

# EXPENDITURE BUDGET

2009

2010

## VOLUME IV

Message from the Chair  
of the Conseil du trésor  
and Additional Information



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of the Conseil du trésor  
and Additional Information



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## **2009-2010 Expenditure Budget**

Volume IV

Message from the Chair of the Conseil du trésor  
and Additional Information

Legal Deposit - March 2009

ISSN 0706-0319

ISBN 978-2-550-55370-0 (Print Version)

ISBN 978-2-550-55378-6 (PDF)

Bibliothèque et Archives nationales du Québec

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## FOREWORD

The Public Administration Act (R.S.Q., c. A-6.01) requires the Chair of the Conseil du trésor to table in the National Assembly the expenditure budget for all departments and agencies. This sets out the estimates of the appropriations required over the course of the coming fiscal year, as well as the annual expenditure management plans prepared by each of the ministers.

The Chair of the Conseil du trésor presents the 2009-2010 Expenditure Budget information to the National Assembly in four volumes:

- > Volume I, Estimates and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly, contains information on the National Assembly and the Public Protector, the Auditor General, the Chief Electoral Officer and the Lobbyists Commissioner, who are appointed by the National Assembly;
- > Volume II, Estimates of the Departments and Agencies, contains estimates of all government appropriations for the 2009-2010 fiscal year. It distinguishes between the expenditure budget and the capital budget. Appropriations are broken down by portfolio and by program;
- > Volume III, Annual Expenditure Management Plans of the Departments and Agencies, contains the yearly spending management plans prepared by each of the ministers;
- > Volume IV, Message from the Chair of the Conseil du trésor and Additional Information, begins with a message of the Chair and provides additional expenditure budget information.



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MESSAGE FROM THE CHAIR  
OF THE CONSEIL DU TRÉSOR

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# **MESSAGE FROM THE CHAIR OF THE CONSEIL DU TRÉSOR**

## **INTRODUCTION**

*The 2009-2010 Expenditure Budget is being tabled against the backdrop of a major economic slowdown and increasing pressure on government finances. More than ever before, we must make responsible and smart choices in the allocation of budgetary expenditures. The development of the 2009-2010 Expenditure Budget was guided by two main objectives:*

- *Consolidate what we have achieved and maintain services to the public;*
- *Support the hardest hit individuals and businesses during these difficult times.*

*No cuts have been made to programs or services to the public. The measures initiated during the last fiscal year to counter the effects of the economic slowdown, such as the Pacte pour l'emploi (Employment Pact) and the Renfort program, will become fully operational in the 2009-2010 fiscal year. We have also stepped up investment in the Québec Infrastructures Plan to support the economy and create thousands of jobs in all regions.*

*To maintain services in this difficult environment, the government can build on the outstanding results it has achieved in managing public spending since 2003-2004:*

- *Québec still has one of the best records in Canada in terms of controlling spending. Since 2003-2004, we have maintained a program spending growth rate that is considerably lower than that in the other provinces;*
- *In addition, the C.D. Howe Institute twice noted that Québec has had the smallest difference between actual expenditures and initial forecasts, particularly since 2003-2004.*

*However, it will obviously require a major effort to control the growth in program spending in the coming years in order to return to a balanced budget. With this in mind, the government has established a financial framework setting a 3.2% growth rate in program spending commencing in the 2010-2011 fiscal year.*

*Starting this year, in collaboration with my colleagues I will undertake a wide-ranging initiative to develop solutions to achieve this objective without having to cut services to the public. Our choices with regard to public services, the way we do things and our financing methods will all have to be examined. We must optimize the use of every dollar of public spending.*

*To achieve this, governance in the public service and the health and education networks must be improved, and programs must be simplified and managed in a way that better meets needs, especially in the regions. Service delivery methods and the resources allocated to administration and information technology will also be reviewed.*

*We must also aim to promote, mobilize and renew Québec's public service so that it is ready to meet future challenges. In addition, while resolutely continuing to reduce the size of government, we must pay particular attention to new population needs, to the necessity to transfer expertise as the number of retirements continues to grow, and to training and competency development in the public service.*

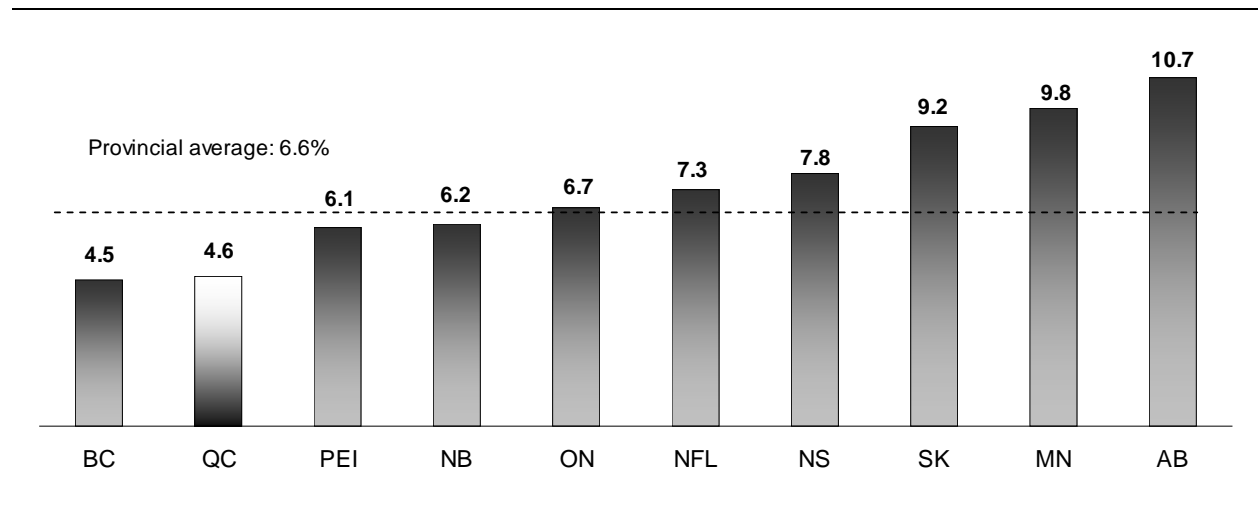
*The challenges we face require concerted and resolute action. We must build partnerships with the unions and set up permanent forums to discuss the organization of work. Openness and realism will be needed on both sides when negotiating upcoming collective agreements. We must consider the complex issues facing public sector employees in their work and the difficult economic environment that Québec finds itself in.*

**PART I:****RESPONSIBLE AND SMART BUDGETARY CHOICES****1. 2008-2009 SPENDING GROWTH: 4.7%**

*Program spending will amount to \$57,400 million in 2008-2009, which is 4.7% higher than in the previous fiscal year. Since 2003-2004, spending growth has averaged 4.6% in Québec compared to 6.6% for Canada as a whole. Québec ranks second among Canadian provinces in terms of controlling its budget, just behind British Columbia.*

**Growth in Program Spending from 2003-2004 to 2008-2009**

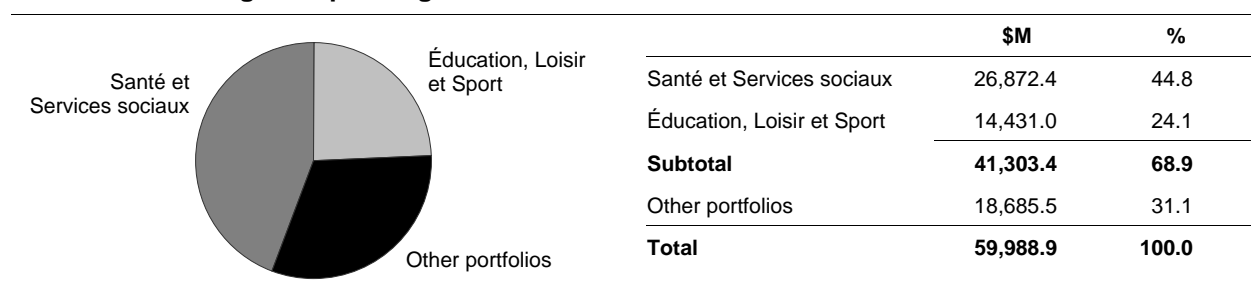
(Average annual percentage)



## 2. 2009-2010 SPENDING GROWTH OBJECTIVE: 4.5%

In 2009-2010, program spending rises to \$59,989 million, 4.5% higher than in 2008-2009. The “Santé et Services sociaux” and “Éducation, Loisir et Sport” portfolios alone account for more than two thirds of this spending.

### Breakdown of Program Spending in 2009-2010



## 3. CONSOLIDATE HEALTH AND EDUCATION SERVICES

- **5.7% growth in the health and social services budget**

The budget allocated to the Ministère de la Santé et des Services sociaux is \$26,872 million, an increase of 5.7%, which will allow it to cover system costs related to population aging and the introduction of new technologies, the growth in prescription drug costs and the indexation of wage parameters, including the cost of catch-up wage agreements with the medical federations. The 2009-2010 budget also provides for adding more physicians and setting up new family medicine groups.

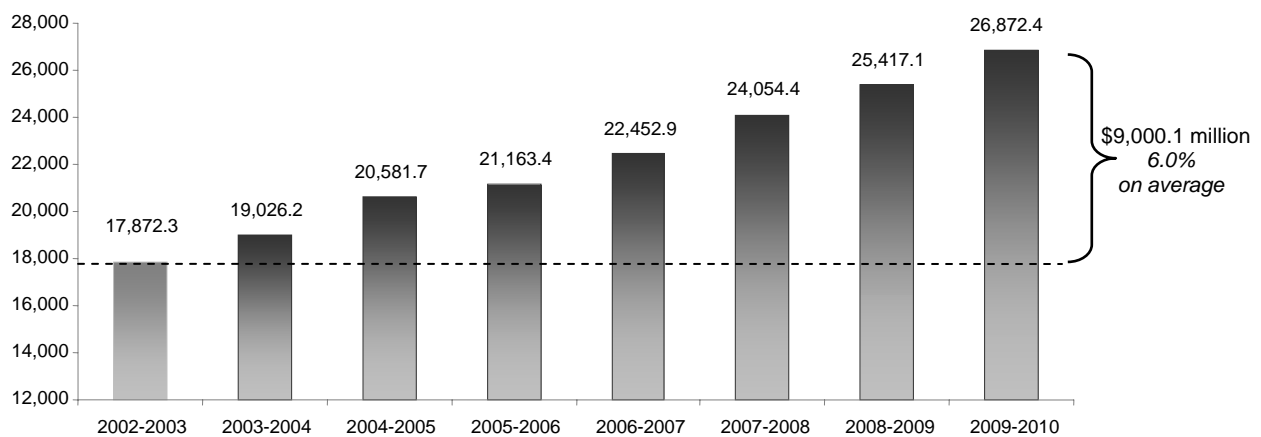


- **\$9 billion more for health and social services since 2003-2004**

Since 2003-2004, a total amount of \$9 billion, which represents an average annual growth rate of 6%, has been reinvested in the health and social services sector, in accordance with commitments made to restore funding of the network.

### Evolution in Health and Social Services Expenditures

(millions of dollars)



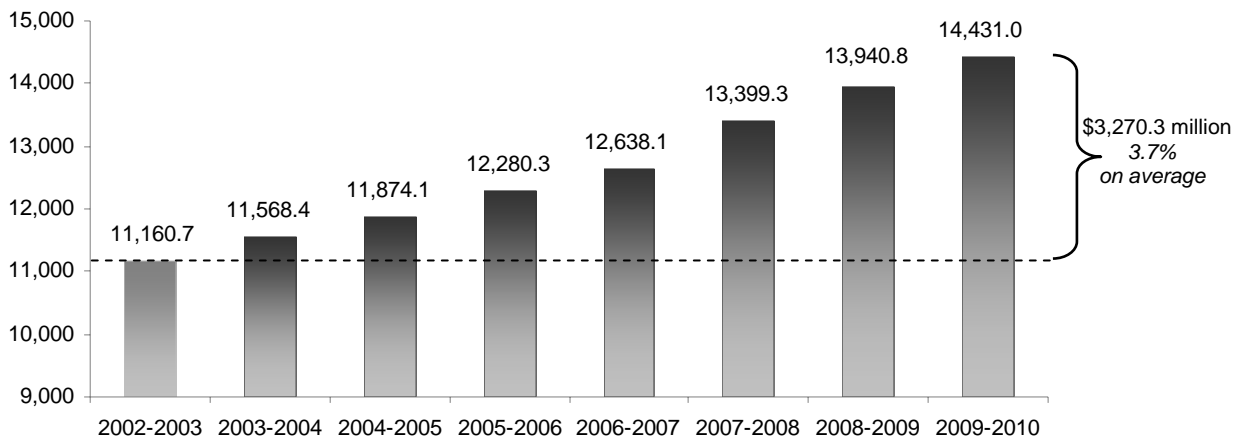
- **3.5% growth in the budget for education, recreation and sports**

The budget of the Ministère de l'Éducation, du Loisir et du Sport increases by 3.5% in 2009-2010, to \$14,431 million. This budget covers network system costs, including the indexation of wage costs, costs resulting from the increase in the number of people served and debt service. The 2009-2010 budget also provides for continued implementation of the pedagogical renewal and the action plan to integrate handicapped students and those with social or learning disabilities as well as the improvement in teaching and university research capacity.

- **Nearly \$3.3 billion more for education, recreation and sports since 2003-2004**

*The additional \$3,270 million budgeted for education since 2003-2004, which represents an average growth of 3.7%, is evidence of how important the government considers the academic success of our youth, who are key to our future. In the university sector alone, the average annual spending growth rate since 2003-2004 is 6.1%, which is higher than for program spending as a whole over the same period.*

**Evolution in Education Expenditures**  
(millions of dollars)



#### 4. OTHER PORTFOLIOS: MAINTAIN SERVICES AND FULFILL COMMITMENTS

*Additional budgets are also allocated to other departments to support individuals and businesses affected by the economic slowdown and to continue the developments initiated in 2008-2009, thus fulfilling the government's commitments in this regard.*

- *The budget of the Ministère des **Affaires municipales, des Régions et de l'Occupation du territoire** increases by \$34.1 million, mainly due to the agreement with Montreal recognizing its status as a metropolis. Another \$20 million will be added during the fiscal year mainly to act on the government's commitment with regard to new social and community housing.*
- *The budget of the Ministère de **l'Agriculture, des Pêcheries et de l'Alimentation** increases by \$9.2 million, allowing it to increase funding for implementation of the measures announced in 2008-2009 following the Commission sur l'avenir de l'agriculture et de l'agroalimentaire québécois. It also includes additional funds needed to finance the program for the refund of farm property taxes. The Department will also be able to pursue the Strategy to Increase Québec Food Purchases. An additional \$4.2 million is provided in the Contingency Fund of the Conseil du trésor to help the processing industry compete.*
- *With its \$343.8 million budget, the Ministère du **Conseil exécutif** will be able to implement the new 2009-2014 Youth Strategy, to which \$43 million will be allocated in 2009-2010.*

- *The budget envelope of the Ministère de la **Culture, des Communications et de la Condition féminine** is increased by \$8.9 million to cover, among other things, the cost of renovations to the new premises of the Conservatoire de musique et d'art dramatique de Montréal and the measures announced in the "Québec horizon culture" event. An additional \$4 million budget in the Contingency Fund will enable the Department to implement a new program to promote Québec artists internationally.*
- *At the Ministère du **Développement durable, de l'Environnement et des Parcs**, the budget envelope contains the additional \$10.2 million announced in 2008-2009 to set up the network of protected areas on private land and create national parks in the North as indicated in the Plan Nord and for the water management measures. A further \$2.9 million in the Contingency Fund will be added in 2009-2010 mainly to continue park development and accelerate the modernization of public dams.*
- *The budget of the Ministère du **Développement économique, de l'Innovation et de l'Exportation** is increased by \$81.6 million or 9.8% to pursue the Québec Research and Innovation Strategy and boost the Renfort program announced in January to facilitate business financing during the economic slowdown. Furthermore, an additional amount of \$44.2 million in the Contingency Fund will be used primarily to make forestry companies eligible for this new program and adapt it to the needs of the tourism sector.*

- *With a budget of \$4,228.4 million, the Ministère de l'Emploi et de la Solidarité sociale will be able to achieve full indexation of social assistance benefits and complete implementation of the Pacte pour l'emploi (Employment Pact) announced last year. In addition, budgets are allocated to Québec City to support it in its role as capital city. As soon as terms and conditions have been agreed with the federal government, an additional \$219.5 million will be allocated to improve unemployment measures.*
- *In the "Famille et Aînés" portfolio, the budget increase of \$119.3 million or 6.1% covers the system costs of the childcare services network and the development of 6,000 new reduced-contribution childcare spaces, in accordance with the commitment to add 20,000 new spaces by fall 2010. An additional budget of \$4 million will be allocated to the implementation of an elder abuse action plan.*
- *Excluding the effect of the provision of \$162.4 million to other departments during the fiscal year as expenditures incurred with respect to their immigrant clients, the increase allocated to the Ministère de l'Immigration et des Communautés culturelles is \$4.1 million. This additional budget will enable it to continue its activities for the francization and integration of immigrants as the volume of immigration projected in the 2008-2010 plan increases.*
- *The budget of the Ministère des Ressources naturelles et de la Faune increases by \$12.8 million, mainly to improve the silvicultural investment program and implement an industrial strategy to develop high value-added wood products. Also, a budget of \$10 million will be added during the fiscal year to support, among others, the wildlife sector and the development of green technology and energy.*
- *With a budget envelope that is up by \$21.8 million, the Ministère de la Sécurité publique will be able to increase prison capacity, helping to relieve prison congestion and combat street gangs.*

- *The budget of the Ministère des **Transports** will increase by \$423.9 million or 18.1%, reflecting the growth in debt services resulting from the major investments in the road network and public transit called for in the Québec Infrastructures Plan as well as the budget allocated for road maintenance.*

*The main concern when determining the budgets of the other portfolios was to maintain services to the public. The rationalization of operating expenditures, primarily resulting from the reduction by attrition of the government staff level, will help to achieve this objective.*

## **5. 2010-2011 SPENDING GROWTH OBJECTIVE LIMITED TO 3.2%**

*For the 2010-2011 fiscal year, spending growth should return to a level compatible with the government's financial framework and the aim of returning to a balanced budget, namely 3.2%. This objective must be achieved without compromising public services. This will be no easy task and the government, unions, businesses and individuals must all do their part. We will act responsibly and rigorously and with the desire to achieve the best possible allocation of resources. The governance of public services, the organization of work, and programs must all be examined.*

- **Improve governance in the public service and the education and health and social services networks**

*With the support of my colleagues, in 2009-2010 I will review governance in the public service and the health and social services and education networks. We will examine the role of the various administrative structures involved, and consider how to foster concerted action on government priorities by the different bodies. Consideration will be given to their level of autonomy, the accountability rules that govern them and the effectiveness of their resource allocation mechanisms.*

- **Foster concerted management of services and programs in the regions**

*We must also constantly strive to streamline our programs, to ensure that they are responsive to the needs of the population, including the programs aimed at supporting the economy and training our labour force, and that they are accessible by all regions to maximize their benefits.*

- **Reduce administrative expenditures and optimize the use of government resources**

*With respect to the administration of government, we will focus on shared services best practices and common technological solutions. We will also leverage information technology to provide services to the public in a way that minimizes administrative costs and optimizes services.*

*To achieve the objectives of restoring public finances and returning Québec to a balanced budget, we must conduct a comprehensive review of programs and procedures in 2009-2010 to prepare for the next fiscal year. While maintaining services to the public, every effort must be made to return spending growth to a level compatible with the rate of economic growth and taxpayers' ability to pay.*

**PART II:****AN EFFECTIVE AND RENEWED PUBLIC SERVICE**

*We will need an effective and efficient public service to meet the challenge of managing public spending in the coming years. The quality of public services and optimal use of resources both depend on this.*

**1. CONTINUE TO REDUCE THE SIZE OF GOVERNMENT WHILE CONSIDERING NEW POPULATION NEEDS**

*Since 2004-2005 the government has pursued a policy of reducing the size of government by not replacing one in two retirees. As a result of this policy, the public service staff level has already been reduced by more than 4,500 full-time equivalents and there has been a cumulative saving of more than \$1 billion, which has been reinjected in services to the public.*

*In the difficult economic environment that is expected to continue in the coming months, it is important to pursue the same approach to ensure that Québec taxpayers get the maximum services for the income and other taxes they pay. We must also consider new population needs and new government priorities. For example, in the infrastructures sector, massive investment in the Québec Infrastructures Plan amounting to nearly \$42 billion over the next five years will require more staff to ensure that these projects come in on budget and on time and are of high quality. Some new needs also arise, for example in the inspection and environment sectors, to ensure the safety of individuals and communities. For these reasons, in 2009-2010 the government will reallocate to these priorities part of the reduction in staff level of 1,500 full-time equivalents resulting from application of the policy not to replace one in two retirees. However, we intend to continue reducing the size of the public service. Hence, compared to 2008-2009, staff level will be reduced by more than 900 full-time equivalents in 2009-2010.*



- **Build a public service that is ready to meet future challenges**

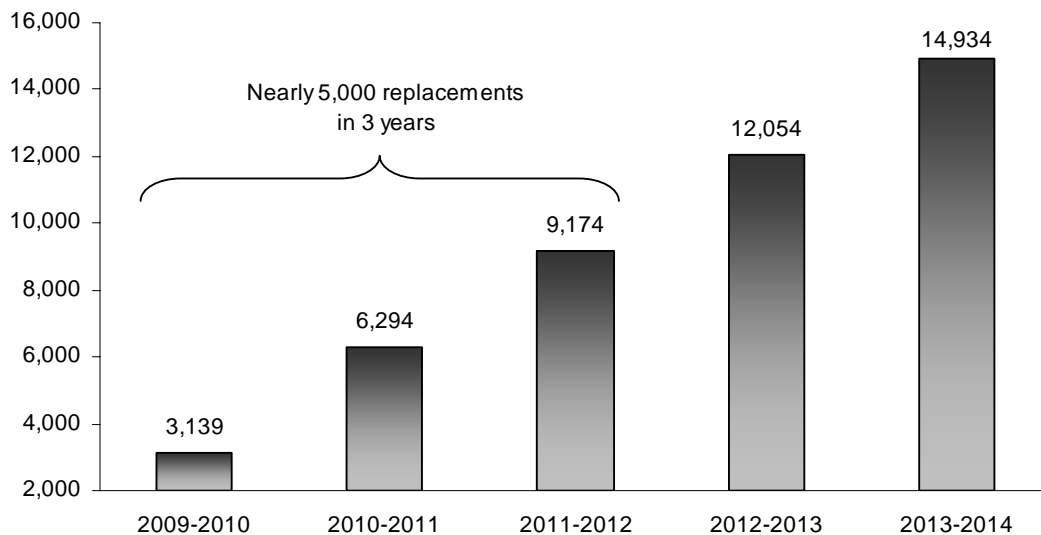
*At the same time as we reduce the size of government, as a responsible government we must ensure that the public service is ready to meet the numerous challenges it will face in the years to come.*

*First, our public service must be attractive to potential employees. This is a major challenge and considerable resources must be deployed to ensure that Québec's public service attracts the best candidates and maintains the level of excellence it has achieved to date.*

*Nearly 9,200 public servants will be retiring in the next three years. If we replace one in two, we will have to recruit nearly 5,000 new employees in the next three years.*

### Cumulative retirements

(Forecast)



- **New human resources management policy**

*A new human resources management policy will be developed with the following four objectives:*

- *Promote public service jobs;*
- *Attract talented candidates;*
- *Develop employee skills;*
- *Provide a stimulating and motivating work environment.*

*This new policy will focus on mobilizing public service employees. Implementing recruitment mechanisms tailored to new labour market realities will make the Québec government an employer of choice. We will develop partnerships, especially with colleges and universities, to attract the futur employees. The public service will also have a higher Internet profile by improving its portals, highlighting the diversity of available jobs and increasing the use of online recruitment opportunities.*

*On-the-job training and learning must also be improved. Like other jurisdictions, we must take concrete steps to foster continuing skills development, the transfer of expertise and career management.*

*To provide quality public services, we must have a strong and healthy public service. Therefore, we will support the departments and agencies in using best practices to stabilize absenteeism due to illness. To do so, we must identify the numerous and complex reasons for this phenomenon and implement preventive measures involving identification and support to reduce its incidence and the cost for the government.*

## 2. BUILD PARTNERSHIPS WITH THE UNIONS

*In the current very challenging economic environment, government and its partners must make every effort to find new ways to manage public services. As we enter a period of negotiations in the public and parapublic sectors, the government intends to take an open and partnership approach with the large central labour bodies to deal with the difficulties and new challenges that we must address collectively.*

- **Create discussion forums to improve the organization of work**

*Improving services to the public involves reviewing and improving the organization of work. We know that large organizations are implementing processes to improve services and achieve productivity gains, especially through continuous dialogue with their employees. To achieve similar changes in the public and parapublic sectors, the support of our union partners will be key, in both the public service and the health and social services and education networks. It is often the employees directly involved and their managers who know best what changes are needed to improve services.*

*With the support of my colleagues, the Minister of Education, Recreation and Sports and the Minister of Health and Social Services, I will propose to the large central labour bodies that we set up forums to discuss the organization of work. I am confident that in 2009-2010 we can get these new forums up and running quickly and have a constructive discussion of concrete proposals for improving how we work, outside the official collective bargaining process.*

- **Create a specific labour relations system for home care and childcare workers as well as intermediate and family resources in the health and social services sector**

*In the same spirit, last November the government decided not to appeal the Superior Court decision by justice Danielle Grenier striking down Bills 7 and 8 respecting the status of home care and childcare workers and intermediate and family resources in the health and social services sector. Instead, it decided to take an approach based on constructive dialogue with the unions and workers associations in order to put an end to litigation.*

*The discussions that began with the unions and workers associations more than a month ago have made progress and within a few weeks the government should be ready to table two bills in the National Assembly that will propose a specific labour relations system for these workers, one for home care and childcare workers and the other for intermediate and family resources. These bills will respect the right of association and provide these workers with a proper social safety net, required by the particular environment in which they work.*

- **Conduct the collective agreement negotiations in a spirit of openness**

*The current collective agreements expire in 12 months. Therefore we must shortly begin discussions to renew them at a very difficult time when many Québécois are having to deal directly with the fallout from the global recession.*

*We must approach the renewal of the collective agreements in a spirit of openness, with due consideration for the current economic environment, which requires everyone to get involved and redouble their efforts to help Québec get through this crisis.*

*During these negotiations, we must also examine some important issues, including labour shortages resulting from the difficulty attracting and retaining new employees. We must also ensure that we maintain pay equity, as prescribed by law. Therefore the challenges are considerable and the success of these negotiations will depend directly on our collective efforts to reach an agreement.*

### **3. MAKE GOVERNMENT CONTRACTS THAT SUPPORT QUÉBEC'S ECONOMY SIMPLE AND ACCESSIBLE**

*Government construction, services and supply contracts make up a sizeable volume of business for Québec companies. It is important that they can deal effectively and simply with the government in this regard, especially in the context of the Québec Infrastructures Plan, since the government wants to carry out new public investment projects as quickly as possible to support jobs and the economy in all regions.*

*The government will also continue to implement the new legislation respecting contracting with public bodies, which came into effect on October 1, 2008, and to simplify dealings between contracting authorities and companies by harmonizing contracting rules and giving contracting authorities more autonomy.*

## CONCLUSION

*The 2009-2010 Expenditure Budget maintains control over program spending. It is based on responsible and smart choices that will make it possible to maintain programs and services for the public despite the difficult economic environment.*

*With \$9 billion in the health network and more than \$3 billion in the education network that has been reinvested since 2003-2004, we are consolidating our services in these sectors. The additional budgets allocated in 2009-2010 will cover system costs. Services and commitments will also be maintained in the other departments.*

*Returning to a balanced budget is a prime objective. Starting in the 2010-2011 fiscal year, program spending growth must be restored to a level more compatible with the government's financial capacity while maintaining services to the public. This is a major challenge that we must meet and, with the help of my colleagues, I am determined to attack it resolutely.*

*As we make these efforts, we must also continue to ensure that our public service is effective. A new human resources policy will be developed for the renewal of the public service. Similarly, we will be seeking partnerships with the unions to establish an open and realistic approach to the upcoming collective agreement negotiations. These are winning conditions that we must create to meet the considerable challenges in the years to come.*

*Collectively, it is our duty to succeed.*



MONIQUE GAGNON-TREMBLAY

ADDITIONAL  
INFORMATION

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## IN BRIEF

### CHAPTER 1 2009-2010 EXPENDITURE BUDGET

In 2009-2010, government budget expenditures amount to \$66,092.9 million. Program expenditures are set at \$59,988.9 million, an increase of 4.5% over 2008-2009. Debt service totals \$6,104.0 million, a decrease of 7.4% in comparison with 2008-2009.

