variation in interest rates and borrowing levels in their respective networks.

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

The 2024-2025 expenditures allocated to debt service increase by \$218.8 million from 2023-2024 to be set at \$6,433.1 million. This increase is due mainly to an increase in the debt level.

2024-2025 Forecast Interest Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2024-2025 Expenditure Budget				2023-2024 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Éducation						
Educational Institutions	395.6	-	395.6	29.8	339.9	55.7
Other Beneficiaries	1.6	-	1.6	0.1	15.5	(13.9)
	397.2	-	397.2	30.0	355.4	41.8
Santé et Services sociaux						
Health and Social Services Establishments	391.9	-	391.9	29.6	553.2	(161.3)
	391.9	-	391.9	29.6	553.2	(161.3)
Enseignement supérieur						
Educational Institutions	224.3	-	224.3	16.9	210.3	14.0
Government Enterprises and Bodies	1.7	-	1.7	0.1	2.1	(0.3)
	226.0	-	226.0	17.0	212.4	13.6
Other Portfolios						
Municipalities	165.1	-	165.1	12.5	149.5	15.6
Non-profit Bodies	85.2	-	85.2	6.4	80.8	4.4
Other Beneficiaries	60.4	-	60.4	4.6	47.4	13.1
	310.7	-	310.7	23.4	277.6	33.1
Program Spending	1,325.8	-	1,325.8	100.0	1,398.6	(72.8)
Debt Service						
Debt Service	-	6,455.1	6,455.1		6,027.3	427.8
Retirement Plans Account	-	33.0	33.0		245.0	(212.0)
Future Employee Benefits	-	(55.0)	(55.0)		(58.0)	3.0
	-	6,433.1	6,433.1		6,214.3	218.8
Total	1,325.8	6,433.1	7,758.9		7,612.8	146.1
2023-2024 Comparative Expenditures	1,398.6	6,214.3	7,612.8			

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

2024-2025 Forecast Interest Expenditures by Portfolio¹

(millions of dollars)

	2024-2025 Expenditure Budget				2023-2024 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Affaires municipales et Habitation	216.6	-	216.6	16.3	199.1	17.5
Agriculture, Pêcheries et Alimentation	-	-	-	-	-	-
Conseil du trésor et Administration gouvernementale	1.0	-	1.0	0.1	2.5	(1.5)
Conseil exécutif	3.0	-	3.0	0.2	1.6	1.4
Culture et Communications	51.7	-	51.7	3.9	40.1	11.6
Économie, Innovation et Énergie	1.3	-	1.3	0.1	2.6	(1.3)
Éducation	397.2	-	397.2	30.0	355.4	41.8
Emploi et Solidarité sociale	0.8	-	0.8	0.1	0.8	-
Enseignement supérieur	226.0	-	226.0	17.0	212.4	13.6
Environnement, Lutte contre les changements climatiques, Faune et Parcs	0.6	-	0.6	-	0.7	(0.1)
Famille	22.0	-	22.0	1.7	13.7	8.3
Ressources naturelles et Forêts	0.4	-	0.4	-	1.1	(0.6)
Santé et Services sociaux	391.9	-	391.9	29.6	553.2	(161.3)
Sécurité publique	0.7	-	0.7	0.1	0.1	0.6
Tourisme	10.4	-	10.4	0.8	13.0	(2.6)
Transports et Mobilité durable	2.1	-	2.1	0.2	2.3	(0.2)
Program Spending	1,325.8	-	1,325.8	100.0	1,398.6	(72.8)
Debt Service						
Debt Service	-	6,455.1	6,455.1		6,027.3	427.8
Retirement Plans Account	-	33.0	33.0		245.0	(212.0)
Future Employee Benefits	-	(55.0)	(55.0)		(58.0)	3.0
	-	6,433.1	6,433.1		6,214.3	218.8
Total	1,325.8	6,433.1	7,758.9		7,612.8	146.1
2023-2024 Comparative Expenditures	1,398.6	6,214.3	7,612.8			

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

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

SUPPORT EXPENDITURES

Support expenditures include transfers and allocations intended to provide beneficiaries with financial support for purposes other than those mentioned in the "Remuneration," "Operating," "Capital" and "Interest" categories. For the Government, they do not constitute direct acquisitions of goods and services or amounts allocated in order to obtain a return, as in the case of 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.

Support expenditures are set at \$27,425.2 million in 2024-2025, broken down as follows:

- \$8,597.7 million, or 31.3%, for individuals;
- \$6,289.6 million, or 22.9%, for non-profit bodies;
- \$3,342.9 million, or 12.2%, for businesses;
- \$3,341.3 million, or 12.2%, for educational institutions;
- \$2,935.3 million, or 10.7%, for municipalities;
- \$2,918.4 million, or 10.7%, for other beneficiaries.

In 2024-2025, support expenditures increase by \$793.3 million from the 2023-2024³ comparative expenditures. This increase is due mainly to the following variations:

- in the " Santé et Services sociaux" portfolio, an increase of \$52.2 million, due mainly to ongoing government commitments, in particular the consolidation of pre-hospital emergency services initiatives and support for community organizations;
- in the " Emploi et Solidarité sociale" portfolio, an increase of \$70.7 million, due mainly to the indexation of social assistance benefits;
- in the " Enseignement supérieur" portfolio, an increase of \$178.0 million, due mainly to the increase in amounts for financial assistance to students following the indexation of various parameters, as well as the increase in transfers for the operation and remuneration of charter universities and private colleges, that is, those excluded from the Government's reporting entity;
- in the " Famille" portfolio, a decrease of \$135.9 million, due mainly to the financial impact in 2024-2025 of an anticipated payment of \$285.0 million to finance subsidized educational childcare services. Excluding this impact, support expenditures for this portfolio increase by \$149.1 million, due mainly to the implementation of measures under the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance, the conversion of non-subsidized childcare spaces to subsidized ones, and the updating of the funding parameters of the network;

³ The 2023-2024 comparative expenditures include a correction of \$3,694.8 million from the initial 2023-2024 Expenditure Budget due to reclassifications of transfers from the "Remuneration" category to the "Support" category for charter universities, private colleges and private institutions under agreement in the health and social services network since these entities are not part of the Government's reporting entity.

- in the "Affaires municipales et Habitation" portfolio, an increase of \$292.8 million, due mainly to an increase in amounts granted as part of the Partage d'un point de la taxe de vente du Québec program and the Société d'habitation du Québec's housing development assistance programs;
- in the " Transports et Mobilité durable" portfolio, an increase of \$576.0 million due mainly to the increase in the contribution from the Department to the Land Transportation Network Fund provided for in the 2024-2025 fiscal year, particularly for the funding of expenditures related to subsidized infrastructure for this Fund.

