

2010|2011

EXPENDITURE BUDGET

VOLUME // IV // Additional Information

2010|2011

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Additional Information



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IN BRIEF

CHAPTER 1 2010-2011 EXPENDITURE BUDGET

Government budget expenditures amount to \$69,551.0 million for the 2010-2011 fiscal year. They break down as follows:

- \$62,561.0 million for program spending, an increase of 2.9% or \$1,792.1 million compared to the 2009-2010 probable expenditure;
- \$6,990.0 million for debt service, an increase of \$836.0 million over 2009-2010.

Over 92% of the increase in program spending is allocated to government priorities:

- \$987.7 million to the "Santé et Services sociaux" portfolio, an increase of 3.7%;
- \$315.9 million to the "Éducation, Loisir et Sport" portfolio, an increase of 2.2%;
- \$112.1 million to the "Famille et Aînés" portfolio, an increase of 5.4%;
- \$240.0 million to the "Transports" portfolio, an increase of 9.4%.

The expenditure budget for the other portfolios remains substantially the same.

1. 2010-2011 EXPENDITURE BUDGET

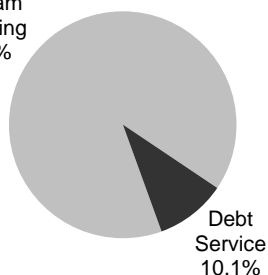
Government budget expenditures amount to \$69,551.0 million for the 2010-2011 fiscal year, a 3.9% increase over 2009-2010. Budget expenditures break down as follows:

- \$62,561.0 million for program spending, an increase of 2.9% or \$1,792.1 million over 2009-2010;
- \$6,990.0 million for debt service, an increase of \$836.0 million over 2009-2010. This increase is mainly due to higher interest rates, an increase in the debt and the impact of the yield of the Caisse de dépôt et placement du Québec on the income of the Retirement Plans Sinking Fund (recorded as interest deductions in the retirement plans account).

Program spending accounts for 89.9% of the expenditure budget in 2010-2011, while debt service accounts for 10.1%.

Evolution of Budget Expenditures (millions of dollars)

Program
Spending
89.9%



	2010-2011	2009-2010	Variation \$ million	Growth %
Program Spending	62,561.0	60,768.9	1,792.1	2.9
Debt Service	6,990.0	6,154.0	836.0	13.6
Budget Expenditures	69,551.0	66,922.9	2,628.1	3.9

2. BREAKDOWN OF PROGRAM SPENDING IN 2010-2011

Expenditures of the "Santé et Services sociaux" and "Éducation, Loisir et Sport" portfolios amount to \$42,772.2 million and represent over 68% of program spending in 2010-2011:

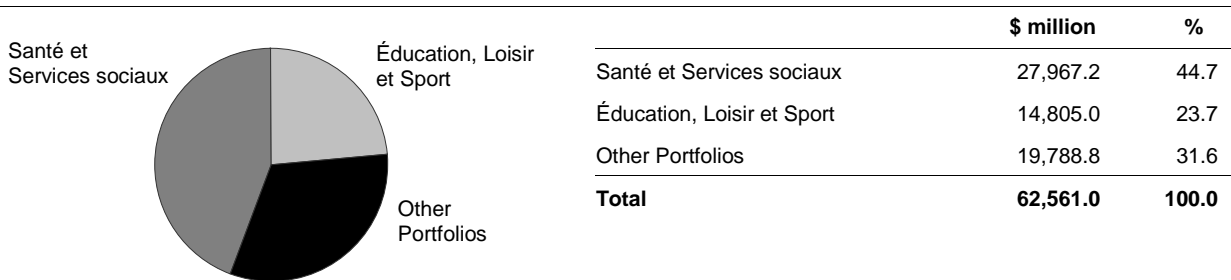
- The "Santé et Services sociaux" portfolio, with a budget of \$27,967.2 million, represents 44.7% of program spending;
- The "Éducation, Loisir et Sport" portfolio, with a budget of \$14,805.0 million, represents 23.7% of program spending.

Expenditures of the other portfolios total \$19,788.8 million, representing close to 32% of all program spending. They particularly include:

- The "Emploi et Solidarité sociale" portfolio, with a budget of \$4,283.9 million, representing 6.8% of program spending;

- The "Transports" portfolio, with a budget of \$2,787.5 million, representing 4.5% of program spending;
- The "Famille et Aînés" portfolio, with a budget of \$2,178,6 million, representing 3.5% of program spending;
- The "Affaires municipales, Régions et Occupation du territoire" portfolio, with a budget of \$1,871.4 million, representing 3.0% of program spending.

Breakdown of Program Spending in 2010-2011



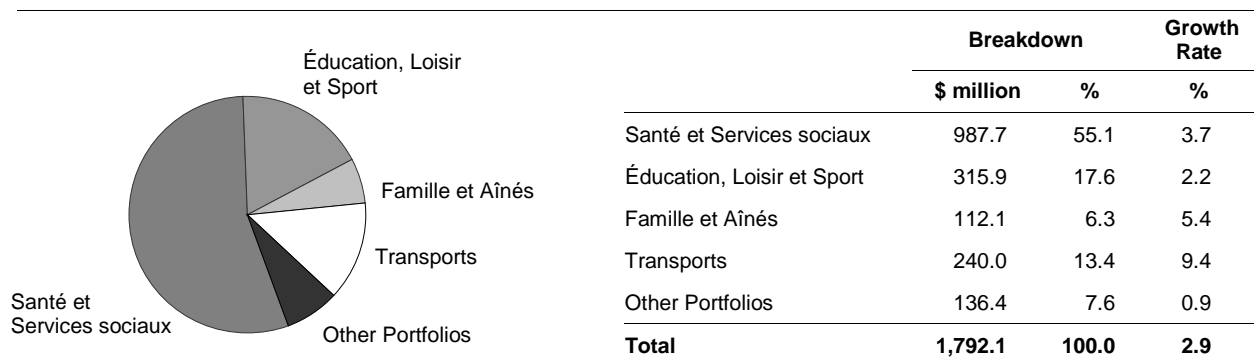
3. VARIATION IN 2010-2011 PROGRAM SPENDING

Program spending increases by \$1,792.1 million in 2010-2011, which is 2.9% over the 2009-2010 probable expenditure. The greatest part, i.e. 92.4%, of this growth is allocated to four portfolios:

- \$987.7 million to the "Santé et Services sociaux" portfolio, a 3.7% increase over 2009-2010, representing 55.1% of total growth;
- \$315.9 million to the "Éducation, Loisir et Sport" portfolio, a 2.2% increase over 2009-2010, representing 17.6% of total growth;
- \$112.1 million to the "Famille et Aînés" portfolio, a 5.4% increase over 2009-2010, representing 6.3% of total growth;
- \$240.0 million to the "Transports" portfolio, a 9.4% increase over 2009-2010, representing 13.4% of total growth.

The expenditure budget of all the other portfolios remains substantially the same as 2009-2010.

Breakdown of Program Spending Growth in 2010-2011



SANTÉ ET SERVICES SOCIAUX

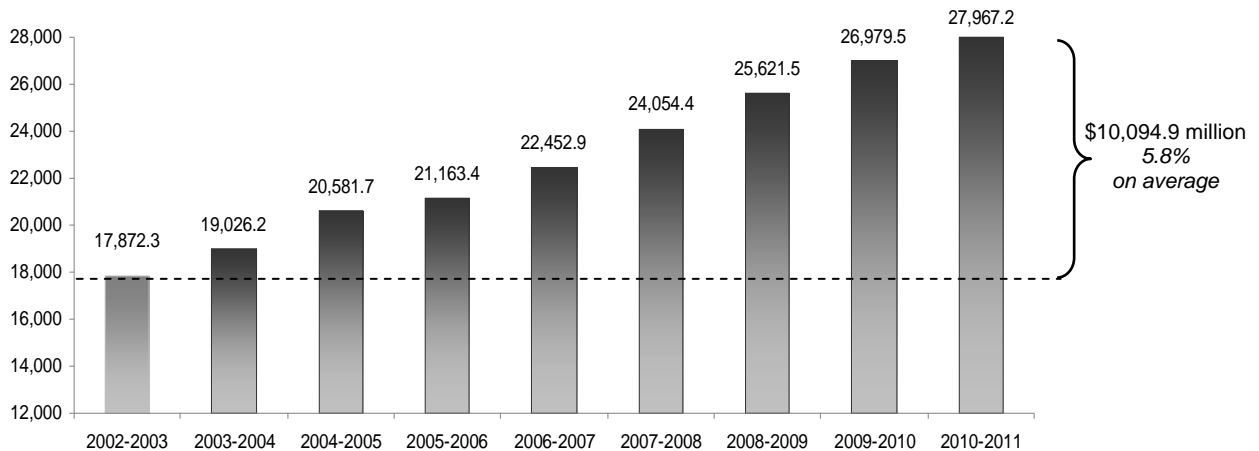
Expenditure budget increases by \$987.7 million in 2010-2011

The growth allocated to the Ministère de la Santé et des Services sociaux is \$987.7 million in 2010-2011, up 3.7% from 2009-2010. This growth particularly serves to:

- Fund the increases in remuneration for network staff and health professionals, the variation in employer's contributions and adjustments for pension plans, for an amount of \$477.1 million in 2010-2011, over 48% of the total growth;
- Inject \$366.7 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, a forecast increase for the blood program, the application of the agreement recently concluded with ambulance technicians and improvement of prehospital emergency services, the forecast increase for medical residents, the operating of new equipment and new installations, and implementation of the assisted procreation program;
- Fund the growth in the cost of prescription drugs with \$76.7 million under the prescription drug insurance plan.

For the period from 2003-2004 to 2010-2011, the expenditure budget allocated to the health and social services sector increased by \$10,094.9 million, which represents an average annual growth of 5.8%.

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



ÉDUCATION, LOISIR ET SPORT

Expenditure budget increases by \$315.9 million in 2010-2011

Expenditures on education rise by \$315.9 million in 2010-2011, which is 2.2% over 2009-2010. Additional amounts allocated to education particularly serve to:

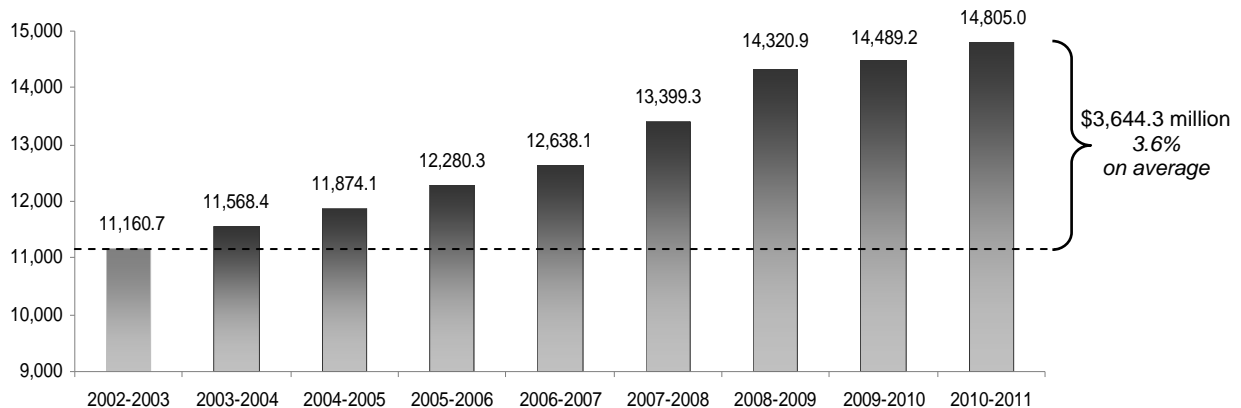
- Maintain and improve the quality of services and fund the different growth factors in the networks, specifically wage parameters, amounting to \$263.5 million;
- Add \$23.5 million for implementing the Stratégie d'action visant la persévérance et la réussite scolaires, particularly to reduce class size in elementary schools, provide individualized guidance in high schools and increase the supply of extracurricular, sporting and cultural activities;
- Add \$14.7 million to continue several initiatives started in recent years, particularly in connection with the new pedagogic regime in high schools, the Action Plan for Preventing and Treating Violence in the Schools, and the Action Plan on Reading in School;
- Increase the funding for improving services to students with handicaps or social or learning difficulties by \$10.7 million, in line with the action plan announced in June 2008.

For the period from 2003-2004 to 2010-2011, the expenditure budget allocated to the education sector increased by \$3,644.3 million, which represents an average annual growth of 3.6%.

In addition, \$5.0 million is expected from the Contingency Fund of the Conseil du trésor particularly to cover the 2010-2011 costs of investments totalling \$75.0 million for implementing a strategy to deploy professional and technical training and meet new requirements in the workplace.

Evolution in Education Expenditures

(millions of dollars)



FAMILLE ET AÎNÉS

Expenditure budget increases by \$112.1 million in 2010-2011

Expenditures for the Ministère de la Famille et des Aînés increase by \$112.1 million in 2010-2011, 5.4% over 2009-2010. This growth particularly serves to:

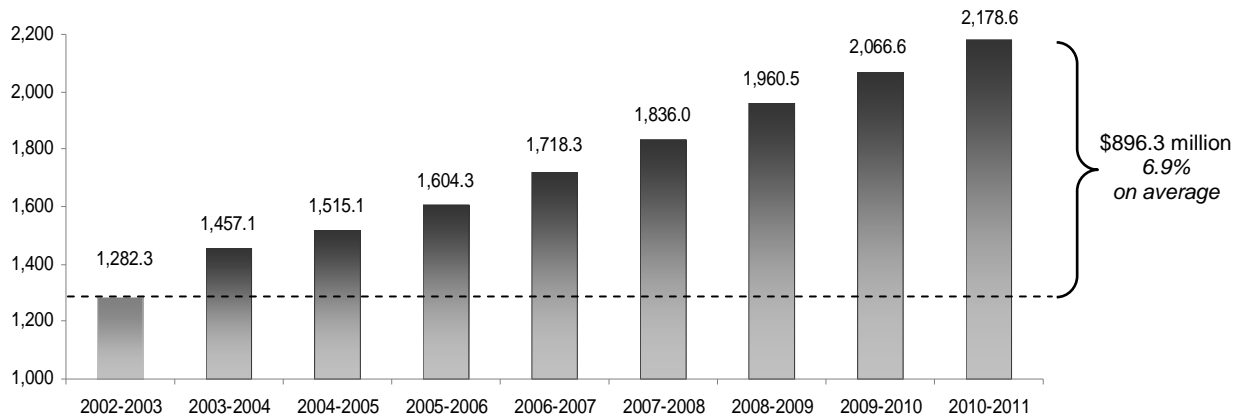
- Increase the budget for assistance to families by \$106.2 million, in particular for the increased cost of childcare labour, annualizing the reduced-cost spaces created in 2009-2010 and the cost of creating new spaces in 2010-2011;
- Continue initiatives for countering the mistreatment of seniors, using a budget of \$3.6 million;
- Provide an additional \$1.2 million for ongoing work on informational resources by the Department and the Public Curator.

In addition, \$4.0 million is expected from the Contingency Fund of the Conseil du trésor to bolster the Support for Initiatives Promoting Respect for Seniors program.

For the period from 2003-2004 to 2010-2011, the expenditure budget allocated to the Ministère de la Famille et des Aînés increased by \$896.3 million, which represents an average annual growth of 6.9%.

Evolution in Family and Seniors Expenditures

(millions of dollars)



TRANSPORTS

Expenditure budget increases by \$240.0 million in 2010-2011

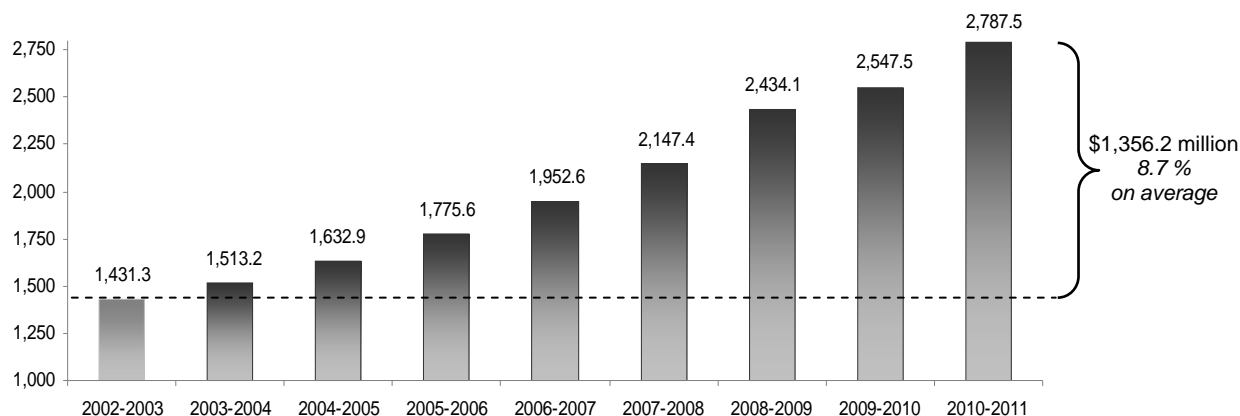
Transportation sector expenditures increase by \$240.0 million or 9.4% in 2010-2011 compared to 2009-2010. This growth particularly serves to:

- Increase the Department's contribution to the Road Network Preservation and Improvement Fund by \$157.0 million, taking into account investments of \$3,078.0 million assumed directly by the Department in 2010-2011;
- Increase assistance for capital investments in public transportation by \$90.6 million.

For the period from 2003-2004 to 2010-2011, the expenditure budget allocated to the transportation sector increased by \$1,356.2 million, which represents an average annual growth of 8.7%. These increases primarily derive from the implementation of the Québec Infrastructure Plan for the restoration of the road network and the Québec Public Transit Policy.