Program expenditures increase by \$2,589.1 compared to 2008-2009, of which 80.0% is allocated to the following government priorities:

- > 5.7% growth of the "Santé et Services sociaux" portfolio, an increase of \$1,455.3 million;
- > 3.5% growth of the "Éducation, Loisir et Sport" portfolio, an increase of \$490.2 million;
- > 6.1% growth of the "Famille et Aînés" portfolio, an increase of \$119.3 million.

Moreover, the "Transports" portfolio shows a 18.1 % growth rate, an increase of \$423.9 million.

The expenditure budget for the other portfolios remains relatively stable with an increase of \$100.4 million, a variation of 0.7%.

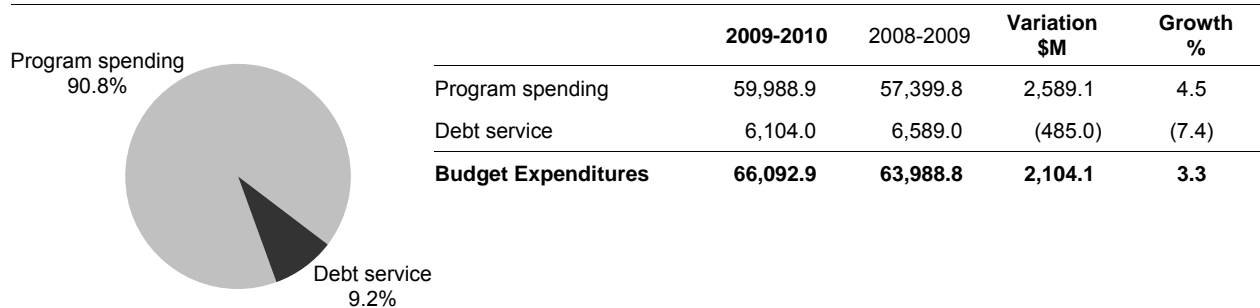
## 1. 2009-2010 EXPENDITURE BUDGET

Government budget expenditures amount to \$66,092.9 million in 2009-2010, an increase of 3.3% over 2008-2009. Expenditures break down as follows:

- > \$59,988.9 million for program spending, an increase of 4.5% over 2008-2009;
- > \$6,104.0 million for debt service, a decrease of \$485.0 million, or 7.4%, from 2008-2009. The decrease in debt service is mainly due to lower interest rates.

Program spending accounts for 90.8% of the expenditure budget in 2009-2010, while debt service accounts for 9.2%.

### Evolution of Budget Expenditures



**2. BREAKDOWN OF PROGRAM SPENDING IN 2009-2010**

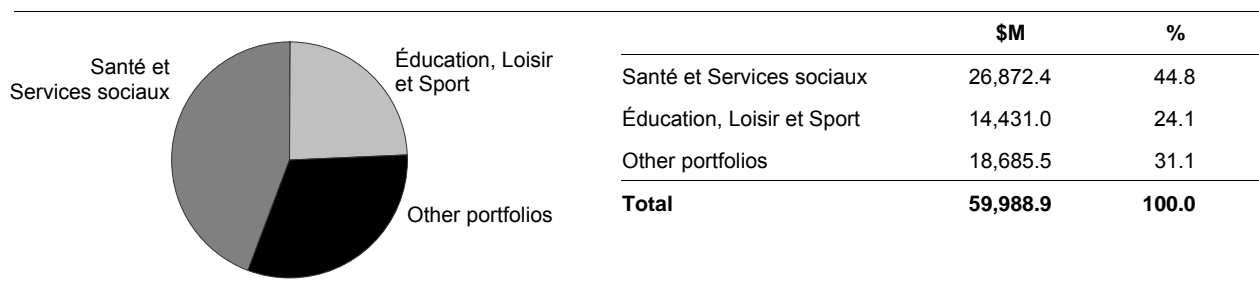
The "Santé et Services sociaux" and "Éducation, Loisir et Sport" portfolios represent nearly 70.0% of program spending in 2009-2010:

- > The "Santé et Services sociaux" portfolio, with a budget of \$26,872.4 million, represents 44.8% of program spending;
- > The "Éducation, Loisir et Sport" portfolio, with a budget of \$14,431.0 million, represents 24.1% of program spending.

Together, the other portfolios, with expenditures totalling \$18,685.5 million, represent 31.1% of program spending and particularly include:

- > The "Emploi et Solidarité sociale" portfolio, with a budget of \$4,228.4 million, representing 7.0% of program spending;
- > The "Transports" portfolio, with a budget of \$2,770.9 million, representing 4.6% of program spending;
- > The "Famille et Aînés" portfolio, with a budget of \$2,066.5 million, representing 3.4% of program spending;
- > The "Affaires municipales, Régions et Occupation du territoire" portfolio, with a budget of \$1,827.1 million, representing 3.0% of program spending.

**Breakdown of Program Spending in 2009-2010**



### 3. VARIATION IN 2009-2010 PROGRAM SPENDING

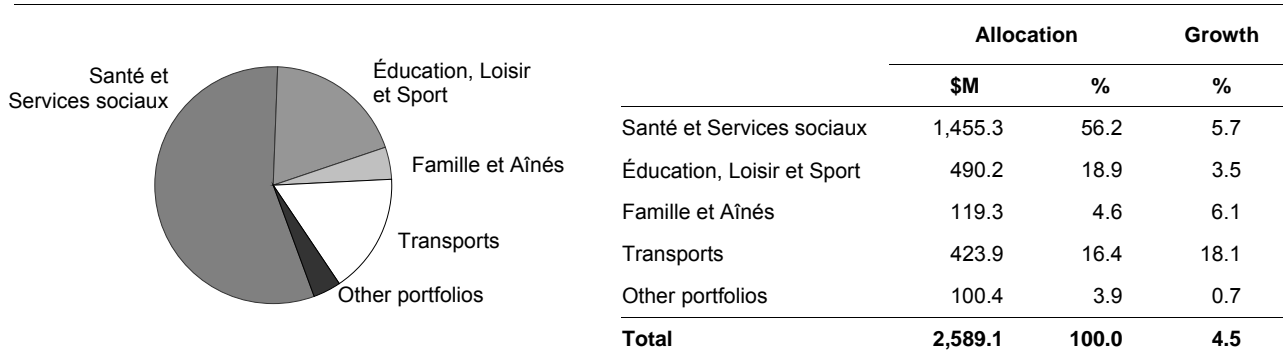
Program spending increases by \$2,589.1 million in 2009-2010 compared to the 2008-2009 probable expenditure. Almost 80.0% of this growth is allocated to three portfolios:

- > \$1,455.3 million to the "Santé et Services sociaux" portfolio, which is 5.7% over 2008-2009 and represents 56.2% of the total growth in program spending in 2009-2010;
- > \$490.2 million to the "Éducation, Loisir et Sport" portfolio, which is 3.5% over 2008-2009 and represents 18.9% of the total growth in program spending in 2009-2010;
- > \$119.3 million to the "Famille et Aînés" portfolio, which is 6.1% over 2008-2009 and represents 4.6% of the total growth in program spending in 2009-2010.

Moreover, the "Transports" portfolio spending is increased by \$423.9 million, which is 18.1% over 2008-2009, accounting for 16.4% of the total growth in program spending in 2009-2010.

The expenditure budget of all the other portfolios remains relatively stable in 2009-2010 with an overall increase of 0.7%, up by \$100.4 million over 2008-2009, accounting for 3.9% of the total growth in program spending in 2009-2010.

#### Breakdown of Program Spending Growth in 2009-2010



## SANTÉ ET SERVICES SOCIAUX

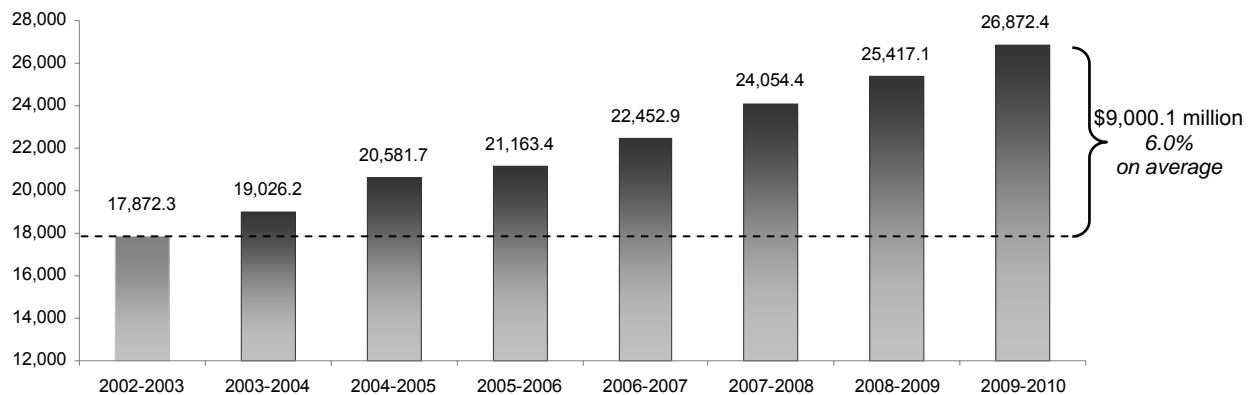
### Expenditure budget increases by \$1,455.3 million in 2009-2010

The growth allocated to the Ministère de la Santé et des Services sociaux is \$1,455.3 million in 2009-2010, up 5.7% from 2008-2009. This growth particularly serves to:

- > Fund the increases in remuneration for network staff and health professionals, and variations in employer contributions to pension plans, for an amount of \$839.8 million in 2009-2010, almost 58.0% of the total growth;
- > Inject \$395.2 million into the health and social services network to cover specific system costs of health related to population aging, indexation of expenditures other than salaries, annualization of new services introduced in 2008-2009, continuation of the plan to provide access to services for people with physical handicaps, intellectual deficiencies or developmental problems, ongoing implementation of family medicine groups, the forecast increase for the blood program, improvement of emergency pre-hospitalization services, operations of new equipment and new installations, and debt service;
- > Fund the growth in the cost of prescription drugs with \$126.2 million under the Prescription Drug Insurance Plan.

For the period from 2003-2004 to 2009-2010 the growth allocated to the health and social services sector is \$9,000.1 million, which represents an average annual growth of 6.0%.

### Evolution in Health and Social Services Expenditures (millions of dollars)



## ÉDUCATION, LOISIR ET SPORT

### Expenditure budget increases by \$490.2 million in 2009-2010

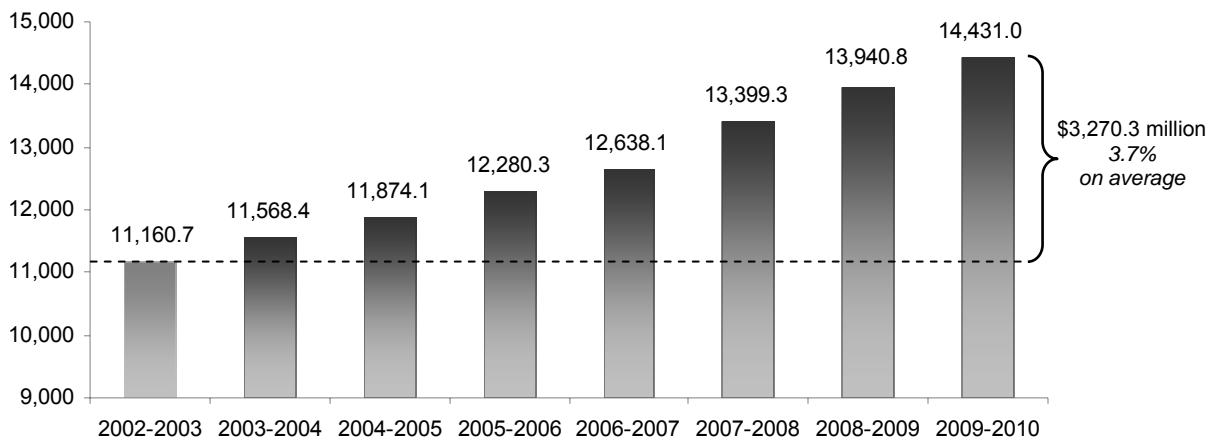
Expenditures on education grow by \$490.2 million in 2009-2010, which is 3.5% over 2008-2009. Additional amounts allocated to education will particularly serve to:

- > Maintain and improve the quality of services and fund the different growth factors in the networks, specifically wage parameters, amounting to \$325.0 million;
- > Increase by \$38.5 million the amounts for improving services for handicapped pupils or pupils with learning or adaptational difficulties, implementing the action plan for preventing and treating violence in schools, and making French a priority in schools;
- > Fund the \$30.3 million of the debt service resulting from new capital investments made by educational establishments;
- > Increase student bursaries by \$23.0 million;
- > Add \$22.9 million for continuing the actions begun in recent years in pedagogic renewal in secondary schools, new paths in adult education and professional training;
- > Increase by \$13.3 million the government reinvestment for improving teaching and research capacity in universities.

For the period from 2003-2004 to 2008-2009 the budget allocated to the education sector has increased by \$3,270.3 million, which represents an average annual growth of 3.7%.

### Evolution in Education Expenditures

(millions of dollars)



## FAMILLE ET AÎNÉS

### Expenditure budget increases by \$119.3 million in 2009-2010

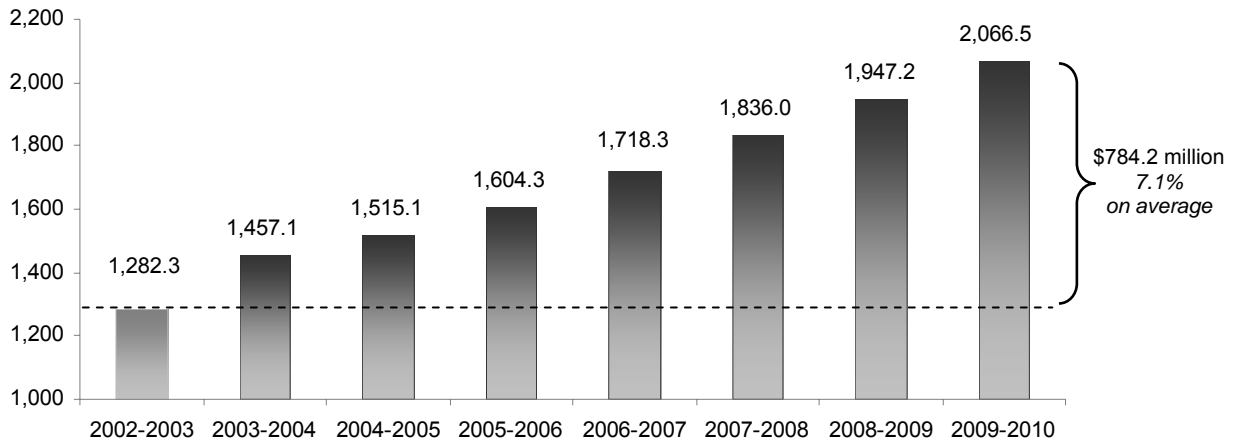
Expenditures for the Ministère de la Famille et des Aînés increase \$119.3 million in 2009-2010, 6.1% over 2008-2009. This growth particularly serves to:

- > Increase of \$104.8 million notably the funding of the increased cost of labour, annualizing the reduced-cost places created in childcare centres during 2008-2009, and costs generated by developing 6,000 new places in daycare services in 2009-2010, to achieve 20,000 new places by the fall of 2010;
- > Add \$3.0 million to budgets for measures under the Turning equality in law into equality in fact action plan, and adding another \$4.8 million for carrying out the Department's computerization plan.

In addition, \$4.0 million is expected from the Contingency Fund for implementing an action plan to counter mistreatment of seniors.

For the period 2003-2004 to 2009-2010 the expenditure budget allocated to the Ministère de la Famille et des Aînés increased by \$784.2 million, which represents an average annual growth of 7.1%.

### Evolution in Family and Seniors Expenditures (millions of dollars)



**TRANSPORTS**

**Expenditure budget increases by \$423.9 million in 2009-2010**

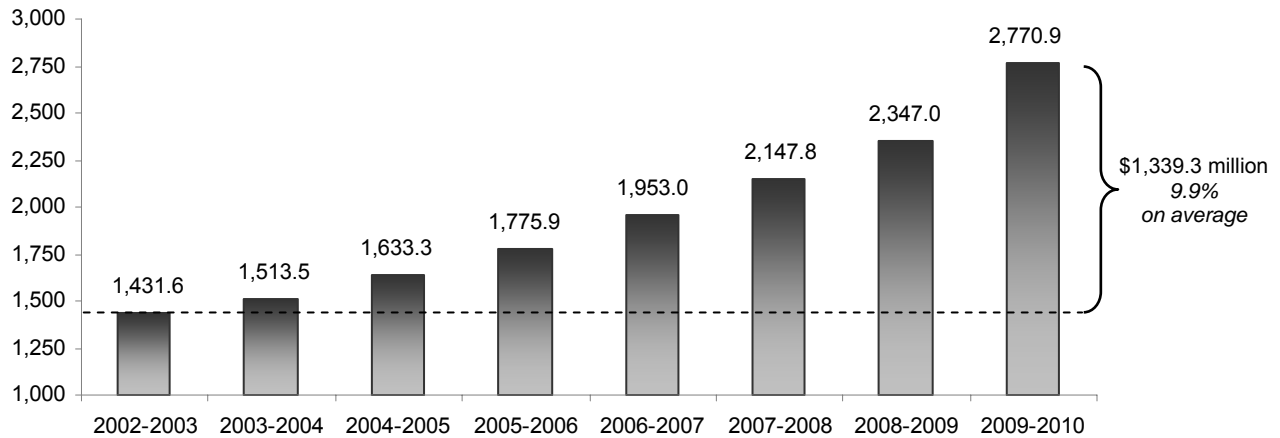
Transportation expenditures increase by \$423.9 million in 2009-2010, 18.1% over 2008-2009. This growth particularly serves to:

- > Increase the Department's contribution to the Road Network Preservation and Improvement Fund by \$260.8 million, accounting for investments of \$3,287.3 million earmarked for the Québec Infrastructures Plan in 2009-2010, and adding \$51.3 million for the maintenance of infrastructures;
- > Increase assistance for capital investments for public transit by \$44.7 million.

In addition, \$1.1 million from the Contingency Fund will go on a major refurbishment of Highway 389 between Baie-Comeau and Fermont, improvement of airports in Northern Québec and the Monts Otish highway in 2009-2010.

For the period 2003-2004 to 2009-2010 the expenditure budget allocated to transportation has increased by \$1,339.3 million, which represents an average annual growth of 9.9%.

**Evolution of Transportation Expenditures**  
(millions of dollars)





## OTHER PORTFOLIOS

### Overall program spending remains at 2008-2009 level

The overall increase in the budgets for the other departments in 2009-2010 is 0.7%. These budgets were prepared with the aim of preserving services to the public. The main variations are as follows:

- > The budget for the **Ministère des Affaires municipales, des Régions et de l'Occupation du territoire** increases by \$34.1 million or 1.9%, due primarily to the agreement recognizing the Ville de Montréal status as a metropolis. Moreover, \$20.0 million are expected from the Contingency Fund, to be used for continuing the government's commitment to social and community housing;
- > The budget for the **Ministère de l'Agriculture, des Pêcheries et de l'Alimentation** increases by \$9.2 million or 1.3%, due primarily to an increase in the amounts for measures resulting from the deposit of the report of the Commission sur l'avenir de l'agriculture et de l'agroalimentaire québécois. It also includes an addition for the Farm Tax Credit Program. The budget will help fund the Strategy to Increase Quebec Food Purchases in the Domestic Market. Another \$4.2 million is expected from the Contingency Fund for implementing various measures, in particular for strengthening the competitiveness of the processing industry;
- > The budget for the **National Assembly** increases by \$2.1 million or 1.8%, mainly due to indexation of salaries and operating expenditures;
- > Excluding \$230.0 million from the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** increases by \$6.2 million or 1.4%, mainly due to increased pension plan costs;
- > Excluding the impact of the provision for carrying out government communications, which allows transfers to other government programs, the budget for the **Ministère du Conseil exécutif** increases by \$8.6 million, due mainly to implementation of the 2009-2014 Youth Action Strategy;
- > The budget for the **Ministère de la Culture, des Communications et de la Condition féminine** increases by \$8.9 million, or 1.4%. The increase is mainly explained by a \$3.2 million for new premises for the Conservatoire de musique et d'art dramatique de Montréal, a \$1.9 million for new measures under Québec horizon culture, and a \$1.0 million increase in TV5's budget allocation. Moreover, \$4.0 million is expected from the Contingency Fund, of which \$3.0 million is for promoting Québec's artists on the international scene and \$1.0 million for the Institut national de l'image et du son;

- > The budget for the **Ministère du Développement durable, de l'Environnement et des Parcs** takes into account an additional \$10.2 million announced in the 2008-2009 Budget Speech for ongoing implementation of the Partenariat pour un réseau d'aires protégées en milieu privé, creation of the Bureau québécois des connaissances sur l'eau, watershed management and the network of national parks in Northern Québec. Moreover, an additional amount of \$2.9 million is expected from the Contingency Fund to cover the costs of expanding the network of national parks in southern Québec, speeding up the modernization of public dams and expanding the protected areas;
- > The budget for the **Ministère du Développement économique, de l'Innovation et de l'Exportation** increases by \$81.6 million or 9.8%, due to an additional \$41.0 million allocation for the new Renfort program. The rest of the increase is due essentially to additional amounts earmarked for the Québec Research and Innovation Strategy. An additional amount of \$40 million is also expected from the Contingency Fund to expand the Renfort program to forestry sector enterprises and adapt it for the tourism industry. Another \$2.0 million will go to encouraging women entrepreneurship and \$2.2 million to the Québec Community Credit Network;
- > The budget for the **Ministère de l'Immigration et des Communautés culturelles** increases by \$166.5 million. Excluding the provision for activities in support of integration and francization of immigrants, the Department's budget is up by \$4.1 million or 3.2%, in order to fund more francization and integration activities. The provision for funding the expenses of other departments on immigrants is up by \$17.1 million;
- > The budget for the **Ministère de la Justice** increases by \$10.0 million or 1.5%, primarily because \$5.4 million has been allocated for funding the activities of the Director of Criminal and Penal Prosecutions;
- > The budget for the **Ministère des Ressources naturelles et de la Faune** increases by \$12.8 million or 2.3%, primarily due to continuing increases to the Silvicultural Investment Program and implementation of an industrial development strategy for higher value-added wood products. Moreover, \$10.0 million is expected from the Contingency Fund for developing green technology and energy, acquiring geo-scientific knowledge and strategic environmental assessments;
- > The budget for the **Ministère de la Sécurité publique** increases by \$21.8 million, of which \$10.0 million is for costs related to the opening of four modular buildings for Correctional Services and \$19.0 million for increased efforts to counter certain types of crime. These growth factors are partly offset by the removal of non-recurring expenses;
- > The budget for the **Ministère des Services gouvernementaux** increases by \$18.8 million or 12.3%, primarily for costs related to the Solution d'affaires en gestion intégrée des ressources (SAGIR) program.

In addition, some department expenditure budgets are down or stable, mainly due to the non-recurrence of expenditures made in 2008-2009:

- > The budget for the **Ministère de l'Emploi et de la Solidarité sociale** is down by \$2.6 million. The drop is due to a transfer of \$66.3 million from the Department's provision for integration and francization of immigrants and withdrawal of appropriations of \$17.0 million for the 400<sup>th</sup> anniversary of Québec City in 2008-2009. The budget also provides \$67.2 million for indexing aid of last resort payments and an increase of \$12.0 million for Québec City in its role as national capital. \$219.5 million will be made available to improve the Pacte pour l'emploi plus : Ensemble pour la relance as soon as the details have been worked out with the federal government;
- > The budget for the **Ministère des Finances** is down by \$161.5 million. This is due to a government contribution of \$132.2 million in 2008-2009 to the Société de financement des infrastructures locales du Québec (SoFIL) and, during the same fiscal year, as well as an entry of an amount of \$100.0 million in relation to the accounting method for capital investments of the health and social services and education networks. In 2008-2009 transfers of \$57.7 million were also made to other departments from the provision for revenue initiatives;
- > The budget for **Persons Appointed by the National Assembly** is down \$72.3 million, due particularly to the general elections held on December 8, 2008;
- > The budget for the **Ministère des Relations internationales** is down by \$7.3 million, attributable to the \$12.2 million allocated in 2008-2009 for Québec's contribution to the October 2008 Sommet de la Francophonie. This drop is notably offset by money transferred from the provision for implementation of Québec's International Policy in departments and partner agencies in 2008-2009;
- > The budget for the **Ministère du Revenu** declines by \$30.3 million. The main reason for the drop is because during 2008-2009, \$24.4 million was transferred from the Ministère des Finances provision for revenue initiatives to activities aimed at fighting the underground economy and tax evasion;
- > The reduction of \$8.7 million for the **Ministère du Travail** is essentially due to \$8.1 million being transferred during 2008-2009 from the provision of the Ministère des Finances for revenue initiatives, which was allocated for activities aimed at wiping out under-the-table activities and tax evasion in the construction industry;
- > Lastly, the expenditure budget of the **Ministère du Tourisme** remains stable.

APPENDIX 1.1

**Variation between the 2009-2010 Expenditure Budget and the 2008-2009 Probable Expenditure**

	Expenditure Budget 2009-2010	Probable Expenditure 2008-2009	Variation	
			\$M	%
National Assembly <sup>1</sup>	116.2	114.1	2.1	1.8
Persons Appointed by the National Assembly <sup>1</sup>	70.6	142.9	(72.3)	(50.6)
Affaires municipales. Régions et Occupation du territoire	1,827.1	1,793.0	34.1	1.9
Agriculture, Pêcheries et Alimentation	720.3	711.1	9.2	1.3
Conseil du trésor et Administration gouvernementale	672.6	436.4	236.2	1.4 <sup>3</sup>
Conseil exécutif	343.8	316.7	27.1	2.5 <sup>4</sup>
Culture, Communications et Condition féminine	668.0	659.1	8.9	1.4
Développement durable, Environnement et Parcs	211.2	210.9	0.3	0.1
Développement économique, Innovation et Exportation	914.9	833.3	81.6	9.8
Éducation, Loisir et Sport	14,431.0	13,940.8	490.2	3.5 <sup>5</sup>
Emploi et Solidarité sociale	4,228.4	4,231.0	(2.6)	1.5 <sup>6</sup>
Famille et Aînés	2,066.5	1,947.2	119.3	6.1
Finances <sup>2</sup>	177.8	339.3	(161.5)	(68.1) <sup>7</sup>
Immigration et Communautés culturelles	296.4	129.9	166.5	3.2 <sup>8</sup>
Justice	680.4	670.4	10.0	1.5
Relations internationales	115.9	123.2	(7.3)	(12.4) <sup>9</sup>
Ressources naturelles et Faune	576.7	563.9	12.8	2.3
Revenu	1,050.0	1,080.3	(30.3)	(0.5) <sup>10</sup>
Santé et Services sociaux	26,872.4	25,417.1	1,455.3	5.7
Sécurité publique	1,081.8	1,060.0	21.8	4.0 <sup>11</sup>
Services gouvernementaux	171.3	152.5	18.8	12.3
Tourisme	138.9	138.9	—	—
Transports	2,770.9	2,347.0	423.9	18.1
Travail	32.1	40.8	(8.7)	(21.3) <sup>12</sup>
Anticipated lapsed appropriations	(150.0)	—	(150.0)	—
Carry-over appropriations in 2010-2011	(96.3)	—	(96.3)	—
<b>Program spending</b>	<b>59,988.9</b>	<b>57,399.8</b>	<b>2,589.1</b>	<b>4.5</b>
Debt service	6,104.0	6,589.0	(485.0)	(7.4)
<b>Total Expenditures</b>	<b>66,092.9</b>	<b>63,988.8</b>	<b>2,104.1</b>	<b>3.3</b>

## References

- <sup>1</sup> The information pertaining to the appropriations, expenditures and annual expenditure management plans of the National Assembly and the Persons Appointed by the National Assembly is presented in Volume I.
- <sup>2</sup> For the purposes of this table, the debt service is excluded from the expenditures of the "Finances" portfolio. In Volume II of the 2009-2010 Expenditure Budget and in the Annual Expenditure Management plans of the departments and agencies, the expenditures of the "Finances" portfolio incorporate debt service.
- <sup>3</sup> The variation percentage was calculated by excluding the Contingency Fund program from the 2009-2010 Expenditure Budget.
- <sup>4</sup> The variation percentage was calculated by excluding the provision for the realization of government communication projects from the 2009-2010 Expenditure Budget.
- <sup>5</sup> Excluding transfers from the provision for activities in support of integration and francization of immigrants, the provision for the realization of government communication projects and the provision for job-creation projects for students from the probable expenditure, the variation percentage would be 4.0%.
- <sup>6</sup> The variation percentage was calculated by excluding the provision for job-creation projects for students from the 2009-2010 Expenditure Budget and excluding transfers from the provision for activities in support of integration and francization of immigrants and the provision for the realization of government communication projects from the probable expenditure.
- <sup>7</sup> The variation percentage was calculated by excluding the provision for revenue initiatives from the 2009-2010 Expenditure Budget.
- <sup>8</sup> The variation percentage was calculated by excluding the provision for activities supporting the integration and francization of immigrants from the 2009-2010 Expenditure Budget.
- <sup>9</sup> The variation percentage was calculated by excluding the provision for implementing Québec's International Policy from the 2009-2010 Expenditure Budget.
- <sup>10</sup> The variation percentage was calculated by excluding transfers from the provision for revenue initiatives and the provision for job-creation projects for students from the probable expenditure.
- <sup>11</sup> The variation percentage was calculated by excluding transfers from the provision for revenue initiatives, the provision for the realization of Québec's International Policy and the provision for job-creation projects for students from the probable expenditure.
- <sup>12</sup> The variation percentage was calculated by excluding transfers from the provision for revenue initiatives and the provision for job-creation projects for students from the probable expenditure.