2024-2025 Forecast Support Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2024-2025 Expenditure Budget				2023-2024 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Santé et Services sociaux						
Individuals	2,676.5	-	2,676.5	9.8	2,747.7	(71.2)
Health and Social Services Establishments	1,105.7	183.4	1,289.1	4.7	1,240.2	49.0
Non-profit Bodies	1,166.2	-	1,166.2	4.3	1,126.7	39.4
Businesses	785.2	-	785.2	2.9	750.2	35.0
Municipalities	2.7	-	2.7	-	2.7	-
	5,736.3	183.4	5,919.7	21.6	5,867.5	52.2
Emploi et Solidarité sociale						
Individuals	3,485.0	277.8	3,762.8	13.7	3,632.9	129.9
Non-profit Bodies	65.3	449.1	514.5	1.9	521.9	(7.4)
Businesses	12.2	127.7	139.9	0.5	190.7	(50.8)
Educational Institutions	-	52.2	52.2	0.2	54.5	(2.3)
Municipalities	-	16.6	16.6	0.1	14.5	2.0
Other Beneficiaries	-	57.5	57.5	0.2	58.2	(0.7)
	3,562.6	980.9	4,543.4	16.6	4,472.7	70.7
Enseignement supérieur						
Educational Institutions	3,078.4	25.0	3,103.4	11.3	3,059.9	43.5
Individuals	1,038.1	-	1,038.1	3.8	912.0	126.1
Non-profit Bodies	21.1	-	21.1	0.1	12.7	8.5
	4,137.6	25.0	4,162.6	15.2	3,984.6	178.0
Famille						
Non-profit Bodies	99.5	2,385.0	2,484.4	9.1	2,599.0	(114.6)
Businesses	3.8	777.6	781.4	2.8	800.6	(19.2)
Municipalities	1.5	1.4	3.0	-	3.9	(0.9)
Individuals	1.8	-	1.8	-	2.0	(0.2)
Educational Institutions	0.7	-	0.7	-	1.6	(0.9)
	107.3	3,164.0	3,271.3	11.9	3,407.1	(135.9)
Affaires municipales et Habitation						
Municipalities	1,621.4	227.8	1,849.2	6.7	1,725.9	123.2
Non-profit Bodies	399.8	38.0	437.8	1.6	174.5	263.3
Individuals	291.0	-	291.0	1.1	388.3	(97.3)
Businesses	4.4	1.6	6.0	-	3.4	2.6
Educational Institutions	-	2.5	2.5	-	1.5	1.1
	2,316.6	269.8	2,586.4	9.4	2,293.6	292.8

2024-2025 Forecast Support Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2024-2025 Expenditure Budget				2023-2024 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Transports et Mobilité durable						
Government Enterprises and Bodies	195.2	1,215.0	1,410.2	5.1	664.2	746.0
Municipalities	140.2	160.0	300.2	1.1	264.7	35.5
Businesses	0.4	132.6	133.0	0.5	337.2	(204.2)
Individuals	50.0	-	50.0	0.2	51.8	(1.8)
Non-profit Bodies	7.4	-	7.4	-	6.9	0.5
Educational Institutions	0.3	-	0.3	-	0.3	-
	393.5	1,507.6	1,901.0	6.9	1,325.0	576.0
Other Portfolios						
Non-profit Bodies	1,501.3	156.9	1,658.2	6.0	1,807.8	(149.6)
Businesses	944.2	553.2	1,497.4	5.5	1,548.6	(51.2)
Individuals	777.5	-	777.5	2.8	745.5	32.0
Municipalities	705.3	58.3	763.6	2.8	748.9	14.7
Educational Institutions	182.2	-	182.2	0.7	193.7	(11.5)
Other Beneficiaries	118.0	43.9	161.8	0.6	236.8	(75.0)
	4,228.5	812.2	5,040.7	18.4	5,281.3	(240.5)
Total	20,482.3	6,942.9	27,425.2	100.0	26,631.8	793.3
2023-2024 Comparative Expenditures	20,096.9	6,534.9	26,631.8			

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

2024-2025 Forecast Support Expenditures by Portfolio¹

(millions of dollars)

	2024-2025 Expenditure Budget				2023-2024 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
National Assembly	0.1	-	0.1	-	0.1	-
Persons Appointed by the National Assembly	13.6	-	13.6	-	13.3	0.2
Affaires municipales et Habitation	2,316.6	269.8	2,586.4	9.4	2,293.6	292.8
Agriculture, Pêcheries et Alimentation	814.1	-	814.1	3.0	792.9	21.2
Conseil du trésor et Administration gouvernementale	26.1	29.5	55.6	0.2	57.8	(2.2)
Conseil exécutif	530.8	-	530.8	1.9	632.6	(101.8)
Culture et Communications	508.0	-	508.0	1.9	572.3	(64.3)
Cybersécurité et Numérique	0.2	-	0.2	-	0.4	(0.3)
Économie, Innovation et Énergie	772.9	459.5	1,232.5	4.5	1,234.9	(2.4)
Éducation	367.2	0.5	367.7	1.3	341.8	25.9
Emploi et Solidarité sociale	3,562.6	980.9	4,543.4	16.6	4,472.7	70.7
Enseignement supérieur	4,137.6	25.0	4,162.6	15.2	3,984.6	178.0
Environnement, Lutte contre les changements climatiques, Faune et Parcs	135.4	39.0	174.5	0.6	230.0	(55.6)
Famille	107.3	3,164.0	3,271.3	11.9	3,407.1	(135.9)
Finances	36.5	0.6	37.1	0.1	34.8	2.2
Immigration, Francisation et Intégration	233.9	-	233.9	0.9	238.7	(4.8)
Justice	496.5	20.6	517.1	1.9	456.2	60.8
Langue française	9.0	-	9.0	-	11.6	(2.6)
Relations internationales et Francophonie	53.1	3.1	56.2	0.2	59.3	(3.1)
Ressources naturelles et Forêts	0.6	85.2	85.8	0.3	142.5	(56.7)
Santé et Services sociaux	5,736.3	183.4	5,919.7	21.6	5,867.5	52.2
Sécurité publique	215.0	32.0	247.0	0.9	279.2	(32.2)
Tourisme	-	142.2	142.2	0.5	167.3	(25.1)
Transports et Mobilité durable	393.5	1,507.6	1,901.0	6.9	1,325.0	576.0
Travail	15.7	-	15.7	0.1	15.7	0.1
Total	20,482.3	6,942.9	27,425.2	100.0	26,631.8	793.3
2023-2024 Comparative Expenditures	20,096.9	6,534.9	26,631.8			

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

EXPENDITURES RELATED TO PROVISIONS FOR DOUBTFUL ACCOUNTS AND OTHER ALLOWANCES

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

Expenditures relating to provisions for doubtful accounts and other allowances are set at \$216.1 million in 2024-2025. There is no significant variation from the 2023-2024 comparative expenditures. Specifically:

- expenditures attributable to provisions for doubtful accounts are set at \$26.8 million, an increase of \$0.4 million from 2023-2024;
- expenditures related to other allowances are set at \$189.3 million in 2024-2025, a decrease of \$2.1 million from 2023-2024.