Evolution of Transportation Expenditures

(millions of dollars)



OTHER PORTFOLIOS

An overall reduction of 1.0%

Excluding \$281.7 million expected from the Contingency Fund, the budgets of the other departments will go down by 1.0% overall in 2010-2011. 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 \$57.6 million or 3.2%, particularly due to an increase in the costs of debt service of \$27.7 million for infrastructure programs and of \$20.8 million for the AccèsLogis program as well as an additional \$10.0 million to support the economic development of Montréal;
- The budget for the Ministère de l'**Agriculture, des Pêcheries et de l'Alimentation** is down \$28.4 million or 2.6%, essentially because of an additional contribution to La Financière agricole du Québec which goes from \$380.0 million in 2009-2010 to \$325.0 million starting in 2010-2011. In addition, transfer expenditures of the Department, excluding the agencies, increase by \$22.3 million, mainly for implementing measures to help farm businesses adapt;
- The budget for the **National Assembly** goes up by \$0.5 million, or 0.4%, mainly for indexation of operating expenditures;

- Not including \$281.7 million expected from the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** goes down by \$61.9 million or 12.5%, mainly due to an upward revision of the provision of \$48.9 million for salary equity in 2009-2010 and rationalization measures for administrative purposes;
- Not including the impact of the Provision for the Realization of Government Communications Projects, which allows transfers to other government programs, the budget for the Ministère du **Conseil exécutif** increases by \$16.2 million or 5.0%. The increase reflects costs related mainly to the Youth Action Strategy particularly for the agreement with the Fondation Lucie et André Chagnon to counter school dropouts, and adjustments to agreements with First Nations;
- The budget for the Ministère de la **Culture, des Communications et de la Condition féminine** decreases by \$2.1 million or 0.3%, particularly because no further amounts will be allocated to supporting Quebec culture at the Vancouver Olympic Games;
- The budget for the Ministère du **Développement durable, de l'Environnement et des Parcs** decreases by \$8.6 million or 4.0%. This variation is due to administrative measures and charging the Green Fund for certain remuneration expenditures associated with its activities. \$7.5 million is also expected from the Contingency Fund of the Conseil du trésor, particularly for improving environmental and biological knowledge of the territory covered by the Plan Nord, continuing to create national parks and extending and increasing the ClimatSol program;
- The budget for the Ministère du **Développement économique, de l'Innovation et de l'Exportation** increases by \$40.2 million or 4.0%. This is due to additional amounts for financial assistance and for programs administered by Investissement Québec. \$73.9 million is also expected from the Contingency Fund of the Conseil du trésor, to ensure the updating and continuation of the Québec Research and Innovation Strategy, contribute to the completion of economic development projects in green technology and offer additional support to small and medium-sized exporting companies;
- The budget for the Ministère de l'**Emploi et de la Solidarité sociale** is down by \$49.4 million. The drop is mainly due to a transfer of \$75.0 million in 2009-2010 from the Department's Provision for Carrying on Activities Supporting the Integration and Francization of Immigrants, offset by a \$22.6-million increase for indexing assistance payments of last resort. \$17.0 million is also expected from the Contingency Fund of the Conseil du trésor including \$10.0 million under the Plan Emploi Métropole and \$7.0 million to increase the budget of the Fonds québécois d'initiatives sociales;
- The budget for the Ministère des **Finances** is down by \$218.3 million. This is due in particular to costs assumed in the 2009-2010 fiscal year such as the \$170.2-million government contribution to the Société de financement des infrastructures locales du Québec and costs of \$140,0 million resulting from the harmonizing of accounting policies, to which is added the re-establishment of \$94,6 million for the Provision for Revenue Initiatives in 2010-2011. \$2.2 million is also expected from the Contingency Fund of the Conseil du trésor, particularly in order to establish a provision to evaluate the cost of public services;
- The budget for the Ministère de l'**Immigration et des Communautés culturelles** increases by \$131.6 million. Not including the Provision for Carrying on Activities Supporting Integration and Francization of Immigrants, the Department's budget decreases by \$34.1 million or 19.7%. This is essentially due to accounting for expenditures related to immigrant selection financed through net voted appropriation in 2009-2010. Additional revenue of \$38.0 million could be generated this way in 2010-2011;

- The budget for the Ministère de la **Justice** is down by \$2.9 million or 0.4%, mainly because \$3.2 million was collected out of various provisions in 2009-2010 and for administrative modifications;
- The budget for **Persons Appointed by the National Assembly** is down by \$5.3 million, essentially due to the holding of by-elections and municipal elections and payment of a retroactive salary equity adjustment for the Public Protector, both in 2009-2010;
- The budget for the Ministère des **Relations internationales** remains stable. \$1.5 million is expected from the Contingency Fund of the Conseil du trésor to fund the Office Québec-Monde pour la jeunesse;
- The budget for the Ministère des **Ressources naturelles et de la Faune** decreases by \$68.1 million or 11.4%, mainly because temporary measures to intensify tree cultivation in the forestry sector have been completed. \$46.9 million is also expected from the Contingency Fund of the Conseil du trésor especially for continuing the silvicultural investment program, reforestation of Northern Québec, drawing up and implementing the Plan Nord and the Stratégie de développement de la Gaspésie-Îles-de-la-Madeleine;
- The budget for the Ministère du **Revenu** is up \$15.7 million mainly because resources have been added to intensify tax-control interventions under the Plan to Restore Fiscal Balance;
- The budget for the Ministère de la **Sécurité publique** is down \$7.4 million. This decrease is explained in particular by the amount of \$24.6 million paid out in 2009-2010, mainly from the Ministère des Finances provision for revenue initiatives. The decrease is partially offset by costs of \$16.9 million related to the efforts to counter embezzlement and corruption, reorganization projects in detention centres and the Système intégré de radiocommunications policières;
- The budget for the Ministère des **Services gouvernementaux** increases by \$25.0 million or 14.6%, primarily for costs related to the Solutions d'affaires en gestion intégrée des ressources (SAGIR) program;
- The expenditure budget for the Ministère du **Tourisme** is up \$6.2 million. This can be attributed to a \$5.1-million increase in the subsidy to the Palais des congrès de Montréal to compensate for the rise in property taxes and the \$4.0-million contribution from the Gouvernement du Québec for the Montreal Grand Prix, which are partially offset by savings measures. \$2.0 million is also expected from the Contingency Fund of the Conseil du trésor to help implement support measures for developing a tourism industry in Northern Québec;
- Lastly, the \$3.5-million decrease for the Ministère du **Travail** is essentially due to \$4.0 million being transferred from the Ministère des Finances Provision for Revenue Initiatives during 2009-2010, which was allocated for activities aimed at eliminating under-the-table activities and tax evasion in the construction industry.

APPENDIX 1.1

Variation between the 2010-2011 Expenditure Budget and the 2009-2010 Probable Expenditure
(millions of dollars)

	Expenditure budget 2010-2011	Probable Expenditure 2009-2010	Variation	
			\$ million	%
National Assembly ¹	116.7	116.2	0.5	0.4
Persons Appointed by the National Assembly ¹	69.6	74.9	(5.3)	(7.1)
Affaires municipales, Régions et Occupation du territoire	1,871.4	1,813.8	57.6	3.2
Agriculture, Pêcheries et Alimentation	1,068.2	1,096.6	(28.4)	(2.6)
Conseil du trésor et Administration gouvernementale	712.7	492.9	219.8	(12.5) ³
Conseil exécutif	358.6	324.1	34.5	5.0 ⁴
Culture, Communications et Condition féminine	666.1	668.2	(2.1)	(0.3)
Développement durable, Environnement et Parcs	203.9	212.5	(8.6)	(4.0)
Développement économique, Innovation et Exportation	1,044.4	1,004.2	40.2	4.0
Éducation, Loisir et Sport	14,805.0	14,489.2	315.9	2.2 ⁵
Emploi et Solidarité sociale	4,283.9	4,333.3	(49.4)	0.5 ⁶
Famille et Aînés	2,178.6	2,066.6	112.1	5.4 ⁷
Finances ²	195.2	413.5	(218.3)	(2.6) ⁸
Immigration et Communautés culturelles	304.9	173.3	131.6	(19.7) ⁹
Justice	683.7	686.5	(2.9)	(0.4)
Relations internationales	114.0	114.5	(0.5)	(3.9) ¹⁰
Ressources naturelles et Faune	528.7	596.9	(68.1)	(11.4)
Revenu	1,087.3	1,071.6	15.7	4.4 ¹¹
Santé et Services sociaux	27,967.2	26,979.5	987.7	3.7
Sécurité publique	1,136.4	1,143.8	(7.4)	1.5 ¹²
Services gouvernementaux	197.4	172.3	25.0	14.6
Tourisme	146.1	139.9	6.2	4.4
Transports	2,787.5	2,547.5	240.0	9.4
Travail	33.5	37.1	(3.5)	1.4 ¹³
Program Spending	62,561.0	60,768.9	1,792.1	2.9
Debt Service	6,990.0	6,154.0	836.0	13.6
Budget Expenditures	69,551.0	66,922.9	2,628.1	3.9

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 in accordance with the 2010-2011 budget structure.

References

- ¹ 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.
- ² For the purposes of this table, debt service is not included in the expenditures of the "Finances" portfolio. In Volume II of the 2010-2011 Expenditure Budget and in the annual expenditure management plans of the departments and agencies, the expenditures of the "Finances" portfolio incorporate debt service.
- ³ The variation percentage was calculated by excluding the Contingency Fund program from the 2010-2011 Expenditure Budget.
- ⁴ The variation percentage was calculated by excluding the Provision for the Realization of Government Communications Projects from the 2010-2011 Expenditure Budget.
- ⁵ Excluding transfers from the Provision for Carrying on Activities Supporting the Integration and Francization of Immigrants, the Provision for the Realization of Government Communications Projects and the Provision for Carrying out Job Creation Projects for Students from the probable expenditure, the variation percentage would be 2.7%.
- ⁶ The variation percentage was calculated by excluding the Provision for Carrying out Job Creation Projects for Students from the 2010-2011 Expenditure Budget and excluding transfers from the Provision for Carrying on Activities Supporting the Integration and Francization of Immigrants and the Provision for the Realization of Government Communications Projects from the probable expenditure.
- ⁷ Excluding the provision to improve food in CHSLDs from the 2010-2011 Expenditure Budget, and excluding the transfers from the Provision for Carrying out Job Creation Projects for Students and the Provision for the Realization of Government Communications Projects from the probable expenditure, the rate would be 5.3%.
- ⁸ The variation percentage was calculated by excluding the Provision for Revenue Initiatives from the 2010-2011 Expenditure Budget and excluding costs resulting from harmonizing accounting policies as well as the government contribution to the Société de financement des infrastructures locales du Québec from the probable expenditure.
- ⁹ The variation percentage was calculated by excluding the Provision for Carrying on Activities Supporting the Integration and Francization of Immigrants from the 2010-2011 Expenditure Budget.
- ¹⁰ The variation percentage was calculated by excluding the Provision for the Realization of Québec's International Policy from the 2010-2011 Expenditure Budget.
- ¹¹ The variation percentage was calculated by excluding transfers from the Provision for Revenue Initiatives and the Provision for Carrying out Job Creation Projects for Students from the probable expenditure.
- ¹² The variation percentage was calculated by excluding transfers from the Provision for Revenue Initiatives, the Provision for the Realization of Québec's International Policy, the Provision for Carrying out Job Creation Projects for Students and the Provision for the Realization of Government Communications Projects from the probable expenditure.
- ¹³ The variation percentage was calculated by excluding transfers from the Provision of Revenue Initiatives, the Provision for the Realization of Government Communications Projects and the Provision for Carrying out Job Creation Projects for Students from the probable expenditure.

Note

With regard to notes 3 to 13 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.

IN BRIEF

CHAPTER 2 RESULTS FOR THE 2009-2010 FISCAL YEAR

Government budget expenditures should reach \$66,922.9 million for the 2009-2010 fiscal year, including \$60,768.9 million for program spending and \$6,154.0 million for debt service, representing an increase of 3.8% and a reduction of 5.4%, respectively, over the 2008-2009 fiscal year.

2009-2010 program spending increases by \$780.0 million compared to the 2009-2010 Expenditure Budget, mainly as a result of:

- The additional contribution of \$380.0 million to La Financière agricole du Québec in order to assume part of its cumulative deficit as at March 31, 2010;
- The \$150.0-million increase in program spending to augment the budget of the Renfort program for the stabilization and recovery of successful businesses, announced in Fall 2009 as part of the Update on Québec's economic and financial situation;
- \$126.0 million in costs incurred from the efforts to counter the influenza A (H1N1) pandemic;
- Federal government compensation of \$80.0 million to Financial Assistance for Education within the context of the end of the agreement with the Canada Millennium Scholarship Foundation.

On the other hand, additional expenditures, notably for assistance to households receiving last-resort financial assistance, the government's contribution to the Société de financement des infrastructures locales du Québec as well as costs associated with the accounting reform have been compensated by expenditure rationalization measures.

Lastly, the debt service has been revised upward by \$50.0 million compared to the 2009-2010 Expenditure Budget.

1. VARIATION IN GOVERNMENT BUDGET EXPENDITURES IN 2009-2010

Government budget expenditures incurred during the 2009-2010 fiscal year should amount to \$66,922.9 million, which is an increase of \$1,868.8 million or 2.9% over the previous fiscal year.

Program spending is up 3.8% to \$60,768.9 million, versus \$58,550.3 million in 2008-2009.

Debt service stands at \$6,154.0 million, representing a decrease of \$349.8 million or 5.4% compared to 2008-2009.

Budget Expenditures

(millions of dollars)

	2009-2010	2008-2009	Variation	
			\$ million	%
Program Spending	60,768.9	58,550.3	2,218.6	3.8
Debt Service	6,154.0	6,503.8	(349.8)	(5.4)
Budget Expenditures	66,922.9	65,054.1	1,868.8	2.9

2. EVOLUTION OF THE 2009-2010 GOVERNMENT BUDGET EXPENDITURES FORECAST

Government budget expenditures in the 2009-2010 fiscal year should amount to \$66,922.9 million, which is an increase of \$830.0 million over the \$66,092.9 million forecast appearing in the 2009-2010 Expenditure Budget.

Concerning program spending, the forecast of \$59,988.9 million in the 2009-2010 Expenditure Budget is revised upward to \$60,768.9 million, an increase of \$780.0 million, allocated as follows:

- \$380.0 million as an additional contribution to La Financière agricole du Québec in order to assume part of its cumulative deficit as at March 31, 2010;
- \$150.0 million to the Ministère du Développement économique, de l'Innovation et de l'Exportation to augment the Renfort program for stabilization and recovery of successful businesses;
- \$126.0 million to the Ministère de la Santé et des Services sociaux to counter the influenza A (H1N1) pandemic;
- \$80.0 million to the Ministère de l'Éducation, du Loisir et du Sport for the Financial Assistance for Education Program as compensation by the federal government for the end of the agreement with the Canada Millennium Scholarship Foundation.

Moreover, additional expenditures, notably for assistance to households receiving last-resort financial assistance, the government's contribution to the Société de financement des infrastructures locales du Québec as well as costs associated with the accounting reform have been compensated by expenditure rationalization measures.

In 2009-2010 the debt service should amount to \$6,154.0 million, including \$3,789.0 million for direct debt service and \$2,375.0 million for interest on retirement plans.

Overall, debt service is revised upward by \$50.0 million from the March 2009 budget.

Evolution in the 2009-2010 Expenditure Budget

(millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
2009-2010 Expenditure Budget	59,988.9	6,104.0	66,092.9
Variations:			
• Additional contribution to La Financière agricole du Québec in order to assume part of its cumulative deficit as at March 31, 2010	380.0	-	380.0
• Impact of augmenting the Renfort program	150.0	-	150.0
• Countering the influenza A (H1N1) pandemic	126.0	-	126.0
• Compensation to financial assistance for education by the federal government for the end of the Millennium Scholarships	80.0	-	80.0
• Other factors	44.0	50.0	94.0
	780.0	50.0	830.0
Probable Expenditure	60,768.9	6,154.0	66,922.9

3. EVOLUTION OF AUTHORIZED APPROPRIATIONS IN 2009-2010

As of March 19, 2009, total appropriations presented to the National Assembly amounted to \$67,472.6 million, of which \$61,368.6 million was for program spending and \$6,104.0 million for debt service.

Permanent appropriations were \$59.7 million higher than forecast at the beginning of the fiscal year, primarily due to an increase in debt service.

In addition, appropriations of \$8,749.4 million were allocated for the 2009-2010 fiscal year under the Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform (2009, c. 38). This was done to provide for the expenditures of agencies and public establishments of the health and social services network and organizations of the education network that had been recorded for fiscal years prior to April 1, 2008, as a result of the accounting reform.

Excluding the appropriations of \$9,602.7 million allocated to the capital budget as loans, investments, advances and others and capital expenditures, and including expenditures that do not require appropriations, government budget expenditures amount to \$66,922.9 million.

Reconciliation between Appropriations and Probable Expenditures in 2009-2010
(millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
Initial appropriations	61,368.6	6,104.0	67,472.6
Permanent appropriations and others: variation	(0.3) ¹	60.0	59.7
Additional appropriations ² for expenditures recorded for net debt as at April 1, 2008	8,749.4	-	8,749.4
Total Appropriations	70,117.7	6,164.0	76,281.7
MINUS: Appropriations allocated to the capital budget	(9,602.7)	-	(9,602.7)
PLUS: Expenditures not requiring appropriations	253.9	(10.0) ³	243.9
Probable Expenditure	60,768.9	6,154.0	66,922.9

¹ Including the variation of appropriations of \$0.5 million carried over from 2008-2009 to 2009-2010.

² Additional appropriations allocated under the Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform, sanctioned September 21, 2009.

³ Reduction due to the excess of investment income over interest accrued for governmental obligations in respect of employee future benefits.

4. IMPACT OF THE ACCOUNTING REFORM ON APPROPRIATIONS

Following the 2007 accounting reform, the government adds to its results those of the organizations that have been added to its reporting entity, particularly those of the education and health and social services networks.

Up to 2008-2009, the government incorporated these networks' net results calculated in accordance with their own accounting policies, using the modified equity method of accounting. However, starting with the 2009-2010 fiscal year, consolidation of the financial information from these network organizations must be done by using the full consolidation method, i.e. using all the government's accounting policies.

The obligation of these network organizations to use the government's accounting policies, especially for fixed assets, provisions for sick leave and vacations and the adoption of accrual accounting for all their revenues and expenditures, requires the recording of expenditures for years prior to April 1, 2008 because of changes in the way these items are accounted for.

The Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform, adopted in September 2009, contains the provisions needed for the expenditures to be recorded as part of the net debt as at April 1, 2008.

The Act thus provides that the government can take \$6,645.0 million out of the consolidated revenue fund for the fiscal year 2009-2010 to cover the expenditures recorded for net debt as at April 1, 2008, which are listed in Schedule I of the Act, as well as any amounts required during this and subsequent fiscal years to provide for revisions of such expenditures, if necessary.

Since the law was adopted in September 2009, the organizations of these networks have completed the work of harmonizing their accounting policies with those of the government. The expenditures to be recorded as net debt as at April 1, 2008 have been revised to \$8,749.4 million. This is a \$2,104.4-million increase over the amount that was forecast initially.

Appropriations allocated in 2009-2010 under the Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform
(millions of dollars)

	Expenditures Forecast in the Act	Revisions	Revised Expenditures
Health and Social Services Network			
• Harmonization of accounting policies of agencies and public establishments	2,085.0	793.8 ¹	2,878.8
• Cumulative operating deficits of public establishments as at April 1, 2008	1,667.0	(103.8)	1,563.2
	3,752.0	690.0	4,442.0
Education Networks			
• Harmonization of accounting policies			
— School boards	2,262.0	1,087.0	3,349.0
— CEGEPs	599.0	241.4	840.4
— Université du Québec and its constituent universities	32.0	86.0	118.0
	2,893.0	1,414.4	4,307.4
Total Expenditures recorded as net debt as at April 1, 2008	6,645.0	2,104.4	8,749.4
Total Appropriations allocated in 2009-2010 for expenditures recorded as net debt as at April 1, 2008			8,749.4

¹ Including a provision of \$103.8 million to provide for certain expenditures of the health and social services network's risk management program.