## Note

With regard to notes 3 to 12 above, a provision is a program element for which appropriations legislation gives the Conseil du trésor the power to authorize the transfer of part of an appropriation between programs or portfolios for the purposes and, if applicable, according to the conditions set out in the Expenditure Budget.



## **CHAPTER 2 RESULTS FOR THE 2008-2009 FISCAL YEAR**

In 2008-2009, government budget expenditures should amount to \$63,988.8 million, comprising:

- > \$57,399.8 million for program spending, which is 4.7% higher than the 2007-2008 expenditure;
- > \$6,589.0 million for debt service, which is down 6.2% from the 2007-2008 expenditure.

2008-2009 program spending increased by \$451.9 million compared to the 2008-2009 Expenditure Budget, mainly as a result of:

- > The increase in the expenditure for the bad debt provision at Revenu Québec;
- > The impact of the harmonization of the accounting method for fixed assets of the health and social services and education networks;
- > The holding of the December 8, 2008 general election;
- > The new Renfort program for the stabilization and recovery of successful businesses.

Concerning debt service, it declined by \$318.0 million versus the 2008-2009 Expenditure Budget, due to the fact that interest rates were lower than expected.

**1. VARIATION IN GOVERNMENT BUDGET EXPENDITURES IN 2008-2009**

Government budget expenditures incurred during the 2008-2009 fiscal year should amount to \$63,988.8 million, which is an increase of \$2,141.7 million or 3.5% over the previous fiscal year.

Program spending is up 4.7% to \$57,399.8 million, versus \$54,826.2 million in 2007-2008.

Debt service stands at \$6,589.0 million, representing a decrease of \$431.9 million or 6.2% compared to 2007-2008.

**Budget Expenditures**  
(millions of dollars)

	2008-2009	2007-2008	Variation	
			\$M	%
Program Spending	57,399.8	54,826.2	2,573.6	4.7
Debt Service	6,589.0	7,020.9	(431.9)	(6.2)
<b>Budget Expenditures</b>	<b>63,988.8</b>	<b>61,847.1</b>	<b>2,141.7</b>	<b>3.5</b>

**2. EVOLUTION OF THE 2008-2009 GOVERNMENT BUDGET EXPENDITURES FORECAST**

Government budget expenditures incurred in the 2008-2009 fiscal year should amount to \$63,988.8 million, which is an increase of \$133.9 million over the \$63,854.9 million forecast appearing in the 2008-2009 Expenditure Budget.

Concerning program spending, the forecast of \$56,947.9 million in the 2008-2009 Expenditure Budget is revised upwards to \$57,399.8 million, which is an increase of \$451.9 million, allocated as follows:

- > \$115.0 million to the Ministère du Revenu for the increase in the expenditure for the bad debt provision;
- > \$100.0 million for the impact of the harmonization of the accounting method for fixed assets of the health and social services and education networks;
- > \$77.0 million to the Chief Electoral Officer for the holding of the general election;
- > \$41.0 million to the Ministère du Développement économique, de l'Innovation et de l'Exportation for the new Renfort program for the stabilization and recovery of successful businesses;



- > \$8.0 million to the Ministère de l'Emploi et de la Solidarité sociale towards the full indexation of last-resort assistance benefits;
- > \$110.9 million, due to various factors, including \$132.2 million for the government contribution to the Société de financement des infrastructures locales du Québec.

In 2008-2009, debt service should amount to \$6,589.0 million, including \$4,421.0 million for direct debt service, \$2,149.0 million for interest on pension plans and \$19.0 million for future benefits.

Overall, debt service is revised downwards by \$318.0 million from the March 2008 budget. This revision is mainly due to the fact that interest rates were lower than expected.

### Evolution in the 2008-2009 Expenditure Budget

(millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
2008-2009 Expenditure Budget	56,947.9	6,907.0	63,854.9
VARIATIONS:			
- Increase in the expenditure for the bad debt provision at the Ministère du Revenu	115.0	-	115.0
- Harmonization of the accounting method for fixed assets of the health and social services and education networks	100.0	-	100.0
- Holding of the general election	77.0	-	77.0
- Renfort program	41.0	-	41.0
- Full indexation of last-resort assistance benefits	8.0	-	8.0
- Various factors <sup>1</sup>	110.9	(318.0)	(207.1)
<b>Probable Expenditure</b>	<b>57,399.8</b>	<b>6,589.0</b>	<b>63,988.8</b>

<sup>1</sup> Including the government contribution of \$132.2 million to the Société de financement des infrastructures locales du Québec which is reduced by available funds in the other spending items.

### 3. EVOLUTION OF AUTHORIZED APPROPRIATIONS IN 2008-2009

As of March 13, 2008, total appropriations presented to the National Assembly amounted to \$65,598.2 million, of which \$58,691.2 million was for program spending and \$6,907.0 million for debt service.

Permanent appropriations were \$228.2 million lower than projected at the beginning of the fiscal year. This decrease is due to a number of variations that occurred during the fiscal year, including the downward revision of the debt service and the increase in the bad debt provision at Revenu Québec.

Excluding the appropriations of \$1,636.0 million allocated to the capital budget as loans, investments, advances and others and for capital expenditures, and including depreciation expenditures, which do not require appropriations, government budget expenditures amount to \$63,988.8 million.

#### Reconciliation between Appropriations and Probable Expenditure in 2008-2009

(millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
Initial appropriations	58,691.2	6,907.0	65,598.2
Permanent appropriations and others <sup>1</sup> : variation	108.8	(337.0)	(228.2)
Interest on the liability pertaining to accrued sick leaves <sup>2</sup>	(19.0)	19.0	-
<b>Total Appropriations</b>	<b>58,781.0</b>	<b>6,589.0</b>	<b>65,370.0</b>
MINUS: Appropriations allocated to the capital budget	(1,636.0)	-	(1,636.0)
PLUS: Depreciation expenditures	254.8	-	254.8
<b>Probable Expenditure</b>	<b>57,399.8</b>	<b>6,589.0</b>	<b>63,988.8</b>

<sup>1</sup> Including appropriations of \$0.3 million carried over from 2007-2008 to 2008-2009.

<sup>2</sup> In accordance with generally accepted accounting principles applicable to the public sector, interest on the liability pertaining to accrued sick leaves, formerly charged to program spending, is now included in debt service.

## IN BRIEF

### CHAPTER 3 2009-2010 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

In 2009-2010, government budget expenditures amount to \$66,092.9 million, comprising \$59,988.9 million for program spending and \$6,104.0 million for debt service.

Health and education expenditures account for 68.9% of all program spending.

Remuneration expenditures total \$32,789.5 million or 54.7% of program spending.

Nearly half of the support expenditures, i.e. \$6,333.0 million out of a total of \$12,874.3 million, is intended for individuals through various programs such as the Prescription Drug Insurance Program, family type resources, employment assistance measures and financial support for farmers.

**1. EXPENDITURE BREAKDOWN OVERVIEW**

In 2009-2010, government budget expenditures amount to \$66,092.9 million, of which \$59,988.9 million or 90.8% is allocated to program spending and \$6,104.0 million or 9.2% to debt service.

**BREAKDOWN OF PROGRAM SPENDING BY CATEGORY**

2009-2010 program spending by category breaks down as follows:

- > \$32,789.5 million or 54.7% for remuneration expenditures;
- > \$12,874.3 million or 21.5% for support expenditures for individuals, municipalities, businesses and other government partners;
- > \$9,693.2 million or 16.1% for operating expenditures and other;
- > \$2,747.3 million or 4.6% for capital expenditures;
- > \$1,884.6 million or 3.1% for interest expenditures on the debt attributable to program spending.

**2009-2010 Expenditure Budget by Supercategory and Category<sup>1</sup>**  
(millions of dollars)

	Categories					Total	
	Remuneration	Operating and Other <sup>2</sup>	Capital	Interest	Support	\$M	%
<b>Supercategories</b>							
Remuneration	3,127.8	-	-	-	-	<b>3,127.8</b>	4.7
Operating	-	2,677.8	-	-	-	<b>2,677.8</b>	4.1
Transfer	29,269.7	6,302.0	9,257.5	1,935.0	1,430.1	11,938.8	77.0
Allocation to a Special Fund	392.0	277.7		812.3	454.5	935.5	
Bad Debts and Others	-	682.0	-	-	-	<b>682.0</b>	1.0
Anticipated Lapsed Appropriations	-	(150.0)	-	-	-	<b>(150.0)</b>	(0.2)
Carry-over Appropriations in 2010-2011	-	(96.3)	-	-	-	<b>(96.3)</b>	(0.1)
<b>Program Spending</b>	<b>32,789.5</b>	<b>9,693.2</b>	<b>2,747.3</b>	<b>1,884.6</b>	<b>12,874.3</b>	<b>59,988.9</b>	90.8
%	54.7	16.1	4.6	3.1	21.5	100.0	
Debt Service	-	-	-	6,104.0	-	6,104.0	9.2
<b>Total</b>	<b>32,789.5</b>	<b>9,693.2</b>	<b>2,747.3</b>	<b>7,988.6</b>	<b>12,874.3</b>	<b>66,092.9</b>	100.0

<sup>1</sup> The expenditure categories make it possible to present expenditures by type and relative importance. They are presented in Appendix 3.1. The breakdown of the expenditure budget by category for each portfolio is presented in Appendix 3.2.

<sup>2</sup> Includes the "Bad Debts and Others" supercategory as well as anticipated lapsed appropriations and carry-over appropriations in 2010-2011.

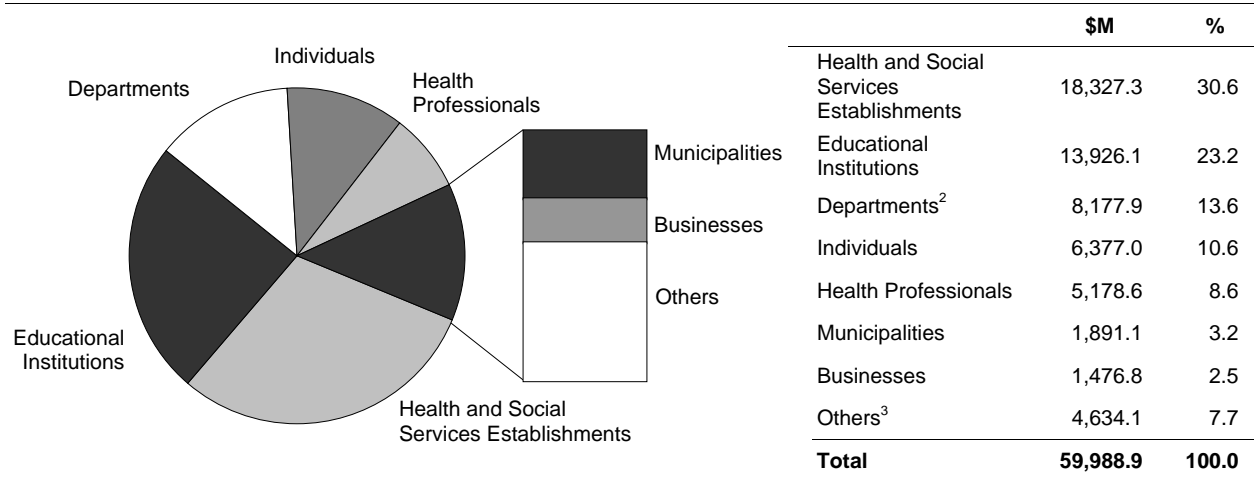
**BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY**

The main beneficiaries of program spending are health and social services establishments with \$18,327.3 million, and educational institutions with \$13,926.1 million, or 53.8% of the total.

The rest of the program spending, \$27,735.5 million, is divided among the following beneficiaries:

- > \$8,177.9 million or 13.6% to the departments;
- > \$6,377.0 million or 10.6% for expenditures earmarked for individuals;
- > \$5,178.6 million or 8.6% for remunerating health professionals;
- > \$8,002.0 million or 13.4% for spending allocated to various other beneficiaries such as municipalities, businesses, non-profit organizations and government corporations and agencies.

**2009-2010 Program Spending by Beneficiary<sup>1</sup>**



<sup>1</sup> Appendix 3.3 contains the breakdown of expenditures by beneficiary for each portfolio.

<sup>2</sup> Including the "Bad Debts and Others" supercategory, anticipated lapsed appropriations and carry-over appropriations in 2010-2011.

<sup>3</sup> Including non-profit organizations, government corporations and agencies.

## 2. REMUNERATION EXPENDITURES

In 2009-2010, the forecast remuneration expenditures are \$32,789.5 million, broken down as follows:

- > 39.6% for health and social services establishments;
- > 32.4% for educational institutions;
- > 15.8% for health professionals;
- > 12.2% for departmental staff and other beneficiaries.

There is an overall increase of \$1,196.4 million in remuneration expenditures. It is divided among the following sectors:

- > In the "Santé et Services sociaux" portfolio, the \$830.5 million increase is essentially due to a \$839.8 million increase attributable to salary increases for network staff and health professionals, as well as a variation in the employer's contributions to retirement plans;
- > In the "Éducation, Loisir et Sport" portfolio, remuneration expenditures rise by \$370.8 million due to increases in the collective agreements of network employees and the hiring of new staff under various action plans for improving school results announced in recent years;
- > In the other departments and for other beneficiaries, the \$4.9 million decrease in remuneration expenditures is the result of salary increases that will take effect on April 1, 2009, offset by the impact of anticipated retirements in 2009-2010.

### 2009-2010 Forecast Remuneration Expenditures by Beneficiary<sup>1</sup>

(millions of dollars)

	Salaries	Employer's Contributions			Total	
		Retirement Plans	Other	Subtotal	\$M	%
<b>Santé et Services sociaux</b>						
Department	58.3	-	5.8	5.8	<b>64.1</b>	0.2
Health and Social Services Establishments	11,053.7	735.1	1,192.4	1,927.5	<b>12,981.2</b>	39.6
Health Professionals	5,178.6	-	-	-	<b>5,178.6</b>	15.8
Other Beneficiaries	101.1	-	2.6	2.6	<b>103.7</b>	0.3
	16,391.7	735.1	1,200.8	1,935.9	<b>18,327.6</b>	55.9
<b>Éducation, Loisir et Sport</b>						
Department	91.2	-	8.5	8.5	<b>99.7</b>	0.3
Educational Institutions	8,829.6	791.7	986.7	1,778.4	<b>10,608.0</b>	32.4
Other Beneficiaries	11.6	-	1.2	1.2	<b>12.8</b>	-
	8,932.4	791.7	996.4	1,788.1	<b>10,720.5</b>	32.7
<b>Other</b>						
Departments	2,752.9	318.3	284.8	603.1	<b>3,356.0</b>	10.2
Other Beneficiaries	324.5	23.2	37.7	60.9	<b>385.4</b>	1.2
	3,077.4	341.5	322.5	664.0	<b>3,741.4</b>	11.4
<b>Total</b>	<b>28,401.5</b>	<b>1,868.3</b>	<b>2,519.7</b>	<b>4,388.0</b>	<b>32,789.5</b>	100.0
<b>Comparable Expenditures in 2008-2009</b>	27,319.3	1,831.4	2,442.4	4,273.8	31,593.1	

<sup>1</sup> Includes appropriations for the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

### 3. OPERATING EXPENDITURES

Operating expenditures stand at \$9,011.2 million in 2009-2010 and break down as follows:

- > 47.2% or \$4,254.5 million for health and social services establishments, and 17.4% or \$1,572.2 million for educational institutions;
- > 30.0% or \$2,709.1 million allocated to the departments, and 5.4% or \$475.4 million to other beneficiaries.

The 2009-2010 operating expenditures are \$442.5 million higher than in 2008-2009, mainly due to the following variations:

- > In the health and social services sector, an increase of \$394.8 million resulting from the growth in the cost of public services;

- > For the Ministère des Transports, the \$124.1 million increase essentially due to the \$47.9 million reinvestment for summer and winter maintenance, and the increase of \$63.0 million for the Road Network Preservation and Improvement Fund, which is forecast in order to implement the Auditor General's findings on capital expenditures and investments.

### 2009-2010 Forecast Operating Expenditures by Beneficiary

(millions of dollars)

	Operating <sup>1</sup>	Transfer		Total	
		Networks	Other	\$M	%
<b>Santé et Services sociaux</b>					
Department	84.5	-	-	<b>84.5</b>	0.9
Health and Social Services Establishments	-	4,254.5	-	<b>4,254.5</b>	47.2
Other Beneficiaries	-	-	256.9	<b>256.9</b>	2.9
	84.5	4,254.5	256.9	<b>4,595.9</b>	51.0
<b>Éducation, Loisir et Sport</b>					
Department	78.9	-	-	<b>78.9</b>	0.9
Educational Institutions	-	1,572.2	-	<b>1,572.2</b>	17.4
Other Beneficiaries	-	-	6.3	<b>6.3</b>	0.1
	78.9	1,572.2	6.3	<b>1,657.4</b>	18.4
<b>Other</b>					
Departments	2,545.7	-	-	<b>2,545.7</b>	28.2
Other Beneficiaries	-	-	212.2	<b>212.2</b>	2.4
	2,545.7	-	212.2	<b>2,757.9</b>	30.6
<b>Total</b>	<b>2,709.1</b>	<b>5,826.7</b>	<b>475.4</b>	<b>9,011.2</b>	100.0
<b>Comparable Expenditures in 2008-2009</b>	2,650.3	5,476.1	442.3	8,568.7	

<sup>1</sup> Including appropriations for the "Operating" supercategory, the "Operating" category of the "Allocation to a Special Fund" supercategory also anticipated lapsed appropriations and carry-over appropriations in 2010-2011.

#### 4. CAPITAL EXPENDITURES

Forecast capital expenditures increase by \$294.7 million in 2009-2010, increasing from \$2,452.6 million in 2008-2009 to \$2,747.3 million.

Capital expenditures are allocated to the three types of intervention used by government: capital expenditures of special funds, repayment of principal, and subsidies for fixed assets.



### **SPECIAL FUND CAPITAL EXPENDITURES**

Special fund capital expenditures make up 29.6% of all capital expenditures in 2009-2010. Through their special funds, the departments are the only beneficiaries of such expenditures.

Capital expenditures of the funds rise from \$645.8 million in 2008-2009 to \$812.3 million in 2009-2010. This \$166.5 million variation is essentially due to a \$164.6 million increase in the government's contribution to repayment of principal for the Road Network Preservation and Improvement Fund of the Ministère des Transports, in order to take into account investment increase made under the Québec Infrastructures Plan.

### **EXPENDITURES FOR REPAYMENT OF PRINCIPAL**

In 2009-2010, expenditures for repayment of principal on subsidized debt represent 64.1% of total capital expenditures.

These expenditures are \$1,760.6 million in 2009-2010 compared to \$1,629.7 million in 2008-2009, an increase of \$130.9 million due mainly to:

- > A \$53.0 million increase in the "Santé et Services sociaux" portfolio due to investments in the network;
- > A \$41.1 million increase in the "Transports" portfolio for adding new public transit infrastructures;
- > A \$25.0 million increase in the "Éducation, Loisir et Sport" portfolio, reflecting the financing of authorized investments in the education networks.

### **SUBSIDIES FOR FIXED ASSETS**

Subsidies for fixed assets account for 6.3% of total capital expenditures in 2009-2010.

They are down by \$2.7 million, amounting to \$174.4 million in 2009-2010 compared to \$177.1 million in 2008-2009. These subsidies are primarily intended for businesses, municipalities and other beneficiaries.

- > The decrease is mainly due to a \$5.1 million reduction of the "Agriculture, Pêcheries et Alimentation" portfolio, due to fewer needs for manure storage structures, covered by the Prime-Vert program.

**2009-2010 Forecast Capital Expenditures by Beneficiary<sup>1</sup>**  
(millions of dollars)

	Special Funds	Subsidized Fixed Assets		Total	
		Repayment of Principal	Subsidies for Fixed Assets	\$M	%
<b>Santé et Services sociaux</b>					
Health and Social Services Establishments	-	441.6	11.4	<b>453.0</b>	16.5
Other Beneficiaries	-	-	4.4	<b>4.4</b>	0.2
	-	441.6	15.8	<b>457.4</b>	16.7
<b>Éducation, Loisir et Sport</b>					
Educational Institutions	-	577.3	60.8	<b>638.1</b>	23.2
Other Beneficiaries	-	2.0	1.4	<b>3.4</b>	0.1
	-	579.3	62.2	<b>641.5</b>	23.3
<b>Transports</b>					
Municipalities	-	163.7	31.9	<b>195.6</b>	7.1
Other Beneficiaries	732.3	56.1	14.0	<b>802.4</b>	29.2
	732.3	219.8	45.9	<b>998.0</b>	36.3
<b>Other</b>					
Departments	80.0	-	-	<b>80.0</b>	2.9
Businesses	-	2.7	31.3	<b>34.0</b>	1.2
Municipalities	-	288.8	1.8	<b>290.6</b>	10.6
Other Beneficiaries	-	228.4	17.4	<b>245.8</b>	8.9
	80.0	519.9	50.5	<b>650.4</b>	23.7
<b>Total</b>	<b>812.3</b>	<b>1,760.6</b>	<b>174.4</b>	<b>2,747.3</b>	100.0
%	29.6	64.1	6.3	100.0	
<b>Comparable Expenditures in 2008-2009</b>	645.8	1,629.7	177.1	2,452.6	

<sup>1</sup> Includes expenditures in the "Capital" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

## 5. INTEREST EXPENDITURES

Interest expenditures by the government amount to \$7,988.7 million for the 2009-2010 fiscal year, compared to \$8,456.2 million the previous fiscal year.

### INTEREST ON THE DEBT OF THE CONSOLIDATED REVENUE FUND

In 2009-2010, the debt service should reach \$6,104.0 million, down \$485.0 million from the 2008-2009 fiscal year. The drop is mainly due to the reduction in interest rates.

### INTEREST ON THE DEBT ATTRIBUTABLE TO PROGRAM SPENDING

Interest increases from \$1,867.2 million in 2008-2009 to \$1,884.6 million in 2009-2010, up by \$17.4 million. This growth results in particular from:

- > A \$38.6 million increase to the “Transports” portfolio, mainly for the Road Network Preservation and Improvement Fund, to take increased investments under the Québec Infrastructures Plan into account;
- > A \$25.0 million reduction to the “Affaires municipales, Régions et Occupation du territoire” portfolio, essentially because the costs of debt service for drinking water distribution and sewer infrastructure programs have been fully paid.

**2009-2010 Forecast Interest Expenditures by Beneficiary**  
(millions of dollars)

	Subsidized Debt and Other <sup>1</sup>	Government Debt	Total	
			\$M	%
<b>Santé et Services sociaux</b>				
Health and Social Services Establishments	317.9	-	<b>317.9</b>	16.9
Other Beneficiaries	-	-	-	-
	317.9	-	<b>317.9</b>	16.9
<b>Éducation, Loisir et Sport</b>				
Educational Institutions	562.5	-	<b>562.5</b>	29.8
Other Beneficiaries	2.3	-	<b>2.3</b>	0.1
	564.8	-	<b>564.8</b>	29.9
<b>Transports</b>				
Municipalities	58.5	-	<b>58.5</b>	3.1
Other Beneficiaries	473.2	-	<b>473.2</b>	25.1
	531.7	-	<b>531.7</b>	28.2
<b>Other</b>				
Municipalities	246.3	-	<b>246.3</b>	13.1
Other Beneficiaries	223.9	-	<b>223.9</b>	11.9
	470.2	-	<b>470.2</b>	25.0
<b>Program Spending</b>	1,884.6	-	<b>1,884.6</b>	100.0
<b>Debt Service</b>				
Direct Debt	-	3,760.0	<b>3,760.0</b>	
Retirement Plans Account	-	2,344.0	<b>2,344.0</b>	
	-	6,104.0	<b>6,104.0</b>	
<b>Total</b>	<b>1,884.6</b>	<b>6,104.0</b>	<b>7,988.6</b>	
<b>Comparable Expenditures in 2008-2009</b>	1,867.2	6,589.0	8,456.2	

<sup>1</sup> Includes expenditures in the "Interest" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

## 6. SUPPORT EXPENDITURES

Support expenditures encompass support and assistance programs intended mainly for individuals, non-profit organizations, businesses and municipalities. Half of the support expenditures are paid to individuals.

Support expenditures amount to \$12,874.3 million in 2009-2010, an increase of \$567.8 million over 2008-2009, which includes the following:

- > In the “Santé et Services sociaux” portfolio, a \$195.3 million increase mainly attributable to a \$126.2 million rise in costs for the Prescription Drug Insurance Program, a \$30.5 million increase to community organizations and an additional \$19.9 million for pre-hospitalization emergency services;
- > In the “Famille et Aînés” portfolio, a \$113.5 million increase of which \$104.8 million goes to remuneration for daycare staff, annualizing the reduced-cost places created in childcare centres during 2008-2009, and costs generated by developing new places in daycare services in 2009-2010;
- > In the “Affaires municipales, Régions et Occupation du territoire” portfolio, a \$54.5 million increase comprising mainly \$25.0 million to support Montréal’s status as a metropolis, increased assistance, of \$19.7 million to all regions under the Regional Development Strategy and the Québec Rural Policy, and a \$10.3 million increase for improving housing conditions and social housing;
- > In the “Développement économique, Innovation et Exportation” portfolio, a \$52.4 million increase mainly by adding \$33.7 million under the Québec Research and Innovation Strategy;
- > In the “Éducation, Loisir et Sport” portfolio, a \$51.3 million increase attributable mainly to rising costs of the financial assistance for education and school transportation.

**2009-2010 Forecast Support Expenditures by Beneficiary**  
(millions of dollars)

	Transfer	Allocation to a Special Fund	Total	
			\$M	%
<b>Santé et Services sociaux</b>				
Health and Social Services Establishments	251.9	-	<b>251.9</b>	2.0
Individuals	2,309.2	-	<b>2,309.2</b>	17.9
Other Beneficiaries	612.5	-	<b>612.5</b>	4.8
	<b>3,173.6</b>	-	<b>3,173.6</b>	24.7
<b>Éducation, Loisir et Sport</b>				
Educational Institutions	302.7	-	<b>302.7</b>	2.4
Individuals	424.9	-	<b>424.9</b>	3.3
Other Beneficiaries	113.3	-	<b>113.3</b>	0.9
	<b>840.9</b>	-	<b>840.9</b>	6.6
<b>Emploi et Solidarité sociale</b>				
Educational Institutions	-	92.5	<b>92.5</b>	0.7
Individuals	2,856.1	360.4	<b>3,216.5</b>	25.0
Other Beneficiaries	93.6	318.2	<b>411.8</b>	3.1
	<b>2,949.7</b>	<b>771.1</b>	<b>3,720.8</b>	28.8
<b>Famille et Aînés</b>				
Businesses	372.9	-	<b>372.9</b>	2.9
Individuals	54.5	-	<b>54.5</b>	0.4
Other Beneficiaries	1,488.3	-	<b>1,488.3</b>	11.6
	<b>1,915.7</b>	-	<b>1,915.7</b>	14.9
<b>Other</b>				
Businesses	712.6	88.4	<b>801.0</b>	6.2
Municipalities	1,068.2	1.3	<b>1,069.5</b>	8.3
Individuals	327.9	-	<b>327.9</b>	2.5
Other Beneficiaries	950.1	74.8	<b>1,024.9</b>	8.0
	<b>3,058.8</b>	<b>164.5</b>	<b>3,223.3</b>	25.0
<b>Total</b>	<b>11,938.7</b>	<b>935.6</b>	<b>12,874.3</b>	100.0
<b>Comparable Expenditures in 2008-2009</b>	11,345.6	891.1	12,306.5	

## 7. EXPENDITURES RELATED TO THE PROVISION FOR BAD DEBTS AND OTHER PROVISIONS

Expenditures in the supercategory “Bad Debts and Other” comprise the variations in provisions for bad debts and those of the provision for losses on financial interventions guaranteed by the government. For the 2009-2010 fiscal year these expenditures amount to \$682.0 million, up \$70.3 million from the 2008-2009 fiscal year.