Expenditures Related to Provisions for Doubtful Accounts and Other Allowances in 2024-2025 by Portfolio¹

(millions of dollars)

	2024-2025 Expenditure Budget				2023-2024 Comparative Expenditures	Variation
	Doubtful Accounts	Other Allowances	Total			
			\$ million	%		
Conseil exécutif	-	1.0	1.0	0.5	1.0	-
Culture et Communications	-	0.2	0.2	0.1	0.2	-
Économie, Innovation et Énergie	-	188.1	188.1	87.0	190.2	(2.1)
Emploi et Solidarité sociale	5.5	-	5.5	2.5	5.5	-
Enseignement supérieur	6.0	-	6.0	2.8	6.0	-
Environnement, Lutte contre les changements climatiques, Faune et Parcs	0.1	-	0.1	-	0.1	-
Famille	0.1	0.1	0.2	0.1	0.2	-
Justice	15.0	-	15.0	6.9	14.7	0.4
Total	26.8	189.3	216.1	100.0	217.8	(1.7)
2023-2024 Comparative Expenditures	26.4	191.4	217.8			

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

2. BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

The 2024-2025 program spending of \$124,272.2 million is broken down primarily between the following three beneficiaries:

- \$38,800.4 million, or 31.2%, for health and social services institutions;
- \$25,994.0 million, or 20.9%, for departments;
- \$25,785.7 million, or 20.8%, for educational institutions.

The balance of \$33,692.1 million is broken down between the following beneficiaries:

- \$17,574.0 million, or 14.1%, for expenditures dedicated to individuals, of which \$8,958.7 million, or 7.2%, is for health professionals;
- \$6,423.4 million, or 5.2%, for non-profit bodies;
- \$3,545.4 million, or 2.9%, for businesses;
- \$3,164.0 million, or 2.5%, for municipalities;
- \$2,985.3 million, or 2.4%, for Government enterprises and bodies.

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

2024-2025 Expenditure Budget Breakdown by Portfolio and by Category¹ **APPENDIX 1**
(millions of dollars)

	Remuneration	Operating et autres	Capital	Interest	Support	Doubtful Accounts and Other Allowances	Total
National Assembly	143.2	47.1	-	-	0.1	-	190.4
Persons Appointed by the National Assembly	100.7	37.7	-	-	13.6	-	151.9
Affaires municipales et Habitation	119.3	56.8	63.8	216.6	2,586.4	-	3,042.9
Agriculture, Pêcheries et Alimentation	222.3	110.9	89.3	-	814.1	-	1,236.6
Conseil du trésor et Administration gouvernementale	752.3	6,751.1	10,794.2	1.0	55.6	-	18,354.2
Conseil exécutif	141.6	40.9	-	3.0	530.8	1.0	717.3
Culture et Communications	136.4	198.1	1.0	51.7	508.0	0.2	895.3
Cybersécurité et Numérique	48.5	75.0	-	-	0.2	-	123.7
Économie, Innovation et Énergie	69.3	33.0	21.3	1.3	1,232.5	188.1	1,545.4
Éducation	15,354.1	2,580.6	-	397.2	367.7	-	18,699.5
Emploi et Solidarité sociale	361.2	184.1	-	0.8	4,543.4	5.5	5,095.0
Enseignement supérieur	3,751.8	675.3	-	226.0	4,162.6	6.0	8,821.7
Environnement, Lutte contre les changements climatiques, Faune et Parcs	218.5	147.9	-	0.6	174.5	0.1	541.6
Famille	103.1	115.0	-	22.0	3,271.3	0.2	3,511.5
Finances	108.0	57.2	-	-	37.1	-	202.3
Immigration, Francisation et Intégration	135.6	361.6	-	-	233.9	-	731.1
Justice	705.8	358.6	-	-	517.1	15.0	1,596.4
Langue française	42.8	16.3	-	-	9.0	-	68.0
Relations internationales et Francophonie	83.9	28.9	-	-	56.2	-	169.0
Ressources naturelles et Forêts	160.3	239.3	33.3	0.4	85.8	-	519.2
Santé et Services sociaux	36,015.8	11,310.6	-	391.9	5,919.7	-	53,638.0
Sécurité publique	1,228.8	525.1	-	0.7	247.0	-	2,001.7
Tourisme	26.6	33.3	6.5	10.4	142.2	-	219.0
Transports et Mobilité durable	119.5	575.9	165.4	2.1	1,901.0	-	2,764.1
Travail	13.3	7.3	-	-	15.7	-	36.3
Reallocation of government expenditures during the fiscal year	-	(600.0)	-	-	-	-	(600.0)
Program Spending	60,162.6	23,967.7	11,174.8	1,325.8	27,425.2	216.1	124,272.2
Debt Service	-	-	-	6,433.1	-	-	6,433.1
Budget Expenditures	60,162.6	23,967.7	11,174.8	7,758.9	27,425.2	216.1	130,705.3

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

2024-2025 Program Spending Breakdown by Portfolio and by Beneficiary¹

(millions of dollars)