IN BRIEF

CHAPTER 3

2010-2011 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

Government budget expenditures amount to \$69,551.0 million in 2010-2011, comprising \$62,561.0 million for program spending and \$6,990.0 million for debt service.

Nearly 53% of program spending is allocated to health and social services establishments and educational institutions.

Remuneration expenditures total \$33,677.3 million or 53.8% of program spending.

1. EXPENDITURE BREAKDOWN OVERVIEW

For the 2010-2011 fiscal year, government budget expenditures amount to \$69,551.0 million, of which \$62,561.0 million or 89.9% is allocated to program spending and \$6,990.0 million or 10.1% to debt service.

BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

2010-2011 program spending by category breaks down as follows:

- \$33,677.3 million or 53.8% related to remuneration expenditures;
- \$13,510.7 million or 21.6%, for support expenditures for individuals, municipalities, businesses and other government partners;
- \$10,688.8 million or 17.1% for operating expenditures, bad debts and others;
- \$2,776.8 million or 4.5% for capital expenditures;
- \$1,907.4 million or 3.0%, for interest expenditures on the debt attributable to program spending.

2010-2011 Expenditure Budget by Supercategory and Category¹ (millions of dollars)

	Categories					Total	
	Remuneration	Operating, Bad Debts and Others	Capital	Interest	Support	\$ million	%
Supercategories							
Remuneration	3,174.1	-	-	-	-	3,174.1	4.5
Operating	-	2,875.2	-	-	-	2,875.2	4.1
Transfers	30,127.1	6,744.2	2,092.5	1,358.8	12,573.4	52,896.0	76.1
Allocation to a Special Fund	376.1	213.8	684.3	548.6	937.3	2,760.1	4.0
Bad Debts and Others	-	855.6	-	-	-	855.6	1.2
Program Spending	33,677.3	10,688.8	2,776.8	1,907.4	13,510.7	62,561.0	89.9
%	53.8	17.1	4.5	3.0	21.6	100.0	
Debt Service	-	-	-	6,990.0	-	6,990.0	10.1
Total	33,677.3	10,688.8	2,776.8	8,897.4	13,510.7	69,551.0	100.0
Comparable Expenditures in 2009-2010	32,741.1	10,233.1	2,762.0	8,016.9	13,169.8	66,922.9	

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

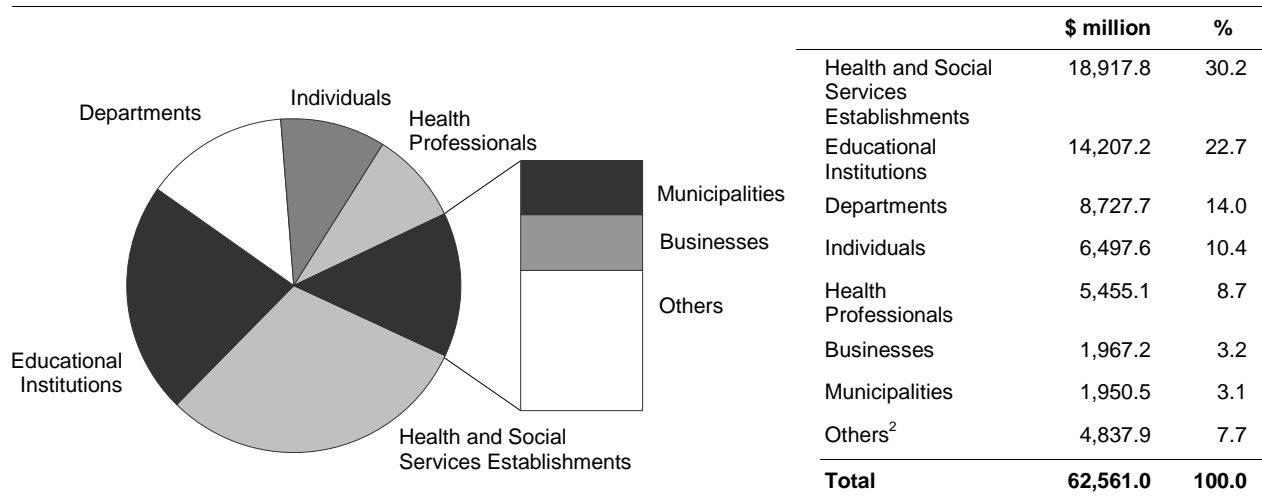
BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

The main beneficiaries of program spending are health and social services establishments with \$18,917.8 million and educational institutions with \$14,207.2 million; they account for 52.9% of the total.

The rest of program spending, \$29,436.0 million, is divided among the following beneficiaries:

- \$8,727.7 million or 14.0% to the departments;
- \$6,497.6 million or 10.4% for expenditures earmarked for individuals;
- \$5,455.1 million or 8.7% for health professionals;
- \$8,755.6 million or 14.0% for spending allocated to various other beneficiaries such as municipalities, businesses, non-profit organizations and government corporations and agencies.

2010-2011 Program Spending by Beneficiary¹



¹ Appendix 3.3 contains the breakdown of expenditures by beneficiary for each portfolio.

² Including non-profit organizations, government corporations and agencies.

2. REMUNERATION EXPENDITURES

For the 2010-2011 fiscal year, remuneration expenditures are \$33,677.3 million, broken down as follows:

- 39.4% for health and social services establishments;
- 32.3% for educational institutions;
- 16.2% for health professionals;
- 12.1% for departmental staff and other beneficiaries.

An overall increase of \$936.2 million is forecast for remuneration expenditures, divided among the following sectors:

- A \$659.1-million increase is forecast in the "Santé et Services sociaux" portfolio, of which \$477.1 million is related to increases in remuneration for staff in health and social services and for health professionals, as well as a variation in the employer's contributions and pension plans;
- In the "Éducation, Loisir et Sport" portfolio, a \$248.1-million increase in remuneration expenditures is mainly due to the annualization of adjustments set out in the Act respecting conditions of employment in the public sector (2005, c. 43), salary increases for the network staff and the impact of the government offer related to the renewal of collective agreements;
- In the other departments and for other beneficiaries, the \$29.0-million increase goes primarily to the "Revenu" and "Transports" portfolios to implement the Plan to Restore Fiscal Balance and the Québec Infrastructures Plan.

2010-2011 Forecast Remuneration Expenditures by Beneficiary¹
(millions of dollars)

	Salaries	Employer's Contributions			Total	
		Retirement Plans	Other	Subtotal	\$ million	%
Santé et Services sociaux						
Department	58.6	-	5.8	5.8	64.4	0.2
Health and Social Services Establishments	11,278.0	748.3	1,243.0	1,991.3	13,269.3	39.4
Health Professionals	5,455.1	-	-	-	5,455.1	16.2
Other Beneficiaries	122.5	-	2.9	2.9	125.4	0.4
	16,914.2	748.3	1,251.7	2,000.0	18,914.2	56.2
Éducation, Loisir et Sport						
Department	95.6	-	5.9	5.9	101.5	0.3
Educational Institutions	9,043.0	817.3	1,010.4	1,827.7	10,870.7	32.3
Other Beneficiaries	11.7	-	1.2	1.2	12.9	0.0
	9,150.3	817.3	1,017.5	1,834.8	10,985.1	32.6
Other						
Departments	2,791.2	319.4	273.7	593.1	3,384.3	10.0
Other Beneficiaries	332.6	22.7	38.4	61.1	393.7	1.2
	3,123.8	342.1	312.1	654.2	3,778.0	11.2
Total	29,188.3	1,907.7	2,581.3	4,489.0	33,677.3	100.0
Comparable Expenditures in 2009-2010	28,354.6	1,885.0	2,501.5	4,386.5	32,741.1	

¹ 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 amount to \$9,833.2 million in 2010-2011 and break down as follows:

- 46.9% or \$4,606.7 million for health and social services establishments, and 16.2% or \$1,594.5 million for educational institutions;
- 31.4% or \$3,089.0 million allocated to the departments, and 5.5% or \$543.0 million to other beneficiaries.

The 2010-2011 operating expenditures are \$282.1 million higher than in 2009-2010, mainly due to the following variations:

- In the health and social services sector, an increase of \$338.3 million resulting from the rise in the cost of public services;

Chapter 3: 2010-2011 Expenditure Budget Breakdown by Major Category and Beneficiary

- For the Ministère des Transports, a \$49.7-million increase essentially due to reinvestment for the maintenance of transportation infrastructure;
- In the education sector, a \$25.1-million increase mainly due to greater needs generated by the choice of more costly programs by people in professional and technical training as well as university courses.

2010-2011 Forecast Operating Expenditures by Beneficiary

(millions of dollars)

	Operating ¹	Transfer		Total	
		Networks	Other	\$ million	%
Santé et Services sociaux					
Department	87.7	-	-	87.7	0.9
Health and Social Services Establishments	-	4,606.7	-	4,606.7	46.9
Other Beneficiaries	-	-	299.2	299.2	3.0
	87.7	4,606.7	299.2	4,993.6	50.8
Éducation, Loisir et Sport					
Department	81.1	-	-	81.1	0.8
Educational Institutions	-	1,594.5	-	1,594.5	16.2
Other Beneficiaries	-	-	6.4	6.4	0.1
	81.1	1,594.5	6.4	1,682.0	17.1
Other					
Departments	2,920.2	-	-	2,920.2	29.7
Other Beneficiaries	-	-	237.4	237.4	2.4
	2,920.2	-	237.4	3,157.6	32.1
Total	3,089.0	6,201.2	543.0	9,833.2	100.0
Comparable Expenditures in 2009-2010	3,191.1	5,860.4	499.6	9,551.1	

¹ Including expenditures for the "Operating" supercategory and the "Operating" category of the "Allocation to a Special Fund" supercategory.

4. CAPITAL EXPENDITURES

Forecast capital expenditures increase by \$14.8 million, going from \$2,762.0 million in 2009-2010 to \$2,776.8 million in 2010-2011.

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 24.6% of all capital expenditures in 2010-2011. Through their special funds, the departments are the only beneficiaries of such expenditures.

These expenditures are down by \$131.3 million in 2010-2011, with the total at \$684.3 million. The variation is essentially due to a \$125.1-million reduction in the government's contribution to repayment of principal for the Road Network Preservation and Improvement Fund of the Ministère des Transports following changes in the way road infrastructure is accounted for.

EXPENDITURES FOR REPAYMENT OF PRINCIPAL

In 2010-2011, expenditures for repayment of principal on subsidized debt represent 68.6% of total capital expenditures.

These expenditures are \$1,904.8 million in 2010-2011 compared to \$1,779.7 million in 2009-2010, an increase of \$125.1 million due mainly to:

- A \$50.1-million increase in the "Éducation, Loisir et Sport" portfolio, reflecting the financing of authorized investments in the education networks;
- A \$35.4-million increase in the "Affaires municipales, Régions et Occupation du territoire" portfolio, related mainly to the payment of principal on the debt service for municipal infrastructure programs under the Québec Infrastructures Plan;
- A \$15.4-million increase in the "Transports" portfolio, for adding new public transportation infrastructures;
- A \$12.8-million increase in the "Développement économique, Innovation et Exportation" portfolio, attributable to investments in research infrastructures carried out primarily under the Knowledge Infrastructure Program.

SUBSIDIES FOR FIXED ASSETS

Subsidies for fixed assets account for 6.8% of total capital expenditures in 2010-2011.

They are \$187.7 million in 2010-2011, compared to \$166.7 million in 2009-2010, an increase of \$21.0 million. These subsidies are primarily intended for businesses, municipalities and other beneficiaries.

This increase is mainly due to:

- A \$9.4-million increase in the "Affaires municipales, Régions et Occupation du territoire" portfolio because in September 2009 the agreement between the Société d'habitation du Québec and Canada Mortgage and Housing Corporation on certain renovation and home adaptation programs was renewed for the 2009-2010 and 2010-2011 fiscal years;
- A \$7.6-million increase in the "Transports" portfolio for railway infrastructure, adapted vehicles for handicapped persons and development of the Route verte cycling circuit.

2010-2011 Forecast Capital Expenditures by Beneficiary¹
(millions of dollars)

	Special Funds	Subsidized Fixed Assets		Total	
		Repayment of Principal	Subsidies for Fixed Assets	\$ million	%
Santé et Services sociaux					
Health and Social Services Establishments	-	445.2	10.3	455.5	16.4
Other Beneficiaries	-	-	3.3	3.3	0.1
	-	445.2	13.6	458.8	16.5
Éducation, Loisir et Sport					
Educational Institutions	-	627.4	66.9	694.3	25.0
Other Beneficiaries	-	2.0	1.4	3.4	0.1
	-	629.4	68.3	697.7	25.1
Transports					
Municipalities	-	192.9	33.5	226.4	8.1
Other Beneficiaries	607.6	42.3	20.1	670.0	24.1
	607.6	235.2	53.6	896.4	32.2
Other					
Departments	76.7	-	-	76.7	2.8
Businesses	-	3.9	17.1	21.0	0.8
Municipalities	-	319.3	1.8	321.1	11.6
Other Beneficiaries	-	271.8	33.3	305.1	11.0
	76.7	595.0	52.2	723.9	26.2
Total	684.3	1,904.8	187.7	2,776.8	100.0
%	24.6	68.6	6.8	100.0	
Comparable Expenditures in 2009-2010	815.6	1,779.7	166.7	2,762.0	

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

5. INTEREST EXPENDITURES

For the 2010-2011 fiscal year, interest expenditures by the government amount to \$8,897.4 million compared to \$8,016.9 million in 2009-2010.

INTEREST ON THE DEBT OF THE CONSOLIDATED REVENUE FUND

In 2010-2011 the expenditures allocated to debt service increase by \$836.0 million over those of 2009-2010. The increase is mainly due to higher interest rates, an increase in the debt and the impact of the yield of the Caisse de dépôt et placement du Québec on the income of the Retirement Plans Sinking Fund (recorded as interest deductions in the retirement plans account).

INTEREST ON THE DEBT ATTRIBUTABLE TO PROGRAM SPENDING

Interest on the debt attributable to program spending will be up \$44.5 million in 2010-2011, amounting to \$1,907.4 million. The variation is mainly due to increased investments resulting from implementation of the Québec Infrastructures Plan.

2010-2011 Forecast Interest Expenditures by Beneficiary

(millions of dollars)

	Subsidized Debt and Other ¹	Government Debt	Total	
			\$ million	%
Santé et Services sociaux				
Health and Social Services Establishments	297.0	-	297.0	15.6
Other Beneficiaries	-	-	-	-
	297.0	-	297.0	15.6
Éducation, Loisir et Sport				
Educational Institutions	510.8	-	510.8	26.8
Other Beneficiaries	2.3	-	2.3	0.1
	513.1	-	513.1	26.9
Transports				
Municipalities	102.1	-	102.1	5.4
Other Beneficiaries	553.2	-	553.2	29.0
	655.3	-	655.3	34.4
Other				
Municipalities	227.6	-	227.6	11.9
Other Beneficiaries	214.4	-	214.4	11.2
	442.0	-	442.0	23.1
Program Spending	1,907.4	-	1,907.4	100.0
Debt Service				
Direct Debt	-	4,408.0	4,408.0	
Retirement Plans Account	-	2,597.0	2,597.0	
Employee Future Benefits	-	(15.0)	(15.0)	
	-	6,990.0	6,990.0	
Total	1,907.4	6,990.0	8,897.4	
Comparable Expenditures in 2009-2010	1,862.9	6,154.0	8,016.9	

¹ 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. Close to half of the support expenditures are paid to individuals.

Support expenditures amount to \$13,510.7 million in 2010-2011, an increase of \$340.9 million over 2009-2010, which includes the following:

- A \$347.3-million increase in the "Agriculture, Pêcheries et Alimentation" portfolio, essentially due to an increase in the basic subsidy for La Financière agricole du Québec, which goes from \$305.0 million to \$630.0 million;
- A \$136.9-million increase in the "Santé et Services sociaux" portfolio, mainly attributable to the \$76.7 million rise in the costs of drug insurance, the \$20.2-million increase in prehospital emergency services and a \$18.1-million increase in insurance for hospital treatment outside Québec;
- A \$106.0-million increase in the "Famille et Aînés" portfolio, \$96.2 million of which goes mainly to annualizing the childcare places developed in 2009-2010 and creating new places in 2010-2011;
- A \$171.0-million reduction in the "Finances" portfolio, because in 2009-2010 a contribution was made to the Société de financement des infrastructures locales du Québec;
- A \$58.6-million reduction in the "Développement économique, Innovation et Exportation" portfolio, because the increases allocated to research over the past three years are now over, and the financial costs related to assistance under the FAIRE program have been lowered;
- A \$65.2-million decrease in the "Transports" portfolio, essentially due to change in the timetable for giving financial assistance to local road networks.

2010-2011 Forecast Support Expenditures by Beneficiary

(millions of dollars)

	Transfer	Allocation to a Special Fund	Total	
			\$ million	%
Santé et Services sociaux				
Health and Social Services Establishments	250.3	-	250.3	1.9
Individuals	2,317.3	-	2,317.3	17.2
Other Beneficiaries	736.0	-	736.0	5.4
	3,303.6	-	3,303.6	24.5
Éducation, Loisir et Sport				
Educational Institutions	299.7	-	299.7	2.2
Individuals	505.5	-	505.5	3.7
Other Beneficiaries	115.9	-	115.9	0.9
	921.1	-	921.1	6.8
Emploi et Solidarité sociale				
Educational Institutions	-	91.6	91.6	0.7
Individuals	2,916.4	357.8	3,274.2	24.2
Other Beneficiaries	99.0	313.8	412.8	3.1
	3,015.4	763.2	3,778.6	28.0
Famille et Aînés				
Businesses	413.1	-	413.1	3.1
Individuals	0.1	-	0.1	-
Other Beneficiaries	1,608.9	-	1,608.9	11.9
	2,022.1	-	2,022.1	15.0
Other				
Businesses	1,054.0	93.6	1,147.6	8.5
Municipalities	1,040.6	1.4	1,042.0	7.7
Individuals	343.2	-	343.2	2.5
Other Beneficiaries	873.4	79.1	952.5	7.0
	3,311.2	174.1	3,485.3	25.7
Total	12,573.4	937.3	13,510.7	100.0
Comparable Expenditures in 2009-2010	12,227.6	942.2	13,169.8	

7. EXPENDITURES RELATED TO THE PROVISION FOR BAD DEBTS AND OTHERS

Expenditures related to the provision for bad debts and others comprise the variations in the provision for bad debts and those of the provision for losses on financial interventions guaranteed by the government.