Expenditures related to the variation in the provision for bad debts will be \$520.1 million in 2009-2010.

Expenditures related to the provision for losses on financial interventions guaranteed by the government are up by \$71.2 million, reaching \$161.9 million in 2009-2010:

- > The “Développement économique, Innovation et Exportation” portfolio gets the bulk of the increase, primarily because more money is allocated to the new Renfort program for stabilization and recovery of successful businesses.

### 2009-2010 Expenditures Related to Provision for Bad Debts and other Provisions

(millions of dollars)

	Bad Debts	Losses on Guaranteed Financial Interventions	Total
Développement économique, Innovation et Exportation	3.4	160.8	<b>164.2</b>
Éducation, Loisir et Sport	6.0	-	<b>6.0</b>
Revenu	498.1	-	<b>498.1</b>
Other Departments	12.6	1.1	<b>13.7</b>
<b>Total</b>	<b>520.1</b>	<b>161.9</b>	<b>682.0</b>
<b>Comparable Expenditures in 2008-2009</b>	521.0	90.7	611.7

## APPENDIX 3.1

### NATURE OF EXPENDITURE CATEGORIES PRESENTED IN THIS CHAPTER

#### Remuneration

Remuneration expenditures encompass the salaries of health professionals and employees of the health and social services network, the education networks and the public service, employer contributions to retirement plans and employer contributions paid to the various established government plans and group insurance plans.

#### Operating

Operating and other expenditures include the support and administrative expenditures of departments and agencies, including the Contingency Fund, those of the health and social services network and those of the education networks. Also included are expenditures related to depreciation of fixed assets, including those of information resources, of the departments and agencies.

#### Capital

Capital expenditures include subsidized fixed assets and allocations to special funds for the purposes of the commitments associated with their fixed assets. The government subsidizes the cost of the beneficiaries' fixed assets or repayment of the principal amount of loans contracted by its partners, as the case may be.

Expenditures for the repayment of principal cover the funding of the government's share with respect to the fixed assets subsidized by the debt service. This type of intervention applies to capital expenditures by school boards, CEGEPs, universities, health and social services establishments, municipalities (for public transit and water treatment facilities) and cultural institutions in the case of cultural facilities.

For these sectors, completed capital spending projects are financed by long-term borrowing. The repayment schedule may extend over a 25-year period in some cases. To cover its share, the government undertakes to repay all or part of the principal.

#### Interest

Interest expenditures include expenditures allocated to service the subsidized debt, accounted for in program spending, and expenditures to pay interest on the government debt.



## APPENDIX 3.1 (cont'd.)

**Support**

Support expenditures include several other subsidies intended to provide various forms of financial assistance to individuals, businesses, government and parapublic agencies and other government partners. They include:

- > In the "Santé et Services sociaux" portfolio, the health insurance and prescription drug insurance programs administered by the Régie de l'assurance maladie du Québec and assistance to family type resources, assistance to community organizations and additional grants for the health and social services network;
- > In the "Éducation, Loisir et Sport" portfolio, the financial assistance for education and the school transportation assistance program;
- > In the "Emploi et Solidarité sociale" portfolio, financial assistance measures and employment assistance measures;
- > In the "Famille et Aînés" portfolio, support for childcare centres and other childcare services;
- > In the "Culture, Communications et Condition féminine" portfolio, support for cultural, artistic and civic vitality in Québec and abroad, in partnership with government agencies and corporations.

In the other portfolios, they include programs such as:

- > The social housing and home improvement assistance program administered by the Société d'habitation du Québec;
- > Programs for financial compensation and assistance to the regions through the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire;
- > Financial support for farmers and agri-food company assistance programs through the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation;
- > The 2009-2014 Youth Action Strategy and the Aboriginal Affairs program through the Ministère du Conseil exécutif;
- > The Strategic Support for Investment Program, the Private Investment and Job Creation Promotion Fund (FAIRE) program, assistance for some economically interesting projects, the support for entrepreneurship program, the program for assistance to businesses, the support for partnerships and industrial networks program, the research support program and support for organizations devoted to research and innovation through the Ministère du Développement économique, de l'Innovation et de l'Exportation;
- > Indemnity payments to victims of criminal acts, through the Ministère de la Justice;

**APPENDIX 3.1 (cont'd.)**

- > The Programme de mise en valeur des ressources du milieu forestier, the Programme de création d'emplois en forêt and the Programme de mise en valeur de la forêt privée through the Ministère des Ressources naturelles et de la Faune;
- > Programs for crime prevention, security and assistance to victims as well as police services in Aboriginal areas, through the Ministère de la Sécurité publique;
- > Assistance programs to municipalities for public transit and financial assistance for local road networks through the Ministère des Transports.

**2009-2010 Expenditure Budget Breakdown by Major Category**  
(millions of dollars) **APPENDIX 3.2**

	Remuneration	Operating and Other <sup>1</sup>	Capital	Interest	Support	Total
National Assembly	87.6	28.5	-	-	0.1	116.2
Persons Appointed by the National Assembly	47.3	20.4	-	-	2.9	70.6
Affaires municipales, Régions et Occupation du territoire	67.5	33.5	390.3	310.2	1,025.6	1,827.1
Agriculture, Pêcheries et Alimentation	165.8	75.2	17.2	0.2	461.9	720.3
Conseil du trésor et Administration gouvernementale	404.3	262.2	0.3	5.6	0.2	672.6
Conseil exécutif	59.3	42.8	10.3	5.9	225.5	343.8
Culture, Communications et Condition féminine	175.8	99.8	90.3	59.5	242.6	668.0
Développement durable, Environnement et Parcs	103.0	59.6	18.9	7.2	22.5	211.2
Développement économique, Innovation et Exportation	65.6	216.3	7.2	23.4	602.4	914.9
Éducation, Loisir et Sport	10,720.5	1,663.3	641.5	564.8	840.9	14,431.0
Emploi et Solidarité sociale	320.4	159.5	21.4	6.3	3,720.8	4,228.4
Famille et Aînés	76.2	43.5	18.8	12.3	1,915.7	2,066.5
Finances	61.3	112.6	-	-	3.9	177.8
Immigration et Communautés culturelles	62.4	195.9	-	-	38.1	296.4
Justice	354.2	198.3	0.5	-	127.4	680.4
Relations internationales	51.2	39.0	-	-	25.7	115.9
Ressources naturelles et Faune	243.7	197.0	16.4	16.9	102.7	576.7
Revenu	374.4	626.2	40.7	5.3	3.4	1,050.0
Santé et Services sociaux	18,327.6	4,595.9	457.4	317.9	3,173.6	26,872.4
Sécurité publique	675.6	337.9	6.1	0.3	61.9	1,081.8
Services gouvernementaux	7.6	157.4	-	-	6.3	171.3
Tourisme	42.0	42.1	12.0	17.1	25.7	138.9
Transports	275.3	721.8	998.0	531.7	244.1	2,770.9
Travail	20.9	10.8	-	-	0.4	32.1
Anticipated Lapsed Appropriations	-	(150.0)	-	-	-	(150.0)
Carry-over Appropriations in 2010-2011	-	(96.3)	-	-	-	(96.3)
<b>Program Spending</b>	<b>32,789.5</b>	<b>9,693.2</b>	<b>2,747.3</b>	<b>1,884.6</b>	<b>12,874.3</b>	<b>59,988.9</b>
Debt Service	-	-	-	6,104.0	-	6,104.0
<b>Budget Expenditures</b>	<b>32,789.5</b>	<b>9,693.2</b>	<b>2,747.3</b>	<b>7,988.6</b>	<b>12,874.3</b>	<b>66,092.9</b>

<sup>1</sup> Including the provision for bad debts and others, anticipated lapsed appropriations and carry-over appropriations in 2010-2011.

**2009-2010 Program Spending Breakdown by Beneficiary** **APPENDIX 3.3**  
(millions of dollars)

	Departments	Health and Social Services Establishments	Educational Institutions	Individuals <sup>1</sup>	Municipalities	Businesses	Other <sup>2</sup>	Total
National Assembly	116.1	-	-	-	-	-	0.1	116.2
Persons Appointed by the National Assembly	67.7	-	-	-	-	-	2.9	70.6
Affaires municipales, Régions et Occupation du territoire	74.1	0.7	19.5	166.7	1,165.5	9.0	391.6	1,827.1
Agriculture, Pêcheries et Alimentation	183.7	-	4.3	-	-	451.4	80.9	720.3
Conseil du trésor et Administration gouvernementale	647.0	1.8	23.6	-	-	-	0.2	672.6
Conseil exécutif	99.9	-	1.2	-	63.7	0.3	178.7	343.8
Culture, Communications et Condition féminine	82.5	-	2.2	13.5	63.3	49.9	456.6	668.0
Développement durable, Environnement et Parcs	162.6	-	1.6	-	15.4	-	31.6	211.2
Développement économique, Innovation et Exportation	263.2	60.7	93.1	31.6	18.3	211.5	236.5	914.9
Éducation, Loisir et Sport	184.5	2.6	13,683.4	424.9	1.4	-	134.2	14,431.0
Emploi et Solidarité sociale	481.8	-	92.5	3,216.5	24.8	99.6	313.2	4,228.4
Famille et Aînés	87.7	3.0	-	54.5	4.5	372.9	1,543.9	2,066.5
Finances	159.6	-	1.0	-	-	-	17.2	177.8
Immigration et Communautés culturelles	258.3	-	-	14.6	2.5	-	21.0	296.4
Justice	462.2	-	-	124.6	-	-	93.6	680.4
Rélations internationales	88.2	-	0.9	1.2	-	-	25.6	115.9
Ressources naturelles et Faune	469.1	-	0.8	-	11.0	84.0	11.8	576.7
Revenu	1,046.6	-	-	3.3	-	-	0.1	1,050.0
Santé et Services sociaux	148.7	18,258.5	-	7,487.8	-	165.0	812.4	26,872.4
Sécurité publique	1,012.2	-	-	1.4	58.3	-	9.9	1,081.8
Services gouvernementaux	165.0	-	1.2	-	-	-	5.1	171.3
Tourisme	28.9	-	-	-	-	5.2	104.8	138.9
Transports	2,110.0	-	0.8	15.0	462.4	28.0	154.7	2,770.9
Travail	24.6	-	-	-	-	-	7.5	32.1
Anticipated Lapsed Appropriations	(150.0)	-	-	-	-	-	-	(150.0)
Carry-over Appropriations in 2010-2011	(96.3)	-	-	-	-	-	-	(96.3)
<b>Program Spending</b>	<b>8,177.9</b>	<b>18,327.3</b>	<b>13,926.1</b>	<b>11,555.6</b>	<b>1,891.1</b>	<b>1,476.8</b>	<b>4,634.1</b>	<b>59,988.9</b>

<sup>1</sup> Including assistance to individuals and health professionals.

<sup>2</sup> Including non-profit organizations and government corporations and agencies.

## IN BRIEF

### CHAPTER 4 PUBLIC SECTOR STAFF LEVEL

The government has since 2004-2005 been pursuing its plan to reduce its size by opting to not replace 50% of employees who retire. To date, this plan has allowed for reducing the staff level by 4,557 full-time equivalents, which represents a decrease of 6.0%.

The plan to reduce the size of government will continue, with the assurance that services to the population are maintained and continuing to expend the additional efforts required by priorities to promote stimulation of the economy, particularly through an intensification of the Québec Infrastructures Plan.

## 1. EVOLUTION OF UTILIZED STAFF LEVEL SINCE 2003-2004

The five first years of the plan to reduce the size of government saw a total decrease of 4,557 full-time equivalents (FTEs), which represents 6.0% of the staff level of the public sector.

The government intends to continue its plan for the non-replacement of 50% of employees who retire. During 2009-2010, a utilized staff level reduction of over 900 FTEs is targeted, with due consideration given to government priorities with respect to announced measures to stimulate the economy, among them the intensification of the Québec Infrastructures Plan, as well as the maintaining of services to the population.

## 2. VARIATIONS IN THE AUTHORIZED STAFF LEVEL ENVELOPE

For every fiscal year, the Conseil du trésor determines an authorized staff level envelope for each department and budget-funded agency including, as necessary, special funds, as well as for extrabudgetary agencies and those performing fiduciary activities with personnel subject to the Public Service Act (R.S.Q., c. F-3.1.1).

### DEPARTMENTS AND AGENCIES APPEARING IN THE 2009-2010 EXPENDITURE BUDGET

The envelope forecast for 2009-2010 is 54,214 FTEs, a reduction of 998 FTEs compared to 2008-2009. This variation is mainly due to the non-replacement of one out of every two retirees on average, during the 2008-2009 fiscal year.

### Variation in the Authorized Staff Level Envelope for Departments and Agencies Appearing in the 2009-2010 Expenditure Budget<sup>1, 2</sup> (FTEs)

Total staff level envelope forecast in 2008-2009 appearing in the 2009-2010 Expenditure Budget	55,212
LESS: Announced retirements in 2008-2009 and other variations	(998)
<b>Total Staff Level Envelope Forecast in 2009-2010</b>	<b>54,214</b>

<sup>1</sup> The breakdown by portfolio is presented in Appendix 4.4.

<sup>2</sup> These figures are presented in accordance with the 2009-2010 budget structure.

### EXTRABUDGETARY AGENCIES AND THOSE PERFORMING FIDUCIARY ACTIVITIES WITH PERSONNEL SUBJECT TO THE PUBLIC SERVICE ACT

The authorized staff level envelope forecast for extrabudgetary agencies and those performing fiduciary activities with personnel subject to the Public Service Act increased by a total of 60 FTEs. This increase is mainly due to:

- > The net increase in resources at the Société de l'assurance automobile du Québec for the introduction of the Plus driver's license, as well as at the Régie de l'assurance maladie du Québec for validating the registration of covered individuals and the recovery of undue amounts paid;
- > The decrease ensuing from the non-replacement of one out of every two retirees on average, during the 2008-2009 fiscal year.

#### Variation in the Authorized Staff Level Envelope for Extrabudgetary Agencies and Those Performing Fiduciary Activities with Personnel Subject to the Public Service Act<sup>1, 2</sup> (FTEs)

Total staff level envelope forecast for extrabudgetary agencies and those performing fiduciary activities in 2008-2009	15,817
PLUS: Announced retirements in 2008-2009 and other variations	60
<b>Total Staff Level Envelope Forecast in 2009-2010</b>	<b>15,877</b>

<sup>1</sup> The breakdown by agency is presented in Appendix 4.5.

<sup>2</sup> These figures are presented in accordance with the 2009-2010 budget structure.

## APPENDIX 4.1

### PUBLIC SECTOR STAFF LEVEL

The public sector staff level comprises the personnel working for government departments and agencies, including those performing fiduciary activities, subject to the Public Service Act.

For certain budget-funded agencies, it also includes personnel not subject to the Public Service Act, such as Sûreté du Québec police officers, judges, criminal and penal prosecuting attorneys, as well as personnel of the Commission des droits de la personne et des droits de la jeunesse, the Conseil des services essentiels and the Public Protector.

This staff level does not include students, interns and regular personnel on early retirement.

### Breakdown of the Public Sector Staff Level Utilized in 2008-2009

(FTEs utilized)

	Staff Subject to the Public Service Act	Staff not Subject to the Public Service Act	Total
Departments and budget-funded agencies <sup>1</sup>	48,442	6,658	55,100
Extrabudgetary agencies and those performing fiduciary activities	16,226	-	16,226
<b>Total</b>	<b>64,668</b>	<b>6,658</b>	<b>71,326</b>

<sup>1</sup> The total utilized staff level from departments and budget-funded agencies includes the special funds and the GST Administration Account of the Ministère du Revenu.



## APPENDIX 4.2

**Evolution of the Staff Level of Departments and Agencies Appearing in the 2009-2010 Expenditure Budget<sup>1</sup>**  
(FTEs)

	Total Authorized Staff Level Forecast <sup>2</sup>		Total Utilized Staff Level Forecast <sup>3</sup>	
	Level	Variation	Level	Variation
1998-1999	52,874	-	52,535	-
1999-2000	52,916	42	52,951	416
2000-2001	53,848	932	53,552	601
2001-2002 <sup>4</sup>	54,752	904	55,249	1,697
2002-2003 <sup>4</sup>	55,745	993	58,737	3,488
2003-2004 <sup>4</sup>	56,961	1,216	59,669	932
2004-2005 <sup>4</sup>	56,849	(112)	58,107	(1,562)
2005-2006	57,074	225	57,089 <sup>5</sup>	(1,018)
2006-2007	56,047	(1,027)	56,015	(1,074)
2007-2008	55,393	(654)	55,253	(762)
2008-2009	55,212 <sup>6,7</sup>	(181)	55,100 <sup>7</sup>	(153)

<sup>1</sup> These figures are presented in accordance with the 2009-2010 budget structure.

<sup>2</sup> The total authorized staff level forecast has been adjusted to account for the integration of employees of the Ville de Montréal into the Emploi-Québec network as well as that of municipal police officers into the Sûreté du Québec. The total authorized staff level forecast does not take into account the addition of non-recurring staff authorized during the fiscal year. It also takes into consideration exclusion of students and interns.

<sup>3</sup> The data are adjusted to take into account amendments to the collective agreements, integration of employees of the Ville de Montréal into the Emploi-Québec network as well as that of municipal police officers into the Sûreté du Québec. They also take into consideration exclusion of students, interns and regular personnel on early retirement.

<sup>4</sup> The difference between the total utilized staff level forecast and the total authorized staff level forecast is mainly due to management agreements between the ministers responsible and the Conseil du trésor and the use of leeway granted for the management of staff levels.

<sup>5</sup> This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

<sup>6</sup> The total authorized staff level forecast reflects the 2008-2009 comparative staff level appearing in Volumes I and II of the 2009-2010 Expenditure Budget.

<sup>7</sup> The 2008-2009 staff level takes into consideration:

- > An increase of 189 FTEs at the Ministère de l'Emploi et de la Solidarité sociale, essentially because of the implementation of the Pacte pour l'emploi;
- > An increase of 117 FTEs at the Ministère de l'Immigration et des Communautés culturelles, notably to uphold the department's efforts in the area of francization as well as to process immigration applications and cope with the forecast increase in the number of immigrants;
- > An increase of 174 FTEs to the "Justice" portfolio, primarily for the Director of Criminal and Penal Prosecutions to add prosecuting attorneys, for the implementation of the agency, for the taking over of responsibility for municipal courts, and for the increased efforts in the fight against organized crime;
- > An increase of 207 FTEs at the Ministère du Revenu, to bolster its activities, particularly in collecting tax amounts and fighting tax evasion;
- > An increase of 131 FTEs to the "Sécurité publique" portfolio, including 98 FTEs for the Department's commissioning of modular buildings for correctional services and the implementation of security measures at the Palais de Justice de Montréal and the Chambre de la jeunesse.

APPENDIX 4.3

**Evolution in the Staff Level for Extrabudgetary Agencies and Those Performing Fiduciary Activities with Personnel Subject to the Public Service Act<sup>1</sup> (FTEs)**

	Total Authorized Staff Level Forecast <sup>2</sup>		Total Utilized Staff Level Forecast <sup>3</sup>	
	Level	Variation	Level	Variation
1998-1999	13,624	-	13,650	-
1999-2000 <sup>4</sup>	14,018	394	14,229	579
2000-2001 <sup>4</sup>	14,281	263	14,636	407
2001-2002 <sup>4</sup>	14,416	135	14,981	345
2002-2003 <sup>4</sup>	15,171	755	15,532	551
2003-2004 <sup>4</sup>	15,730	559	16,214	682
2004-2005 <sup>4</sup>	16,026	296	16,241	27
2005-2006 <sup>4</sup>	16,029	3	16,028 <sup>5</sup>	(213)
2006-2007 <sup>4</sup>	16,005	(24)	16,024	(4)
2007-2008	16,190	185	16,092	68
2008-2009	16,171 <sup>6</sup>	(19)	16,226 <sup>6</sup>	134

<sup>1</sup> These figures are presented in accordance with the 2009-2010 budget structure.

<sup>2</sup> The total authorized staff level forecast does not take into account the addition of non-recurring staff authorized during the fiscal year. It also takes into consideration exclusion of students and interns.

<sup>3</sup> The data are adjusted to take into account amendments to the collective agreements and exclusion of students, interns and of regular personnel on early retirement.

<sup>4</sup> The difference between the total utilized staff level forecast and the total authorized staff level forecast is mainly due to management agreements between the ministers responsible and the Conseil du trésor, the use of leeway granted for the management of staff levels and the establishment of autonomous service units.

<sup>5</sup> This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

<sup>6</sup> This level takes into account transfers to the Centre de services partagés du Québec subsequent to the grouping of activities.

## APPENDIX 4.4

**Variation in the Authorized Staff Level Envelope for Departments and Agencies Appearing in the 2009-2010 Expenditure Budget<sup>1</sup>**  
(FTEs)

	2008-2009 Comparative Staff Level <sup>2</sup>	Announced Retirements in 2008-2009 and Other Variations	2009-2010 Expenditure Budget <sup>3</sup>
National Assembly	620	-	620
Persons Appointed by the National Assembly	671	-	671
Affaires municipales, Régions et Occupation du territoire	710	(21)	689
Agriculture, Pêcheries et Alimentation	2,019	(61)	1,958
Conseil du trésor et Administration gouvernementale	460	(15)	445
Conseil exécutif	689	(1)	688
Culture, Communications et Condition féminine	744	(9)	735
Développement durable, Environnement et Parcs	1,738	46	1,784
Développement économique, Innovation et Exportation	876	(20)	856
Éducation, Loisir et Sport	1,382	(33)	1,349
Emploi et Solidarité sociale	6,093	(152)	5,941
Famille et Aînés	1,009	(16)	993
Finances	751	(17)	734
Immigration et Communautés culturelles	1,067	(15)	1,052
Justice	3,877	(41)	3,836
Relations internationales	582	(10)	572
Ressources naturelles et Faune	3,993	(110)	3,883
Revenu	8,758	(172)	8,586
Santé et Services sociaux	915	(23)	892
Sécurité publique	11,652	(96)	11,556
Services gouvernementaux	258	(9)	249
Tourisme	318	(8)	310
Transports	5,801	(207)	5,594
Travail	229	(8)	221
<b>TOTAL</b>	<b>55,212</b>	<b>(998)</b>	<b>54,214</b>

<sup>1</sup> The staff level includes the special funds and the GST Administration Account of the Ministère du Revenu.

<sup>2</sup> These figures are presented in accordance with the 2009-2010 budget structure.

<sup>3</sup> Other adjustments will be made to the authorized staff level for departments and agencies during 2009-2010 to fully reflect the staff level reduction target.

APPENDIX 4.5

**Variation in the Authorized Staff Level Envelope for Extrabudgetary Agencies and Those Performing Fiduciary Activities with Personnel Subject to the Public Service Act (FTEs)**

	2008-2009 Fiscal Year <sup>1</sup>	Announced Retirements in 2008-2009 and Other Variations	2009-2010 Fiscal Year <sup>2</sup>
<b>Affaires municipales, Régions et Occupation du territoire</b>			
Société d'habitation du Québec	347	(9)	338
<b>Agriculture, Pêcheries et Alimentation</b>			
La Financière agricole du Québec	629	(16)	613
<b>Conseil du trésor et Administration gouvernementale</b>			
Commission administrative des régimes de retraite et d'assurances (CARRA) <sup>3,4</sup>	595	15	610
<b>Culture, Communications et Condition féminine</b>			
Régie du cinéma	48	-	48
<b>Éducation, Loisir et Sport</b>			
Institut de tourisme et d'hôtellerie du Québec	228	(3)	225
<b>Emploi et Solidarité sociale</b>			
Conseil de gestion de l'assurance parentale <sup>4</sup>	16	-	16
Régie des rentes du Québec <sup>4</sup>	1,125	(33)	1,092
<b>Finances</b>			
Bureau de décision et de révision en valeurs mobilières	15	-	15
Institut de la statistique du Québec	232	(6)	226
<b>Justice</b>			
Office des professions du Québec	38	(1)	37
Tribunal administratif du Québec	258	(2)	256
<b>Santé et Services sociaux</b>			
Régie de l'assurance maladie du Québec	1,343	29	1,372
<b>Services gouvernementaux</b>			
Centre de services partagés du Québec	1,611	336 <sup>5</sup>	1,947
Services Québec	768	(175)	593
<b>Transports</b>			
Société de l'assurance automobile du Québec	3,147	43	3,190
<b>Travail</b>			
Commission de la santé et de la sécurité du travail (CSST) <sup>3,4</sup>	3,930	(98)	3,832
Commission des lésions professionnelles	425	(3)	422
Commission des normes du travail	513	(6)	507
Commission des relations du travail	133	(2)	131
Régie du bâtiment du Québec	416	(9)	407
<b>TOTAL</b>	<b>15,817</b>	<b>60</b>	<b>15,877</b>

<sup>1</sup> These figures are presented in accordance with the 2009-2010 budget structure.

<sup>2</sup> Other adjustments will be made to the authorized staff level for agencies during 2009-2010 to fully reflect the staff level reduction target.

<sup>3</sup> The total staff level envelope forecast for CARRA and the CSST in 2009-2010 reflects the total utilized staff level in 2008-2009.

<sup>4</sup> Agencies performing fiduciary activities.

<sup>5</sup> This increase results mainly of the impact of the grouping of activities to the Centre de services partagés du Québec.

## IN BRIEF

### CHAPTER 5 FORECAST PUBLIC INVESTMENTS IN FIXED ASSETS IN 2009-2010

The 2008-2013 Québec Infrastructures Plan, presented in January 2009 within the context of the Economic Statement, will result in investments of \$41,801.1 million over five years, including:

- > \$33,891.0 million for asset maintenance, including the elimination of the cumulative maintenance deficits, and for infrastructure improvement and replacement:
  - > Of this amount, \$27,871.2 million, or 82.2%, will be allocated to asset maintenance and maintenance deficits, which are scheduled for elimination over a period of 15 years.
- > \$7,917.1 million for completion of projects already announced, such as:
  - > Autoroutes 25, 30 and 50 and Highway 73/175;
  - > Public transportation projects, including the Northeast Corridor commuter train in the Montréal region and the Rapibus project of the Société de transport de l'Outaouais;
  - > Reconditioning of emergency, radio-oncology and cardiology rooms and addition of beds in residential and long-term care centres.

This represents an increase of \$4,084.0 million in relation to the first Québec Infrastructures Plan, which covered the 2007-2012 period.

For 2009-2010, the forecast investments in the 2008-2013 Québec Infrastructures Plan are \$8,937.3 million, namely:

- > \$6,932.9 million for asset maintenance and public infrastructure improvement and replacement. These investments include \$1,336.9 million for elimination of the cumulative maintenance deficit;
- > \$2,004.4 million for completion of projects already forecast.

In 2009-2010, the total public investments, including \$1,377.1 million in investments of the departments, budget-funded agencies, extrabudgetary agencies and special funds, will reach \$10,314.4 million, an increase of \$1,029.9 million over the previous year.

## 1. FORECAST TOTAL PUBLIC INVESTMENTS IN 2009-2010

Forecast total public investments in 2009-2010 include:

- > The investments of the 2008-2013 Québec Infrastructures Plan (PQI) announced at the time of the January 2009 Economic Statement and as presented in Appendix 5.1, namely those of the following sectors:
  - > The road network, for which the investments are carried out by the Road Network Preservation and Improvement Fund;
  - > Public transportation, including the investments of the Agence métropolitaine de transport (AMT) funded by the Ministère des Transports (MTQ);
  - > Marine infrastructures, for which the investments are carried out by the Société des traversiers du Québec (STQ);
  - > The health and social services network;
  - > The education networks;
  - > Cultural institutions and government cultural corporations and agencies;
  - > Municipal infrastructures;
  - > Social and community housing, for which the investments are carried out or funded by the Société d'habitation du Québec (SHQ);
  - > Research;
  - > Detention centres, police stations and courthouses, for which the investments are carried out by the Société immobilière du Québec (SIQ) on behalf of the Ministère de la Justice (MJQ) and the Ministère de la Sécurité publique (MSP).
- > Investments of extrabudgetary agencies<sup>1</sup>;
- > Investments of departments and budget-funded agencies<sup>2</sup>;
- > Investment of special funds, other than those of the Road Network Preservation and Improvement Fund.

<sup>1</sup> Excluding the investments of the Corporation d'hébergement du Québec (CHQ) for the health and social services sector and the Institut de tourisme et d'hôtellerie du Québec (ITHQ) in education sector which are included in the PQI.

<sup>2</sup> Excluding the investments of the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (MAPAQ), which are included in the PQI and in which the sums associated with the Institut de technologie agroalimentaire and research centres are added to the envelopes of the education and research sectors.