APPENDIX 2

	Health and Social Services Establishments	Educational Institutions	Individuals ²	Departments	Non-profit Bodies	Businesses	Municipalities	Government Enterprises and Bodies	Total
National Assembly	-	-	-	190.4	0.1	-	-	-	190.4
Persons Appointed by the National Assembly	-	-	-	138.4	13.6	-	-	-	151.9
Affaires municipales et Habitation	-	2.9	291.3	131.0	501.7	6.0	2,064.2	45.9	3,042.9
Agriculture, Pêcheries et Alimentation	0.1	15.3	-	215.2	114.2	766.3	5.1	120.4	1,236.6
Conseil du trésor et Administration gouvernementale	1.3	23.7	-	18,191.6	5.6	4.5	40.3	87.2	18,354.2
Conseil exécutif	-	2.1	-	181.1	49.0	92.5	390.1	2.4	717.3
Culture et Communications	-	2.4	16.6	81.0	384.6	111.4	20.6	278.8	895.3
Cybersécurité et Numérique	-	-	-	123.5	0.2	-	-	-	123.7
Économie, Innovation et Énergie	37.1	118.5	96.5	279.4	376.8	515.6	106.3	15.3	1,545.4
Éducation	-	17,947.6	40.1	417.5	282.1	-	-	12.2	18,699.5
Emploi et Solidarité sociale	0.5	52.2	3,762.8	549.4	514.5	139.9	16.6	59.2	5,095.0
Enseignement supérieur	-	7,615.0	1,038.1	113.6	21.1	-	-	33.9	8,821.7
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	-	366.6	105.5	-	14.0	55.6	541.6
Famille	-	0.7	1.8	240.2	2,484.4	781.4	3.0	-	3,511.5
Finances	-	2.0	-	140.7	19.9	-	3.8	36.0	202.3
Immigration, Francisation et Intégration	-	-	135.5	497.2	89.1	-	9.3	-	731.1
Justice	-	-	475.6	956.2	41.5	-	-	123.2	1,596.4
Langue française	-	0.5	-	59.0	6.2	0.2	0.1	2.0	68.0
Relations internationales et Francophonie	-	2.1	0.3	112.8	49.4	1.9	-	2.5	169.0
Ressources naturelles et Forêts	-	-	-	432.9	22.0	61.2	0.4	2.7	519.2
Santé et Services sociaux	38,761.5	-	11,635.2	674.4	1,193.2	785.2	2.7	585.7	53,638.0
Sécurité publique	-	0.4	12.9	1,749.0	30.8	2.7	186.0	19.7	2,001.7
Tourisme	-	-	-	36.7	110.3	30.1	1.3	40.5	219.0
Transports et Mobilité durable	-	0.3	67.3	695.5	7.4	246.5	300.5	1,446.7	2,764.1
Travail	-	-	-	20.6	0.2	-	-	15.5	36.3
Reallocation of government expenditures during the fiscal year	-	-	-	(600.0)	-	-	-	-	(600.0)
Program Spending	38,800.4	25,785.7	17,574.0	25,994.0	6,423.4	3,545.4	3,164.0	2,985.3	124,272.2

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

² Including assistance to individuals and health professionals

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

1. 2024-2025 STAFFING LEVELS AND ANTICIPATED GROWTH

Staffing level allocation for 2024-2025 will be carried out, taking into account the responsible investments required to meet the needs of the public and provide quality public services. Growth is also set at a level consistent with hiring capacity and the evolution of the labour force.

Thus, for the 2024-2025 fiscal year, a total increase in public administration employees of 7,800 full-time equivalents (FTEs) is anticipated⁴, or 1.4%, including 6,900 FTEs that are provided for staff of bodies outside the public service.

Establishing these staffing levels will enable the Government to meet its commitments. These levels were also established to serve the interests of the public.

This increase ensures first and foremost that the following initiatives can be carried out:

- Santé et services sociaux: support a more humane and efficient organization of health care and social services, and enable the addition of independent workers who choose to join the network, in accordance with An Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector (S.Q. 2023, chapter 8);
- Éducation: promote academic success for youth and ensure quality education, mainly by providing more help for both teachers and students, including the addition of 4,000 FTEs for classroom assistants;
- Langue française: support the promotion and enhancement of the French language;
- Immigration, Francisation et Intégration: respond to the significant increase in the number of francization clients;
- Cybersécurité et Numérique: continue to accelerate the digital transformation of the Government;
- Sécurité publique: increase Québec's disaster intervention capacity and improve courthouse security.

As part of our commitment to sound and responsible management of public finances, we will work with departments and bodies to ensure that the staffing levels set out in these initiatives are respected. Such monitoring will ensure efficient workforce management, as well as quality service delivery to the public.

⁴ For a better comparison, growth excludes the impact of head count non-consumption due to strikes, estimated at 8,375 FTEs. Given that this exceptional situation implies a one-time drop in head count consumption in 2023-2024, a resumption is expected in 2024-2025.

2. FORECAST USAGE IN 2023-2024

For the 2023-2024 fiscal year, the forecast usage of paid hours by public bodies, based on the real data for the months of April to December 2023, is estimated to be set at 1,044.4 million paid hours, or the equivalent of 571,880 FTEs. Compared to the real usage in the 2022-2023 fiscal year of 1,032.5 million paid hours, equivalent to 565,368 FTEs, an increase of 6,512 FTEs is anticipated for 2023-2024, or 1.2%. The total growth in the forecast usage of public administration staff in the 2023-2024 Expenditure Management Strategy was 6,800 FTEs, or 1.2%.

- For departments and bodies whose employees are subject to the Public Service Act, a usage of 78,456 FTEs is anticipated, which represents an increase of 4,030 FTEs compared to 2022-2023.
- For bodies outside the public service, which represent 85.0% of total staffing for the 2023-2024 fiscal year, usage of 493,424 FTEs is anticipated. Compared to the 2022-2023 fiscal year, this represents net growth of 2,482 FTEs⁵.

Overall, this net increase is due mainly to certain events that occurred in the 2023-2024 fiscal year and the implementation of governmental priorities, in particular:

- measures implemented in the health and social services, education and higher education networks to enhance direct services to the public;
- an increase in requests for last-resort financial assistance, particularly from asylum seekers and Ukrainian nationals;
- significant increase in demand for francization;
- implementation of the digital transformation plan of the Société de l'assurance automobile du Québec;
- adjustment of working hours from 35 to 37.5 hours a week for certain job categories;
- the impact of head count non-consumption due to strikes.

⁵ Including the impact of head count non-consumption due to strikes, estimated at 8,375 FTEs

Variation in staff usage^{1,2}

(in thousands of paid hours and FTEs)

	Public Service		Outside the Public Service		Total	
	Paid hours	FTEs	Paid hours	FTEs	Paid hours	FTEs
Staff usage in 2021-2022 ²	132,944.0	72,794	886,079.0	485,177	1,019,023.0	557,971
Variation	2,980.3	1,632	10,528.9	5,765	13,509.2	7,397
Staff usage in 2022-2023	135,924.2	74,426	896,608.2	490,942	1,032,532.4	565,368
Forecast variation	7,359.2	4,030	4,532.6	2,482	11,891.8	6,512
Forecast staff usage in 2023-2024	143,283.4	78,456	901,140.8	493,424³	1,044,424.2	571,880³

¹ From a staff-level control perspective, the National Assembly and persons appointed by the National Assembly, the Université du Québec and its constituent universities, research institutes and superior schools, school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons (CQLR, chapter I-14), the Anti-Corruption Commissioner and Investissement Québec are excluded. Also excluded are paid hours for staff hired to fill student jobs or for internships in the departments and bodies subject to the Public Service Act.