These expenditures are up by \$173.6 million for the 2010-2011 fiscal year, going from \$682.0 million in 2009-2010 to \$855.6 million in 2010-2011:

- Expenditures attributable to the variation in the provision for bad debts go down by \$3.4 million to \$516.7 million;
- Expenditures related to the provision for losses on financial interventions guaranteed by the government are \$338.9 million, an increase of \$177.0 million in 2010-2011. The "Développement économique, Innovation et Exportation" portfolio gets the bulk of the increase, primarily because more money is allocated to the Renfort program for stabilization and recovery of successful businesses.

2010-2011 Expenditures Related to the Provision for Bad Debts and Others

(millions of dollars)

	Bad Debts	Losses on Financial Interventions Guaranteed	Total
Développement économique, Innovation et Exportation	1.2	337.5	338.7
Revenu	498.1	-	498.1
Other Departments	17.4	1.4	18.8
Total	516.7	338.9	855.6
Comparable Expenditures in 2009-2010	520.1	161.9	682.0

APPENDIX 3.1

NATURE OF EXPENDITURE CATEGORIES PRESENTED IN THIS CHAPTER

Remuneration

Remuneration expenditures encompass the fees of health professionals and the salaries of 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 administration 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 debt service. This type of intervention applies to capital expenditures by educational institutions, health and social services establishments, municipalities for public transportation and water treatment facilities, and cultural institutions for 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 subsidized debt, accounted for in program spending, and expenditures to pay interest on government debt.

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.

APPENDIX 3.2

2010-2011 Expenditure Budget Breakdown by Major Category

(millions of dollars)

	Remuneration	Operating, Bad Debts and Others	Capital	Interest	Support	Total
National Assembly	86.5	30.1	-	-	0.1	116.7
Persons Appointed by the National Assembly	48.1	18.6	-	-	2.9	69.6
Affaires municipales, Régions et Occupation du territoire	72.3	26.4	436.9	304.6	1,031.2	1,871.4
Agriculture, Pêcheries et Alimentation	165.0	81.5	17.2	0.2	804.3	1,068.2
Conseil du trésor et Administration gouvernementale	392.0	316.2	0.9	3.5	0.1	712.7
Conseil exécutif	58.2	41.4	8.0	5.1	245.9	358.6
Culture, Communications et Condition féminine	174.3	98.3	96.2	56.6	240.7	666.1
Développement durable, Environnement et Parcs	93.7	61.1	19.7	9.6	19.8	203.9
Développement économique, Innovation et Exportation	70.0	385.8	30.0	7.5	551.1	1,044.4
Éducation, Loisir et Sport	10,985.1	1,688.0	697.7	513.1	921.1	14,805.0
Emploi et Solidarité sociale	323.4	153.9	23.4	4.6	3,778.6	4,283.9
Famille et Aînés	76.3	45.6	19.9	14.7	2,022.1	2,178.6
Finances	59.0	130.2	-	-	6.0	195.2
Immigration et Communautés culturelles	64.4	200.8	-	-	39.7	304.9
Justice	360.0	195.8	0.5	-	127.4	683.7
Relations internationales	51.5	37.8	-	-	24.7	114.0
Ressources naturelles et Faune	235.6	165.7	6.2	13.0	108.2	528.7
Revenu	383.0	649.6	46.1	5.4	3.2	1,087.3
Santé et Services sociaux	18,914.2	4,993.6	458.8	297.0	3,303.6	27,967.2
Sécurité publique	704.2	361.2	6.2	0.2	64.6	1,136.4
Services gouvernementaux	11.0	180.1	-	-	6.3	197.4
Tourisme	42.0	44.5	12.8	17.1	29.7	146.1
Transports	285.5	771.5	896.3	655.2	179.0	2,787.5
Travail	22.0	11.1	-	-	0.4	33.5
Program Spending	33,677.3	10,688.8	2,776.8	1,907.4	13,510.7	62,561.0
Debt Service	-	-	-	6,990.0	-	6,990.0
Budget Expenditures	33,677.3	10,688.8	2,776.8	8,897.4	13,510.7	69,551.0

APPENDIX 3.3

2010-2011 Program Spending Breakdown by Beneficiary
(millions of dollars)

	Departments	Health and Social Services Establishments	Educational Institutions	Individuals ¹	Municipalities	Businesses	Other ²	Total
National Assembly	116.6	-	-	-	-	-	0.1	116.7
Persons Appointed by the National Assembly	66.7	-	-	-	-	-	2.9	69.6
Affaires municipales, Régions et Occupation du territoire	72.5	0.7	19.1	180.4	1,186.5	9.6	402.6	1,871.4
Agriculture, Pêcheries et Alimentation	189.2	-	4.1	-	-	797.0	77.9	1,068.2
Conseil du trésor et Administration gouvernementale	687.8	1.8	22.9	-	-	-	0.2	712.7
Conseil exécutif	97.4	0.2	0.7	-	74.9	0.5	184.9	358.6
Culture, Communications et Condition féminine	79.5	-	2.2	13.5	62.9	49.9	458.1	666.1
Développement durable, Environnement et Parcs	154.8	-	1.5	-	15.3	-	32.3	203.9
Développement économique, Innovation et Exportation	429.9	31.0	90.7	47.7	12.8	206.3	226.0	1,044.4
Éducation, Loisir et Sport	188.5	2.5	13,970.0	505.5	1.4	-	137.1	14,805.0
Emploi et Solidarité sociale	479.0	-	91.6	3,274.2	24.8	103.8	310.5	4,283.9
Famille et Aînés	89.9	3.0	-	0.1	5.3	413.1	1,667.2	2,178.6
Finances	175.0	-	0.9	-	-	-	19.3	195.2
Immigration et Communautés culturelles	265.2	-	-	15.6	2.5	-	21.6	304.9
Justice	465.3	-	-	124.6	-	-	93.8	683.7
Relations internationales	87.3	-	0.9	1.2	-	-	24.6	114.0
Ressources naturelles et Faune	416.1	-	0.5	-	18.3	89.7	4.1	528.7
Revenu	1,084.1	-	-	3.1	-	-	0.1	1,087.3
Santé et Services sociaux	152.2	18,878.6	-	7,772.5	-	266.6	897.3	27,967.2
Sécurité publique	1,065.3	-	-	1.4	60.1	-	9.6	1,136.4
Services gouvernementaux	191.1	-	1.2	-	-	-	5.1	197.4
Tourisme	28.4	-	-	-	-	9.2	108.5	146.1
Transports	2,120.0	-	0.9	12.9	485.7	21.5	146.5	2,787.5
Travail	25.9	-	-	-	-	-	7.6	33.5
Program Spending	8,727.7	18,917.8	14,207.2	11,952.7	1,950.5	1,967.2	4,837.9	62,561.0

¹ Including assistance to individuals and health professionals.

² Including non-profit organizations and government corporations and agencies.

IN BRIEF

CHAPTER 4 PUBLIC SECTOR STAFF LEVEL

In 2009-2010, the public sector utilized staff level is 71,813 full-time equivalents (FTEs), an increase of 424 FTEs compared to the 2008-2009 fiscal year.

This increase is particularly due to the additions required for government priorities related to the Plan to Restore Fiscal Balance, the economic recovery and the fight against embezzlement and corruption.

For the following years, the government will define a new approach for controlling staff levels particularly by freezing the public service's overall payroll at its current level until 2013-2014. Thus the growth in overall payroll resulting from salary increases and advancements in pay grade should be offset by gains in efficiency and the partial replacement of retiring personnel that will continue to be applied. The application of this new approach will be adjusted to take into account the particular situations of organizations.

1. AUTHORIZED STAFF LEVEL ENVELOPE AND UTILIZED STAFF LEVEL

The total staff level envelope or the total authorized staff level forecast represents the maximum staff level that a department, an agency or a special fund must observe, while the utilized staff level represents the actual full-time equivalent (FTE) consumption.

The staff level appearing in Volumes I and II of the Expenditure Budget corresponds to the total authorized staff level forecast.

Staff level definitions are presented in Appendix 4.2 of this chapter.

2. EVOLUTION OF UTILIZED STAFF LEVEL

In 2009-2010, the utilized staff level of the public sector is 71,813 FTEs, up 424 FTEs compared to the 2008-2009 fiscal year. When the 2009-2010 Expenditure Budget was tabled, the reduction objective sought was more than 900 FTEs.

This variation is essentially explained by additions granted, particularly due to government priorities related to the Plan to Restore Fiscal Balance, the economic recovery and the fight against embezzlement and corruption. During the 2009-2010 fiscal year, the following staff levels were allocated in this regard:

- 438 FTEs to the Ministère du Revenu for the intensification of the efforts to counter tax evasion within the context of the Plan to Restore Fiscal Balance;
- 240 FTEs to the Ministère de l'Emploi et de la Solidarité sociale for the Pacte pour l'emploi Plus within the context of the economic recovery measures taken;
- 280 FTEs to the Ministère de la Sécurité publique, in the correctional services sector and for the fight against embezzlement and corruption, and 130 FTEs to the Ministère de la Justice for maintenance of services in the courthouses and also for the fight against embezzlement and corruption.

In addition, a decrease of 212 FTEs expected at the beginning of the year has not materialized given that the Ministère des Transports was exempted from the rule of non-replacement of one out of every two retirements to allow the realization of the forecast investments in the Québec Infrastructure Plan within the context of the economic recovery measures.

The government, since 2004-2005, has been pursuing its plan to reduce its size by non-replacement of an average of one out of every two retirements. Over the first six years of application of the plan, the staff level has decreased by 4,133 FTEs, representing a 5.4% staff level reduction for the public sector.

For the following years, the government will define a new approach for controlling staff levels particularly by freezing the public service's overall payroll at its current level until 2013-2014. Thus the growth in overall payroll resulting from salary increases and advancements in pay grade should be offset by gains in efficiency and the partial replacement of retiring personnel that will continue to be applied. The application of this new approach will be adjusted to take into account the particular situations of organizations.

3. VARIATIONS IN THE AUTHORIZED STAFF LEVEL ENVELOPE

For each 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 2010-2011 EXPENDITURE BUDGET

In the 2010-2011 Expenditure Budget, the envelope forecast for the departments and agencies appearing in the 2010-2011 Expenditure Budget is 54,945 FTEs, up 731 FTEs compared to 2009-2010. This increase is essentially explained by additions related to government priorities listed in Section 2 of this chapter, offset in part by the impact of non-replacement of an average of one out of every two retirements during the 2009-2010 fiscal year.

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

Since the beginning of the 2009-2010 fiscal year, the total staff level envelope forecast for extrabudgetary agencies and those performing fiduciary activities with personnel subject to the Public Service Act, decreased from 15,877 FTEs to 15,718 FTEs.

This decrease of 159 FTEs is explained by a reduction of 283 FTEs resulting from non-replacement of an average of one out of every two retirements occurring during the 2009-2010 fiscal year and by net additions of 124 FTEs, particularly at Services Québec for maintenance of the customer relations centre.

Variation in the authorized staff level envelope¹ (FTEs)

	Departments and Agencies Appearing in the Expenditure Budget ²	Extrabudgetary Agencies Subject to the PSA ³	Total
Total staff level envelope forecast in the 2009-2010 Expenditure Budget	54,214	15,877	70,091
Impact of 2009-2010 retirements and other changes	731	(159)	572
Total Staff Level Envelope Forecast in 2010-2011	54,945	15,718	70,663

¹ These figures are presented in accordance with the 2010-2011 budget structure.

² The breakdown by portfolio is presented in Appendix 4.5.

³ The breakdown by agency is presented in Appendix 4.6.

APPENDIX 4.1**PUBLIC SECTOR UTILIZED 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 Utilized Staff Level in 2009-2010

(FTEs utilized)

	Staff Subject to the Public Service Act	Staff not Subject to the Public Service Act	Total
Departments and budget-funded agencies ¹	48,833	6,727	55,560
Extrabudgetary agencies and those performing fiduciary activities	16,253	-	16,253
Total	65,086	6,727	71,813

¹ The total utilized staff level from departments and budget-funded agencies includes the special funds and the Goods and Services Tax (GST) Administration Account of the Ministère du Revenu.

APPENDIX 4.2

GLOSSARY

Utilized staff level: Number of regular and casual employees, expressed in full-time equivalents (FTE) actually remunerated.

Total staff level envelope or total authorized staff level: Maximum number of permanent and casual employees, expressed in FTEs, who can be remunerated. The Conseil du trésor annually sets an authorized staff level envelope for each department, agency and, if applicable, special fund.

Full-time equivalent (FTE): The FTE represents the ratio between the work of an employee over the year and the work of an employee who has worked full-time over the year.

For example, the FTE of a person who occupies a full-time position and who worked for the full year is equivalent to 1. The FTE of a person who worked part-time, reduced hours or for part of the year only, varies between 0 and 1. Finally, the FTE of a person who was on unpaid leaves of absence for an entire year is equal to 0.

APPENDIX 4.3

Evolution in the Staff Level of Departments and Agencies Appearing in the 2010-2011 Expenditure Budget¹
(FTEs)

	Total Authorized Staff Level Forecast ²		Total Utilized Staff Level Forecast ³	
	Level	Variation	Level	Variation
1999-2000	52,916	-	53,014	-
2000-2001	53,848	932	53,615	601
2001-2002 ⁴	54,752	904	55,312	1,697
2002-2003 ⁴	55,745	993	58,800	3,488
2003-2004 ⁴	56,961	1,216	59,732	932
2004-2005 ⁴	56,849	(112)	58,170	(1,562)
2005-2006	57,074	225	57,152 ⁵	(1,018)
2006-2007	56,047	(1,027)	56,078	(1,074)
2007-2008	55,393	(654)	55,316	(762)
2008-2009	55,212	(181)	55,163	(153)
2009-2010	55,649 ⁶	437	55,560	397

¹ These figures are presented in accordance with the 2010-2011 budget structure.

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

³ 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 the exclusion of students, interns and regular personnel on early retirement.

⁴ 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.

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

⁶ The total authorized staff level forecast reflects the 2009-2010 staff level appearing in Volumes I and II of the 2010-2011 Expenditure Budget.

APPENDIX 4.4

Evolution in the Staff Level for Extrabudgetary Agencies and Those Performing Fiduciary Activities with Personnel Subject to the Public Service Act¹
(FTEs)

	Total Authorized Staff Level Forecast ²		Total Utilized Staff Level Forecast ³	
	Level	Variation	Level	Variation
1999-2000 ⁴	14,018	-	14,229	-
2000-2001 ⁴	14,281	263	14,636	407
2001-2002 ⁴	14,416	135	14,981	345
2002-2003 ⁴	15,171	755	15,532	551
2003-2004 ⁴	15,730	559	16,214	682
2004-2005 ⁴	16,026	296	16,241	27
2005-2006 ⁴	16,029	3	16,028 ⁵	(213)
2006-2007 ⁴	16,005	(24)	16,024	(4)
2007-2008	16,190	185	16,092	68
2008-2009	16,171	(19)	16,226	134
2009-2010	16,015 ⁶	(156)	16,253	27

¹ The data are presented in accordance with the 2010-2011 budget structure.

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

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

⁴ 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.

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

⁶ This staff level takes into account staff level additions at Services Québec for the customer relations centre.

APPENDIX 4.5

Variation in the Authorized Staff Level Envelope for Departments and Agencies Appearing in the 2010-2011 Expenditure Budget¹
 (FTEs)

	2009-2010			2010-2011		2010-2011 Expenditure Budget
	2009-2010 Expenditure Budget	Variations	2009-2010 Comparative Staff Level ²	Impact of Retirements 2009-2010	Other Variations	
National Assembly	620	(13)	607	-	-	607
Persons Appointed by the National Assembly	671	2	673	-	-	673
Affaires municipales, Régions et Occupation du territoire	689	25	714	(27)	7	694
Agriculture, Pêcheries et Alimentation	1,958	9	1,967	(67)	7	1,907
Conseil du trésor et Administration gouvernementale	445	(26)	419	(13)	-	406
Conseil exécutif	688	-	688	(16)	-	672
Culture, Communications et Condition féminine	735	15	750	(25)	9	734
Développement durable, Environnement et Parcs	1,784	(1)	1,783	-	-	1,783
Développement économique, Innovation et Exportation	856	(2)	854	(28)	-	826
Éducation, Loisir et Sport	1,349	46	1,395	(60)	(3)	1,332
Emploi et Solidarité sociale	5,941	257	6,198	(164)	14	6,048
Famille et Aînés	993	35	1,028	(25)	-	1,003
Finances	734	(2)	732	(17)	-	715
Immigration et Communautés culturelles	1,052	36	1,088	(20)	(2)	1,066
Justice	3,836	96	3,932	(96)	12	3,848
Relations internationales	572	12	584	(10)	-	574
Ressources naturelles et Faune	3,883	24	3,907	(100)	-	3,807
Revenu	8,586	459	9,045	(214)	214	9,045
Santé et Services sociaux	892	9	901	(22)	-	879
Sécurité publique	11,556	383	11,939	(80)	(24)	11,835
Services gouvernementaux	249	43	292	(9)	-	283
Tourisme	310	(4)	306	(8)	-	298
Transports	5,594	24	5,618	(22) ³	80	5,676
Travail	221	8	229	(5)	10	234
TOTAL	54,214	1,435	55,649	(1,028)	324	54,945

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

² These figures are presented in accordance with the 2010-2011 budget structure.

³ The Ministère des Transports was exempted from the rule of non-replacement of one out of every two retirements.

APPENDIX 4.6

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

	2009-2010 Fiscal Year ¹	Impact of Retirements 2009-2010	Other Variations	2010-2011 Fiscal Year
Affaires municipales, Régions et Occupation du territoire				
Société d'habitation du Québec	338	(10)	44	372
Agriculture, Pêcheries et Alimentation				
La Financière agricole du Québec	613	(15)	(3)	595
Conseil du trésor et Administration gouvernementale				
Commission administrative des régimes de retraite et d'assurances (CARRA) ^{2,3}	610	-	(4)	606
Culture, Communications et Condition féminine				
Régie du cinéma	48	(1)	-	47
Éducation, Loisir et Sport				
Institut de tourisme et d'hôtellerie du Québec	225	(6)	(1)	218
Emploi et Solidarité sociale				
Conseil de gestion de l'assurance parentale ³	16	-	-	16
Régie des rentes du Québec ³	1,092	-	(11)	1,081
Finances				
Bureau de décision et de révision	15	-	-	15
Institut de la statistique du Québec	226	(6)	(1)	219
Justice				
Office des professions du Québec	37	-	3	40
Tribunal administratif du Québec	256	(7)	1	250
Santé et Services sociaux				
Régie de l'assurance maladie du Québec	1,372	(40)	(5)	1,327
Services gouvernementaux				
Centre de services partagés du Québec	1,947	(48)	63 ⁴	1,962
Services Québec	593	(29)	126 ⁵	690
Transports				
Société de l'assurance automobile du Québec	3,190	(79)	(74)	3,037
Travail				
Commission de la santé et de la sécurité du travail (CSST) ^{2,3}	3,832	-	(4)	3,828
Commission des lésions professionnelles	422	(9)	(7)	406
Commission des normes du travail	507	(19)	(4)	484
Commission des relations du travail	131	(1)	1	131
Régie du bâtiment du Québec	407	(13)	-	394
TOTAL	15,877	(283)	124	15,718

¹ These figures are presented in accordance with the 2010-2011 budget structure.