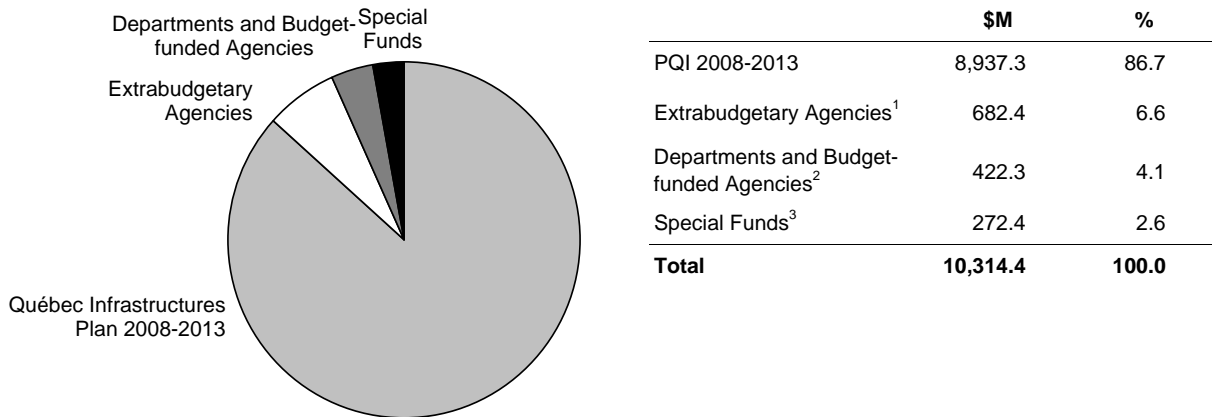
### BREAKDOWN OF PUBLIC INVESTMENTS IN 2009-2010

In 2009-2010, the total forecast public investments are \$10,314.4 million, up \$1,029.9 million from 2008-2009, an increase of 11.1%.

- > The forecast investments under the PQI for 2009-2010 are \$8,937.3 million, including \$2,004.4 million in investments for project completion<sup>3</sup>, representing 86.7% of total investments.
- > The \$1,377.1 million balance of the investments is allocated among:
  - > Extrabudgetary agencies \$682.4 million;
  - > Departments and budget-funded agencies, \$422.3 million;
  - > Special funds, \$272.4 million.

#### Breakdown of Forecast Public Investments in 2009-2010

(Contribution of Gouvernement du Québec)



<sup>1</sup> Including the AMT investments not funded by the MTQ, and excluding the investments of the CHQ, the SHQ, the government cultural corporations and agencies, the ITHQ and the STQ, which are included in the PQI. The SIQ investments carried out on behalf of the MJQ (courthouses) and the MSP (detention centres and Sûreté du Québec police stations) are also excluded.

<sup>2</sup> Excluding \$13.5 million in MAPAQ investments, which are included in the PQI.

<sup>3</sup> Excluding the investments of the Road Network Preservation and Improvement Fund which are included in the PQI.

<sup>3</sup> The infrastructure completion investment projects begun before the implementation of the 2007-2012 Québec Infrastructures Plan announced in October 2007.

## ALLOCATION OF PUBLIC INVESTMENTS BY CATEGORY

The \$1,029.9 million increase in investments between 2008-2009 and 2009-2010 is mainly due to the forecast investments in the PQI. The Plan's investments of \$8,937.3 million in 2009-2010 are broken down as follows:

- > \$5,617.9 million for asset maintenance, which corresponds to an increase of \$265.0 million compared to 2008-2009. This amount includes \$1,336.9 million for elimination of the maintenance deficit;
- > \$1,315.0 million for asset improvement and replacement, representing \$447.9 million more than in 2008-2009.

To this is added \$2,004.4 million in investments for the completion of projects already announced and \$1,377.1 million carried out by departments and budget-funded agencies, extrabudgetary agencies and special funds, and which is not included in the PQI.

### Evolution of Public Investments in Fixed Assets

(Contribution of Gouvernement du Québec, millions of dollars)

	2005-2006 <sup>1</sup>	2006-2007 <sup>1</sup>	2007-2008	2008-2009	2009-2010
Fixed asset maintenance					
Regular	2,121.7	2,299.8	3,074.6	4,125.9	4,281.0
Elimination of the maintenance deficit	-	-	-	1,227.0	1,336.9
Subtotal: Asset maintenance	2,121.7	2,299.8	3,074.6	5,352.9	5,617.9
Improvement and replacement	138.1	121.2	365.6	867.1	1,315.0
Project completion	1,700.4	1,744.9	1,574.1	2,035.5	2,004.4
Total PQI	3,960.2	4,165.9	5,014.3	8,255.5	8,937.3
Departments and budget-funded agencies <sup>2</sup> extrabudgetary agencies <sup>3</sup> and special funds <sup>4</sup>	811.3	841.5	827.3	1,029.0	1,377.1
<b>Total</b>	<b>4,771.5</b>	<b>5,007.4</b>	<b>5,841.6</b>	<b>9,284.5</b>	<b>10,314.4</b>

<sup>1</sup> Development projects and the improvement and replacement projects carried out in 2005-2006 and 2006-2007 are included under the project completion category.

<sup>2</sup> Excluding MAPAQ's investments in education and research, which are included under asset maintenance and improvement and replacement.

<sup>3</sup> Including the AMT investments not funded by the MTQ, and excluding the investments of the CHQ, the SHQ, the government cultural corporations and agencies, the ITHQ and the STQ, which are included in the PQI. The SIQ investments carried out on behalf of the MJQ (courthouses) and the MSP (detention centres and Sûreté du Québec police stations) are also excluded. All these investments are excluded from this category and are integrated into the asset maintenance, improvement and replacement, and project completion categories.

<sup>4</sup> This category excludes the investments of the Road Network Preservation and Improvement Fund, which are integrated into the asset maintenance, improvement and replacement, and project completion categories.

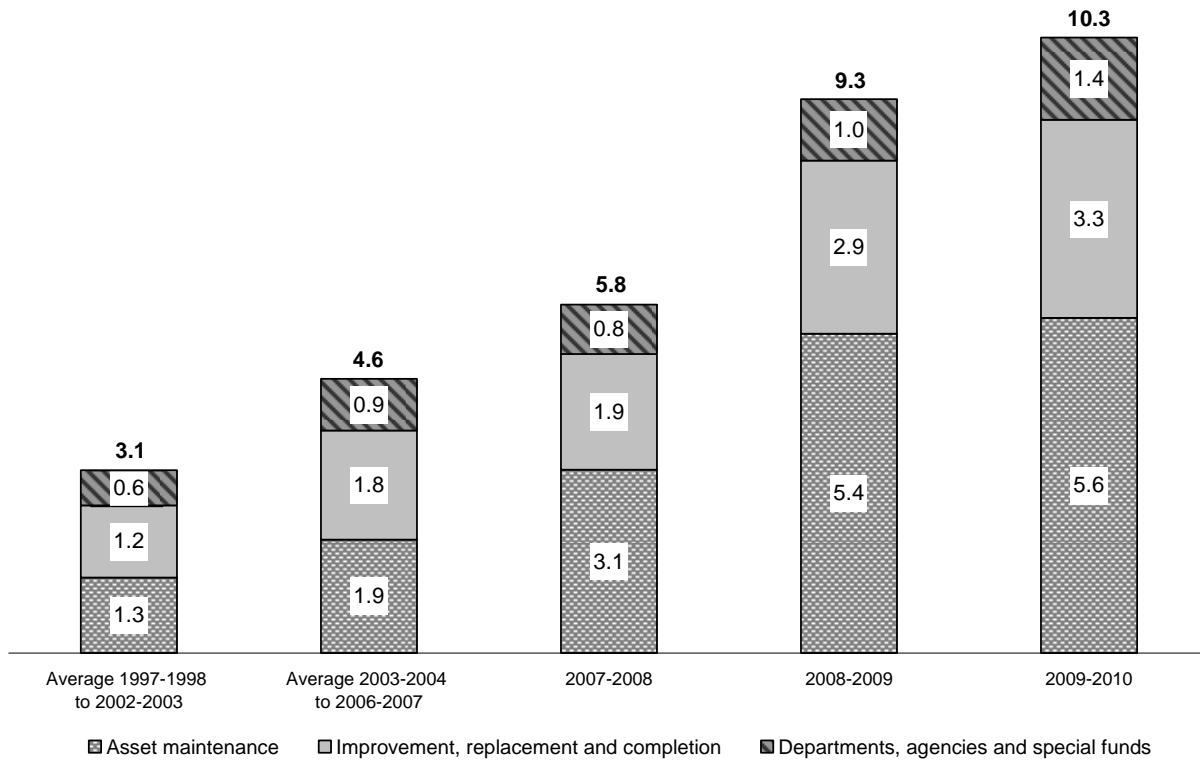


**EVOLUTION OF PUBLIC INVESTMENTS IN FIXED ASSETS**

In 2009-2010, total public investments will amount to \$10,314.4 million, over triple the average annual investment level of \$3,065.3 million between 1997-1998 and 2002-2003.

For asset maintenance, the investments will reach \$5,617.9 million in 2009-2010, over four times the average annual investments for the period between 1997-1998 and 2002-2003.

**Evolution of Public Investments in Fixed Assets**  
(Contribution of Gouvernement du Québec, billions of dollars)



## 2. FORECAST INVESTMENTS IN THE QUÉBEC INFRASTRUCTURES PLAN FOR 2009-2010

### PRIORITY MAINTAINED REGARDING ASSET MAINTENANCE

In 2009-2010, the government will continue its efforts to ensure maintenance and renewal of public infrastructures, putting special emphasis on elimination of the maintenance deficit.

The forecast investments in asset maintenance are \$5,617.9 million, a 5.0% increase over the 2008-2009 planned investments. Of this amount, \$1,336.9 million will be allocated to elimination of the maintenance deficit.

The asset maintenance envelope includes in particular \$2,042.2 million for road network preservation and improvement, \$1,108.3 million for the health and social services network and \$1,089.6 million for the education networks.

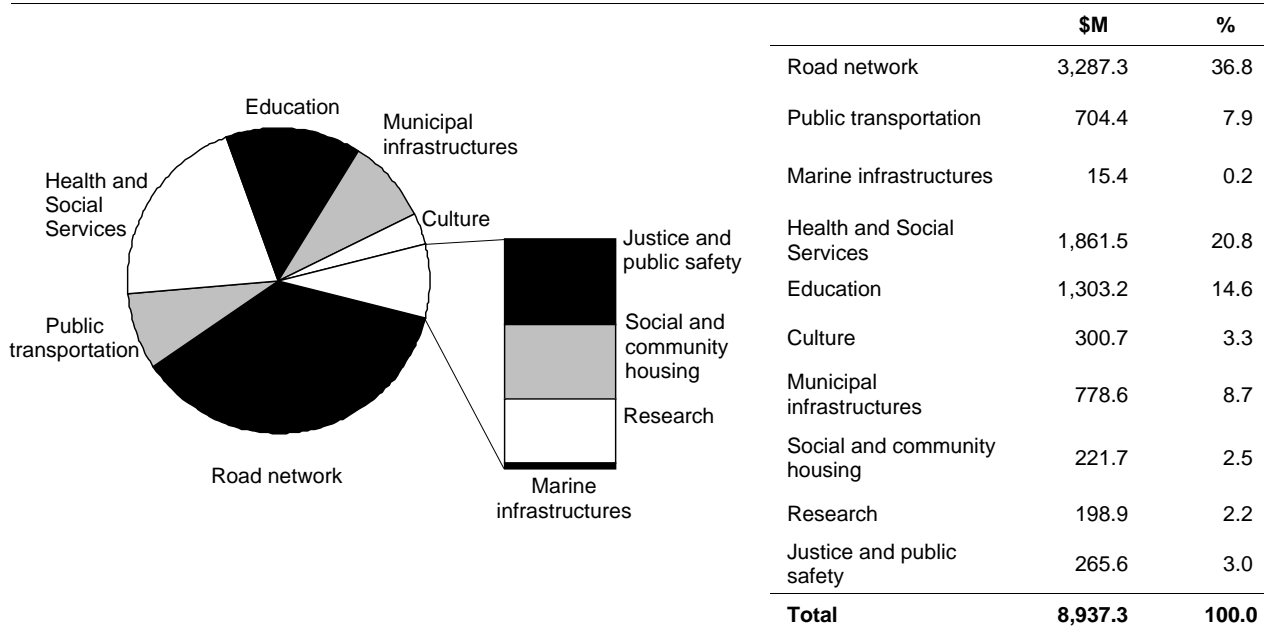
### Evolution of Investments in Asset Maintenance and Elimination of the Cumulative Maintenance Deficit of the Québec Infrastructures Plan, by Sector (Contribution of Gouvernement du Québec, millions of dollars)

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Road network	941.5	937.4	1,162.1	1,887.8	2,042.2
Public transportation	90.2	147.2	217.9	464.5	347.3
Marine infrastructures	-	-	-	-	-
Health and Social Services	408.5	468.5	441.2	1,047.4	1,108.3
Education	556.5	611.4	820.9	1,069.5	1,089.6
Culture	85.4	88.8	76.8	191.5	177.6
Municipal infrastructures	-	-	294.7	542.1	698.6
Social and community housing	29.3	33.7	36.8	92.8	94.7
Research	0.6	-	0.1	4.0	3.7
Justice and public safety	9.7	12.8	24.1	53.3	55.9
<b>Total</b>	<b>2,121.7</b>	<b>2,299.8</b>	<b>3,074.6</b>	<b>5,352.9</b>	<b>5,617.9</b>
Growth	366.6	178.1	774.8	2,278.3	265.0
Growth (%)	20.9	8.4	33.7	74.1	5.0

**INVESTMENTS BY SECTOR**

The forecast investments in the PQI are funded by long-term borrowing by the entities concerned. Essentially, the government's contribution takes the form of a total or partial takeover of their debt service. However, in the case of courthouses, police stations and detention centres, the government contribution translates into rents paid to the SIQ.

**Forecast Public Investments by Sector in the Québec Infrastructures Plan in 2009-2010**  
(Contribution of Gouvernement du Québec, millions of dollars)



**Road Network**

The government has made a major adjustment in the budget allocated to the road network. In January 2009, the government announced an investment budget of \$16,151.3 million by 2012-2013, or \$3,230.3 million per year on average, which corresponds to nearly triple what was invested over the previous ten years. Nearly 73.0% of this envelope is earmarked for the preservation and improvement of the road network.

The total forecast investments of the Road Network Preservation and Improvement Fund in 2009-2010 are \$3,287.3 million, compared to \$2,801.1 million in 2008-2009, an increase of \$486.2 million.

Appropriations totalling \$2,042.2 million are forecast for asset maintenance and elimination of the roadway and structure maintenance deficit. An amount of \$1,030.1 million is forecast for the completion of development projects, particularly for work on Autoroutes 25, 30 and 50 and Highway 73/175.

### **Public Transportation**

In 2009-2010, the forecast investments are \$704.4 million. In particular, the government is investing \$154.5 million for Phase 2 of the Métro systems renovation program, \$100.0 million for replacement of the MR-63 Métro cars in service since 1967, \$85.7 million, through the AMT, to put the Northeast Corridor commuter train into service in the Montréal region, and \$39.8 million for the Rapibus project of the Société de transport de l'Outaouais.

In addition, an amount of \$372.3 million from the Société de financement des infrastructures locales du Québec (SoFIL) is available to finance investments in 2009-2010.

Also, an amount of \$130.0 million from the Green Fund will be available to the public transportation agencies in 2009-2010 to fund expenditures aimed at improving public transportation services.

Thus, an investment of \$1,206.7 million is forecast for public transportation in 2009-2010.

### **Marine Infrastructures**

In 2009-2010, forecast investments are set at \$15.4 million. In particular, the government is investing \$4.5 million for work on the Lévis station and terminal, and \$3.0 million to conduct studies with a view to replacing certain vessels of the STQ fleet, including the Camille-Marcoux.

### **Health and Social Services**

In 2009-2010, the aggregate investment forecast in the health and social services sector is \$1,861.5 million. Moreover, the intensification of investments in asset maintenance increases their level to \$1,108.3 million in 2009-2010, an increase of 5.8% over 2008-2009.

### **Education**

The forecast investments in this sector are \$1,303.2 million in 2009-2010, 83.6% of which will be allocated to asset maintenance and elimination of the maintenance deficit.

In 2009-2010, the government is adding an amount of \$125.8 million to allow the startup of new projects, particularly with a view to the expansion, redevelopment and construction of educational buildings.

### **Culture**

The forecast investments in 2009-2010 are estimated at \$300.7 million, an increase of 31.7% from 2008-2009. An amount of \$179.8 million is being invested in cultural facilities, heritage buildings, the religious heritage and the Book and Reading Policy, including \$132.9 million in asset maintenance. Government cultural corporations are carrying out investments of \$120.9 million, of which \$44.7 million is earmarked for maintenance of their assets.

### **Municipal Infrastructures**

In 2009-2010, the forecast investments are \$778.6 million, compared to \$582.1 million in 2008-2009. Of this amount, \$698.6 million is forecast for work relating to replacement of the water pipes and upgrading to standards of the wastewater and drinking water treatment plants and \$80.0 million for infrastructures supporting local and regional development.

SoFIL will contribute to finance these investments in the underground networks and the wastewater and drinking water treatment plants, as well as investments in local roads, for a sum of \$524.7 million in 2009-2010.

### **Social and Community Housing**

In 2009-2010, forecast investments in this sector are \$221.7 million. An amount of \$94.7 million is forecast for asset maintenance and elimination of the maintenance deficit and \$103.5 million to continue the production of new social and community housing.

### **Research**

Forecast investments in 2009-2010 total \$198.9 million. This mainly involves disbursements arising from the December 2006 announcement of the Québec Research and Innovation Strategy, which is intended to support the Research Assistance Program and projects co-funded with the Canada Foundation for Innovation.

### **Justice and public safety**

In 2009-2010, the forecast investments of the SIQ in this sector are \$265.6 million. This represents an increase of \$100.2 million from 2008-2009. An investment of \$135.3 million is allocated for construction of five detention centres. An amount of \$19.0 million is also allocated for construction of a police headquarters in Mascouche and \$2.6 million for construction of police stations in Ste-Agathe, Lachute, Sorel-Tracy and Radisson.

**Evolution of Forecast Public Investments by Sector in the Québec Infrastructures Plan**  
(Contribution of Gouvernement du Québec, millions of dollars)

	2009-2010	2008-2009	Change
<b>Road network</b>			
Fixed asset maintenance			
Regular	1,647.1	1,586.2	60.9
Elimination of the maintenance deficit	395.1	301.6	93.5
Subtotal: Asset maintenance	2,042.2	1,887.8	154.4
Improvement and replacement	215.0	115.1	99.9
Project completion	1,030.1	798.2	231.9
	<b>3,287.3</b>	<b>2,801.1</b>	<b>486.2</b>
<b>Public transportation</b>			
Fixed asset maintenance			
Regular	244.5	361.7	(117.2)
Elimination of the maintenance deficit	102.8	102.8	-
Subtotal: Asset maintenance	347.3	464.5	(117.2)
Improvement and replacement	220.6	77.8	142.8
Project completion	136.5	178.0	(41.5)
	<b>704.4</b>	<b>720.3</b>	<b>(15.9)</b>
<b>Marine infrastructures</b>			
Improvement and replacement	15.4	-	15.4
	<b>15.4</b>	<b>-</b>	<b>15.4</b>
<b>Health and Social Services</b>			
Fixed asset maintenance			
Regular	902.2	845.3	56.9
Elimination of the maintenance deficit	206.1	202.1	4.0
Subtotal: Asset maintenance	1,108.3	1,047.4	60.9
Improvement and replacement	367.0	330.9	36.1
Project completion	386.2	538.8	(152.6)
	<b>1,861.5</b>	<b>1,917.1</b>	<b>(55.6)</b>
<b>Education</b>			
Fixed asset maintenance			
Regular	860.7	845.1	15.6
Elimination of the maintenance deficit	228.9	224.4	4.5
Subtotal: Asset maintenance	1,089.6	1,069.5	20.1
Improvement and replacement	189.0	231.2	(42.2)
Project completion	24.6	30.7	(6.1)
	<b>1,303.2</b>	<b>1,331.4</b>	<b>(28.2)</b>

**Evolution of Forecast Public Investments by Sector in the Québec Infrastructures Plan (cont'd.)**  
 Contribution of Gouvernement du Québec, millions of dollars)

	2009-2010	2008-2009	Change
<b>Culture</b>			
Fixed asset maintenance			
Regular	131.7	146.4	(14.7)
Elimination of the maintenance deficit	45.9	45.1	0.8
Subtotal: Asset maintenance	177.6	191.5	(13.9)
Improvement and replacement	58.3	-	58.3
Project completion	64.8	36.9	27.9
	<b>300.7</b>	<b>228.4</b>	<b>72.3</b>
<b>Municipal infrastructures</b>			
Fixed asset maintenance			
Regular	384.2	233.9	150.3
Elimination of the maintenance deficit	314.4	308.2	6.2
Subtotal: Asset maintenance	698.6	542.1	156.5
Improvement and replacement	40.0	-	40.0
Project completion	40.0	40.0	-
	<b>778.6</b>	<b>582.1</b>	<b>196.5</b>
<b>Social and community housing</b>			
Fixed asset maintenance			
Regular	51.0	50.0	1.0
Elimination of the maintenance deficit	43.7	42.8	0.9
Subtotal: Asset maintenance	94.7	92.8	1.9
Project completion	127.0	225.9	(98.9)
	<b>221.7</b>	<b>318.7</b>	<b>(97.0)</b>
<b>Research</b>			
Fixed asset maintenance			
Regular	3.7	4.0	(0.3)
Project completion	195.2	187.0	8.2
	<b>198.9</b>	<b>191.0</b>	<b>7.9</b>
<b>Justice and public safety</b>			
Fixed asset maintenance			
Regular	55.9	53.3	2.6
Improvement and replacement	209.7	112.1	97.6
	<b>265.6</b>	<b>165.4</b>	<b>100.2</b>
<b>Total</b>	<b>8,937.3</b>	<b>8,255.5</b>	<b>681.8</b>

### 3. PUBLIC INVESTMENTS OF EXTRABUDGETARY AGENCIES

The forecast investments of the extrabudgetary agencies total \$682.4 million in 2009-2010 compared to \$441.5 million in 2008-2009, an increase of \$240.9 million over the previous fiscal year.

- > The AMT investments will be \$228.4 million, particularly due to investments in heavy infrastructures and equipment for commuter trains;
- > The investments of the Centre de services partagés du Québec (CSPQ) will be \$108.5 million, particularly due to the development of the RENIR (Réseau national intégré de radiocommunications) and the ongoing implementation of SAGIR (Solution d'affaires en gestion intégrée des ressources);
- > The SIQ investments will be \$96.6 million, particularly due to the repair projects on Édifice Marie-Guyart and the Atrium in Québec City;
- > The investments of the Régie de l'assurance maladie du Québec (RAMQ) will be \$57.0 million, particularly due to information technology work, including the health and social services computerization plan and the task help tools modernization project;
- > The investments of the Société des établissements de plein air du Québec (SÉPAQ) will be \$46.8 million, due to development and upgrade work in the parks and wildlife reserves throughout Québec;
- > The capital investments of other extrabudgetary agencies are set at \$145.1 million, up \$39.5 million.

#### Public Investments of Extrabudgetary Agencies

(Contribution of Gouvernement du Québec, millions of dollars)

	2009-2010	2008-2009	Change
Agence métropolitaine de transport <sup>1</sup>	228.4	71.9	156.5
Centre de services partagés du Québec	108.5	92.0	16.5
Société immobilière du Québec <sup>2</sup>	96.6	113.1	(16.5)
Régie de l'assurance maladie du Québec	57.0	40.5	16.5
Société des établissements de plein air du Québec	46.8	18.4	28.4
Other agencies <sup>3</sup>	145.1	105.6	39.5
<b>Total</b>	<b>682.4</b>	<b>441.5</b>	<b>240.9</b>

<sup>1</sup> Excluding the AMT investments funded by the Ministère des Transports.

<sup>2</sup> Excluding the SIQ investments carried out on behalf of the MJQ (courthouses) and the MSP (detention centres and Sûreté du Québec police stations).

<sup>3</sup> Excluding the investments of the CHQ, the SHQ, government cultural corporations and agencies, the ITHQ and the STQ, which are included in the PQI.



#### 4. PUBLIC INVESTMENTS OF THE DEPARTMENTS AND BUDGET-FUNDED AGENCIES

The public investment forecasts of the departments and budget-funded agencies reach \$422.3 million in 2009-2010, compared to \$371.4 million in 2008-2009, an increase of \$50.9 million from the previous fiscal year:

- > Transports: the capital budget of \$62.2 million is mainly allocated to the work relating to marine and air infrastructures, including \$14.0 million for modernization of Puvirnituc Airport and information technology acquisitions;
- > Sécurité publique: the investments of \$59.7 million are mainly due to the renewal of the Sûreté du Québec automobile fleet and information technology acquisitions, particularly for the Système intégré de radiocommunication policière (SIRP – integrated police radiocommunication system) and for the Système intégré d'information de justice (SIIJ - integrated justice information system), which is under MJQ governance;
- > Agriculture, Pêcheries et Alimentation: the \$24.7 million increase in the capital budget is due to the construction of the Saint-Hyacinthe and Québec epidemiological surveillance and animal pathology laboratories;
- > Famille et Aînés: the \$38.1 million capital budget is almost exclusively allocated to carry out the Department's computerization plan, including the funding management project for childcare and day care centres;
- > Justice: the investments of \$35.5 million are essentially due to information technology work, including the SIIJ;
- > Développement durable, Environnement et Parcs: the investments are \$35.4 million, due to the additional investments for the development of national parks in northern environments;
- > The capital investments of the other departments decrease slightly to \$144.4 million.

##### Public Investments of the Departments and Budget-funded Agencies

(Contribution of Gouvernement du Québec, millions of dollars)

	2009-2010	2008-2009	Change
Transports	62.2	49.4	12.8
Sécurité publique	59.7	56.5	3.2
Agriculture, Pêcheries et Alimentation <sup>1</sup>	47.0	22.3	24.7
Famille et Aînés	38.1	36.1	2.0
Justice	35.5	31.1	4.4
Développement durable, Environnement et Parcs	35.4	26.2	9.2
Other departments	144.4	149.8	(5.4)
<b>Total</b>	<b>422.3</b>	<b>371.4</b>	<b>50.9</b>

<sup>1</sup> Excluding MAPAQ's investments in education and research, which are included in the PQI, amounting to \$13.5 million in 2009-2010 and \$10.5 million in 2008-2009.

## 5. PUBLIC INVESTMENTS BY SPECIAL FUNDS

The forecast investments of the special funds, excluding the Road Network Preservation and Improvement Plan, total \$272.4 million in 2009-2010, compared to \$216.1 million in 2008-2009, an increase of \$56.3 million over the previous fiscal year.

- > The forecast investment level of the Information Technology Funds of the Ministère du Revenu (MRQ), the Ministère de l'Emploi et de la Solidarité sociale (MESS) and the Conseil du trésor (CT) stands at \$118.5 million in 2009-2010. This is an increase of \$19.8 million from 2008-2009, which is particularly due to the compulsory billing project in the restaurant sector and the development of an integrated accounts receivable system at the MRQ;
- > The investments of the Land Information Fund of the Ministère des Ressources naturelles et de la Faune (MRNF) are \$39.5 million in 2009-2010, up \$2.6 million from 2008-2009, due to the costs of professional services involved in carrying out the Québec cadastral reform and the investments in information technology;
- > The MTQ's Rolling Stock Management Fund will invest \$32.8 million in 2009-2010 to acquire vehicles and related requirement to supply the fleets of its customers, mainly the MTQ;
- > The MSP's Police Services Fund will invest \$27.9 million in 2009-2010. The \$9.2 million increase is particularly due to the renewal and acquisition of vehicles and the implementation of the SIRP project;
- > The investments of the other special funds total \$53.7 million in 2009-2010, representing a \$25.2 million increase from 2008-2009.

### Public Investments of Special Funds

(Contribution of Gouvernement du Québec, millions of dollars)

	2009-2010	2008-2009	Change
Information Technology Funds of the MRQ, the MESS and the CT	118.5	98.7	19.8
Land Information Fund	39.5	36.9	2.6
Rolling Stock Management Fund	32.8	33.3	(0.5)
Police Services Fund	27.9	18.7	9.2
Other special funds <sup>1</sup>	53.7	28.5	25.2
<b>Total</b>	<b>272.4</b>	<b>216.1</b>	<b>56.3</b>

<sup>1</sup> Excluding the investments of the Road Network Preservation and Improvement Fund, which are completely included in the PQI.