² The historical data takes into consideration adjustments made during subsequent fiscal years.

³ Including the impact of head count non-consumption due to strikes, estimated at 8,375 FTEs

3. USAGE IN 2022-2023

During the 2022-2023 fiscal year, all public bodies subject to the Act respecting Workforce Management and Control within Government Departments, Public Sector Bodies and Networks and State-Owned Enterprises (CQLR, chapter G-1.011) reported a total consumption of 1,032.5 million paid hours, or 565,368 FTEs. Compared to the 2021-2022 fiscal year (557,971 FTEs), this represents a growth of 7,397 FTEs, or 1.3%. This growth meets the target set out in the 2022-2023 Expenditure Management Strategy, which was 10,735 FTEs, or 2.0%.

For departments and bodies whose employees are subject to the Public Service Act, usage of 74,426 FTEs was recorded in 2022-2023, which represents an increase of 1,632 FTEs, or 2.2% compared to the previous fiscal year (72,794 FTEs).

In addition, a total usage of 490,942 FTEs was seen for bodies outside the public service. Compared to the 2021-2022 fiscal year (485,177 FTEs), this represents a growth of 5,765 FTEs, or 1.2%.

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

Staff Usage in 2022-2023**Government Departments, Public Sector Bodies and Networks, and State-Owned Enterprises**(in paid hours and FTEs)^{1,2}

	Public Service		Outside the Public Service		Total	
	Paid hours	FTEs	Paid hours	FTEs	Paid Hours	FTEs
Affaires municipales et Habitation	3,270,569	1,791			3,270,569	1,791
Agriculture, Pêcheries et Alimentation	3,766,508	2,062	467,961	256	4,234,469	2,319
Conseil du trésor et Administration gouvernementale	1,867,772	1,023	2,906,194	1,591	4,773,966	2,614
Conseil exécutif	2,380,335	1,303	28,412	16	2,408,747	1,319
Culture et Communications	724,440	397	3,442,395	1,885	4,166,835	2,282
Cybersécurité et Numérique	3,293,558	1,803			3,293,558	1,803
Économie et Innovation	930,782	510	291,365	160	1,222,147	669
Éducation	2,047,193	1,121	249,221,790	136,463	251,268,983	137,584
Énergie et Ressources naturelles	2,656,832	1,455	43,338,674	23,730	45,995,506	25,185
Enseignement supérieur	1,314,479	720	43,715,572	23,937	45,030,051	24,656
Environnement et Lutte contre les changements climatiques	4,062,215	2,224	145,892	80	4,208,107	2,304
Famille	2,495,481	1,366			2,495,481	1,366
Finances	5,626,813	3,081	36,230,680	19,838	41,857,493	22,919
Forêts, Faune et Parcs	5,040,785	2,760	3,224,297	1,765	8,265,082	4,526
Immigration, Francisation et Intégration	3,269,935	1,790			3,269,935	1,790
Justice	11,930,712	6,533	2,372,248	1,299	14,302,960	7,832
Capitale-Nationale region			87,626	48	87,626	48
Relations internationales et Francophonie	1,065,647	584	46,306	25	1,111,953	609
Santé et Services sociaux	5,866,517	3,212	507,957,163	278,135	513,823,680	281,347
Sécurité publique	29,538,674	16,174	625,921	343	30,164,595	16,517
Tourisme	372,663	204	1,001,880	549	1,374,543	753
Transports	22,498,600	12,319	1,477,761	809	23,976,361	13,128
Travail, Emploi et Solidarité sociale	21,903,692	11,993	26,019	14	21,929,711	12,008
Utilized Staff Level in 2022-2023	135,924,204	74,426	896,608,156	490,942	1,032,532,360	565,368

¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.² The data is presented in accordance with the 2022-2023 budget structure.

APPENDIX 1

Staff Usage in 2022-2023

Public Service Act

(in paid hours and FTEs)¹

	Paid hours	FTEs
Affaires municipales et Habitation		
Affaires municipales et Habitation	1,058,892	580
Commission municipale du Québec	147,758	81
Régie du bâtiment du Québec	1,031,033	565
Société d'habitation du Québec	588,564	322
Administrative Housing Tribunal	444,322	243
Affaires municipales et Habitation Total	3,270,569	1,791
Agriculture, Pêcheries et Alimentation		
Agriculture, Pêcheries et Alimentation	2,434,898	1,333
Commission de protection du territoire agricole du Québec	171,892	94
La Financière agricole du Québec	1,095,103	600
Régie des marchés agricoles et alimentaires du Québec	64,615	35
Agriculture, Pêcheries et Alimentation Total	3,766,508	2,062
Conseil du trésor et Administration gouvernementale		
Conseil du trésor et Administration gouvernementale	1,207,113	661
Centre d'acquisitions gouvernementales	600,721	329
Commission de la fonction publique	59,910	33
Conseil du trésor et Administration gouvernementale Total	1,867,772	1,023
Conseil exécutif		
Conseil exécutif	2,236,426	1,225
Commission d'accès à l'information	143,909	79
Conseil exécutif Total	2,380,335	1,303
Culture et Communications		
Culture et Communications	716,887	393
Conseil du patrimoine culturel du Québec	7,553	4
Culture et Communications Total	724,440	397
Cybersécurité et Numérique		
Cybersécurité et Numérique	694,199	380
Cybersecurity and Digital Technology Fund	2,599,359	1,423
Cybersécurité et Numérique Total	3,293,558	1,803
Économie et Innovation		
Économie et Innovation	919,079	503
Commission de l'éthique en science et en technologie	11,704	6
Économie et Innovation Total	930,782	510
ÉDUCATION		
Éducation	1,941,933	1,063
Conseil du statut de la femme	47,619	26
Conseil supérieur de l'éducation	57,641	32
Éducation Total	2,047,193	1,121
Énergie et Ressources naturelles		
Énergie et Ressources naturelles	1,115,437	611
Energy Transition, Innovation and Efficiency Fund	195,590	107

APPENDIX 1 (cont'd)**Staff Usage in 2022-2023****Public Service Act**(in paid hours and FTEs)¹