² The total staff level envelope forecast for CARRA and the CSST in 2010-2011 reflects the total utilized staff level in 2009-2010.

³ Agencies performing fiduciary activities.

⁴ This increase results mainly from the impact of the centralization of activities at the Centre de services partagés du Québec.

⁵ The difference of 126 FTEs at Services Québec represents the renewal of a staff level envelope necessary for maintenance of the customer relations centre, without any impact on the utilized staff level.

IN BRIEF

CHAPTER 5 FORECAST PUBLIC INVESTMENTS IN FIXED ASSETS IN 2010-2011

The 2009-2014 Québec Infrastructures Plan (QIP) will result in investments of \$42,639.4 million over five years, including:

- \$36,582.7 million for asset maintenance, including the elimination of the cumulative maintenance deficit, and for infrastructure improvement and replacement:
 - Of this amount, \$28,496.3 million, or 77.9%, will be allocated to asset maintenance and the maintenance deficit, which are scheduled for elimination over a period of 15 years in the Act to promote the maintenance and renewal of public infrastructures (R.S.Q., c. M-1.2).
- \$6,056.7 million for completion of projects begun before the 2007-2012 QIP, 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 (CHSLD).

This represents an increase of \$831.3 million, or 2.0%, in relation to the QIP, which covered the 2008-2013 period. Excluding the impact of the addition of new sectors, the growth rate is 1.5%.

For 2010-2011, the forecast investments in the 2009-2014 QIP are \$9,141.6 million, namely:

- \$7,440.5 million for asset maintenance and public infrastructure improvement and replacement. These investments include \$4,313.5 million for asset maintenance, \$1,393.9 million for elimination of the cumulative maintenance deficit and \$1,733.1 million for improvement and replacement;
- \$1,701.1 million for completion of the projects begun before the 2007-2012 QIP.

In 2010-2011, total public investments, including \$1,384.8 million in investments of the departments, budget-funded agencies, extrabudgetary agencies and special funds, will reach \$10,526.4 million, an increase of \$332.6 million over the previous year.

1. FORECAST TOTAL PUBLIC INVESTMENTS IN 2010-2011

Forecast total public investments in 2010-2011 include:

- The investments of the 2009-2014 Québec Infrastructures Plan (QIP), 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 work is 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 housing, for which the investments are carried out or funded by the Société d'habitation du Québec (SHQ);
 - Research;
 - Detention centres, Sûreté du Québec (SQ) 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);
 - The public dams of the Ministère du Développement durable, de l'Environnement et des Parcs (MDDEP) and the forest roads of the Ministère des Ressources naturelles et de la Faune (MRNF).
- Investments of extrabudgetary agencies¹;
- Investments of departments and budget-funded agencies²;
- Investment of special funds, other than those of the Road Network Preservation and Improvement Fund.

¹ Excluding the investments of the Corporation d'hébergement du Québec (CHQ) for the health and social services sector, which are included in the QIP.

² Excluding the investments of the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (MAPAQ), which are included in the QIP 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, and those associated with MDDEP public dams and MRNF forest roads.

BREAKDOWN OF PUBLIC INVESTMENTS IN 2010-2011

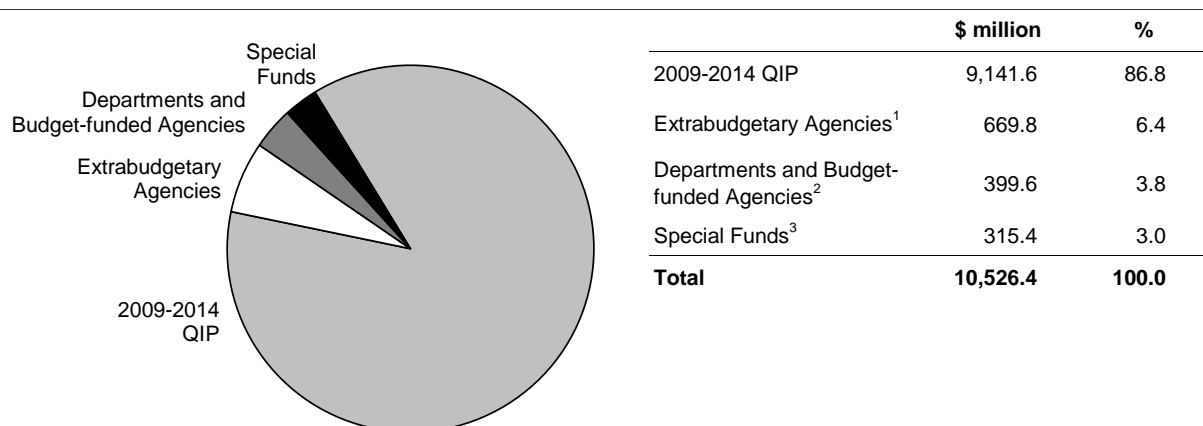
In 2010-2011, the total forecast public investments are \$10,526.4 million, up \$332.6 million from the 2009-2010 fiscal year, an increase of 3.3%.

The forecast investments under the QIP for 2010-2011 are \$9,141.6 million, including \$1,701.1 million in investments for project completion³, representing 86.8% of total investments.

- The \$1,384.8 million balance of the investments is allocated among:
 - Extrabudgetary agencies, \$669.8 million;
 - Departments and budget-funded agencies, \$399.6 million;
 - Special funds, \$315.4 million.

Breakdown of Forecast Public Investments in 2010-2011

(Contribution of the Gouvernement du Québec)



¹ Including the AMT investments not funded by the MTQ, and excluding the investments of the CHQ, the SHQ, the government cultural corporations and agencies, and the STQ, which are included in the QIP. The SIQ investments carried out on behalf of the MJQ (courthouses) and the MSP (detention centres and SQ police stations) are also excluded.

² Excluding investments of the MDDEP, the MAPAQ and the MRNF that are included in the QIP.

³ Excluding the investments of the Road Network Preservation and Improvement Fund which are included in the QIP.

³ The infrastructure completion investment projects begun before the implementation of the 2007-2012 QIP announced in October 2007.

ALLOCATION OF PUBLIC INVESTMENTS BY CATEGORY

The QIP investments of \$9,141.6 million for 2010-2011 represent an increase of \$210.3 million, which is broken down as follows:

- \$5,707.4 million for asset maintenance, which corresponds to an increase of \$126.2 million compared to 2009-2010. This amount includes \$1,393.9 million for elimination of the maintenance deficit;
- \$1,733.1 million for asset improvement and replacement, representing \$285.1 million more than in 2009-2010;
- \$1,701.1 million for the completion of projects begun before the 2007-2012 QIP.

To this is added \$1,384.8 million in investments carried out by departments and budget-funded agencies, extrabudgetary agencies and special funds.

Evolution of Public Investments in Fixed Assets

(Contribution of the Gouvernement du Québec, millions of dollars)

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
Fixed Asset Maintenance					
Regular	2,307.3	3,083.8	3,435.7	4,262.4	4,313.5
Elimination of the Maintenance Deficit	-	-	1,058.5	1,318.8	1,393.9
Subtotal: Asset Maintenance	2,307.3	3,083.8	4,494.2	5,581.2	5,707.4
Improvement and Replacement	121.2	365.6	681.3	1,448.0	1,733.1
Completion	1,744.9	1,574.1	1,474.6	1,902.1	1,701.1
Total QIP	4,173.4	5,023.5	6,650.1	8,931.3	9,141.6
Departments and Budget-funded Agencies ¹ Extrabudgetary Agencies ² and Special Funds ³	841.5	827.3	1,029.0	1,262.5	1,384.8
Total	5,014.9	5,850.8	7,679.1	10,193.8	10,526.4

¹ Excluding MAPAQ's investments in education and research, and the investments of the MDDEP and the MRNF, which are included in the QIP.

² Including the AMT investments not funded by the MTQ, and excluding the investments of the CHQ, the SHQ, the government cultural corporations and agencies, and the STQ, which are included in the QIP. The SIQ investments carried out on behalf of the MJQ (courthouses) and the MSP (detention centres and SQ police stations) are also excluded. All the investments excluded from this heading are integrated into the QIP.

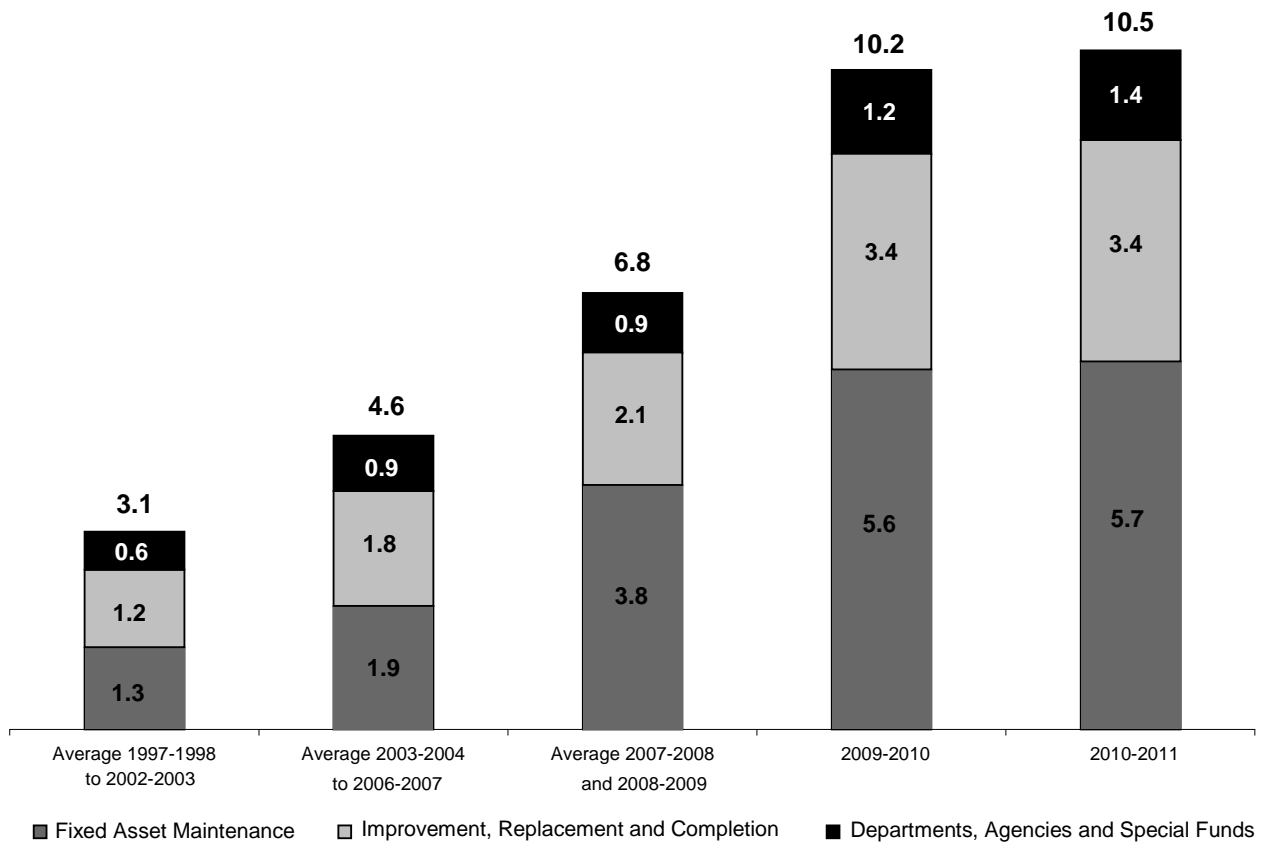
³ Excluding the investments of the Road Network Preservation and Improvement Fund which are integrated into the QIP.

EVOLUTION OF PUBLIC INVESTMENTS IN FIXED ASSETS

In 2010-2011, total public investments amounts to \$10,526.4 million, over triple the average annual investment level of \$3,065.3 million between 1997-1998 and 2002-2003.

For asset maintenance, the investments reaches \$5,707.4 million in 2010-2011, 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 the Gouvernement du Québec, billions of dollars)



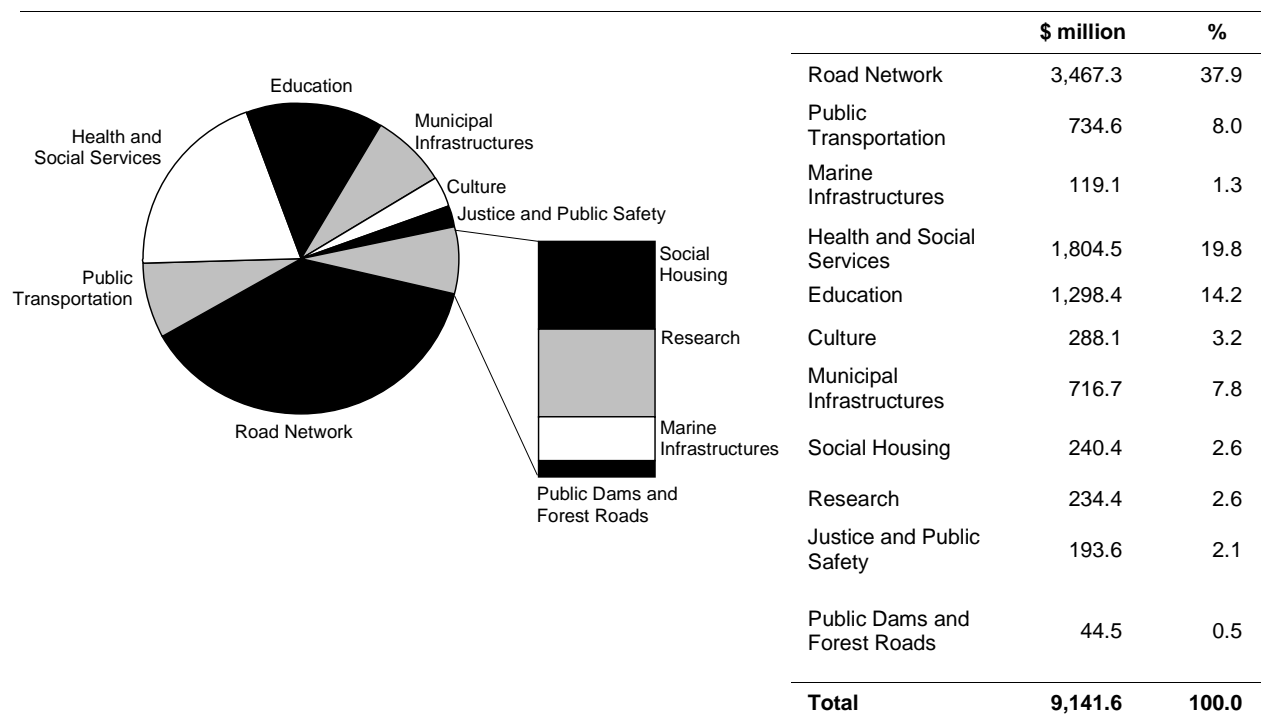
2. FORECAST INVESTMENTS IN THE QUÉBEC INFRASTRUCTURES PLAN FOR 2010-2011

INVESTMENTS BY SECTOR

The forecast investments in the QIP are funded by long-term borrowing contracted 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, SQ police stations and detention centres, the government contribution translates into rents paid to the SIQ.

Forecast Public Investments by Sector in the 2010-2011 QIP

(Contribution of the Gouvernement du Québec, millions of dollars)



Road Network

In 2010-2011, the forecast investments by the Road Network Preservation and Improvement Fund, including public-private partnerships, are \$3,467.3 million compared to \$3,082.6 million in 2009-2010, an increase of \$384.7 million.

Envelopes totalling \$2,250.6 million are forecast for asset maintenance and elimination of the roadway and structure maintenance deficit. Regarding major road projects, an amount of \$1,216.7 million is forecast, particularly for work on Autoroutes 25, 30 and 50 and Highway 73/175.

These amounts only represent the investments assumed by Québec. The contribution of the other partners must be added to these amounts, particularly the federal government contribution related to the agreements made with Québec, such as the Infrastructure Stimulus Fund (ISF), which forecasts investments of nearly \$300.0 million by March 31, 2011.

Public Transportation

In 2010-2011, the forecast investments are \$734.6 million, including \$117.8 million through the AMT to put the Northeast Corridor commuter train into service in the Montréal region, \$106.7 million for replacement of metro cars, \$83.4 million for Phase 2 of the metro systems renovation program and \$37.5 million for the Rapibus project of the Société de transport de l'Outaouais (STO).

In addition, an amount of \$263.7 million from the Société de financement des infrastructures locales du Québec (SoFIL) is available to public transportation agencies to finance investments in 2010-2011.

Also, an amount of \$130.0 million from the Green Fund will be available to the public transportation agencies in 2010-2011 to fund expenditures aimed at improving public transportation services.

Thus, an investment of \$1,128.3 million is forecast for public transportation in 2010-2011.

Marine Infrastructures

The forecast expenditures in 2010-2011 are \$119.1 million. In particular, the government is investing in the replacement of certain vessels of the STQ fleet, including \$46.0 million for the N.M. Camille-Marcoux, \$22.6 million for the N.M. Lucien-L. and \$22.6 million for the N.M. Radisson.

Health and Social Services

In 2010-2011, the forecast aggregate investments in the health and social services sector are \$1,804.5 million, including \$1,125.2 million for asset maintenance. The government particularly plans to invest \$135.5 million for modernization of the Centre hospitalier universitaire de Montréal (CHUM), \$84.4 million for the McGill University Health Centre, \$38.9 million in the emergency rooms of the different institutions of the network and \$38.9 million to continue addition of beds in long-term and residential care centres (CHSLD).

Education

The forecast investments in this sector are \$1,298.4 million in 2010-2011, 83.1% of which will be allocated to asset maintenance and elimination of the maintenance deficit.

In 2010-2011, the government is adding \$101.1 million to allow startup of new projects, including the expansion, redevelopment and construction of educational institutions, essentially under the Action strategy on student retention and student success.

In addition to the amounts invested by Québec is the federal contribution related to the Knowledge Infrastructure Program for projects carried out before March 31, 2011.

Culture

The forecast investments in 2010-2011 are at \$288.1 million. An amount of \$129.8 million is being invested in cultural facilities, heritage buildings, the religious heritage and the Book and Reading Policy, including \$118.8 million in asset maintenance. Government cultural corporations and agencies plan investments of \$158.3 million, of which \$45.7 million is earmarked for maintenance of their assets.

Cultural facilities benefit, in particular, from a federal contribution of \$50.0 million from the ISF program for projects carried out before March 31, 2011.

Municipal Infrastructures

In 2010-2011, the forecast investments are \$716.7 million. Of this amount, \$401.6 million is forecast for work relating to maintenance and upgrading to standards of drinking water and wastewater treatment plants and underground networks, as well as \$315.1 million for infrastructures supporting local and regional development. These amounts only represent investments assumed by Québec.