## APPENDIX 5.1

**Investments of the Québec Infrastructures Plan 2008-2013  
by Sector of Intervention and by Type of Investment**

(Contribution of Gouvernement du Québec, millions of dollars)

Sectors	Fixed asset maintenance			Improvement and replacement	Subtotal	Project completion	2008-2013 PQI
	Regular budget	Elimination of the maintenance deficit over 15 years <sup>1</sup>	Subtotal				
Road network	8,378.0	2,070.0	10,448.0	1,336.8	11,784.8	4,366.5	16,151.3
Public transportation	973.7	514.0	1,487.7	665.6	2,153.3	485.5	2,638.8
Marine infrastructures	-	-	-	350.0	350.0	-	350.0
Health and Social Services	4,325.4	1,051.8	5,377.2	2,127.2	7,504.4	1,277.5	8,781.9
Education	4,345.5	1,167.9	5,513.4	471.7	5,985.1	56.0	6,041.1
Culture	629.6	234.2	863.8	148.0	1,011.8	170.2	1,182.0
Municipal infrastructures	1,785.6	1,603.9	3,389.5	40.0	3,429.5	200.0	3,629.5
Social and community housing	260.1	223.0	483.1	115.4	598.5	559.2	1,157.7
Research	17.4	-	17.4	100.0	117.4	802.2	919.6
Justice and public safety	291.1	-	291.1	665.1	956.2	-	956.2
<b>2008-2013 PQI</b>	<b>21,006.4</b>	<b>6,864.8</b>	<b>27,871.2</b>	<b>6,019.8</b>	<b>33,891.0</b>	<b>7,917.1</b>	<b>41,808.1</b>

<sup>1</sup> In all, the cumulative maintenance deficit assumed by the government is \$8.1 billion for the road network, \$1.8 billion for public transportation, \$3.0 billion for health and social services, \$3.3 billion for education, \$0.6 billion for culture, \$3.1 billion for municipal infrastructures and \$0.6 billion for social and community housing.

APPENDIX 5.1 (cont'd.)

**Investments of the Québec Infrastructures Plan 2008-2013  
by Sector of Intervention and by Year**

(Contribution of Gouvernement du Québec, millions of dollars)

Sectors	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2008-2013 PQI
Road network	2,801.1	3,287.3	3,409.0	3,542.3	3,111.6	16,151.3
Public transportation	720.3	704.4	698.1	353.5	162.5	2,638.8
Marine infrastructures	-	15.4	24.0	148.5	162.1	350.0
Health and Social Services	1,917.1	1,861.5	1,633.3	1,652.3	1,717.7	8,781.9
Education	1,331.4	1,303.2	1,120.0	1,133.4	1,153.1	6,041.1
Culture	228.4	300.7	296.8	186.6	169.5	1,182.0
Municipal infrastructures	582.1	778.6	687.7	788.8	792.3	3,629.5
Social and community housing	318.7	221.7	235.8	243.1	138.4	1,157.7
Research	191.0	198.9	143.6	143.0	243.1	919.6
Justice and public safety	165.4	265.6	218.3	225.2	81.7	956.2
<b>2008-2013 PQI</b>	<b>8,255.5</b>	<b>8,937.3</b>	<b>8,466.6</b>	<b>8,416.7</b>	<b>7,732.0</b>	<b>41,808.1</b>

**Investments of the Québec Infrastructures Plan 2008-2013  
by Type of Investment and by Year**

(Contribution of Gouvernement du Québec, millions of dollars)

Types of investments	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2008-2013 PQI
<b>Fixed asset maintenance</b>						
Regular budget	4,125.9	4,281.0	4,287.2	4,260.0	4,052.3	21,006.4
Elimination of the maintenance deficit over 15 years 1 Subtotal	1,227.0	1,336.9	1,378.8	1,379.3	1,542.8	6,864.8
<b>Subtotal: Asset maintenance</b>	<b>5,352.9</b>	<b>5,617.9</b>	<b>5,666.0</b>	<b>5,639.3</b>	<b>5,595.1</b>	<b>27,871.2</b>
<b>Improvement and replacement</b>	<b>867.1</b>	<b>1,315.0</b>	<b>1,018.3</b>	<b>1,439.1</b>	<b>1,380.3</b>	<b>6,019.8</b>
<b>Project completion</b>	<b>2,035.5</b>	<b>2,004.4</b>	<b>1,782.3</b>	<b>1,338.3</b>	<b>756.6</b>	<b>7,917.1</b>
<b>2008-2013 PQI</b>	<b>8,255.5</b>	<b>8,937.3</b>	<b>8,466.6</b>	<b>8,416.7</b>	<b>7,732.0</b>	<b>41,808.1</b>

## IN BRIEF

### CHAPTER 6 RESULTS OF CONSOLIDATED ENTITIES

Consolidation of expenditures and revenues of special funds, extrabudgetary agencies and defined-purpose accounts has increased government expenditures by \$5,891.9 million and its revenues by \$5,651.9 million, for a negative impact of \$240.0 million on the government's financial results for the 2009-2010 fiscal year.

The net results of the health and social services and education networks have a downward impact of \$120.0 million on the government's financial results in 2009-2010.

**1. CONSOLIDATED GOVERNMENT EXPENDITURES**

Consolidated government budget expenditures amount to \$72,104.8 million in 2009-2010 and break down as follows:

- > \$66,092.9 million for budget expenditures, representing \$59,988.9 million for program spending and \$6,104.0 million for the debt service;
- > \$6,011.9 million for the impact of consolidation of the consolidated entities, including \$5,891.9 million for the impact of consolidation of expenditures of special funds, extrabudgetary agencies and defined-purpose accounts, and \$120.0 million for the impact of consolidation of the net results of the health and social services and education networks.

The government consolidated expenditures for the 2009-2010 fiscal year are \$2,603.1 million higher than those forecast for 2008-2009. This increase is explained by:

- > A \$2,104.1 million increase in budget expenditures;
- > A \$499.0 million increase for the impact of consolidation of the entities and networks.

The government's main accounting principles relating to consolidation of the consolidated entities and the changes to the list of entities since 2008-2009 are presented in appendices 6.1 and 6.2.

**Consolidated Government Expenditures**  
(millions of dollars)

	<b>2009-2010</b>	2008-2009	<b>Variation</b>
Program Spending	59,988.9	57,399.8	2,589.1
Debt Service	6,104.0	6,589.0	(485.0)
<b>Total Expenditures</b>	<b>66,092.9</b>	<b>63,988.8</b>	<b>2,104.1</b>
<b>Total Impact of Consolidation on Expenditures</b>			
Special Funds, Extrabudgetary Agencies and Defined-purpose Accounts <sup>1</sup>	5,891.9	5,323.9	568.0
Health and social services and education networks <sup>2</sup>	120.0	189.0	(69.0)
	<b>6,011.9</b>	<b>5,512.9</b>	<b>499.0</b>
<b>Consolidated Government Expenditures</b>	<b>72,104.8</b>	<b>69,501.7</b>	<b>2,603.1</b>

<sup>1</sup> Expenditures after consolidation adjustments.

<sup>2</sup> Networks results are presented according to consolidation value accounting methods.

## 2. EVOLUTION OF FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2008-2009

Since the 2008-2009 Expenditure Budget was tabled, the forecast results before consolidation adjustments of special funds, extrabudgetary agencies and defined-purpose accounts improved by \$232.0 million, going from a forecast deficit of \$258.0 million to an anticipated deficit of \$26.0 million.

Including the net results of the health and social services and education networks, the consolidation of consolidated entities has an anticipated negative impact of \$364.0 million on the government's financial results compared to a negative impact of \$295.0 million forecast in the 2008-2009 Expenditure Budget.

### Evolution of the Forecast Results of Consolidated Entities in 2008-2009

(millions of dollars)

	2008-2009		Variation
	Revised Forecasts	Expenditure Budget	
Special Funds	186.7	111.8	74.9
Extrabudgetary Agencies	(213.1)	(327.9)	114.8
Defined-purpose Accounts	0.4	(41.9)	42.3
<b>Results before consolidation</b>	<b>(26.0)</b>	<b>(258.0)</b>	<b>232.0</b>
Consolidation adjustments <sup>1</sup>	(149.0)	113.0	(262.0)
	<b>(175.0)</b>	<b>(145.0)</b>	<b>(30.0)</b>
Health and social services and education networks	(189.0)	(150.0)	(39.0)
<b>Impact of Consolidation</b>	<b>(364.0)</b>	<b>(295.0)</b>	<b>(69.0)</b>

<sup>1</sup> The effect of consolidation adjustments is to eliminate inter-entity transactions and harmonize the accounting policies in use in the special funds, extrabudgetary agencies and defined-purpose accounts with those used by the government.

The \$232.0 million improvement of the forecast results in 2008-2009 of the special funds, extrabudgetary agencies and defined-purpose accounts is explained by the following factors, in particular:

- > A \$103.6 million increase in the Société de financement des infrastructures locales du Québec, which is mainly explained by postponement of the performance of some of the work and by the contribution of the Gouvernement du Québec;
- > A \$55.3 million increase in the surplus of the Green Fund, mainly due to a revision of the schedule for implementation of the Action Plan on Climate Change. Surpluses will be used in the coming fiscal years for actions described in the Action Plan;
- > A \$39.8 million increase in the surplus of the Agence métropolitaine de transport resulting from a revision of its accounting policies;

- > A \$55.3 million decrease at La Financière agricole du Québec due to the higher than forecast level of compensation from Farm Income Stabilization Insurance, particularly related to the crisis persisting in the hog sector;
- > A \$25.8 million decrease for the Fonds d'assurance-prêts agricoles et forestiers, because of the effect of the current economic crisis on its investment income;
- > A \$24.6 million decrease in the Forestry Fund, which is explained by the shortfall of royalties to finance some of the Fund's expenditures.

Concerning the defined-purpose accounts, the forecast results in 2008-2009 are revised in favour of a \$0.4 million surplus, compared to a \$41.9 million deficit in the 2008-2009 Expenditure Budget:

- > The results of the defined-purpose accounts are presented on a cash basis. Changes are explained by the substantial fluctuations between cash inflows and outflows.

### 3. IMPACT OF CONSOLIDATION ON GOVERNMENT RESULTS IN 2009-2010

Consolidation of the results of the consolidated entities on the government's results has a negative impact of \$360.0 million in 2009-2010, a level comparable to that of 2008-2009, which is allocated as follows:

- > \$240.0 million for consolidation of special funds, extrabudgetary agencies and defined-purpose accounts;
- > \$120.0 million for consolidation of the health and social services and education networks.

#### Impact of Consolidation on Government Results in 2009-2010 (millions of dollars)

	2009-2010			2008-2009	
	Revenues	Expenditures	Results	Probable results	Variation
Special Funds, Extrabudgetary Agencies and Defined-purpose Accounts	26,729.4	26,943.4	(214.0)	(26.0)	(188.0)
Consolidation adjustments <sup>1</sup>	(21,077.5)	(21,051.5)	(26.0)	(149.0)	123.0
<b>Impact of Consolidation</b>	<b>5,651.9</b>	<b>5,891.9</b>	<b>(240.0)</b>	<b>(175.0)</b>	<b>(65.0)</b>
Health and social services and education networks <sup>2</sup>	-	120.0	(120.0)	(189.0)	69.0
<b>Total Impact of Consolidation</b>	<b>5,651.9</b>	<b>6,011.9</b>	<b>(360.0)</b>	<b>(364.0)</b>	<b>4.0</b>

<sup>1</sup> The effect of consolidation adjustments is to eliminate inter-entity transactions and harmonize the accounting policies in use in the special funds, extrabudgetary agencies and defined-purpose accounts with those used by the government.

<sup>2</sup> Networks results are presented according to the modified equity method of accounting.



#### 4. RESULTS OF SPECIAL FUNDS IN 2009-2010

The special funds show a \$146.9 million surplus for the 2009-2010 fiscal year compared to a \$186.7 million surplus in 2008-2009. This \$39.8 million decrease from 2008-2009 is largely due to the following factors:

- > A \$24.8 million decrease of the surplus in the Land Information Fund, which is explained by the anticipated drop in construction startups during the 2009-2010 fiscal year, due to the current economic context. Moreover, the Fund plans to start certain projects that had been postponed to 2009-2010;
- > The \$16.8 million increase in the deficit of the Labour Market Development Fund will be offset by the use of the cumulative surplus to fund its activities in 2009-2010;
- > The Sports and Physical Activity Development Fund forecasts a \$5.7 million surplus in 2009-2010, compared to a \$22.1 million surplus in 2008-2009. This decrease of \$16.4 million is explained by the faster pace of implementation of the various projects financed by the Fund;
- > The Financing Fund shows a forecast surplus of \$9.5 million for the 2009-2010 fiscal year, down \$16.3 million from the \$25.8 million anticipated surplus in 2008-2009. This reduction of the surplus is explained by the fact that short-term financing rates were exceptionally low in 2008-2009;
- > The \$22.3 million increase in the Green Fund's surplus in 2009-2010 is explained by an increase in revenues from federal transfers concerning Canada Ecotrust for Clean Air and Climate Change. These surpluses will be utilized under the Action Plan on Climate Change.

#### Results of Special Funds in 2009-2010<sup>1</sup>

(millions of dollars)

	2009-2010			2008-2009	Variation
	Revenues	Expenditures	Results	Probable results	
Land Information Fund	110.1	99.8	10.3	35.1	(24.8)
Labour Market Development Fund	959.2	984.2	(25.0)	(8.2)	(16.8)
Sports and Physical Activity Development Fund	32.0	26.3	5.7	22.1	(16.4)
Financing Fund	804.2	794.7	9.5	25.8	(16.3)
Green Fund	465.9	315.8	150.1	127.8	22.3
Other special funds	6,248.3	6,252.0	(3.7)	(15.9)	12.2
<b>Total before Consolidation</b>	<b>8,619.7</b>	<b>8,472.8</b>	<b>146.9</b>	<b>186.7</b>	<b>(39.8)</b>
Consolidation adjustments	(6,468.5)	(6,523.6)	55.1	1.3	53.8
<b>Impact of Consolidation</b>	<b>2,151.2</b>	<b>1,949.2</b>	<b>202.0</b>	<b>188.0</b>	<b>14.0</b>

<sup>1</sup> The results of special funds are presented in Appendix 6.3.

## 5. RESULTS OF EXTRABUDGETARY AGENCIES IN 2009-2010

The forecast results of extrabudgetary agencies show a \$335.0 million deficit in 2009-2010, compared to a \$213.1 million deficit in 2008-2009. This \$121.9 million variation is largely explained by the following factors:

- > The Société de financement des infrastructures locales du Québec shows a \$6.8 million deficit for the 2009-2010 fiscal year, compared to a \$67.5 million surplus in 2008-2009. This \$74.3 million change is particularly due to the timing difference between revenue inflows and the performance of the works;
- > The Fonds d'assurance-prêts agricoles et forestiers forecasts a \$9.3 million surplus in 2009-2010, a \$22.5 million improvement over the \$13.2 million deficit in 2008-2009. This improvement is mainly explained by the forecast evolution of the Fund's long-term investments.

### Results of Extrabudgetary Agencies in 2009-2010<sup>1</sup>

(millions of dollars)

	2009-2010			2008-2009	
	Revenues	Expenditures	Results	Probable results	Variation
Société de financement des infrastructures locales du Québec	826.0	832.8	(6.8)	67.5	(74.3)
Fonds d'assurance-prêts agricoles et forestiers	18.3	9.0	9.3	(13.2)	22.5
Other agencies	15,774.9	16,112.4	(337.5)	(267.4)	(70.1)
<b>Total before Consolidation</b>	<b>16,619.2</b>	<b>16,954.2</b>	<b>(335.0)</b>	<b>(213.1)</b>	<b>(121.9)</b>
Consolidation adjustments	(13,636.4)	(13,529.4)	(107.0)	(149.9)	42.9
<b>Impact of Consolidation</b>	<b>2,982.8</b>	<b>3,424.8</b>	<b>(442.0)</b>	<b>(363.0)</b>	<b>(79.0)</b>

<sup>1</sup> The results of extrabudgetary agencies are presented in Appendix 6.4.

## 6. RESULTS OF DEFINED-PURPOSE ACCOUNTS IN 2009-2010

The results of defined-purpose accounts are presented on a cash basis, which can lead to significant fluctuations based on cash inflows and outflows. The main effect of consolidation adjustments is to adjust these results so that they can be presented on an accrual basis.

The defined-purpose accounts show a \$25.9 million deficit for the 2009-2010 fiscal year compared to a \$0.4 million surplus in 2008-2009. The 2009-2010 forecast variation is due to the timing difference between disbursements and repayment of third parties' portion.

### Results of Defined-Purpose Accounts in 2009-2010<sup>1, 2</sup> (millions of dollars)

	2009-2010			2008-2009	Variation
	Revenues	Expenditures	Results	Probable results	
Defined-purpose Accounts	1,490.5	1,516.4	(25.9)	0.4	(26.3)
Consolidation adjustments	(972.6)	(998.5)	25.9	(0.4)	26.3
<b>Impact of Consolidation</b>	<b>517.9</b>	<b>517.9</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>1</sup> The consolidation adjustments have the effect of restoring defined-purpose accounts to a balanced budget.

<sup>2</sup> The results of defined-purpose accounts are presented in Appendix 6.5.

## APPENDIX 6.1

### THE GOVERNMENT'S REPORTING ENTITY

The criterion for inclusion in the government's reporting entity is based on how much control government exerts.

The government reporting entity encompasses the departments and agencies under the responsibility of a Minister which have budgets funded by appropriations voted by the National Assembly. It also encompasses all of the special funds, extrabudgetary agencies, defined-purpose accounts and corporations that are owned or controlled by the government. It also includes health and social services agencies, public health establishments, school boards, CEGEPs and the Université du Québec and its constituents.

Consolidated government expenditures include, in addition to program expenditures and the debt service, expenditures incurred by special funds, extrabudgetary agencies and defined-purpose accounts. They also include the net results of the health and social services and education networks<sup>1</sup>.

Expenditures of the consolidated entities are added to those of the government after eliminating inter-entity transactions and harmonizing accounting policies, when necessary. There are two kinds of consolidation adjustments:

- > The first consists of eliminating inter-entity transactions. These eliminations are necessary to avoid accounting for the same expenditure twice at the time of consolidation;
- > The second type of adjustment results from harmonization of the accounting policies of special funds and extrabudgetary agencies with those of the government.

It should be noted that property held by organizations that perform fiduciary activities is not included in the government's reporting entity.

### METHODS OF CONSOLIDATION

The purpose of consolidation is to combine all financial transactions and resources for which the government is responsible. This provides a comprehensive picture of government finances. Two methods of consolidation are used, depending on the type of entity involved.

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<sup>1</sup> For the 2009-2010 Expenditure Budget, the networks results are presented according to the modified equity method of accounting. The names of all entities that are part of the health and social services and education networks can be found in appendices 6.7 and 6.8.

**APPENDIX 6.1 (cont'd.)**

The first method, known as the full consolidation method, consists of adding up the accounts of the departments, special funds, extrabudgetary agencies and defined-purpose accounts line by line. This incorporates their financial transactions, such as the expenditures and debts of agencies, into the government's financial statements. This method is used for the entities listed in appendices 6.3, 6.4 and 6.5.

The second method, known as the modified equity method of accounting, is used for the health and social services and education networks as well as government corporations. It consists of adding the net results of these networks and corporations - surpluses or deficits - to the government results. This method is used for the entities listed in appendices 6.6, 6.7 and 6.8.

In the 2009-2010 Expenditure Budget, the networks net results are shown on a single line in accordance with the modified equity method of accounting.

Consolidation of the results of government corporations (Appendix 6.6) is considered only in the documents accompanying the Budget Speech, because the results of government corporations are taken into account in balancing the government's budget.

## APPENDIX 6.2

### CHANGES IN THE LIST OF CONSOLIDATED ENTITIES AND AGENCIES OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS

#### EXTRABUDGETARY AGENCIES AND SPECIAL FUNDS

Compared to the 2008-2009 fiscal year, some extrabudgetary agencies and special funds were added or moved to other portfolios, while others changed status or are no longer included in the Expenditure Budget.

A plus sign (+) indicates that an extrabudgetary agency or special fund has been added, while a minus sign (-) indicates that an extrabudgetary agency or special fund has been taken away.

#### Affaires municipales, Régions et Occupation du territoire

- (+) The status of L'Immobilière SHQ has been changed to that of government agency. That means L'Immobilière SHQ is now included in the government's reporting entity as well as the portfolio.

#### Conseil du trésor et Administration gouvernementale

- (-) The Agence des partenariats public-privé du Québec has been transferred to the "Finances" portfolio.

#### Conseil exécutif

- (+) The Centre de la francophonie des Amériques has been integrated into the portfolio.

#### Emploi et Solidarité sociale

- (+) The Commission de la capitale nationale du Québec from the "Santé et Services sociaux" portfolio has been integrated into the portfolio.

#### Finances

- (+) The Agence des partenariats public-privé du Québec from the "Conseil du trésor et Administration gouvernementale" portfolio has been added to the portfolio.

#### Santé et Services sociaux

- (-) The Commission de la capitale nationale du Québec has been transferred to the "Emploi et Solidarité sociale" portfolio.

#### Transports

- (+) The Road Safety Fund has been included in the portfolio.

**APPENDIX 6.2 (cont'd.)****Travail**

- (-) The Commissaire de l'industrie de la construction has been abolished. The assets, liabilities and personnel of this agency are transferred to the Commission des relations du travail.

**DEFINED-PURPOSE ACCOUNTS**

Regarding defined-purpose accounts, two specific new accounts have been added compared to the previous fiscal year, the Rail Infrastructure Funding Account at the Ministère des Transports and the Account Relating to the 2008 Infrastructure Projects, constituted specifically to allow different departments to account for the amounts disbursed by the Government of Canada for the funding of infrastructure projects in Québec.

Eleven new applications to the general account "Training, Partnership and Organization of Special Events" have been approved, from the following portfolios: "Conseil exécutif", "Culture, Communications et Condition féminine", "Emploi et Solidarité sociale", "Ressources naturelles et Faune", "Santé et Services sociaux", "Sécurité publique", and "Transports".

**AGENCIES OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS**

Some of the institutions of the health and social services and education networks have changed their names or no longer appear in the 2009-2010 Expenditure Budget, as opposed to the 2008-2009 fiscal year:

- > Hôpital de réadaptation Lindsay / Lindsay Rehabilitation Hospital and Institut de réadaptation de Montréal / Rehabilitation Institute of Montreal have been merged into a new institution called "Institut de réadaptation Gingras-Lindsay-de-Montréal";
- > Hôpital Laval henceforth is called Institut universitaire de cardiologie et de pneumologie de Québec.

APPENDIX 6.3

**Results of Special Funds**

(millions of dollars)

	2009-2010			2008-2009
	Revenues	Expenditures	Results	Results
<b>Affaires municipales, Régions et Occupation du territoire</b>				
Regional Development Fund	55.0	55.0	-	-
	55.0	55.0	-	-
<b>Conseil du trésor et Administration gouvernementale</b>				
Disaster Assistance Fund for Certain Areas	3.6	3.6	-	-
Information Technology Fund of the Conseil du trésor	0.4	0.4	-	-
Fund in respect of the Ice Storm	26.3	26.3	-	-
	30.3	30.3	-	-
<b>Culture, Communications et Condition féminine</b>				
Québec Cultural Heritage Fund	10.2	7.0	3.2	6.8
	10.2	7.0	3.2	6.8
<b>Développement durable, Environnement et Parcs</b>				
Green Fund	465.9	315.8	150.1	127.8
	465.9	315.8	150.1	127.8
<b>Éducation, Loisir et Sport</b>				
Sports and Physical Activity Development Fund	32.0	26.3	5.7	22.1
	32.0	26.3	5.7	22.1
<b>Emploi et Solidarité sociale</b>				
Assistance Fund for Independent Community Action	24.6	25.0	(0.4)	(0.4)
Labour Market Development Fund	959.2	984.2	(25.0)	(8.2)
Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale	4.0	4.0	-	-
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	19.1	19.1	-	-
Fonds québécois d'initiatives sociales	9.3	11.3	(2.0)	(2.4)
	1,016.2	1,043.6	(27.4)	(11.0)
<b>Finances</b>				
Financing Fund	804.2	794.7	9.5	25.8
Horse-Racing Industry Fund	10.1	4.0	6.1	-
Fonds du centre financier de Montréal	1.4	1.0	0.4	0.4
	815.7	799.7	16.0	26.2



## APPENDIX 6.3 (cont'd.)

**Results of Special Funds**

(millions of dollars)

	2009-2010		2008-2009	
	Revenues	Expenditures	Results	Results
<b>Justice</b>				
Fonds d'aide aux victimes d'actes criminels	19.1	16.7	2.4	4.2
Register Fund of the Ministère de la Justice	27.6	24.7	2.9	5.3
	46.7	41.4	5.3	9.5
<b>Ressources naturelles et Faune</b>				
Land Information Fund	110.1	99.8	10.3	35.1
Geographic Information Fund	5.2	5.6	(0.4)	(0.5)
Forestry Fund	274.1	285.5	(11.4)	(24.6)
	389.4	390.9	(1.5)	10.0
<b>Revenu</b>				
Fonds de fourniture de biens ou de services du ministère du Revenu	18.3	18.3	-	-
Collection Fund	91.4	93.5	(2.1)	(2.7)
Fonds des pensions alimentaires*	41.2	41.2	-	-
Information Technology Fund of the Ministère du Revenu	55.1	55.1	-	-
	206.0	208.1	(2.1)	(2.7)
<b>Santé et Services sociaux</b>				
Prescription Drug Insurance Fund	3,295.8	3,295.8	-	-
Fund for the Promotion of a Healthy Lifestyle	20.0	20.0	-	-
	3,315.8	3,315.8	-	-
<b>Sécurité publique</b>				
Police Services Fund	468.3	468.3	-	-
	468.3	468.3	-	-
<b>Services gouvernementaux</b>				
Government Air Service Fund	53.6	53.2	0.4	1.0
	53.6	53.2	0.4	1.0
<b>Tourisme</b>				
Tourism Partnership Fund	130.7	133.7	(3.0)	(1.6)
	130.7	133.7	(3.0)	(1.6)

APPENDIX 6.3 (cont'd.)

**Results of Special Funds**

(millions of dollars)

	2009-2010		2008-2009	
	Revenues	Expenditures	Results	Results
<b>Transports</b>				
Road Network Preservation and Improvement Fund	1,407.4	1,407.4	-	-
Rolling Stock Management Fund	92.6	92.6	-	(0.3)
Road Safety Fund	6.6	6.6	-	(0.7)
Fund for the Contribution of Motorists to Public Transit	73.5	73.5	-	-
Fund for the Sale of Goods and Services of the Ministère des Transports	3.7	3.7	-	(0.3)
	1,583.8	1,583.8	-	(1.3)
<b>Total</b>	<b>8,619.7</b>	<b>8,472.8</b>	<b>146.9</b>	<b>186.7</b>
Consolidation Adjustments	(6,468.5)	(6,523.6)	55.1	1.3
<b>Impact of Consolidation</b>	<b>2,151.2</b>	<b>1,949.2</b>	<b>202.0</b>	<b>188.0</b>

\* This fund also performs fiduciary activities outside of the government reporting entity.

Notes: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

**Results of Extrabudgetary Agencies**

(millions of dollars)

	2009-2010		2008-2009	
	Revenues	Expenditures	Results	Results
<b>Affaires municipales, Régions et Occupation du territoire</b>				
Immobilière SHQ	202.9	193.1	9.8	9.5
Société d'habitation du Québec	729.9	729.9	-	-
Société québécoise d'assainissement des eaux	126.3	126.3	-	-
	1,059.1	1,049.3	9.8	9.5
<b>Agriculture, Pêcheries et Alimentation</b>				
Fonds d'assurance-prêts agricoles et forestiers	18.3	9.0	9.3	(13.2)
La Financière agricole du Québec	452.2	836.0	(383.8)	(371.0)
	470.5	845.0	(374.5)	(384.2)
<b>Conseil exécutif</b>				
Centre de la francophonie des Amériques	2.2	3.2	(1.0)	1.0
	2.2	3.2	(1.0)	1.0
<b>Culture, Communications et Condition féminine</b>				
Bibliothèque et Archives nationales du Québec	92.1	96.4	(4.3)	(3.5)
Commission de reconnaissance des associations d'artistes et des associations de producteurs	0.5	0.5	-	-
Conseil des arts et des lettres du Québec	89.6	90.2	(0.6)	(0.3)
Conservatoire de musique et d'art dramatique du Québec	28.5	29.0	(0.5)	(0.4)
Musée d'Art contemporain de Montréal	11.7	12.4	(0.7)	-
Musée de la Civilisation	29.4	29.4	-	-
Musée national des beaux-arts du Québec	19.6	21.0	(1.4)	-
Régie du cinéma	12.1	4.9	7.2	9.6
Société de développement des entreprises culturelles	69.2	70.7	(1.5)	(0.7)
Société de la Place des Arts de Montréal	35.5	36.3	(0.8)	(0.7)
Société de télédiffusion du Québec	80.3	80.4	(0.1)	-
Société du Grand Théâtre de Québec	11.5	11.5	-	-
	480.0	482.7	(2.7)	4.0
<b>Développement durable, Environnement et Parcs</b>				
Société des établissements de plein air du Québec	125.9	124.8	1.1	2.6
Société des parcs de sciences naturelles du Québec	11.5	10.5	1.0	2.4
Société québécoise de récupération et de recyclage	31.7	36.5	(4.8)	(1.1)
	169.1	171.8	(2.7)	3.9
<b>Développement économique, Innovation et Exportation</b>				
Centre de recherche industrielle du Québec	30.4	31.9	(1.5)	(1.0)
Fonds de la recherche en santé du Québec	103.3	106.6	(3.3)	(0.1)
Fonds québécois de la recherche sur la nature et les technologies	53.2	55.5	(2.3)	(1.3)
Fonds québécois de la recherche sur la société et la culture	53.5	55.0	(1.5)	(1.6)
Investissement Québec	424.5	406.1	18.4	16.5
Société du parc industriel et portuaire de Bécancour	5.1	6.1	(1.0)	0.3
	670.0	661.2	8.8	12.8

APPENDIX 6.4 (cont'd.)