	Paid hours	FTEs
Énergie et Ressources naturelles (cont'd)		
Natural Resources Fund (MERN)	331,530	182
Territorial Information Fund	1,014,275	555
Énergie et Ressources naturelles Total	2,656,832	1,455
Enseignement supérieur		
Enseignement supérieur	1,142,591	626
Commission d'évaluation de l'enseignement collégial	37,195	20
Office des professions du Québec	134,693	74
Enseignement supérieur Total	1,314,479	720
Environnement et Lutte contre les changements climatiques		
Environnement et Lutte contre les changements climatiques	3,977,868	2,178
Bureau d'audiences publiques sur l'environnement	84,347	46
Environnement et Lutte contre les changements climatiques Total	4,062,215	2,224
Famille		
Famille	1,011,348	554
Public Curator	1,484,134	813
Famille Total	2,495,481	1,366
Finances		
Finances	1,043,577	571
Financing Fund	24,155	13
Fund of the Financial Markets Administrative Tribunal	33,628	18
Institut de la statistique du Québec	782,770	429
Retraite Québec	3,742,683	2,049
Finances Total	5,626,813	3,081
Forêts, Faune et Parcs		
Forêts, Faune et Parcs	3,501,600	1,917
Natural Resources Fund (MFFP)	1,539,185	843
Forêts, Faune et Parcs Total	5,040,785	2,760
Immigration, Francisation et Intégration		
Immigration, Francisation et Intégration	3,269,935	1,790
Immigration, Francisation et Intégration Total	3,269,935	1,790
Justice		
Justice	7,185,538	3,934
Conseil de la magistrature	15,393	8
Conseil supérieur de la langue française	903	0
Director of Criminal and Penal Prosecutions	2,556,661	1,400
Access to Justice Fund	12,573	7
Fund dedicated to assistance for persons who are victims of criminal offences	30,658	17
Fonds d'aide aux actions collectives	10,724	6
Register Fund of the Ministère de la Justice	162,339	89
Fund of the Administrative Tribunal of Québec	509,120	279
Magistrature and Nomination of Judges	667,207	365
Office de la protection du consommateur	217,585	119
Office québécois de la langue française	562,011	308
Justice Total	11,930,712	6,533

APPENDIX 1 (cont'd)

Staff Usage in 2022-2023

Public Service Act

(in paid hours and FTEs)¹

	Paid hours	FTEs
Relations internationales et Francophonie		
Relations internationales et Francophonie	1,065,647	584
Relations internationales et Francophonie Total	1,065,647	584
Santé et Services sociaux		
Santé et Services sociaux	2,586,411	1,416
Health and Welfare Commissioner	39,442	22
Office des personnes handicapées du Québec	200,437	110
Régie de l'assurance maladie du Québec	3,040,227	1,665
Santé et Services sociaux Total	5,866,517	3,212
Sécurité publique		
Sécurité publique	11,717,164	6,416
Bureau des enquêtes indépendantes	91,260	50
Coroner's Office	102,999	56
Comité de déontologie policière	24,361	13
Police Ethics Commissioner	76,637	42
Commission québécoise des libérations conditionnelles	77,742	43
Police Services Fund	10,809,117	5,919
Régie des alcools, des courses et des jeux	364,733	200
Sûreté du Québec	6,274,661	3,436
Sécurité publique Total	29,538,674	16,174
Tourisme		
Tourism Partnership Fund	372,663	204
Tourisme Total	372,663	204
Transports		
Transports	2,357,578	1,291
Commission des transports du Québec	182,739	100
Air Service Fund	464,727	254
Rolling Stock Management Fund	748,802	410
Land Transportation Network Fund	11,271,927	6,172
Société de l'assurance automobile du Québec	7,472,827	4,092
Transports Total	22,498,600	12,319
Travail, Emploi et Solidarité sociale		
Travail, Emploi et Solidarité sociale	11,977,091	6,558
Commission des normes, de l'équité, de la santé et de la sécurité du travail	8,987,040	4,921
Conseil de gestion de l'assurance parentale	22,852	13
Administrative Labour Tribunal Fund	916,710	502
Travail, Emploi et Solidarité sociale Total	21,903,692	11,993
Total - Public Service Act	135,924,204	74,426

¹ The data is presented in accordance with the 2022-2023 budget structure.

APPENDIX 2

Staff Usage in 2022-2023 Outside the Public Service (in paid hours and FTEs)¹

	Paid hours	FTEs
Agriculture, Pêcheries et Alimentation		
Institut de technologie agroalimentaire du Québec	467,961	256
Agriculture, Pêcheries et Alimentation Total	467,961	256
Conseil du trésor et Administration gouvernementale		
Autorité des marchés publics	309,027	169
Société québécoise des infrastructures	2,597,167	1,422
Conseil du trésor et Administration gouvernementale Total	2,906,194	1,591
Conseil exécutif		
Centre de la francophonie des Amériques	28,412	16
Conseil exécutif Total	28,412	16
Culture et Communications		
Bibliothèque et Archives nationales du Québec	1,043,263	571
Conseil des arts et des lettres du Québec	145,497	80
Conservatoire de musique et d'art dramatique du Québec	357,227	196
Musée d'Art contemporain de Montréal	105,985	58
Musée de la Civilisation	415,888	228
Musée national des beaux-arts du Québec	267,619	147
Société de développement des entreprises culturelles	246,429	135
Société de la Place des Arts de Montréal	315,747	173
Société de télédiffusion du Québec	429,239	235
Société du Grand Théâtre de Québec	115,501	63
Culture et Communications Total	3,442,395	1,885
Économie et Innovation		
Québec Research Fund - Nature and Technology	74,141	41
Québec Research Fund - Health	83,214	46
Québec Research Fund - Society and Culture	63,963	35
Société du parc industriel et portuaire de Bécancour	70,047	38
Économie et Innovation Total	291,365	160
Éducation		
School Service Centres and School Boards	249,210,023	136,456
Institut national des mines	11,767	6
Éducation Total	249,221,790	136,463
Énergie et Ressources naturelles		
Hydro-Québec	42,840,473	23,458
Régie de l'énergie	166,290	91
Société de développement de la Baie-James	198,379	109
Société du Plan Nord	133,532	73
Énergie et Ressources naturelles Total	43,338,674	23,730
Enseignement supérieur		
CEGEPs	43,157,942	23,631
Institut de tourisme et d'hôtellerie du Québec	557,630	305
Enseignement supérieur Total	43,715,572	23,937

APPENDIX 2 (cont'd)