This sector also benefits from contributions related to different agreements made with the federal government. Among these agreements are the ISF and the Programme de renouvellement des conduites d'eau potable et d'eaux usées (PRECO), which will allow additional investments of \$95.0 million and \$350.0 million respectively by level of government. In addition to these amounts are contributions of a similar nature from the municipal partners.

SoFIL will also contribute to finance investments in the underground networks and the wastewater and drinking water treatment plants, as well as investments in local roads, for a sum of \$524.9 million in 2010-2011 as a result of the Federal Gas Tax Transfer program and the 2010-2014 contribution of Québec.

Social Housing

In 2010-2011, forecast investments in this sector are \$240.4 million. An amount of \$96.6 million is forecast for asset maintenance and elimination of the maintenance deficit and \$143.8 million to continue the production of new social housing.

Research

Forecast investments in 2010-2011 total \$234.4 million. Québec is continuing the commitments arising from 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 2010-2011, the forecast investments of the SIQ in this sector are \$193.6 million. This represents an increase of \$35.7 million from 2009-2010. An investment of \$69.2 million is allocated for construction of four detention centres. An amount of \$17.9 million is also allocated for construction of SQ police stations, particularly in Lachute, Sorel-Tracy, Matapédia and Radisson.

Other sectors

- The forecast investments for modernization of public dams are \$35.5 million in 2010-2011;
- In 2010-2011, the forecast investments for forest roads are \$9.0 million, compared to \$6.0 million in 2009-2010.

PRIORITY MAINTAINED REGARDING ASSET MAINTENANCE

In 2010-2011, the government is continuing its efforts to ensure maintenance and renewal of public infrastructures, while giving special importance to elimination of the maintenance deficit.

The forecast investments in asset maintenance are up from \$2,307.3 million in 2006-2007 to \$5,707.4 million in 2010-2011, an average annual growth rate of 25.4%. Of this amount, \$1,393.9 million is allocated to elimination of the maintenance deficit, which will allow for its elimination over a 15-year period, as stipulated in the Act to promote the maintenance and renewal of public infrastructures (R.S.Q., c. M-1.2).

The asset maintenance envelope includes in particular \$2,250.6 million for road network preservation and improvement, \$1,125.2 million for the health and social services network and \$1,079.4 million for the education networks.

Evolution of Investments in Asset Maintenance and Elimination of the Cumulative Maintenance Deficit of QIP by Sector

(Contribution of the Gouvernement du Québec, millions of dollars)

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
Road Network	937.4	1,162.1	1,766.0	1,903.1	2,250.6
Public Transportation	147.2	217.9	226.4	520.2	483.4
Health and Social Services	468.5	441.2	879.2	1,139.3	1,125.2
Education	611.4	820.9	1,066.9	1,090.2	1,079.4
Culture	88.8	76.8	146.8	243.5	164.5
Municipal Infrastructures	-	294.7	261.0	509.1	401.6
Social Housing	33.7	36.8	102.3	94.7	96.6
Research	-	0.1	1.4	3.7	3.6
Justice and Public Safety	12.8	24.1	32.8	57.4	67.0
Public Dams	7.5	9.2	11.4	20.0	35.5
Total	2,307.3	3,083.8	4,494.2	5,581.2	5,707.4

Average annual growth rate: 25.4%

3. PUBLIC INVESTMENTS OF EXTRABUDGETARY AGENCIES

In 2010-2011, the forecast investments of extrabudgetary agencies total \$669.8 million, up \$63.9 million compared to 2009-2010:

- The AMT investments are \$193.8 million, particularly due to investments in heavy infrastructures and equipment for commuter trains;
- The investments of the Centre de services partagés du Québec (CSPQ) are \$138.3 million, particularly due to the development of the Réseau national intégré de radiocommunications (RENIR) and the ongoing implementation of the Solutions d'affaires en gestion intégrée des ressources (SAGIR);
- The SIQ investments are \$107.1 million, particularly due to the repair projects on the Palais des congrès de Gatineau and the Complexe scientifique in Québec City;
- The investments of the Régie de l'assurance maladie du Québec (RAMQ) are \$52.6 million, particularly due to information technology work, including the work related to the Québec Electronic Health Record project and the task help tools modernization project;
- The investments of the Société de l'assurance automobile du Québec are \$48.3 million, particularly for information technology work, including the development of an electronic service offering for enterprises with a fleet of vehicles;
- The investments of the Société des établissements de plein air du Québec (SÉPAQ) are \$29.3 million, due to development and upgrade work in the parks and wildlife reserves throughout Québec;
- The balance of the capital investment of extrabudgetary agencies is \$100.4 million, up \$17.0 million.

Public Investments of Extrabudgetary Agencies

(Contribution of the Gouvernement du Québec, millions of dollars)

	2010-2011	2009-2010	Variation
Agence métropolitaine de transport ¹	193.8	228.1	(34.3)
Centre de services partagés du Québec	138.3	102.6	35.7
Société immobilière du Québec ²	107.1	76.2	30.9
Régie de l'assurance maladie du Québec	52.6	48.0	4.6
Société de l'assurance automobile du Québec	48.3	46.3	2.0
Société des établissements de plein air du Québec	29.3	21.3	8.0
Other Agencies ³	100.4	83.4	17.0
Total	669.8	605.9	63.9

¹ Excluding the AMT investments funded by the MTQ in the QIP.

² Excluding the SIQ investments carried out on behalf of the MJQ (courthouses) and the MSP (detention centres and SQ police stations), which are included in the QIP.

³ Excluding the investments of the CHQ, the SHQ, government cultural corporations and agencies, and the STQ, which are included in the QIP.

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

The public investment forecasts of the departments and budget-funded agencies are \$399.6 million in 2010-2011, compared to \$406.3 million in 2009-2010:

- **Transports:** the capital budget of \$86.6 million is mainly allocated to the work relating to marine and air infrastructures, including \$30.6 million for modernization of Puvirnituk Airport and other air infrastructures under the Plan Nord and information technology acquisitions;
- **Sécurité publique:** the investments of \$46.2 million are mainly due to the renewal of the SQ vehicle fleet and computerized fingerprint identification and mug-shot systems, as well as information technology acquisitions, particularly for the *Système intégré de radiocommunications policières (SIRP)*;
- **Justice:** the investments of \$42.9 million are essentially due to information technology work, including the *Système intégré d'information de justice*, carried out in collaboration with the MSP;
- **Agriculture, Pêcheries et Alimentation:** the \$36.0 million capital budget is due to the construction of the Saint-Hyacinthe epidemiological surveillance and animal pathology laboratory, while the work is completed for the equivalent laboratory in Québec City;
- **Famille et Aînés:** the \$26.6 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;
- **Développement durable, Environnement et Parcs:** the investments are \$24.5 million, due to the development of national parks in northern environments;
- The capital investments of the other departments are down slightly to \$136.8 million.

Public Investments of the Departments and Budget-funded Agencies

(Contribution of the Gouvernement du Québec, millions of dollars)

	2010-2011	2009-2010	Variation
Transports	86.6	62.2	24.4
Sécurité publique	46.2	51.3	(5.1)
Justice	42.9	43.9	(1.0)
Agriculture, Pêcheries et Alimentation ¹	36.0	47.0	(11.0)
Famille et Aînés	26.6	38.1	(11.5)
Développement durable, Environnement et Parcs ²	24.5	24.4	0.1
Other Departments ³	136.8	139.4	(2.6)
Total	399.6	406.3	(6.7)

¹ Excluding the MAPAQ investments in education and research, which are forecast in the QIP.

² Excluding the MDDEP investments in public dams, which are included in the QIP.

³ Excluding the MRNF investments in forest roads and the Ministère de la Culture, des Communications et de la Condition féminine investments for the Montréal Symphony Orchestra concert hall, which are included in the QIP.

5. PUBLIC INVESTMENTS BY SPECIAL FUNDS

The forecast investments of the special funds, excluding the Road Network Preservation and Improvement Plan, total \$315.4 million in 2010-2011, compared to \$250.3 million in 2009-2010, an increase of \$65.1 million:

- 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 \$125.6 million in 2010-2011. This is an increase of \$7.9 million from 2009-2010, which is particularly due to the implementation of projects at the MRQ, including the compulsory billing project in the restaurant sector (RESTO), the overhaul of the personal income tax systems and the modernization and integration of the Québec Enterprise Register;
- The investments of the Land Information Fund of the MRNF are \$50.0 million in 2010-2011, up \$11.6 million from 2009-2010. The growth of investments in the Land Information Fund is due to technology projects for online services, on which work will progress significantly, as well as work on the cadastral reform;
- The MTQ Rolling Stock Management Fund is investing \$34.5 million in 2010-2011 to acquire vehicles and related equipment to supply the fleets of its customers, mainly the MTQ;
- The investments of the MTQ Fund for the Sale of Goods and Services are \$34.4 million in 2010-2011 for the implementation of new network of rest areas;
- The MSP Police Services Fund invests \$23.9 million in 2010-2011. The \$2.5 million increase compared to 2009-2010 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 \$47.0 million in 2010-2011, representing a \$3.6-million increase from 2009-2010.

Public Investments by Special Funds

(Contribution of the Gouvernement du Québec, millions of dollars)

	2010-2011	2009-2010	Variation
Information Technology Funds of the MRQ, the MESS and the CT	125.6	117.7	7.9
Land Information Fund	50.0	38.4	11.6
Rolling Stock Management Fund	34.5	29.0	5.5
MTQ Fund for the Sale of Goods and Services	34.4	0.4	34.0
Police Services Fund	23.9	21.4	2.5
Other special funds ¹	47.0	43.4	3.6
Total	315.4	250.3	65.1

¹ Excluding the investments of the Road Network Preservation and Improvement Fund, which are forecast in the QIP.

APPENDIX 5.1

**Investments of the Québec Infrastructures Plan 2009-2014
by Sector of Intervention and by Type of Investment**
(Contribution of the Gouvernement du Québec, millions of dollars)

Sectors	Fixed asset maintenance			Improvement and replacement	Subtotal	Completion	2009-2014 QIP
	Regular budget	Elimination of the maintenance deficit over 15 years	Subtotal				
Road Network	9,186.4	1,501.4	10,687.8	2,001.7	12,689.5	3,566.0	16,255.5
Public Transportation	1,353.7	557.2	1,910.9	335.1	2,246.0	526.1	2,772.1
Marine Infrastructures	-	-	-	526.2	526.2	-	526.2
Health and Social Services	4,350.3	1,270.6	5,620.9	2,316.5	7,937.4	909.2	8,846.6
Education	4,339.5	1,167.5	5,507.0	451.3	5,958.3	34.4	5,992.7
Culture	623.3	259.1	882.4	148.0	1,030.4	154.6	1,185.0
Municipal Infrastructures	1,194.8	1,654.8	2,849.6	288.0	3,137.6	582.2	3,719.8
Social Housing	261.8	286.6	548.4	331.3	879.7	284.2	1,163.9
Research	18.9	-	18.9	933.1	952.0	-	952.0
Justice and Public Safety	320.4	-	320.4	710.2	1,030.6	-	1,030.6
Public Dams, Biomethanization and Forest Roads	150.0	-	150.0	45.0	195.0	-	195.0
2009-2014 QIP	21,799.1	6,697.2	28,496.3	8,086.4	36,582.7	6,056.7	42,639.4

APPENDIX 5.1 (cont'd)

**Investments of the Québec Infrastructures Plan 2009-2014
by Sector of Intervention and by Year**

(Contribution of the Gouvernement du Québec, millions of dollars)

Sectors	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2009-2014 QIP
Road Network	3,082.6	3,467.3	3,371.9	3,181.5	3,152.2	16,255.5
Public Transportation	839.2	734.6	588.3	352.7	257.3	2,772.1
Marine Infrastructures	7.4	119.1	142.9	123.4	133.4	526.2
Health and Social Services	1,818.1	1,804.5	1,894.1	1,685.2	1,644.7	8,846.6
Education	1,286.0	1,298.4	1,140.2	1,137.1	1,131.0	5,992.7
Culture	380.7	288.1	187.0	170.1	159.1	1,185.0
Municipal Infrastructures	733.1	716.7	925.9	785.2	558.9	3,719.8
Social Housing	236.7	240.4	302.5	253.8	130.5	1,163.9
Research	363.6	234.4	85.1	185.1	83.8	952.0
Justice and Public Safety	157.9	193.6	241.8	230.7	206.6	1,030.6
Public Dams, Biomethanization and Forest Roads	26.0	44.5	30.5	26.0	68.0	195.0
2009-2014 QIP	8,931.3	9,141.6	8,910.2	8,130.8	7,525.5	42,639.4

**Investments of the Québec Infrastructures Plan 2009-2014
by Type of Investment and by Year**

(Contribution of the Gouvernement du Québec, millions of dollars)

Types of investments	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2009-2014 QIP
Fixed asset maintenance						
Regular budget	4,262.4	4,313.5	4,390.6	4,379.3	4,453.3	21,799.1
Elimination of the maintenance deficit over 15 years	1,318.8	1,393.9	1,593.7	1,293.3	1,097.5	6,697.2
Subtotal: Asset maintenance	5,581.2	5,707.4	5,984.3	5,672.6	5,550.8	28,496.3
Improvement and replacement	1,448.0	1,733.1	1,615.9	1,780.6	1,508.8	8,086.4
Completion	1,902.1	1,701.1	1,310.0	677.6	465.9	6,056.7
2009-2014 QIP	8,931.3	9,141.6	8,910.2	8,130.8	7,525.5	42,639.4

APPENDIX 5.2

REPORT ON THE PUBLIC INFRASTRUCTURE INVESTMENTS REALIZED IN 2008-2009 IN THE 2008-2013 QIP

The Act to promote the maintenance and renewal of public infrastructures, adopted by the National Assembly in December 2007, requires, in particular, that the Chair of the Conseil du trésor tables in the National Assembly:

- The capital budget;
- The annual report detailing how the allocated amounts have been used.

In accordance with the provisions of this Act, this section presents the investments of the 2008-2013 Québec Infrastructures Plan realized in 2008-2009.

A realization rate of 80%

Investments of \$6.6 billion were realized in 2008-2009 in all of the sectors covered by the QIP, which represents 80.4% of the investments of \$8.3 billion forecast initially.

Road Network and Education, realization rates of nearly 100%

- For the **road network**, 96.9% of the forecast investments were realized, representing an amount of \$2,714.7 million. In addition to the ongoing major projects on Autoroutes 25, 30 and 50 and Highway 73/175, the work was geared to the preservation of pavements and structures and the improvement of the network, with projects such as:
 - Reconstruction of the Galipeau Bridge on Autoroute 20 in Montréal;
 - Repair of the cement concrete roadway on Autoroute 15 in the Laurentians (Laurentides region);
 - Redevelopment of the Autoroute 640 interchange in Boisbriand.
- For **education**, 94.9% of the forecast investments were made, representing an amount of \$1,262.9 million, including \$1,066.9 million to proceed with various maintenance work on immovable, movable and information technology assets in the three networks, such as replacement of roofs, windows and heating systems and upgrading of infrastructures to standards. This work breaks down as follows:
 - \$665.5 million to the primary and secondary network;
 - \$165.9 million to the college network;
 - \$235.5 million to the university network.

APPENDIX 5.2 (cont'd)

Health, social housing and culture, realization rates exceeding 70%

- Nearly \$1.5 billion was invested in the **health and social services** sector, or 76.8% of the forecast budget:
 - Investments of \$879.2 million has allowed asset maintenance work to proceed for roof repair, electrical and mechanical systems, windows, electric panels, etc. as well as functional building renovations and the replacement and upgrading of equipment, furniture and information technology for all the establishments of the network;
 - Investments of \$593.1 million have allowed for the replacement or upgrading of medical and non-medical equipment, to complete various projects, notably in CHSLDs and emergency rooms.
- Regarding **social housing**, 82.0% of the investments were realized, or \$261.2 million. An amount of \$102.3 million was allocated to maintaining low-rental housing in good condition (maintenance and repair of the buildings, heating system, electricity, etc.) and \$158.9 million for delivery of new housing, under the AccèsLogis Québec and Affordable Housing programs;
- Investments of \$162.8 million, for a realization rate of 71.3%, were made for **culture**, including \$146.8 million for maintenance of equipment in good condition with respect to 52 restoration projects protected buildings and 112 churches, renewal of permanent exhibitions of museum institutions and renovation and expansion of regional museums, libraries and performance halls.

Other sectors

- For **municipal infrastructures**, the realization rate was 56.1%. This rate is explained in part by the delays in implementing agreements where funding is shared between the Gouvernement du Québec and the federal government, but also by the fact that municipalities direct the work in this sector:
 - The investments realized made it possible, in particular, to continue the upgrade to standards of drinking water and wastewater plants, such as the implementation and repair of the chlorination stations in Laval, the work on the Beauport drinking water plant and the rehabilitation and replacement of water main and sewer pipes in various Montréal boroughs. The investments also allowed for support of local development of communities, such as the Quartier des spectacles in Montréal, construction of an arena and a community hall in La Pocatière, renovation and expansion of the Colisée de Rimouski and construction of an indoor soccer complex at Parc Chauveau in Québec City.

APPENDIX 5.2 (cont'd)

- In **public transportation**, realization of \$276.2 million of investments particularly allowed for progress in the acquisition of 130 commuter train cars and 18 locomotives for \$77.9 million, the expansion of Centre de transport Legendre of the Société des transports de Montréal for \$33.8 million and \$30.0 million in financial assistance to public transportation agencies for replacement and purchase of city buses:
 - The realization rate for the sector is 38.3%. However, major investments are forecast over the next few years, such as replacement of Montréal subway cars, and implementation of the Northeast corridor commuter train in the Montréal region and the STO Rapibus. These investments will contribute to raise the realization rate.
- For the **justice and public safety** sector, the investments realized were \$110.5 million, a realization rate of 66.8%. The complexity of certain projects, including that of the Québec City detention centre, led to the deferment of certain investments to subsequent years. Among the investments realized, \$32.8 million was allocated to renovation of courthouses, detention centres and SQ police stations;
- For the **research** sector, an envelope of \$51.4 million made it possible, in particular, to co-fund 95 projects with the Canada Foundation for Innovation for a total of \$16.2 million, realize construction and relocation of the activities of the Centre spécialisé de technologie physique du Québec, for \$10.2 million, and renovate a building and upgrade electromechanical equipment of the Institut de recherches cliniques de Montréal, for \$10.1 million.