**Results of Extrabudgetary Agencies**

(millions of dollars)

	2009-2010		2008-2009	
	Revenues	Expenditures	Results	Results
<b>Éducation, Loisir et Sport</b>				
Institut de tourisme et d'hôtellerie du Québec	31.8	32.2	(0.4)	(0.3)
	31.8	32.2	(0.4)	(0.3)
<b>Emploi et Solidarité sociale</b>				
Commission de la capitale nationale du Québec	17.6	18.1	(0.5)	0.4
Cree Hunters and Trappers Income Security Board	23.4	23.4	-	(0.5)
	41.0	41.5	(0.5)	(0.1)
<b>Finances</b>				
Agence des partenariats public-privé du Québec	16.3	16.3	-	0.5
Autorité des marchés financiers	97.0	87.7	9.3	17.6
Bureau de décision et de révision en valeurs mobilières	0.8	1.8	(1.0)	0.7
Financement-Québec	629.9	602.5	27.4	17.4
Institut de la statistique du Québec	28.5	29.2	(0.7)	0.7
Société de financement des infrastructures locales du Québec	826.0	832.8	(6.8)	67.5
	1,598.5	1,570.3	28.2	104.4
<b>Justice</b>				
Commission des services juridiques	132.8	135.1	(2.3)	-
Fonds d'aide aux recours collectifs	1.1	2.1	(1.0)	(0.1)
Office des professions du Québec	11.9	11.2	0.7	0.4
Société québécoise d'information juridique	13.3	13.3	-	0.3
Tribunal administratif du Québec	28.8	31.2	(2.4)	-
	187.9	192.9	(5.0)	0.6
<b>Relations internationales</b>				
Office Québec-Amériques pour la jeunesse	2.8	2.8	-	(0.2)
	2.8	2.8	-	(0.2)
<b>Ressources naturelles et Faune</b>				
Agence de l'efficacité énergétique	117.6	117.6	-	-
Fondation de la faune du Québec	6.0	6.5	(0.5)	1.4
Régie de l'énergie	11.5	12.7	(1.2)	1.0
Société de développement de la Baie-James	19.9	19.8	0.1	0.7
Société nationale de l'amiante	-	-	-	0.8
	155.0	156.6	(1.6)	3.9
<b>Santé et Services sociaux</b>				
Corporation d'hébergement du Québec	257.5	240.3	17.2	10.1
Corporation d'urgences-santé	93.9	93.9	-	-
Héma-Québec	325.8	325.8	-	-
Institut national de santé publique du Québec	33.7	33.7	-	-
Régie de l'assurance maladie du Québec	8,660.0	8,660.0	-	-
	9,370.9	9,353.7	17.2	10.1

## APPENDIX 6.4 (cont'd.)

**Results of Extrabudgetary Agencies**

(millions of dollars)

	2009-2010		2008-2009	
	Revenues	Expenditures	Results	Results
<b>Sécurité publique</b>				
École nationale de police du Québec	29.1	29.3	(0.2)	0.1
École nationale des pompiers du Québec	1.9	1.8	0.1	(0.2)
	31.0	31.1	(0.1)	(0.1)
<b>Services gouvernementaux</b>				
Centre de services partagés du Québec	553.4	562.4	(9.0)	(9.3)
Services Québec	88.6	88.6	-	(4.8)
Société immobilière du Québec	666.6	661.2	5.4	17.1
	1,308.6	1,312.2	(3.6)	3.0
<b>Tourisme</b>				
Régie des installations olympiques*	49.1	50.3	(1.2)	(2.7)
Société du Centre des congrès de Québec	22.4	23.0	(0.6)	3.7
Société du Palais des congrès de Montréal	59.1	64.6	(5.5)	9.4
	130.6	137.9	(7.3)	10.4
<b>Transports</b>				
Agence métropolitaine de transport*	433.7	396.2	37.5	39.8
Société de l'assurance automobile du Québec	214.3	250.1	(35.8)	(35.8)
Société des traversiers du Québec	79.7	80.2	(0.5)	(0.6)
	727.7	726.5	1.2	3.4
<b>Travail</b>				
Commission des lésions professionnelles	58.3	59.0	(0.7)	0.9
Commission des normes du travail	58.7	58.7	-	1.8
Commission des relations du travail	16.2	16.2	-	0.2
Régie du bâtiment du Québec	49.3	49.2	0.1	1.9
	182.5	183.1	(0.6)	4.8
<b>Total</b>	<b>16,619.2</b>	<b>16,954.2</b>	<b>(335.0)</b>	<b>(213.1)</b>
Consolidation Adjustments	(13,636.4)	(13,529.4)	(107.0)	(149.9)
<b>Impact of Consolidation</b>	<b>2,982.8</b>	<b>3,424.8</b>	<b>(442.0)</b>	<b>(363.0)</b>

\* Forecast data correspond to the agency's operating fund.

Notes: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

APPENDIX 6.5

**Results of Defined-purpose Accounts**

(millions of dollars)

	2009-2010			2008-2009
	Revenues	Expenditures	Results	Results
<b>Affaires municipales, Régions et Occupation du territoire</b>				
2000-2007 Infrastructure program	24.2	19.3	4.9	(4.6)
2005 Infrastructure Program	121.0	142.5	(21.5)	16.4
	145.2	161.8	(16.6)	11.8
<b>Agriculture, Pêcheries et Alimentation</b>				
Financing of certain agriculture and fishing activities	6.1	6.1	-	-
Financing of agricultural risk management programs	147.6	147.6	-	-
Training, partnership and organization of special events	3.0	3.0	-	-
	156.7	156.7	-	-
<b>Conseil exécutif</b>				
Financing the Youth Action Strategy	-	5.8	(5.8)	(11.5)
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	(0.2)
Training, partnership and organization of special events	-	-	-	-
	-	5.8	(5.8)	(11.7)
<b>Culture, Communications et Condition féminine</b>				
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	0.7	0.6	0.1	0.1
Financing of autonomous service units - Centre de conservation du Québec	0.6	0.6	-	(0.1)
Training, partnership and organization of special events	0.7	0.7	-	-
	2.0	1.9	0.1	-
<b>Développement durable, Environnement et Parcs</b>				
Financing of autonomous service units - Centre d'expertise en analyse environnementale du Québec	2.0	2.5	(0.5)	(0.6)
Training, partnership and organization of special events	1.3	1.4	(0.1)	0.1
	3.3	3.9	(0.6)	(0.5)

## APPENDIX 6.5 (cont'd.)

**Results of Defined-purpose Accounts**

(millions of dollars)

	2009-2010		2008-2009	
	Revenues	Expenditures	Results	Results
<b>Développement économique, Innovation et Exportation</b>				
Training, partnership and organization of special events	0.5	0.5	-	-
	0.5	0.5	-	-
<b>Éducation, Loisir et Sport</b>				
Minority-language and second-language teaching	25.8	25.8	-	-
Financing of Millennium Scholarships	-	-	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	29.7	29.7	-	-
Training in federal penitentiaries	4.8	4.8	-	(0.1)
Training, partnership and organization of special events	0.8	1.6	(0.8)	0.4
Literacy program	-	-	-	-
	61.1	61.9	(0.8)	0.3
<b>Emploi et Solidarité sociale</b>				
Application of the Québec Parental Insurance Plan	350.0	350.0	-	-
Financing of pilot projects for elderly workers	7.9	7.9	-	-
Training, partnership and organization of special events	3.8	3.9	(0.1)	0.1
	361.7	361.8	(0.1)	0.1
<b>Finances</b>				
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	460.4	460.4	-	-
	460.4	460.4	-	-
<b>Immigration et Communautés culturelles</b>				
Training, partnership and organization of special events	1.1	1.1	-	-
	1.1	1.1	-	-

APPENDIX 6.5 (cont'd.)

**Results of Defined-purpose Accounts**

(millions of dollars)

	2009-2010		2008-2009	
	Revenues	Expenditures	Results	Results
<b>Justice</b>				
Agreement respecting the Contraventions Act	0.5	0.5	-	-
Training, partnership and organization of special events	-	-	-	-
	0.5	0.5	-	-
<b>Relations internationales</b>				
Training, partnership and organization of special events	0.4	0.4	-	-
	0.4	0.4	-	-
<b>Ressources naturelles et Faune</b>				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	0.2	(0.2)	0.2
Training, partnership and organization of special events	1.8	2.3	(0.5)	(0.1)
Mining sector cooperation project with Bolivia	0.1	0.1	-	-
	1.9	2.6	(0.7)	0.1
<b>Revenu</b>				
Goods and services tax administration	131.6	131.6	-	-
	131.6	131.6	-	-
<b>Santé et Services sociaux</b>				
Financing of services to seniors with reduced mobility	30.0	30.0	-	-
Financing of the program to assist pathological gamblers	22.0	22.0	-	-
Training, partnership and organization of special events	1.7	2.8	(1.1)	0.2
Implementation of the Informatization Plan of the Health and Social Services Network	61.8	62.0	(0.2)	1.7
	115.5	116.8	(1.3)	1.9



## APPENDIX 6.5 (cont'd.)

**Results of Defined-purpose Accounts**

(millions of dollars)

	2009-2010		2008-2009	
	Revenues	Expenditures	Results	Results
<b>Sécurité publique</b>				
Administration of the Firearms Act	5.6	5.6	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	3.4	3.4	-	-
Financing of the joint civil defence program	0.3	0.2	0.1	(0.1)
Financing of the program to assist pathological gamblers	3.0	3.0	-	-
Training, partnership and organization of special events	14.3	14.6	(0.3)	(1.7)
	26.6	26.8	(0.2)	(1.8)
<b>Transports</b>				
Airport fixed-asset financing	5.0	5.0	-	-
Financing of rail infrastructure	6.4	6.4	-	-
Training, partnership and organization of special events	1.5	1.5	-	-
2000-2007 Infrastructure program	6.7	6.7	-	-
	19.6	19.6	-	-
<b>Travail</b>				
Financing of the Bureau d'évaluation médicale	2.6	2.6	-	0.4
	2.6	2.6	-	0.4
<b>Total</b>	<b>1,490.5</b>	<b>1,516.4</b>	<b>(25.9)</b>	<b>0.4</b>
Consolidation Adjustments	(972.6)	(998.5)	25.9	(0.4)
<b>Impact of Consolidation</b>	<b>517.9</b>	<b>517.9</b>	-	-

Notes: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

## APPENDIX 6.6

### GOVERNMENT CORPORATIONS ACCOUNTED FOR AT THEIR CONSOLIDATION VALUE

Capital Financière agricole inc.

Fonds d'indemnisation du courtage immobilier

Hydro-Québec\*

IQ FIER inc.

IQ Immigrants Investisseurs Inc.

Loto-Québec

Société des traversiers du Québec

Société générale de financement du Québec

Société Innovatech du Grand Montréal

Société Innovatech du sud du Québec

Société Innovatech Québec et Chaudière-Appalaches

Société Innovatech Régions ressources

\* This Corporation also performs fiduciary activities outside of the government reporting entity.

## APPENDIX 6.7

## ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

**Agencies and other regional bodies<sup>1</sup>:**

Agence de la santé et des services sociaux de Chaudière-Appalaches  
 Agence de la santé et des services sociaux de la Capitale-Nationale  
 Agence de la santé et des services sociaux de la Côte-Nord  
 Agence de la santé et des services sociaux de la Gaspésie–Îles-de-la-Madeleine  
 Agence de la santé et des services sociaux de la Mauricie et du Centre-du-Québec  
 Agence de la santé et des services sociaux de la Montérégie  
 Agence de la santé et des services sociaux de l'Abitibi-Témiscamingue  
 Agence de la santé et des services sociaux de Lanaudière  
 Agence de la santé et des services sociaux de Laval  
 Agence de la santé et des services sociaux de l'Estrie  
 Agence de la santé et des services sociaux de l'Outaouais  
 Agence de la santé et des services sociaux de Montréal  
 Agence de la santé et des services sociaux des Laurentides  
 Agence de la santé et des services sociaux du Bas-Saint-Laurent  
 Agence de la santé et des services sociaux du Saguenay–Lac-St-Jean  
 Centre régional de santé et des services sociaux de la Baie-James<sup>2</sup>  
 Conseil Cri de la santé et des services sociaux de la Baie James<sup>2</sup>  
 Régie régionale de la santé et des services sociaux du Nunavik

**Public institutions<sup>1</sup>:**

Centre André-Boudreau  
 Centre d'accueil Dixville inc.  
 Centre de protection et de réadaptation de la Côte-Nord  
 Centre de réadaptation Constance-Lethbridge  
 Centre de réadaptation de la Gaspésie (Le)  
 Centre de réadaptation de l'Ouest de Montréal  
 Centre de réadaptation en alcoolisme et toxicomanie de Chaudière-Appalaches  
 Centre de réadaptation en déficience intellectuelle (CRDI) Chaudière-Appalaches  
 Centre de réadaptation en déficience intellectuelle de Québec  
 Centre de réadaptation en déficience intellectuelle du Bas-Saint-Laurent  
 Centre de réadaptation en déficience intellectuelle du Saguenay–Lac-Saint-Jean  
 Centre de réadaptation en déficience intellectuelle Gabrielle-Major  
 Centre de réadaptation en déficience intellectuelle Montérégie-Est  
 Centre de réadaptation en déficience physique Chaudière-Appalaches  
 Centre de réadaptation en déficience physique le Bouclier  
 Centre de réadaptation Estrie inc.  
 Centre de réadaptation Interval  
 Centre de réadaptation La Maison  
 Centre de réadaptation la Myriade  
 Centre de réadaptation Lisette-Dupras  
 Centre de réadaptation Ubald-Villeneuve  
 Centre de santé et de services sociaux Cavendish  
 Centre de santé et de services sociaux Champlain

<sup>1</sup> The entities of the health and social services network have a fiscal year ending March 31.

<sup>2</sup> These entities act as agencies and public institutions.

APPENDIX 6.7 (cont'd.)

**ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK**

**Public institutions (cont'd.):**

Centre de santé et de services sociaux Cléophas-Claveau  
 Centre de santé et de services sociaux d'Ahunatic et Montréal-Nord  
 Centre de santé et de services sociaux d'Antoine-Labelle  
 Centre de santé et de services sociaux d'Argenteuil  
 Centre de santé et de services sociaux d'Arthabaska-et-de-l'Érable  
 Centre de santé et de services sociaux de Beauce  
 Centre de santé et de services sociaux de Bécancour–Nicolet-Yamaska  
 Centre de santé et de services sociaux de Bordeaux-Cartierville–Saint-Laurent  
 Centre de santé et de services sociaux de Charlevoix  
 Centre de santé et de services sociaux de Chicoutimi  
 Centre de santé et de services sociaux de Dorval-Lachine-Lasalle  
 Centre de santé et de services sociaux de Gatineau  
 Centre de santé et de services sociaux de Jonquière  
 Centre de santé et de services sociaux de Kamouraska  
 Centre de santé et de services sociaux de la Baie-des-Chaleurs  
 Centre de santé et de services sociaux de la Basse-Côte-Nord  
 Centre de santé et de services sociaux de la Côte-de-Gaspé  
 Centre de santé et de services sociaux de la Haute-Côte-Nord  
 Centre de santé et de services sociaux de la Haute-Gaspésie  
 Centre de santé et de services sociaux de la Haute-Yamaska  
 Centre de santé et de services sociaux de la Matapédia  
 Centre de santé et de services sociaux de la Minganie  
 Centre de santé et de services sociaux de la Mitis  
 Centre de santé et de services sociaux de la Montagne  
 Centre de santé et de services sociaux de la MRC-de-Coaticook  
 Centre de santé et de services sociaux de la Pointe-de-l'Île  
 Centre de santé et de services sociaux de la région de Thetford  
 Centre de santé et de services sociaux de la Vallée-de-la-Batiscan  
 Centre de santé et de services sociaux de la Vallée-de-la-Gatineau  
 Centre de santé et de services sociaux de Lac-Saint-Jean-Est  
 Centre de santé et de services sociaux de la Vallée-de-l'Or  
 Centre de santé et de services sociaux de la Vieille-Capitale  
 Centre de santé et de services sociaux de Laval  
 Centre de santé et de services sociaux de l'Énergie  
 Centre de santé et de services sociaux de l'Hématite  
 Centre de santé et de services sociaux de l'Ouest-de-l'Île  
 Centre de santé et de services sociaux de Manicouagan  
 Centre de santé et de services sociaux de Maskinongé  
 Centre de santé et de services sociaux de Matane  
 Centre de santé et de services sociaux de Memphrémagog  
 Centre de santé et de services sociaux de Montmagny-L'Islet  
 Centre de santé et de services sociaux de Papineau  
 Centre de santé et de services sociaux de Port-Cartier  
 Centre de santé et de services sociaux de Portneuf  
 Centre de santé et de services sociaux de Québec-Nord

## APPENDIX 6.7 (cont'd.)

## ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

**Public institutions (cont'd.):**

Centre de santé et de services sociaux de Rimouski-Neigette  
 Centre de santé et de services sociaux de Rivière-du-Loup  
 Centre de santé et de services sociaux de Rouyn-Noranda  
 Centre de santé et de services sociaux de Saint-Jérôme  
 Centre de santé et de services sociaux de Saint-Léonard et Saint-Michel  
 Centre de santé et de services sociaux de Sept-Îles  
 Centre de santé et de services sociaux de Sorel-Tracy  
 Centre de santé et de services sociaux de Témiscaming-et-de-Kipawa  
 Centre de santé et de services sociaux de Témiscouata  
 Centre de santé et de services sociaux de Thérèse De Blainville  
 Centre de santé et de services sociaux de Trois-Rivières  
 Centre de santé et de services sociaux de Vaudreuil-Soulanges  
 Centre de santé et de services sociaux des Aurores-Boréales  
 Centre de santé et de services sociaux des Basques  
 Centre de santé et de services sociaux des Collines  
 Centre de santé et de services sociaux des Etchemins  
 Centre de santé et de services sociaux des Îles  
 Centre de santé et de services sociaux des Pays-d'en-Haut  
 Centre de santé et de services sociaux des Sommets  
 Centre de santé et de services sociaux des Sources  
 Centre de santé et de services sociaux Domaine-du-Roy  
 Centre de santé et de services sociaux Drummond  
 Centre de santé et de services sociaux du Cœur-de-l'Île  
 Centre de santé et de services sociaux du Grand Littoral  
 Centre de santé et de services sociaux du Granit  
 Centre de santé et de services sociaux du Haut-Saint-François  
 Centre de santé et de services sociaux du Haut-Saint-Laurent  
 Centre de santé et de services sociaux du Haut-Saint-Maurice  
 Centre de santé et de services sociaux du Lac-des-Deux-Montagnes  
 Centre de santé et de services sociaux du Lac-Témiscamingue  
 Centre de santé et de services sociaux du Nord de Lanaudière  
 Centre de santé et de services sociaux du Pontiac  
 Centre de santé et de services sociaux du Rocher-Percé  
 Centre de santé et de services sociaux du Sud de Lanaudière  
 Centre de santé et de services sociaux du Sud-Ouest-Verdun  
 Centre de santé et de services sociaux du Suroît  
 Centre de santé et de services sociaux du Val-Saint-François  
 Centre de santé et de services sociaux Haut-Richelieu-Rouville  
 Centre de santé et de services sociaux – Institut Universitaire de gériatrie de Sherbrooke  
 Centre de santé et de services sociaux Jardins-Roussillon  
 Centre de santé et de services sociaux Jeanne-Mance  
 Centre de santé et de services sociaux la Pommeraie  
 Centre de santé et de services sociaux les Eskers de l'Abitibi  
 Centre de santé et de services sociaux Lucille-Teasdale  
 Centre de santé et de services sociaux Maria-Chapdelaine  
 Centre de santé et de services sociaux Pierre-Boucher  
 Centre de santé et de services sociaux Richelieu-Yamaska

APPENDIX 6.7 (cont'd.)

ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

**Public institutions** (cont'd.):

Centre de santé Inuulitsivik  
 Centre de santé Tulattavik de l'Ungava  
 Centre de services en déficience intellectuelle Mauricie/Centre-du-Québec  
 Centre de soins prolongés Grace Dart / Grace Dart Extended Care Centre  
 Centre d'hébergement et de soins de longue durée de St-Andrew-de-Father-Dowd-et-de-St-Margaret  
 Centre Dollard-Cormier (Le)  
 Centre du Florès  
 Centre hospitalier affilié universitaire de Québec  
 Centre hospitalier de l'Université de Montréal  
 Centre hospitalier de St. Mary  
 Centre hospitalier régional de Trois-Rivières  
 Centre hospitalier Robert-Giffard  
 Centre hospitalier universitaire de Québec  
 Centre hospitalier universitaire de Sherbrooke  
 Centre hospitalier universitaire Sainte-Justine  
 Centre Jean-Patrice-Chiasson/Maison Saint-Georges (Le)  
 Centre Jellinek  
 Centre jeunesse Chaudière-Appalaches  
 Centre jeunesse de la Mauricie et du Centre-du-Québec (Le)  
 Centre jeunesse de la Montérégie  
 Centre jeunesse de l'Abitibi-Témiscamingue (C.J.A.T.)  
 Centre jeunesse de Laval  
 Centre jeunesse de l'Estrie  
 Centre jeunesse de Montréal (Le)  
 Centre jeunesse de Québec  
 Centre jeunesse des Laurentides  
 Centre jeunesse du Bas-St-Laurent  
 Centre jeunesse du Saguenay-Lac-Saint-Jean (Le)  
 Centre jeunesse Gaspésie/Les Îles  
 Centre Miriam  
 Centre Montérégien de réadaptation  
 Centre Normand  
 Centre Notre-Dame de l'Enfant (Sherbrooke) Inc.  
 Centre régional de réadaptation La Ressource  
 Centre régional de santé et de services sociaux de la Baie-James<sup>2</sup>  
 Centre universitaire de santé McGill  
 Centres de la jeunesse et de la famille Batshaw (Les)  
 Centres jeunesse de Lanaudière (Les)  
 Centres jeunesse de l'Outaouais (Les)  
 CHSLD Juif de Montréal  
 Clair Foyer Inc.  
 CLSC Naskapi  
 Conseil Cri de la santé et des services sociaux de la Baie James<sup>2</sup>

<sup>2</sup> These entities act as agencies and public institutions.

## APPENDIX 6.7 (cont'd.)

## ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

**Public institutions** (cont'd.):

Corporation du Centre de réadaptation Lucie-Bruneau (La)  
 Corporation du Centre hospitalier gériatrique Maimonides (La)  
 Corporation du Centre hospitalier Pierre-Janet (La)  
 CRDI Normand-Laramée  
 Domrémy Mauricie/Centre-du-Québec  
 Hôpital Catherine Booth de l'Armée du Salut  
 Hôpital Charles Lemoyne  
 Hôpital Chinois de Montréal (1963) (L')  
 Hôpital Douglas  
 Hôpital du Sacré-Cœur de Montréal  
 Hôpital Général Juif Sir Mortimer B. Davis (L')  
 Hôpital Jeffery Hale-Saint Brigid's  
 Hôpital Juif de réadaptation  
 Hôpital Louis-H. Lafontaine  
 Hôpital Maisonneuve-Rosemont  
 Hôpital Mont-Sinaï  
 Hôpital Rivière-des-Prairies  
 Hôpital Santa Cabrini  
 Hôtel-Dieu de Lévis  
 Institut Canadien-Polonais du Bien-être Inc.  
 Institut de cardiologie de Montréal  
 Institut de réadaptation en déficience physique de Québec  
 Institut de réadaptation Gingras-Lindsay-de-Montréal  
 Institut Nazareth et Louis-Braille  
 Institut Philippe-Pinel de Montréal  
 Institut Raymond-Dewar  
 Institut de cardiologie et de pneumologie de Québec  
 Institut universitaire de gériatrie de Montréal  
 La Résidence de Lachute  
 Pavillon du Parc Inc.  
 Services de réadaptation du Sud-Ouest et du Renfort  
 Services de réadaptation L'Intégrale  
 Virage, Réadaptation en alcoolisme et toxicomanie (Le)

## APPENDIX 6.8

### ORGANIZATIONS IN THE EDUCATION NETWORKS<sup>1</sup>

#### School boards:

Commission scolaire au Cœur-des-Vallées  
 Commission scolaire Central Québec  
 Commission scolaire Crie  
 Commission scolaire de Charlevoix  
 Commission scolaire de Kamouraska–Rivière-du-Loup  
 Commission scolaire de l'Énergie  
 Commission scolaire de l'Estuaire  
 Commission scolaire de l'Or-et-des-Bois  
 Commission scolaire de la Baie-James  
 Commission scolaire de la Beauce-Etchemin  
 Commission scolaire de la Capitale  
 Commission scolaire de la Côte-du-Sud  
 Commission scolaire De La Jonquière  
 Commission scolaire de la Moyenne-Côte-Nord  
 Commission scolaire de la Pointe-de-l'Île  
 Commission scolaire de la Région-de-Sherbrooke  
 Commission scolaire de la Riveraine  
 Commission scolaire de la Rivière-du-Nord  
 Commission scolaire de la Seigneurie-des-Mille-Îles  
 Commission scolaire de la Vallée-des-Tisserands  
 Commission scolaire de Laval  
 Commission scolaire de Montréal  
 Commission scolaire de Portneuf  
 Commission scolaire de Rouyn-Noranda  
 Commission scolaire de Saint-Hyacinthe  
 Commission scolaire de Sorel-Tracy  
 Commission scolaire des Affluents  
 Commission scolaire des Appalaches  
 Commission scolaire des Bois-Francs  
 Commission scolaire des Chênes  
 Commission scolaire des Chic-Chocs  
 Commission scolaire des Découvreurs  
 Commission scolaire des Draveurs  
 Commission scolaire des Grandes-Seigneuries  
 Commission scolaire des Hautes-Rivières  
 Commission scolaire des Hauts-Bois-de-l'Outaouais  
 Commission scolaire des Hauts-Cantons  
 Commission scolaire des Îles  
 Commission scolaire des Laurentides  
 Commission scolaire des Monts-et-Marées  
 Commission scolaire des Navigateurs  
 Commission scolaire des Patriotes  
 Commission scolaire des Phares  
 Commission scolaire des Portages-de-l'Outaouais

<sup>1</sup> The entities of the education networks have a fiscal year that ends on June 30, except for the Université du Québec and its constituents, for which the fiscal year ends on May 31.