Staff Usage in 2022-2023
Outside the Public Service
(in paid hours and FTEs)¹

	Paid hours	FTEs
Environnement et Lutte contre les changements climatiques		
Société québécoise de récupération et de recyclage	145,892	80
Environnement et Lutte contre les changements climatiques Total	145,892	80
Finances		
Agence du revenu du Québec	21,773,593	11,922
Autorité des marchés financiers	1,482,249	812
Financement-Québec	12,788	7
Loto-Québec	1,761,212	964
Société des alcools du Québec	11,200,838	6,133
Finances Total	36,230,680	19,838
Forêts, Faune et Parcs		
Fondation de la faune du Québec	41,963	23
Société des établissements de plein air du Québec	3,182,334	1,743
Forêts, Faune et Parcs Total	3,224,297	1,765
Justice		
Commission des droits de la personne et des droits de la jeunesse	322,685	177
Commission des services juridiques	1,806,197	989
Société québécoise d'information juridique	243,366	133
Justice Total	2,372,248	1,299
Capitale-Nationale region		
Commission de la capitale nationale du Québec	87,626	48
Capitale-Nationale region Total	87,626	48
Relations internationales et Francophonie		
Office Québec-Monde pour la jeunesse	46,306	25
Relations internationales et Francophonie Total	46,306	25
Santé et Services sociaux		
Integrated health and social services centres, integrated university health and social services centres, public institutions	496,990,515	272,130
Regional council established under the Act respecting health services and social services for Cree Native persons	3,858,642	2,113
Corporation d'urgences-santé	2,675,764	1,465
Héma-Québec	2,716,596	1,487
Institut national de santé publique du Québec	1,277,496	699
Institut national d'excellence en santé et en services sociaux	438,150	240
Santé et Services sociaux Total	507,957,163	278,135
Sécurité publique		
École nationale de police du Québec	599,277	328
École nationale des pompiers du Québec	26,644	15
Sécurité publique Total	625,921	343

APPENDIX 2 (cont'd)
Staff Usage in 2022-2023
Outside the Public Service
(in paid hours and FTEs)¹

	Paid hours	FTEs
Tourisme		
Société du Centre des congrès de Québec	123,110	67
Société du Palais des congrès de Montréal	303,791	166
Société de développement et de mise en valeur du Parc olympique	574,979	315
Tourisme Total	1,001,880	549
Société des Traversiers du Québec	1,477,761	809
Transports Total	1,477,761	809
Travail, Emploi et Solidarité sociale		
Cree Hunters Economic Security Board	26,019	14
Travail, Emploi et Solidarité sociale Total	26,019	14
Total - Outside the Public Service	896,608,156	490,942

¹ The data is presented in accordance with the 2022-2023 budget structure.

APPENDIX 3

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

	2020–2021	2021–2022	2022–2023	2023–2024 ³ (forecast)
Categories				
Management Personnel	27,687	28,619	29,724	31,125
Professional Personnel	93,102	98,897	103,154	108,277
Nursing Staff	71,110	71,806	72,424	73,426
Teaching Staff	81,921	84,259	86,667	88,336
Office Personnel, Technicians and Equivalent Staff	212,021	220,124	221,091	226,438
Peace Officers	11,271	11,354	11,468	11,740
Labourers, Maintenance and Service Personnel	52,302	52,509	51,970	52,299
Students and Interns	2,388	3,069	3,300	3,632
Utilized Staff Level – Head Count	551,802	570,636	579,798	595,274
Less: Staffing Excluded from Control ⁴	(11,840)	(12,665)	(14,430)	(15,019)
Utilized Staff Level – Control	539,962	557,971	565,368	580,255⁵

¹ Figures are rounded and the sum recorded in each category may not correspond to the total.

² For the head count for the Université du Québec and its constituent universities, and for research institutes and superior schools, the data corresponds to the period from May 1 to April 30 of each fiscal year. No adjustments were made to this data.

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

⁴ From a staff-level control perspective, the National Assembly and persons appointed by the National Assembly, the Université du Québec and its constituent universities, research institutes and superior schools, school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons, the Anti-Corruption Commissioner and Investissement Québec are excluded. Also excluded are paid hours for staff hired to fill student jobs or for internships in the departments and bodies subject to the Public Service Act.

⁵ For a better comparison, the 2023-2024 consumption forecast excludes the impact of head count non-consumption due to strikes, estimated at 8,375 FTEs.

APPENDIX 3 (cont'd)

For the head count data, public bodies include:

- departments and budget-funded bodies, as well as bodies other than budget-funded bodies subject to or not subject to the Public Service Act;
- the Université du Québec and its constituent universities, as well as research institutes and superior schools;
- CEGEPs, school service centres and school boards;
- integrated health and social services centres, integrated university health and social services centres, public health and social services establishments as well as the regional council constituted by the Act respecting Health services and social services for Cree Native persons (CQLR, chapter S-5);
- State-owned enterprises.

The data excludes the head count for the National Assembly and persons appointed by the National Assembly as well as private establishments under agreement subject to the Act respecting health services and social services (CQLR, chapter S-4.2).

APPENDIX 4**GLOSSARY**

Staffing level: maximum level of paid hours to be respected by a public body.

Paid hours: number of hours worked and number of overtime hours worked.

Hours worked: number of hours associated with a job class under the conditions of employment from which periods of leave without pay (other than those described in the following paragraph) and periods of reorganized working time resulting in a reduction in the number of hours are deducted. For personnel for whom the deputy minister or the chief executive officer of a public body determines the work schedule, the number of hours worked is considered to be 35 hours per week.

Also counted in the hours worked are periods when the employee receives employment insurance or compensation for occupational injury or disease, as well as periods when the employee is on preventive withdrawal, parental leave or on full or partial pre-retirement.

Overtime hours worked: paid hours that exceed the normal hours of the job class. Hours paid at a premium rate are calculated in the same manner as overtime hours paid at a straight-time rate.

FTEs: number of paid hours converted into full-time equivalent employees (FTEs) based on 35 hours per week. To do this, the total number of paid hours is divided by 1,826.3.

APPENDIX

APPENDIX A

ECONOMIC AND BUDGETARY INDICATORS

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 2015-2016 fiscal year over a period of 10 years. It is composed of three tables presenting:

- the evolution of program spending, debt service and budget expenditures;
- the evolution in certain specific indicators for Québec;
- the expenditures by portfolio.