APPENDIX 5.2 (cont'd)

Investments in 2008-2009 by intervention sector and by type

(millions of dollars)

Sectors	Fixed asset maintenance	Elimination of the maintenance deficit	Improvement and replacement	Subtotal	Completion	Total QIP	Realization rate
Road Network							
Budget Forecast	1,586.2	301.6	115.1	2,002.9	798.2	2,801.1	
Total Realized	1,173.8	592.2	77.7	1,843.7	871.0	2,714.7	96.9%
Public Transportation							
Budget Forecast	361.7	102.8	77.8	542.3	178.0	720.3	
Total Realized	153.8	72.6	12.3	238.7	37.5	276.2	38.3%
Health and Social Services							
Budget Forecast	845.3	202.1	330.9	1,378.3	538.8	1,917.1	
Total Realized	879.2	-	340.5	1,219.7	252.6	1,472.3	76.8%
Education							
Budget Forecast	845.1	224.4	231.2	1,300.7	30.7	1,331.4	
Total Realized	844.5	222.4	173.1	1,240.0	22.9	1,262.9	94.9%
Culture							
Budget Forecast	146.4	45.1	-	191.5	36.9	228.4	
Total Realized	121.3	25.5	-	146.8	16.0	162.8	71.3%
Municipal Infrastructures							
Budget Forecast	233.9	308.2	-	542.1	40.0	582.1	
Total Realized	163.3	97.7	-	261.0	65.7	326.7	56.1%
Social Housing							
Budget Forecast	50.0	42.8	-	92.8	225.9	318.7	
Total Realized	54.2	48.1	-	102.3	158.9	261.2	82.0%
Research							
Budget Forecast	4.0	-	-	4.0	187.0	191.0	
Total Realized	1.4	-	-	1.4	50.0	51.4	26.9%
Justice and Public Safety							
Budget Forecast	53.3	-	112.1	165.4	-	165.4	
Total Realized	32.8	-	77.7	110.5	-	110.5	66.8%
TOTAL							
Budget Forecast	4,125.9	1,227.0	867.1	6,220.0	2,035.5	8,255.5	
Total Realized	3,424.3	1,058.5	681.3	5,164.1	1,474.6	6,638.7	80.4%

IN BRIEF

CHAPTER 6 RESULTS OF CONSOLIDATED ENTITIES

For the 2010-2011 fiscal year, consolidated government expenditures are \$81,712.8 million, an increase of \$3,961.3 million in relation to the 2009-2010 fiscal year.

Revenues and expenditures of special funds, extrabudgetary agencies, the Generations Fund, entities of the health and social services and education networks, and defined-purpose accounts, after consolidation adjustments, respectively amount to \$12,858.5 million and \$12,161.8 million, for a net impact of \$696.7 million on the government's consolidated financial results.

1. CONSOLIDATED GOVERNMENT EXPENDITURES

For the 2010-2011 fiscal year, consolidated government expenditures should be \$81,712.8 million, broken down as follows:

- \$69,551.0 million for budgetary expenditures, representing \$62,561.0 million for program spending and \$6,990.0 million for debt service;
- \$10,514.8 million for expenditures of consolidated entities, representing \$5,467.0 million for expenditures of special funds and extrabudgetary agencies and \$5,047.8 million for expenditures of entities of the health and social services and education networks;
- \$1,647.0 million for expenditures of defined-purpose accounts.

Consolidated government expenditures for the 2010-2011 fiscal year should be \$3,961.3 million higher than those forecast for 2009-2010.

Beginning in the 2009-2010 fiscal year, the entities of the health and social services and education networks are consolidated on the same basis as the other consolidated entities, according to the line by line consolidation method. Previously, consolidation was done according to the modified equity method of accounting, which included the net results of these entities.

The government's main accounting principles relating to consolidation of the consolidated entities and the changes to the list of entities since 2009-2010 are presented in appendices 6.1 and 6.2.

Consolidated Government Expenditures¹ (millions of dollars)

	2010-2011	2009-2010	Variation
Program Spending	62,561.0	60,768.9	1,792.1
Debt Service	6,990.0	6,154.0	836.0
Budget Expenditures	69,551.0	66,922.9	2,628.1
Impact of Expenditures of Consolidated Entities			
Special Funds and Extrabudgetary Agencies	5,467.0	5,059.0	408.0
Health and Social Services and Education Networks	5,047.8	5,104.6	(56.8)
Generations Fund	-	-	-
	10,514.8	10,163.6	351.2
Defined-purpose Accounts	1,647.0	665.0	982.0
Consolidated Government Expenditures²	81,712.8	77,751.5	3,961.3

¹ Expenditures after consolidation adjustments. Consolidation adjustments have the effect of eliminating inter-entity transactions and harmonizing accounting policies in use in the consolidated entities with those applied by the government.

² Excluding a provision for contingencies of \$300.0 million in 2009-2010 and in 2010-2011.

2. EVOLUTION OF FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2009-2010

Since the 2009-2010 Expenditure Budget was tabled, the forecast results of the consolidated entities improved by \$243.2 million, after consolidation adjustments, going from a forecast surplus of \$355.0 million to \$598.2 million.

- The forecast results of special funds and extrabudgetary agencies improved by \$525.0 million;
- The forecast results of the entities of the health and social services and education networks were revised downward by \$281.8 million.

Evolution of Forecast Results of Consolidated Entities in 2009-2010

(millions of dollars)

	2009-2010		Variation
	Revised Forecasts	Expenditure Budget	
Special Funds and Extrabudgetary Agencies	266.7	(188.1)	454.8
Consolidation Adjustments ¹	18.3	(51.9)	70.2
	285.0	(240.0)	525.0
Health and Social Services and Education Networks ²	(401.8)	(120.0)	(281.8)
Generation Fund	715.0	715.0	-
Defined-purpose Accounts ³	-	-	-
Results After Consolidation Adjustments	598.2	355.0	243.2

¹ 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.

² Data corresponding to the net results of the networks. In the 2009-2010 Expenditure Budget, the impact of consolidation of the networks was established according to the modified equity method of accounting.

³ The results of the defined-purpose accounts are presented after consolidation adjustments.

The improvement in the forecast results of special funds and extrabudgetary agencies is \$454.8 million before consolidation adjustments. This improvement is mainly due to the following factors:

- An improvement of \$384.8 million to La Financière agricole du Québec, given that the government made a commitment, in November 2009, to take over the cumulative operating deficit of the agency as at March 31, 2010 and that it was granted a special subsidy of \$380.0 million in the 2009-2010 fiscal year for this purpose to eliminate part of its deficit;
- A \$48.9-million increase in the surplus of the Green Fund, mainly due to a revision of the schedule for implementation of the Climate Change Action Plan;
- A \$22.8-million increase in the surplus of the Land Information Fund due to the higher than expected level of construction start-ups, which had a positive impact on its revenues.

3. GOVERNMENT RESULTS AFTER THE IMPACT OF CONSOLIDATION IN 2010-2011

For the 2010-2011 fiscal year, the forecast revenues and expenditures of the consolidated entities are \$12,858.5 million and \$12,161.8 million respectively after consolidation adjustments, for an impact of \$696.7 million on the government's financial results, an increase of \$98.5 million compared to 2009-2010. This variation breaks down as follows:

- A deterioration of \$281.0 million of the forecast results of special funds and extrabudgetary agencies;
- An improvement of \$202.5 million in the forecast results of the entities of the health and social services and education networks;
- A \$177.0-million improvement in the Generations Fund.

Impact of Consolidation on Government Results in 2010-2011 (millions of dollars)

	2010-2011			2009-2010	
	Revenues	Expenditures	Net Results ¹	Probable results	Variation
Special Funds and Extrabudgetary Agencies	26,564.2	26,738.3	(174.1)	266.7	(440.8)
Consolidation Adjustments ²	(21,093.2)	(21,271.3)	178.1	18.3	159.8
	5,471.0	5,467.0	4.0	285.0	(281.0)
Health and Social Services and Education Networks	34,832.1	35,031.4	(199.3)	(201.8)	2.5
Consolidation Adjustments ²	(29,983.6)	(29,983.6)	-	(200.0)	200.0
	4,848.5	5,047.8	(199.3)	(401.8)	202.5
Generations Fund	892.0	-	892.0	715.0	177.0
	892.0	-	892.0	715.0	177.0
Defined-purpose Accounts ³	2,647.9	2,804.6	(156.7)	(27.0)	(129.7)
Consolidation Adjustments ²	(1,000.9)	(1,157.6)	156.7	27.0	129.7
	1,647.0	1,647.0	-	-	-
Impact of Consolidation	12,858.5	12,161.8	696.7	598.2	98.5

¹ Net results before the Plan to Restore Fiscal Balance.

² The effect of consolidation adjustments is to eliminate inter-entity transactions and harmonize accounting policies in use in the consolidated entities with those used by the government.

³ 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 effect of consolidation adjustments is to adjust these results so that they can be presented on an accrual basis. After consolidation adjustments, the results of the defined-purpose accounts are balanced.

4. RESULTS OF SPECIAL FUNDS IN 2010-2011

Special funds show a forecast deficit of \$173.0 million before consolidation adjustments for the 2010-2011 fiscal year compared to an anticipated surplus of \$258.7 million in 2009-2010. This deterioration of \$431.7 million in relation to 2009-2010 is largely due to the following factors:

- A forecast deficit of \$146.5 million in the Green Fund in 2010-2011 compared to a forecast surplus of \$199.1 million in 2009-2010. This deterioration of \$345.6 million is mainly explained by the faster pace of Climate Change Action Plan expenditures;
- The Sports and Physical Activity Development Fund forecasts a \$5.0-million deficit in 2010-2011, compared to an anticipated surplus of \$7.7 million in 2009-2010. This negative variation of \$12.7 million is due to the faster pace of realization of the different projects financed by the Fund;
- A decrease of \$11.8 million in the surplus of the Land Information Fund, due to the anticipated reduction in construction start-ups in 2010-2011. In addition, the Fund must absorb an increase in its depreciation expenditure related to the implementation of the Québec cadastral reform;
- The Financing Fund shows a forecast surplus of \$21.1 million for the 2010-2011 fiscal year, representing a variation of \$10.1 million in relation to the \$31.2-million surplus in 2009-2010. This decrease is mainly due to rising short-term interest rates, which lead to increased financing costs for the 2010-2011 fiscal year.

Results of Special Funds in 2010-2011¹ (millions of dollars)

	2010-2011			2009-2010	
	Revenues	Expenditures	Net Results ²	Probable results	Variation
Green Fund	279.9	426.4	(146.5)	199.1	(345.6)
Sports and Physical Activity Development Fund	32.4	37.4	(5.0)	7.7	(12.7)
Land Information Fund	117.5	96.1	21.4	33.2	(11.8)
Financing Fund	954.1	933.0	21.1	31.2	(10.1)
Other Special Funds ³	7,621.1	7,685.1	(64.0)	(12.5)	(51.5)
Total Before Consolidation	9,005.0	9,178.0	(173.0)	258.7	(431.7)
Consolidation Adjustments	(6,678.0)	(6,696.0)	18.0	(88.7)	106.7
Results After Consolidation	2,327.0	2,482.0	(155.0)	170.0	(325.0)

¹ The results of special funds are presented in Appendix 6.3.

² Net results before the Plan to Restore Fiscal Balance.

³ Including, among others, the Prescription Drug Insurance Fund and the Road Network Preservation and Improvement Fund, for which the revenues and expenditures respectively are \$3,357.1 million and \$1,362.4 million.

5. RESULTS OF EXTRABUDGETARY AGENCIES IN 2010-2011

The forecast results of extrabudgetary agencies show a deficit of \$1.1 million before consolidation adjustments in 2010-2011, compared to an anticipated surplus of \$8.0 million in 2009-2010. This negative variation of \$9.1 million in relation to 2009-2010 is largely due to the following factors:

- The Fonds d'assurance-prêts agricoles et forestiers forecasts a surplus of \$14.6 million in 2010-2011, representing an improvement of \$12.8 million in relation to a forecast surplus of \$1.8 million in the 2009-2010 fiscal year. This improvement is mainly due to the forecast growth of the Fund's long-term investments and the economic climate;
- The Régie des installations olympiques shows a deficit of \$5.9 million in 2010-2011, compared to a surplus of \$2.5 million in 2009-2010. This negative variation of \$8.4 million is due to non-recurring revenues realized in 2009-2010 from the holding of one-time events: Grey Cup, soccer, motorized sports and show;
- The Société de financement des infrastructures locales du Québec shows a deficit of \$26.1 million for the 2010-2011 fiscal year compared to a forecast deficit of \$18.9 million in 2009-2010. This variation of \$7.2 million is due to the use of the surplus accumulated since the start-up of the Société to fund its activities in 2010-2011.

Results of Extrabudgetary Agencies in 2010-2011¹

(millions of dollars)

	2010-2011			2009-2010	Variation
	Revenues	Expenditures	Net Results ²	Probable results	
Fonds d'assurance-prêts agricoles et forestiers	24.2	9.6	14.6	1.8	12.8
Régie des installations olympiques	45.3	51.2	(5.9)	2.5	(8.4)
Société de financement des infrastructures locales du Québec	611.0	637.1	(26.1)	(18.9)	(7.2)
Other Agencies ³	16,878.7	16,862.4	16.3	22.6	(6.3)
Total Before Consolidation	17,559.2	17,560.3	(1.1)	8.0	(9.1)
Consolidation Adjustments	(14,415.2)	(14,575.3)	160.1	107.0	53.1
Results After Consolidation	3,144.0	2,985.0	159.0	115.0	44.0

¹ The results of extrabudgetary agencies are presented in Appendix 6.4.

² Net results before the Plan to Restore Fiscal Balance.

³ Including, among others, the Régie de l'assurance maladie du Québec, for which revenues and expenditures are \$9,083.6 million.

6. RESULTS OF THE GENERATIONS FUND IN 2010-2011

The forecast results of the Generations Fund show a surplus of \$892.0 million for the 2010-2011 fiscal year, compared to \$715.0 million in 2009-2010, an improvement of \$177.0 million, which is mainly due to an increase in forecast investment income.

Results of the Generations Fund in 2010-2011

(millions of dollars)

	2010-2011			2009-2010	Variation
	Revenues	Expenditures	Net Results	Probable results	
Generations Fund	892.0	-	892.0	715.0	177.0
Consolidation Adjustments	-	-	-	-	-
Results After Consolidation	892.0	-	892.0	715.0	177.0

7. RESULTS OF THE ENTITIES OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS IN 2010-2011

The forecast results of the entities of the health and social services and education networks show a deficit of \$199.3 million after consolidation adjustments for the 2010-2011 fiscal year, compared to a deficit of \$401.8 million in 2009-2010, representing an improvement of \$202.5 million.

Results in 2010-2011 of the Entities of the Health and Social Services and Education Networks¹

(millions of dollars)

	2010-2011			2009-2010	Variation
	Revenues	Expenditures	Net Results ²	Probable results	
The Health and Social Services Network	21,033.7	21,197.7	(164.0)	(164.0)	-
Consolidation adjustments	(19,124.8)	(19,124.8)	-	(97.0)	97.0
Impact of Consolidation	1,908.9	2,072.9	(164.0)	(261.0)	97.0
Education Networks	13,798.4	13,833.7	(35.3)	(37.8)	2.5
Consolidation adjustments	(10,858.8)	(10,858.8)	-	(103.0)	103.0
Impact of Consolidation	2,939.6	2,974.9	(35.3)	(140.8)	105.5
Results after consolidation	4,848.5	5,047.8	(199.3)	(401.8)	202.5

¹ The lists of all entities that are part of the health and social services and education networks can be found in appendices 6.6 and 6.7.

² Net results before the Plan to Restore Fiscal Balance.

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 spending and debt service, expenditures incurred by special funds, extrabudgetary agencies and defined-purpose accounts. They also include the entities of the health and social services and education networks.

Expenditures of 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;
- The second type of adjustment results from harmonization of the accounting policies 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.

The first method, known as the full consolidation method, consists of adding up the accounts of the departments, special funds, extrabudgetary agencies, defined-purpose accounts and the entities of the health and social services and education networks, 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, 6.5, 6.6 and 6.7.

The second method, known as the modified equity method of accounting for at their consolidation value, applies to government corporations. It consists of adding the net results of these corporations - surpluses or deficits - to the government results. This method applies to the entities listed in Appendix 6.8.

APPENDIX 6.2

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

EXTRABUDGETARY AGENCIES AND SPECIAL FUNDS

Compared to the 2009-2010 fiscal year, some extrabudgetary agencies and special funds were added or moved to other portfolios, while others changed status or their name, 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.

Conseil du trésor et Administration gouvernementale

- (+) Infrastructure Québec succeeds the Agence des partenariats public-privé du Québec and has been added to this portfolio.

Culture, Communications et Condition féminine

- (-) The Commission de reconnaissance des associations d'artistes et des associations de producteurs has been abolished and part of its functions have been transferred to the Commission des relations du travail.

Famille et Aînés

- (+) The Caregiver Support Fund and the Early Childhood Development Fund have been added to this portfolio.

Finances

- (-) The Agence des partenariats public-privé du Québec has been abolished. The assets and liabilities of this agency and its personnel are transferred to Infrastructure Québec.

The Bureau de décision et de révision en valeurs mobilières henceforth is called the Bureau de décision et de révision.

Relations internationales

- (+) The Office Québec-Monde pour la jeunesse has been integrated into this portfolio.

Ressources naturelles et Faune

- (+) The Mining Heritage Fund has been included in this portfolio.

APPENDIX 6.2 (cont'd)

DEFINED-PURPOSE ACCOUNTS

Five new specific accounts have been added in relation to the previous year:

- The Account Relating to the Infrastructure Stimulus Fund, at the Ministère des Transports, the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire and the Ministère de la Culture, des Communications et de la Condition féminine, constituted specifically to enable the departments to account for amounts disbursed by the Government of Canada for the funding of infrastructure projects in Québec;
- The Account for Funding of the Ad hoc Assistance Program to Standardbred Horse Breeders, at the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, constituted specifically to enable the Department to account for the amounts disbursed by Société des loteries du Québec (Loto-Québec) for the funding of the assistance program for horse breeders;
- The Account for Access Maintenance for Public Lands having a Wildlife or Multiresource Vocation, at the Ministère des Ressources naturelles et de la Faune, constituted specifically to enable the Department to account for the amounts disbursed by the Government of Canada for restoration of the watercourse crossings on roads on public land;
- The Account Relating to the Recreational Infrastructure Program, at the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire, constituted specifically to enable the Department to account for the amounts disbursed by the Government of Canada for the funding of infrastructure projects in Québec;
- The Account Relating to the Knowledge Infrastructure Program, at the Ministère de l'Éducation, du Loisir et du Sport and the Ministère du Développement économique, de l'Innovation et de l'Exportation, constituted specifically to enable the departments to account for the amounts disbursed by the Government of Canada for the funding of infrastructure projects in Québec.

Sixteen new applications to the general account Account for Training, Partnership and Organization of Special Events have been approved, in the following portfolios: "Conseil exécutif", "Développement durable, Environnement et Parcs", "Éducation, Loisir et Sport", "Emploi et Solidarité sociale", "Ressources naturelles et Faune", "Santé et Services sociaux" and "Sécurité publique".