## APPENDIX 6.8 (cont'd.)

**ORGANIZATIONS IN THE EDUCATION NETWORKS****School boards (cont'd.):**

Commission scolaire des Premières-Seigneuries  
 Commission scolaire des Rives-du-Saguenay  
 Commission scolaire des Samares  
 Commission scolaire des Sommets  
 Commission scolaire des Trois-Lacs  
 Commission scolaire du Chemin-du-Roy  
 Commission scolaire du Fer  
 Commission scolaire du Fleuve-et-des-Lacs  
 Commission scolaire du Lac-Abitibi  
 Commission scolaire du Lac-Saint-Jean  
 Commission scolaire du Lac-Témiscamingue  
 Commission scolaire du Littoral  
 Commission scolaire du Pays-des-Bleuets  
 Commission scolaire du Val-des-Cerfs  
 Commission scolaire Eastern Shores  
 Commission scolaire Eastern Townships  
 Commission scolaire English-Montréal  
 Commission scolaire Harricana  
 Commission scolaire Kativik  
 Commission scolaire Lester-B.-Pearson  
 Commission scolaire Marguerite-Bourgeoys  
 Commission scolaire Marie-Victorin  
 Commission scolaire New Frontiers  
 Commission scolaire Pierre-Neveu  
 Commission scolaire René-Lévesque  
 Commission scolaire Riverside  
 Commission scolaire Sir-Wilfrid-Laurier  
 Commission scolaire Western Québec

Comité de gestion de la taxe scolaire de l'Île de Montréal

**General and vocational colleges (CEGEPs):**

Cégep André-Laurendeau  
 Cégep Beauce-Appalaches  
 Cégep d'Ahuntsic  
 Cégep d'Alma  
 Cégep de Baie-Comeau  
 Cégep de Bois-de-Boulogne  
 Cégep de Chicoutimi  
 Cégep de Drummondville  
 Cégep de Granby-Haute-Yamaska  
 Cégep de Jonquière  
 Cégep de la Gaspésie et des Îles  
 Cégep de La Pocatière  
 Cégep de l'Abitibi-Témiscamingue  
 Cégep de Lévis-Lauzon

**APPENDIX 6.8 (cont'd.)**

**ORGANIZATIONS IN THE EDUCATION NETWORKS**

**General and vocational colleges (CEGEPs) (cont'd.):**

Cégep de Limoilou  
 Cégep de l'Outaouais  
 Cégep de Maisonneuve  
 Cégep de Matane  
 Cégep de Rimouski  
 Cégep de Rivière-du-Loup  
 Cégep de Rosemont  
 Cégep de Sainte-Foy  
 Cégep de Saint-Félicien  
 Cégep de Saint-Hyacinthe  
 Cégep de Saint-Jérôme  
 Cégep de Saint-Laurent  
 Cégep de Sept-Îles  
 Cégep de Sherbrooke  
 Cégep de Sorel-Tracy  
 Cégep de Thetford  
 Cégep de Trois-Rivières  
 Cégep de Valleyfield  
 Cégep de Victoriaville  
 Cégep du Vieux Montréal  
 Cégep Édouard Montpetit  
 Cégep François-Xavier Garneau  
 Cégep Gérald-Godin  
 Cégep John Abbott  
 Cégep Lionel Groulx  
 Cégep Marie-Victorin  
 Cégep Montmorency  
 Cégep régional de Lanaudière  
 Cégep Saint-Jean-sur-Richelieu  
 Champlain Regional College  
 Collège Dawson  
 Collège Héritage  
 Collège Shawinigan  
 Vanier College

**Université du Québec and its constituent universities:**

École de technologie supérieure  
 École nationale d'administration publique  
 Institut national de la recherche scientifique  
 Université du Québec  
 Université du Québec à Chicoutimi  
 Université du Québec à Montréal  
 Université du Québec à Rimouski  
 Université du Québec à Trois-Rivières  
 Université du Québec en Abitibi-Témiscamingue  
 Université du Québec en Outaouais

APPENDIX

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## IN BRIEF

### APPENDIX A 2009-2010 EXPENDITURE BUDGET – BREAKDOWN BY MISSION

Government budget expenditures are broken down into six major government missions, namely: Health and Social Services, Education and Culture, Economy and Environment, Support for Individuals and Families, Administration and Justice, and Debt Service.

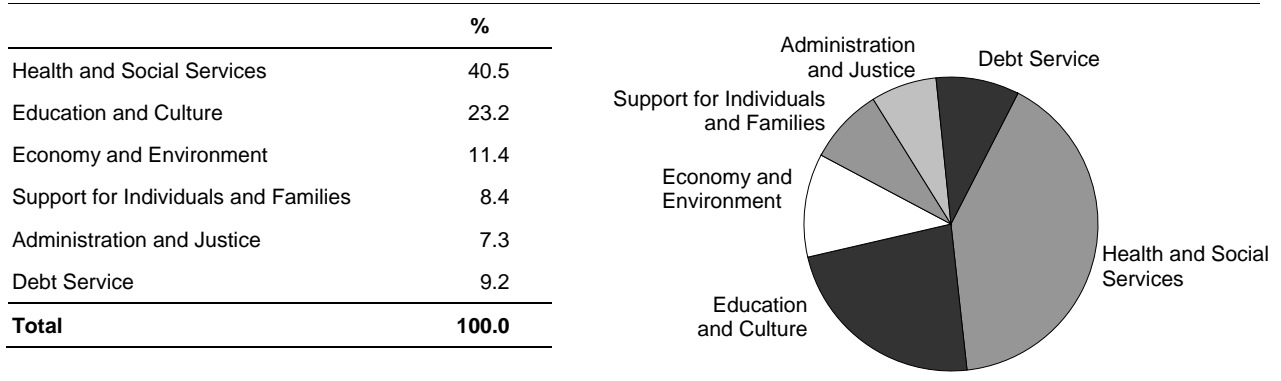
Three missions account for three quarters of budget expenditures:

- > The Health and Social Services mission is 40.5% of budget expenditures;
- > The Education and Culture mission, representing 23.2% of budget expenditures;
- > The Economy and Environment mission, which accounts for 11.4% of budget expenditures.

**1. EXPENDITURE BUDGET – BREAKDOWN BY MISSION**

The programs appearing in the 2009-2010 Expenditure Budget are broken down into six missions corresponding to the main functions of the government.

**2009-2010 Expenditure Budget – Breakdown by Mission<sup>1</sup>**



<sup>1</sup> Excluding anticipated lapsed appropriations and carry-over appropriations in 2010-2011.

**2009-2010 Expenditures by Portfolio and Mission**

(millions of dollars)

Portfolios	Missions						Total
	Health and Social Services	Education and Culture	Economy and Environment	Support for Individuals and Families	Administration and Justice	Debt Service	
National Assembly	-	-	-	-	116.2	-	<b>116.2</b>
Persons Appointed by the National Assembly	-	-	-	-	70.6	-	<b>70.6</b>
Affaires municipales, Régions et Occupation du territoire	-	-	1,159.5	-	667.6	-	<b>1,827.1</b>
Agriculture, Pêcheries et Alimentation	-	-	720.3	-	-	-	<b>720.3</b>
Conseil du trésor et Administration gouvernementale	-	-	-	-	672.6	-	<b>672.6</b>
Conseil exécutif	-	-	-	-	343.8	-	<b>343.8</b>
Culture, Communications et Condition féminine	-	655.8	-	12.2	-	-	<b>668.0</b>
Développement durable, Environnement et Parcs	-	-	211.1	-	-	-	<b>211.1</b>
Développement économique, Innovation et Exportation	-	-	914.9	-	-	-	<b>914.9</b>
Éducation, Loisir et Sport	-	14,431.0	-	-	-	-	<b>14,431.0</b>
Emploi et Solidarité sociale	-	-	935.3	3,293.1	-	-	<b>4,228.4</b>
Famille et Aînés	-	-	-	2,066.5	-	-	<b>2,066.5</b>
Finances	-	-	-	-	177.8	6,104.0	<b>6,281.8</b>
Immigration et Communautés culturelles	-	295.6	-	-	0.8	-	<b>296.4</b>
Justice	-	-	-	229.2	451.2	-	<b>680.4</b>
Relations internationales	-	-	115.9	-	-	-	<b>115.9</b>
Ressources naturelles et Faune	-	-	576.7	-	-	-	<b>576.7</b>
Revenu	-	-	-	-	1,050.0	-	<b>1,050.0</b>
Santé et Services sociaux	26,872.4	-	-	-	-	-	<b>26,872.4</b>
Sécurité publique	-	-	-	-	1,081.8	-	<b>1,081.8</b>
Services gouvernementaux	-	-	-	-	171.3	-	<b>171.3</b>
Tourisme	-	-	138.9	-	-	-	<b>138.9</b>
Transports	-	-	2,770.9	-	-	-	<b>2,770.9</b>
Travail	-	-	-	-	32.1	-	<b>32.1</b>
Anticipated Lapsed Appropriations	-	-	-	-	-	-	<b>(150.0)*</b>
Carry-over Appropriations in 2010-2011	-	-	-	-	-	-	<b>(96.3)*</b>
<b>Total Missions</b>	<b>26,872.4</b>	<b>15,382.4</b>	<b>7,543.4</b>	<b>5,601.0</b>	<b>4,835.9</b>	<b>6,104.0</b>	<b>66,092.9</b>

\* Anticipated lapsed appropriations and carry-over appropriations in 2010-2011 are not broken down by mission since they will be allocated among the missions during the course of the year.

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

**Mission Health and Social Services, Expenditures by Portfolio and Program**

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2009-2010	2008-2009	2008-2009	2007-2008	2006-2007
<b>Santé et Services sociaux</b>					
Québec-wide Operations	470.7	445.4	444.7	364.0	288.0
Regional Operations	19,165.4	18,309.0	18,325.2	17,555.6	16,483.1
Office des personnes handicapées du Québec	13.1	12.7	12.8	12.4	11.7
Régie de l'assurance maladie du Québec	7,223.2	6,634.4	6,634.4	6,122.5	5,670.2
<b>Total of this Mission</b>	<b>26,872.4</b>	<b>25,401.5</b>	<b>25,417.1</b>	<b>24,054.4</b>	<b>22,452.9</b>

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2008-2009 expenditure budget correspond to 2008-2009 comparative appropriations presented in Volume II of the 2009-2010 Expenditure Budget.

Program spending is presented according to the 2009-2010 budget structure.



**Mission Education and Culture, Expenditures by Portfolio and Program**

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2009-2010	2008-2009	2008-2009	2007-2008	2006-2007
<b>Culture, Communications et Condition féminine</b>					
Charter of the French Language	30.0	27.9	29.4	23.4	22.0
Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	47.5	47.4	47.9	45.5	42.5
Support for Culture, Communications and Government Corporations	578.3	569.2	569.5	553.5	528.5
<b>Éducation, Loisir et Sport</b>					
Administration and Consulting	155.0	153.2	142.2	130.7	126.5
Financial Assistance for Education	451.3	439.6	415.7	425.4	365.5
Development of Recreation and Sport	65.3	63.5	63.5	62.6	60.8
Preschool, Primary and Secondary Education	8,270.2	7,974.9	8,055.4	7,771.9	7,407.0
Higher Education	4,674.1	4,554.1	4,464.7	4,147.0	3,920.0
Tourism and Hotel Industry Training	23.4	22.5	23.2	21.8	20.6
Retirement Plans	791.7	776.2	776.2	839.8	737.7
<b>Immigration et Communautés culturelles</b>					
Immigration, Integration and Cultural Communities	295.6	269.5	129.1	131.2	124.4
<b>Total of this Mission</b>	<b>15,382.4</b>	<b>14,898.0</b>	<b>14,716.7</b>	<b>14,152.9</b>	<b>13,355.5</b>

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2008-2009 expenditure budget correspond to 2008-2009 comparative appropriations presented in Volume II of the 2009-2010 Expenditure Budget.

Program spending is presented according to the 2009-2010 budget structure.

### Mission Economy and Environment, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2009-2010	2008-2009	2008-2009	2007-2008	2006-2007
<b>Affaires municipales, Régions et Occupation du territoire</b>					
Regional Development and Rurality	122.5	109.8	109.9	97.7	69.7
Housing	447.9	402.6	401.9	382.3	340.5
Upgrading Infrastructure and Urban Renewal	466.0	522.9	525.4	594.5	585.8
Greater Montréal Promotion and Development	123.1	91.0	90.6	77.6	72.0
<b>Agriculture, Pêcheries et Alimentation</b>					
Bio-food Company Development, Training and Food Quality	402.4	385.4	393.5	406.0	375.9
Government Agencies	317.9	317.5	317.7	318.1	317.7
<b>Développement durable, Environnement et Parcs</b>					
Bureau d'audiences publiques sur l'environnement	5.5	5.5	5.5	5.3	5.5
Environmental Protection and Parks Management	205.6	195.6	205.4	196.6	184.6
<b>Développement économique, Innovation et Exportation</b>					
Research and Innovation Agencies	199.5	184.8	184.8	178.5	163.8
Financial and Technical Support for Economic Development, Research, Innovation and Exports	715.4	604.0	648.6	527.2	355.1
<b>Emploi et Solidarité sociale</b>					
Employment Assistance Measures	873.1	913.7	891.3	813.8	838.7
Promotion and Development of the Capitale-Nationale Region	62.1	74.9	67.9	61.1	51.2
<b>Relations internationales</b>					
International Affairs	115.9	127.0	123.2	115.3	101.8

**Mission Economy and Environment, Expenditures by Portfolio and Program (cont'd.)**

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2009-2010	Expenditure Budget 2008-2009	Probable Expenditure 2008-2009	Expenditures 2007-2008	Expenditures 2006-2007
<b>Ressources naturelles et Faune</b>					
Management of Natural Resources	505.7	483.5	493.3	567.3	400.5
Protection and Development of Wildlife Resources	71.0	70.4	70.5	73.5	63.6
<b>Tourisme</b>					
Promotion and Development of Tourism	138.9	140.7	138.9	144.5	143.5
<b>Transports</b>					
Administration and Corporate Services	110.3	103.5	103.8	99.9	97.2
Transportation Infrastructures	2,087.5	1,738.1	1,739.2	1,612.3	1,454.6
Transportation Systems	573.0	503.2	504.0	435.6	401.2
<b>Total of this Mission</b>	<b>7,543.4</b>	<b>6,974.1</b>	<b>7,015.4</b>	<b>6,707.2</b>	<b>6,022.9</b>

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2008-2009 expenditure budget correspond to 2008-2009 comparative appropriations presented in Volume II of the 2009-2010 Expenditure Budget.

Program spending is presented according to the 2009-2010 budget structure.

**Mission Support for Individuals and Families, Expenditures by Portfolio and Program**

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2009-2010	Expenditure Budget 2008-2009	Probable Expenditure 2008-2009	Expenditures 2007-2008	Expenditures 2006-2007
<b>Culture, Communications et Condition féminine</b>					
Status of Women	12.2	12.2	12.4	10.4	6.7
<b>Emploi et Solidarité sociale</b>					
Administration	465.6	470.2	479.6	467.7	474.1
Financial Assistance Measures	2,827.5	2,761.2	2,792.2	2,826.6	2,771.0
<b>Famille et Aînés</b>					
Condition of Seniors	18.5	14.4	14.4	8.3	2.9
Public Curator	40.5	39.3	39.3	47.9	48.4
Assistance Measures for Families	1,974.5	1,868.1	1,868.1	1,758.1	1,646.4
Planning, Research and Administration	33.0	24.8	25.4	21.7	20.7
<b>Justice</b>					
Assistance to Persons Brought before the Courts	229.2	228.4	228.9	227.7	220.6
<b>Total of this Mission</b>	<b>5,601.0</b>	5,418.5	5,460.2	5,368.3	5,190.7

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2008-2009 expenditure budget correspond to 2008-2009 comparative appropriations presented in Volume II of the 2009-2010 Expenditure Budget.

Program spending is presented according to the 2009-2010 budget structure.

**Mission Administration and Justice, Expenditures by Portfolio and Program**

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2009-2010	2008-2009	2008-2009	2007-2008	2006-2007
<b>National Assembly</b>					
Associate General Secretariat, informational and institutional affairs and security	46.3	45.5	45.5	44.6	43.2
General Secretariat and parliamentary affairs	10.3	10.1	10.1	9.3	9.6
Statutory Services for Parliamentarians	59.6	58.5	58.5	60.4	54.0
<b>Persons Appointed by the National Assembly</b>					
Administration of the Electoral System	29.0	103.3	103.3	32.3	95.3
The Lobbyists Commissioner	2.8	2.7	2.7	2.5	2.5
The Public Protector	13.3	12.9	12.9	13.0	11.6
The Auditor General	25.5	24.6	23.9	22.6	21.1
<b>Affaires municipales, Régions et Occupation du territoire</b>					
General Administration	55.4	55.2	55.4	56.8	56.1
Commission municipale du Québec	2.5	2.4	2.4	1.6	2.1
Compensation in lieu of Taxes and Financial Assistance to Municipalities	594.0	593.1	590.4	591.4	716.3
Régie du logement	15.8	15.5	16.9	18.8	16.5
<b>Conseil du trésor et Administration gouvernementale</b>					
Commission de la fonction publique	3.5	3.5	3.5	3.2	2.9
Contingency Fund	230.0	122.1	-	-	-
Retirement and Insurance Plans	338.0	333.5	333.5	323.3	391.6
Secrétariat du Conseil du trésor	101.1	99.2	99.4	99.2	238.7

**Mission Administration and Justice, Expenditures by Portfolio and Program (cont'd.)**

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2009-2010	Expenditure Budget 2008-2009	Probable Expenditure 2008-2009	Expenditures 2007-2008	Expenditures 2006-2007
<b>Conseil exécutif</b>					
Aboriginal Affairs	204.2	204.2	203.6	173.6	155.6
Canadian Intergovernmental Affairs	14.9	15.6	16.2	14.0	11.4
Lieutenant-Governor's Office	0.8	0.7	0.7	0.9	1.1
Youth	43.0	36.7	36.7	33.9	8.5
Reform of Democratic Institutions and Access to Information	7.7	6.6	6.6	5.2	5.4
Support Services for the Premier and the Conseil exécutif	73.2	71.5	52.9	57.8	51.5
<b>Finances</b>					
Department Administration	45.4	46.6	178.8	44.3	40.3
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	132.4	118.1	160.5	46.1	43.9
<b>Immigration et Communautés culturelles</b>					
Agency Reporting to the Minister	0.8	0.8	0.8	0.7	0.7
<b>Justice</b>					
Judicial Activity	90.4	88.2	88.2	90.0	151.1
Administration of Justice	267.2	265.5	265.5	277.5	272.1
Administrative Justice	11.8	11.6	11.6	10.5	10.0
Protection Agency Reporting to the Minister	8.1	7.9	8.0	7.6	7.5
Criminal and Penal Prosecutions	73.6	64.7	68.2	70.0	66.7
<b>Revenu</b>					
Tax Administration	1,050.0	1,055.5	1,080.3	1,215.2	1,089.6
<b>Sécurité publique</b>					
Agencies Reporting to the Minister	30.0	30.1	32.0	29.9	28.7
Security, Prevention and Internal Management	517.4	483.8	489.9	494.3	458.5
Sûreté du Québec	534.4	526.5	538.1	529.9	499.3

**Mission Administration and Justice, Expenditures by Portfolio and Program (cont'd.)**

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2009-2010	Expenditure Budget 2008-2009	Probable Expenditure 2008-2009	Expenditures 2007-2008	Expenditures 2006-2007
<b>Services gouvernementaux</b>					
Government Services	171.3	158.2	152.5	124.3	111.9
<b>Travail</b>					
Labour	32.1	32.6	40.8	38.5	36.4
<b>Total of this Mission</b>	<b>4,835.9</b>	4,707.8	4,790.4	4,543.4	4,711.7

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2008-2009 expenditure budget correspond to 2008-2009 comparative appropriations presented in Volume II of the 2009-2010 Expenditure Budget.

Program spending is presented according to the 2009-2010 budget structure.

**Mission Debt Service, Expenditures by Portfolio and Program**

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2009-2010	Expenditure Budget 2008-2009	Probable Expenditure 2008-2009	Expenditures 2007-2008	Expenditures 2006-2007
<b>Finances</b>					
Debt Service	6,104.0	6,589.0	6,589.0	7,020.9	7,038.7
<b>Total of this Mission</b>	<b>6,104.0</b>	<b>6,589.0</b>	<b>6,589.0</b>	<b>7,020.9</b>	<b>7,038.7</b>
Anticipated Lapsed Appropriations	(150.0)				
Carry-over Appropriations in 2010-2011	(96.3)				
<b>Mission Total</b>	<b>66,092.9</b>	<b>63,988.8</b>	<b>63,988.8</b>	<b>61,847.1</b>	<b>58,772.5</b>

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.  
 Data for the 2008-2009 expenditure budget correspond to 2008-2009 comparative appropriations presented in Volume II of the 2009-2010 Expenditure Budget.  
 Program spending is presented according to the 2009-2010 budget structure.



## IN BRIEF

### APPENDIX B ECONOMIC AND BUDGETARY INDICATORS

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 1995-1996 fiscal year over a period of 15 years. It is composed of the following three tables:

- > Evolution of program spending, debt service as well as budget expenditures;
- > Change in certain specific indicators for Québec;
- > Expenditures by portfolio.

B.1

**Evolution of Program Spending, Debt Service and Budget Expenditures**

	Program spending <sup>1</sup>		Debt service		Budget expenditures <sup>2</sup>	
	\$M	% variation	\$M	% variation	\$M	% variation
1995-1996	36,039	(0.6)	6,034	2.6	<b>42,073</b>	(0.1)
1996-1997	34,583	(4.0)	5,855	(3.0)	<b>40,438</b>	(3.9)
1997-1998	34,690	0.3	6,765	15.5	<b>41,455</b>	2.5
1998-1999	37,052	1.7 <sup>3</sup>	6,573	(2.8)	<b>43,625</b>	5.2
1999-2000	37,850	2.2	6,752	2.7	<b>44,602</b>	2.2
2000-2001	40,165	6.1	6,972	3.3	<b>47,137</b>	5.7
2001-2002	41,888	4.3	6,687	(4.1)	<b>48,575</b>	3.1
2002-2003	43,865	4.7	6,583	(1.5)	<b>50,448</b>	3.9
2003-2004	45,339	3.4	6,655	1.1	<b>51,994</b>	3.1
2004-2005	47,656	5.1	6,853	3.0	<b>54,509</b>	4.8
2005-2006	49,229	3.3	6,875	0.3	<b>56,104</b>	2.9
2006-2007	51,734	5.1	7,039	2.4	<b>58,773</b>	4.8
2007-2008	54,826	6.0	7,021	(0.3)	<b>61,847</b>	5.2
2008-2009 <sup>F</sup>	57,400	4.7	6,589	(6.2)	<b>63,989</b>	3.5
2009-2010 <sup>F</sup>	59,989	4.5	6,104	(7.4)	<b>66,093</b>	3.3

<sup>1</sup> Program spending is presented according to the 2009-2010 budget structure.

<sup>2</sup> Budget expenditures exclude consolidated entities.

<sup>3</sup> Rate corrected to exclude, on the one hand, the impact of the Canada-Québec Labour Market Agreement, which came into force in 1998-1999, for an amount of \$595.6 million, and, on the other hand, the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of \$1,007.0 million, and to improve the financial position of the universities, for an amount of \$170.0 million. The growth rate, taking these expenditures into account, would have been 6.8%.

<sup>F</sup> Forecast

## B.2

**Change in Certain Specific Indicators for Québec**

	Population <sup>1</sup> In thousands	GDP	Inflation rate	Program spending		
		Growth rate <sup>2</sup>	in Canada <sup>3</sup>	% of GDP	per capita	
		%	%		\$	% variation
1995-1996	7,219	4.0	2.1	20.3	4,992	(0.9)
1996-1997	7,247	1.8	1.6	19.2	4,772	(4.4)
1997-1998	7,275	4.4	1.6	18.4	4,769	(0.1)
1998-1999	7,296	4.2	1.0	18.0 <sup>4</sup>	5,078	6.5
1999-2000	7,323	7.4	1.7	18.0	5,169	1.8
2000-2001	7,357	6.7	2.7	17.9	5,459	5.6
2001-2002	7,396	3.0	2.5	18.1	5,663	3.7
2002-2003	7,441	4.2	2.3	18.2	5,895	4.1
2003-2004	7,486	3.9	2.8	18.1	6,057	2.7
2004-2005	7,536	4.8	1.9	18.1	6,324	4.4
2005-2006	7,582	3.2	2.2	18.2	6,493	2.7
2006-2007	7,632	3.9	2.0	18.4	6,779	4.4
2007-2008 <sup>F</sup>	7,686	5.4	2.2	18.5	7,133	5.2
2008-2009 <sup>F</sup>	7,751	2.4	2.3	18.9	7,406	3.8
2009-2010 <sup>F</sup>	7,817	(0.1)	0.5	19.8	7,674	3.6

Sources: Secrétariat du Conseil du trésor for program spending data, Statistics Canada and Ministère des Finances for economic data.

<sup>1</sup> Population as of July 1 of the fiscal year considered.

<sup>2</sup> 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.

<sup>3</sup> For the calendar year ending three months before the end of the fiscal year considered.

<sup>4</sup> Rate corrected to exclude, on the one hand, the impact of the Canada-Québec Labour Market Agreement, which came into force in 1998-1999, for an amount of \$595.6 million, and, on the other hand, the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of \$1,007.0 million, and to improve the financial position of the universities, for an amount of \$170.0 million. With these amounts included, the rate would have been 18.9%.

<sup>F</sup> Forecast.

B.3

### Expenditures by Portfolio

(millions of dollars)

	Expenditure	Probable	Actual Expenditures		
	Budget 2009-2010	Expenditure 2008-2009	2007-2008	2006-2007	2005-2006
National Assembly	116	114	114	107	99
Persons Appointed by the National Assembly	71	143	71	131	58
Affaires municipales, Régions et Occupation du territoire	1,827	1,793	1,821	1,859	1,752
Agriculture, Pêcheries et Alimentation	720	711	724	694	658
Conseil du trésor et Administration gouvernementale	673	437	426	633	465
Conseil exécutif	344	317	285	233	233
Culture, Communications et Condition féminine	668	659	633	600	543
Développement durable, Environnement et Parcs	211	211	202	190	195
Développement économique, Innovation et Exportation	915	833	706	519	689
Éducation, Loisir et Sport	14,431	13,941	13,399	12,638	12,280
Emploi et Solidarité sociale	4,228	4,231	4,169	4,135	4,073
Famille et Aînés	2,067	1,947	1,836	1,718	1,604
Finances	178	339	90	84	87
Immigration et Communautés culturelles	296	130	132	125	116
Justice	680	670	683	728	653
Relations internationales	116	123	115	102	102
Ressources naturelles et Faune	577	564	641	464	401
Revenu	1,050	1,080	1,215	1,090	1,022
Santé et Services sociaux	26,872	25,417	24,054	22,453	21,163
Sécurité publique	1,082	1,060	1,054	987	942
Services gouvernementaux	171	153	124	112	97
Tourisme	139	139	145	143	159
Transports	2,771	2,347	2,148	1,953	1,776
Travail	32	41	39	36	62
Change in the Provision for Losses on Equity Investments	-	-	-	-	-
Anticipated Lapsed Appropriations	(150)				
Carry-over Appropriations in 2010-2011	(96)				
<b>Program Spending</b>	<b>59,989</b>	<b>57,400</b>	<b>54,826</b>	<b>51,734</b>	<b>49,229</b>
Debt Service	6,104	6,589	7,021	7,039	6,875
<b>Budget Expenditures</b>	<b>66,093</b>	<b>63,989</b>	<b>61,847</b>	<b>58,773</b>	<b>56,104</b>

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total. Program spending is presented according to the 2009-2010 budget structure.

<b>Actual Expenditures</b>									
2004-2005	2003-2004	2002-2003	2001-2002	2000-2001	1999-2000	1998-1999	1997-1998	1996-1997	1995-1996
96	97	94	91	82	77	77	69	82	88
58	93	66	52	43	42	95	37	43	100
1,622	1,537	1,560	1,585	1,357	1,111	1,008	1,179	1,238	1,412
661	661	640	650	713	512	530	498	584	642
498	411	499	455	424	352	405	581	580	501
241	195	167	121	104	217	78	74	76	89
533	520	498	486	536	489	517	415	415	424
207	222	208	207	212	236	177	183	178	186
543	533	890	857	906	772	746	558	514	628
11,874	11,568	11,161	10,609	10,181	9,875	9,615	9,486	10,078	10,498
4,149	4,234	4,228	4,122	4,150	4,096	4,171	3,780	3,946	4,013
1,515	1,457	1,282	1,137	913	699	575	477	419	416
91	85	97	91	90	67	61	128	59	61
120	127	129	125	102	100	102	93	96	100
632	597	564	531	488	478	505	473	485	475
102	111	110	111	103	98	87	77	83	100
364	419	435	435	455	549	463	372	421	453
932	748	810	640	742	742	864	1,103	651	532
20,582	19,026	17,872	17,147	16,057	14,788	14,562	12,892	12,833	13,011
941	933	868	797	741	698	701	662	693	717
41	39	43	36	36	48	33	41	43	27
144	146	143	109	147	148	106	85	81	78
1,633	1,514	1,432	1,410	1,504	1,575	1,504	1,360	928	1,460
75	66	69	87	78	80	71	67	67	69
-	-	-	-	-	-	-	-	(11)	(39)
<b>47,656</b>	<b>45,339</b>	<b>43,865</b>	<b>41,888</b>	<b>40,165</b>	<b>37,850</b>	<b>37,052</b>	<b>34,690</b>	<b>34,583</b>	<b>36,039</b>
6,853	6,655	6,583	6,687	6,972	6,752	6,573	6,765	5,855	6,034
<b>54,509</b>	<b>51,994</b>	<b>50,448</b>	<b>48,575</b>	<b>47,137</b>	<b>44,602</b>	<b>43,625</b>	<b>41,455</b>	<b>40,438</b>	<b>42,073</b>