A.1

Evolution of Program Spending, Debt Service and Budget Expenditures¹

	Program Spending		Debt Service		Budget Expenditures	
	\$ million	% variation	\$ million	% variation	\$ million	% variation
2015-2016	67,134	0.3	7,955	(2.3)	75,089	(0.0)
2016-2017	69,492	3.5	7,535	(5.3)	77,027	2.6
2017-2018	72,746	4.7	7,161	(5.0)	79,907	3.7
2018-2019	76,518	5.2	6,664	(6.9)	83,182	4.1
2019-2020	86,665	13.3	5,473	(17.9)	92,138	10.8
2020-2021	102,089	17.8	5,437	(0.7)	107,526	16.7
2021-2022	113,576	11.3	6,403	17.8	119,979	11.6
2022-2023	118,301	4.2	7,271	13.6	125,572	4.7
2023-2024 ²	116,752	(1.3)	6,214	(14.5)	122,966	(2.1)
2024-2025 ²	124,272	6.4	6,433	3.5	130,705	6.3

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

² Forecast

A.2

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

	Population in thousands ³	GDP Growth Rate ⁴ %	Inflation rate in Canada ⁵ %	Program Spending		
				%	per capita	
				of GDP	\$	% variation
2015-2016	8,176	2.9	1.1	17.3	8,211	0.3
2016-2017	8,225	3.0	1.4	17.4	8,449	2.8
2017-2018	8,293	4.9	1.6	17.4	8,772	3.7
2018-2019	8,387	5.0	2.3	17.4	9,123	3.9
2019-2020	8,483	4.6	1.9	18.8	10,216	10.7
2020-2021	8,551	(1.8)	0.7	22.6	11,939	14.4
2021-2022	8,572	11.6	3.4	22.6	13,250	9.9
2022-2023	8,672	8.4	6.8	21.7	13,641	2.9
2023-2024 ⁶	8,875	3.9	3.9	20.6	13,156	(3.7)
2024-2025 ⁶	9,124	4.0	2.7	21.1	13,620	3.4

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

² Information concerning economic data is from Institut de la statistique du Québec, Institut Statistics Canada and Ministère des Finances.

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

⁴ The GDP is calculated on a nominal basis, taking the annual average for the calendar year ending three months before the end of the fiscal year considered.

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

⁶ Forecast

A.3

Expenditures by Portfolio¹

(millions of dollars)

	2024-2025 Expenditure Budget	2023-2024 Probable Expenditure	Actual Expenditures		
			2022-2023	2021-2022	2020-2021
National Assembly	190	186	167	143	143
Persons Appointed by the National Assembly	152	147	230	121	104
Affaires municipales et Habitation	3,043	3,207	4,135	3,194	3,606
Agriculture, Pêcheries et Alimentation	1,237	1,218	1,171	1,142	1,064
Conseil du trésor et Administration gouvernementale ²	18,354	12,373	2,789	1,155	1,191
Conseil exécutif ²	717	819	785	607	1,132
Culture et Communications	895	916	1,069	1,111	1,162
Cybersécurité et Numérique ²	124	151	118	51	34
Économie, Innovation et Énergie	1,545	1,828	1,702	1,631	1,823
Éducation	18,700	17,595	23,120	18,575	17,023
Emploi et Solidarité sociale	5,095	5,171	4,978	4,330	4,436
Enseignement supérieur	8,822	8,471	8,988	8,009	7,635
Environnement, Lutte contre les changements climatiques, Faune et Parcs	542	556	534	690	496
Famille	3,512	3,927	3,506	3,568	3,011
Finances ²	202	154	152	220	488
Immigration, Francisation et Intégration ²	731	548	492	365	338
Justice	1,596	1,525	1,364	1,244	1,099
Langue française	68	65	54	51	56
Relations internationales et Francophonie	169	172	168	177	141
Ressources naturelles et Forêts	519	722	526	526	590
Santé et Services sociaux ²	53,638	52,248	56,726	55,782	51,458
Sécurité publique	2,002	2,107	2,035	1,786	1,784
Tourisme	219	244	364	367	357
Transports et Mobilité durable	2,764	2,357	3,085	8,683	2,853
Travail	36	47	44	47	64
Reallocation of government expenditures during the fiscal year	(600)	-	-	-	-
Change in the application of the accounting standard ³	-	-	-	-	-
Program Spending	124,272	116,752	118,301	113,576	102,089
Debt Service	6,433	6,214	7,271	6,403	5,437
Budget Expenditures	130,705	122,966	125,572	119,979	107,526

¹ Expenditures by portfolio are presented in accordance with the 2024-2025 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total. It should be noted that the reclassification of expenditures by portfolio is not definitive. Additional discussions may change the breakdown of expenditures.

² The 2024-2025 Expenditure Budget of this portfolio contains one or more provisions which allow for transfers of appropriations to other portfolios and expenditures recorded in this portfolio in prior fiscal years are decreased due to such transfers.

	Actual Expenditures				
	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
National Assembly	133	138	135	135	130
Persons Appointed by the National Assembly	100	183	99	88	88
Affaires municipales et Habitation	2,577	1,980	1,930	1,777	1,749
Agriculture, Pêcheries et Alimentation	1,014	942	885	846	867
Conseil du trésor et Administration gouvernementale ²	1,967	849	738	870	871
Conseil exécutif ²	588	428	385	359	350
Culture et Communications	880	785	807	718	691
Cybersécurité et Numérique ²	11	7	7	6	6
Économie, Innovation et Énergie	2,707	1,325	895	1,051	606
Éducation	13,974	12,483	11,417	10,739	10,407
Emploi et Solidarité sociale	4,474	4,414	4,300	4,297	4,318
Enseignement supérieur	7,235	6,909	6,595	6,356	6,231
Environnement, Lutte contre les changements climatiques, Faune et Parcs	397	366	448	281	271
Famille	2,879	2,576	2,518	2,519	2,543
Finances ²	364	268	227	111	125
Immigration, Francisation et Intégration ²	331	208	221	169	150
Justice	1,068	1,001	926	862	868
Langue française	28	29	26	25	24
Relations internationales et Francophonie	138	135	144	129	109
Ressources naturelles et Forêts	441	461	482	382	340
Santé et Services sociaux ²	40,225	38,191	36,731	35,427	34,300
Sécurité publique	1,729	1,643	1,568	1,425	1,329
Tourisme	210	194	213	147	122
Transports et Mobilité durable	1,072	840	686	635	658
Travail	88	31	34	29	31
Reallocation of government expenditures during the fiscal year	-	-	-	-	-
Change in the application of the accounting standard ³	2,035	132	329	109	(50)
Program Spending	86,665	76,518	72,746	69,492	67,134
Debt Service	5,473	6,664	7,161	7,535	7,955
Budget Expenditures	92,138	83,182	79,907	77,027	75,089

³ This refers to the impact of the change in the application of the accounting standard respecting transfer payments. Breakdown by portfolio is not available. For the 2018-2019 and prior fiscal years, only the consolidated impact was considered.