ENTITIES OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS

Certain entities of the health and social services network have changed their name from the name appearing in the 2009-2010 Expenditure Budget:

- Centre de santé et de services sociaux de Sorel-Tracy henceforth is called Centre de santé et de services sociaux Pierre-De Saurel;
- Centre hospitalier Robert-Giffard henceforth is called Institut universitaire en santé mentale de Québec.

APPENDIX 6.3

Results of Special Funds

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Affaires municipales, Régions et Occupation du territoire				
Regional Development Fund	58.0	58.0	-	-
	58.0	58.0	-	-
Conseil du trésor et Administration gouvernementale				
Disaster Assistance Fund for Certain Areas	2.2	2.2	-	-
Information Technology Fund of the Conseil du trésor	0.9	0.9	-	-
Fund in respect of the Ice Storm	25.6	25.6	-	-
	28.7	28.7	-	-
Culture, Communications et Condition féminine				
Québec Cultural Heritage Fund	10.0	13.4	(3.4)	3.8
	10.0	13.4	(3.4)	3.8
Développement durable, Environnement et Parcs				
Green Fund	279.9	426.4	(146.5)	199.1
	279.9	426.4	(146.5)	199.1
Éducation, Loisir et Sport				
Sports and Physical Activity Development Fund	32.4	37.4	(5.0)	7.7
	32.4	37.4	(5.0)	7.7
Emploi et Solidarité sociale				
Assistance Fund for Independent Community Action	25.3	25.8	(0.5)	(1.0)
Labour Market Development Fund	1,270.7	1,286.7	(16.0)	(21.0)
Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale	4.4	4.4	-	0.2
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	19.4	19.4	-	-
Fonds québécois d'initiatives sociales	10.3	11.2	(0.9)	(2.0)
	1,330.1	1,347.5	(17.4)	(23.8)
Famille et Aînés				
Caregiver Support Fund	15.0	14.9	0.1	7.6
Early Childhood Development Fund	15.0	15.0	-	7.5
	30.0	29.9	0.1	15.1

APPENDIX 6.3 (cont'd.)

Results of Special Funds

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Finances				
Financing Fund	954.1	933.0	21.1	31.2
Horse-Racing Industry Fund	-	-	-	4.1
Fonds du centre financier de Montréal	1.4	1.1	0.3	0.1
	955.5	934.1	21.4	35.4
Justice				
Fonds d'aide aux victimes d'actes criminels	20.6	17.1	3.5	4.3
Register Fund of the Ministère de la Justice	26.6	24.7	1.9	3.0
	47.2	41.8	5.4	7.3
Ressources naturelles et Faune				
Land Information Fund	117.5	96.1	21.4	33.2
Geographic Information Fund	6.1	6.5	(0.4)	(0.6)
Mining Heritage Fund	20.0	15.0	5.0	12.0
Forestry Fund	260.1	292.1	(32.0)	(27.0)
	403.7	409.7	(6.0)	17.6
Revenu				
Fonds de fourniture de biens ou de services du ministère du Revenu	23.2	23.2	-	-
Collection Fund	82.7	99.5	(16.8)	(2.0)
Fonds des pensions alimentaires*	42.5	42.5	-	-
Information Technology Fund of the Ministère du Revenu	62.4	62.4	-	-
	210.8	227.6	(16.8)	(2.0)
Santé et Services sociaux				
Prescription Drug Insurance Fund	3,357.1	3,357.1	-	-
Fund for the Promotion of a Healthy Lifestyle	20.0	20.0	-	-
	3,377.1	3,377.1	-	-
Sécurité publique				
Police Services Fund	496.8	496.8	-	-
	496.8	496.8	-	-
Services gouvernementaux				
Government Air Service Fund	57.0	56.5	0.5	0.5
	57.0	56.5	0.5	0.5

APPENDIX 6.3 (cont'd.)

Results of Special Funds

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Tourisme				
Tourism Partnership Fund	136.5	144.2	(7.7)	(2.1)
	136.5	144.2	(7.7)	(2.1)
Transports				
Road Network Preservation and Improvement Fund	1,362.4	1,362.4	-	-
Rolling Stock Management Fund	96.2	96.2	-	0.1
Highway Safety Fund	10.0	7.7	2.3	-
Fund for the Contributions of Motorists to Public Transit	77.1	77.1	-	-
Fund for the Sale of Goods and Services of the Ministère des Transports	5.4	5.4	-	-
	1,551.1	1,548.8	2.3	0.1
Total	9,005.0	9,178.0	(173.0)	258.7
Consolidation Adjustments	(6,678.0)	(6,696.0)	18.0	(88.7)
Impact of Consolidation	2,327.0	2,482.0	(155.0)	170.0

* 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.

APPENDIX 6.4

Results of Extrabudgetary Agencies

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Affaires municipales, Régions et Occupation du territoire				
Immobilière SHQ	199.3	204.6	(5.3)	(7.2)
Société d'habitation du Québec	871.9	871.9	-	-
Société québécoise d'assainissement des eaux	109.5	109.5	-	-
	1,180.7	1,186.0	(5.3)	(7.2)
Agriculture, Pêcheries et Alimentation				
Fonds d'assurance-prêts agricoles et forestiers	24.2	9.6	14.6	1.8
La Financière agricole du Québec	800.3	799.5	0.8	1.0
	824.5	809.1	15.4	2.8
Conseil du trésor et Administration gouvernementale				
Infrastructure Québec	7.5	7.5	-	(0.7)
	7.5	7.5	-	(0.7)
Conseil exécutif				
Centre de la francophonie des Amériques	2.4	2.9	(0.5)	(0.2)
	2.4	2.9	(0.5)	(0.2)
Culture, Communications et Condition féminine				
Bibliothèque et Archives nationales du Québec	92.4	93.4	(1.0)	(3.5)
Conseil des arts et des lettres du Québec	87.0	88.4	(1.4)	(0.6)
Conservatoire de musique et d'art dramatique du Québec	29.0	31.8	(2.8)	(3.1)
Musée d'Art contemporain de Montréal	11.5	12.2	(0.7)	-
Musée de la Civilisation	29.9	30.3	(0.4)	(0.7)
Musée national des beaux-arts du Québec	19.7	21.1	(1.4)	(1.1)
Régie du cinéma	11.3	5.4	5.9	6.2
Société de développement des entreprises culturelles	68.3	71.5	(3.2)	(3.5)
Société de la Place des Arts de Montréal	36.4	37.2	(0.8)	-
Société de télédiffusion du Québec	81.5	82.0	(0.5)	-
Société du Grand Théâtre de Québec	11.4	11.7	(0.3)	(0.2)
	478.4	485.0	(6.6)	(6.5)
Développement durable, Environnement et Parcs				
Société des établissements de plein air du Québec	127.3	124.0	3.3	1.3
Société des parcs de sciences naturelles du Québec	12.0	10.1	1.9	2.1
Société québécoise de récupération et de recyclage	50.5	56.0	(5.5)	(1.5)
	189.8	190.1	(0.3)	1.9

APPENDIX 6.4 (cont'd.)

Results of Extrabudgetary Agencies

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Développement économique, Innovation et Exportation				
Centre de recherche industrielle du Québec	32.6	32.6	-	-
Fonds de la recherche en santé du Québec	95.1	95.1	-	(4.2)
Fonds québécois de la recherche sur la nature et les technologies	47.1	49.3	(2.2)	(2.2)
Fonds québécois de la recherche sur la société et la culture	50.1	52.9	(2.8)	(1.6)
Investissement Québec	636.0	610.7	25.3	27.3
Société du parc industriel et portuaire de Bécancour	5.0	6.0	(1.0)	(0.7)
	865.9	846.6	19.3	18.6
Éducation, Loisir et Sport				
Institut de tourisme et d'hôtellerie du Québec	33.1	33.1	-	(0.3)
	33.1	33.1	-	(0.3)
Emploi et Solidarité sociale				
Commission de la capitale nationale du Québec	18.3	18.3	-	-
Cree Hunters and Trappers Income Security Board	24.7	25.0	(0.3)	(0.3)
	43.0	43.3	(0.3)	(0.3)
Finances				
Autorité des marchés financiers	110.0	97.4	12.6	11.0
Bureau de décision et de révision	0.8	1.8	(1.0)	(0.8)
Financement-Québec	718.2	673.8	44.4	42.8
Institut de la statistique du Québec	29.1	30.1	(1.0)	(1.8)
Société de financement des infrastructures locales du Québec	611.0	637.1	(26.1)	(18.9)
	1,469.1	1,440.2	28.9	32.3
Justice				
Commission des services juridiques	132.8	137.6	(4.8)	(2.6)
Fonds d'aide aux recours collectifs	1.1	2.1	(1.0)	2.1
Office des professions du Québec	7.7	9.1	(1.4)	1.0
Société québécoise d'information juridique	13.3	13.2	0.1	-
Tribunal administratif du Québec	30.9	31.7	(0.8)	(2.4)
	185.8	193.7	(7.9)	(1.9)
Relations internationales				
Office Québec-Amériques pour la jeunesse	2.9	2.9	-	-
Office Québec-Monde pour la jeunesse	0.7	0.7	-	-
	3.6	3.6	-	-

APPENDIX 6.4 (cont'd.)

Results of Extrabudgetary Agencies

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Ressources naturelles et Faune				
Agence de l'efficacité énergétique	111.2	111.2	-	-
Fondation de la faune du Québec	7.8	8.0	(0.2)	0.2
Régie de l'énergie	11.6	13.0	(1.4)	0.3
Société de développement de la Baie-James	20.4	20.1	0.3	1.5
Société nationale de l'amiante	-	-	-	-
	151.0	152.3	(1.3)	2.0
Santé et Services sociaux				
Corporation d'hébergement du Québec	202.6	189.6	13.0	16.2
Corporation d'urgences-santé	105.4	105.4	-	-
Héma-Québec	345.9	345.9	-	-
Institut national de santé publique du Québec	35.5	35.5	-	-
Régie de l'assurance maladie du Québec	9,083.6	9,083.6	-	-
	9,773.0	9,760.0	13.0	16.2
Sécurité publique				
École nationale de police du Québec	28.9	29.6	(0.7)	(0.3)
École nationale des pompiers du Québec	1.5	1.7	(0.2)	0.1
	30.4	31.3	(0.9)	(0.2)
Services gouvernementaux				
Centre de services partagés du Québec	564.5	577.2	(12.7)	(8.6)
Services Québec	92.8	92.8	-	-
Société immobilière du Québec	687.8	687.8	-	0.1
	1,345.1	1,357.8	(12.7)	(8.5)
Tourisme				
Régie des installations olympiques*	45.3	51.2	(5.9)	2.5
Société du Centre des congrès de Québec	22.5	23.0	(0.5)	(0.7)
Société du Palais des congrès de Montréal	62.7	63.2	(0.5)	(6.2)
	130.5	137.4	(6.9)	(4.4)
Transports				
Agence métropolitaine de transport*	331.3	326.5	4.8	6.1
Société de l'assurance automobile du Québec	227.2	263.9	(36.7)	(43.8)
Société des traversiers du Québec	105.0	105.8	(0.8)	(0.7)
	663.5	696.2	(32.7)	(38.4)

APPENDIX 6.4 (cont'd.)

Results of Extrabudgetary Agencies

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Travail				
Commission des lésions professionnelles	56.3	58.3	(2.0)	0.5
Commission des normes du travail	59.6	59.6	-	1.1
Commission des relations du travail	16.1	15.9	0.2	1.0
Régie du bâtiment du Québec	50.3	50.2	0.1	(0.1)
	182.3	184.0	(1.7)	2.5
Total	17,559.2	17,560.3	(1.1)	8.0
Consolidation Adjustments	(14,415.2)	(14,575.3)	160.1	107.0
Impact of Consolidation	3,144.0	2,985.0	159.0	115.0

* 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)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Affaires municipales, Régions et Occupation du territoire				
Infrastructure Stimulus Fund	390.2	430.5	(40.3)	(2.8)
Recreational Infrastructure Program	16.7	18.5	(1.8)	-
2000-2007 Infrastructure program	15.5	12.6	2.9	10.8
2005 Infrastructure Program	97.6	104.6	(7.0)	(19.0)
2008 Infrastructure Projects	408.7	516.0	(107.3)	(21.7)
	928.7	1,082.2	(153.5)	(32.7)
Agriculture, Pêcheries et Alimentation				
Financing of certain agriculture and fishing activities	6.1	6.1	-	-
Financing of agricultural risk management programs	186.4	186.4	-	-
Training, partnership and organization of special events	3.3	3.3	-	-
Ad hoc Assistance Program for Standardbred Horse Breeders	1.0	2.3	(1.3)	1.3
	196.8	198.1	(1.3)	1.3
Conseil exécutif				
Financing the Youth Action Strategy	-	2.3	(2.3)	(4.8)
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	(0.1)
Training, partnership and organization of special events	0.1	0.2	(0.1)	0.1
	0.1	2.5	(2.4)	(4.8)
Culture, Communications et Condition féminine				
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	0.9	0.9	-	(0.1)
Financing of autonomous service units - Centre de conservation du Québec	0.7	0.7	-	-
Infrastructure Stimulus Fund	45.0	45.0	-	-
Training, partnership and organization of special events	-	-	-	-
2008 Infrastructure Projects	5.3	5.3	-	-
	51.9	51.9	-	(0.1)

APPENDIX 6.5 (cont'd.)

Results of Defined-purpose Accounts

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Développement durable, Environnement et Parcs				
Financing of autonomous service units - Centre d'expertise en analyse environnementale du Québec	2.0	2.4	(0.4)	(0.5)
Training, partnership and organization of special events	1.7	2.2	(0.5)	0.2
	3.7	4.6	(0.9)	(0.3)
Développement économique, Innovation et Exportation				
Training, partnership and organization of special events	0.5	0.5	-	-
Knowledge Infrastructure Program	123.7	123.7	-	-
	124.2	124.2	-	-
Éducation, Loisir et Sport				
Minority-language and second-language teaching	25.0	25.0	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	18.5	18.5	-	-
Training in federal penitentiaries	5.1	5.1	-	-
Training, partnership and organization of special events	0.9	1.2	(0.3)	4.7
Knowledge Infrastructure Program	122.1	122.1	-	-
	171.6	171.9	(0.3)	4.7
Emploi et Solidarité sociale				
Application of the Québec Parental Insurance Plan	346.6	346.6	-	-
Financing of pilot projects for elderly workers	13.2	13.2	-	-
Training, partnership and organization of special events	13.5	13.6	(0.1)	-
	373.3	373.4	(0.1)	-
Finances				
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	463.6	463.6	-	-
	463.6	463.6	-	-

APPENDIX 6.5 (cont'd.)

Results of Defined-purpose Accounts

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Immigration et Communautés culturelles				
Training, partnership and organization of special events	0.9	0.9	-	0.1
	0.9	0.9	-	0.1
Justice				
Agreement respecting the Contraventions Act	0.4	0.4	-	-
Training, partnership and organization of special events	-	-	-	-
	0.4	0.4	-	-
Relations internationales				
Training, partnership and organization of special events	0.5	0.5	-	-
	0.5	0.5	-	-
Ressources naturelles et Faune				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	1.2	(1.2)	(0.1)
Training, partnership and organization of special events	2.6	3.1	(0.5)	(0.8)
Access Maintenance for Public Lands having a Wildlife or Multiresource Vocation	9.0	9.0	-	-
Mining sector cooperation project with Bolivia	-	-	-	-
	11.6	13.3	(1.7)	(0.9)
Revenu				
Goods and services tax administration	143.0	143.0	-	-
	143.0	143.0	-	-
Santé et Services sociaux				
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	1.9	3.0	(1.1)	(1.3)
Implementation of the Informatization Plan of the Health and Social Services Network	65.0	64.9	0.1	(0.2)
	118.9	119.9	(1.0)	(1.5)

APPENDIX 6.5 (cont'd.)

Results of Defined-purpose Accounts

(millions of dollars)

	2010-2011			2009-2010
	Revenues	Expenditures	Results	Results
Sécurité publique				
Administration of the Firearms Act	5.9	5.9	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	3.5	3.5	-	-
Financing of the joint civil defence program	0.2	0.3	(0.1)	-
Financing of the program to assist pathological gamblers	3.0	3.0	-	-
Training, partnership and organization of special events	7.1	2.4	4.7	7.3
	19.7	15.1	4.6	7.3
Transports				
Airport fixed-asset financing	5.5	5.5	-	-
Financing of rail infrastructure	6.9	6.9	-	-
Infrastructure Stimulus Fund	23.9	23.9	-	-
Training, partnership and organization of special events	0.3	0.3	-	-
2000-2007 Infrastructure program	-	-	-	-
	36.6	36.6	-	-
Travail				
Financing of the Bureau d'évaluation médicale	2.5	2.5	-	-
	2.5	2.5	-	-
Total	2,647.9	2,804.6	(156.7)	(27.0)
Consolidation Adjustments	(1,000.9)	(1,157.6)	156.7	27.0
Impact of Consolidation	1,647.0	1,647.0	-	-

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

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Agencies and other regional bodies¹:

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 de services sociaux de la Baie-James²
Cree Board of Health and Social Services of James Bay²
Nunavik Regional Board of Health and Social Services

Public institutions¹:

Centre André-Boudreau
Centre d'accueil Dixville inc.
Centre de protection et de réadaptation de la Côte-Nord
Constance-Lethbridge Rehabilitation Centre
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
Centre de santé et de services sociaux Cléophas-Claveau
Centre de santé et de services sociaux d'Ahunstic et Montréal-Nord
Centre de santé et de services sociaux d'Antoine-Labelle

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

² These entities act as agencies and public institutions.

APPENDIX 6.6 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions (cont'd):

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
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

APPENDIX 6.6 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions (cont'd):

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 Pierre-De Saurel
Centre de santé et de services sociaux Richelieu-Yamaska
Inulitsivik Health Centre
Centre de santé Tulattavik de l'Ungava
Centre de services en déficience intellectuelle Mauricie/Centre-du-Québec
Centre de soins prolongés Grace Dard/Grace Dart Extended Care Centre
Centre d'hébergement et de soins de longue durée de St-Andrew-de-Father-Dowd-et-de-St-Margaret

APPENDIX 6.6 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions (cont'd):

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 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
 CLSC Naskapi
 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-James²
 Centre universitaire de santé McGill
 Centres de la jeunesse et de la famille Batshaw (Les)
 Centres jeunesse de Lanaudière (Les)
 Centres jeunesses de l'Outaouais (Les)
 Jewish Eldercare Centre
 Clair Foyer Inc.
 Cree Board of Health and Social Services of James Bay²
 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
 Catherine Booth Hospital of the Salvation Army
 Hôpital Charles Lemoyne
 Montreal Chinese Hospital (1963)
 Douglas Hospital

² These entities act as agencies and public institutions.

APPENDIX 6.6 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions (cont'd):

Hôpital du Sacré-Cœur de Montréal
Sir Mortimer B. Davis Jewish General Hospital
Hôpital Jeffery Hale-Saint Brigid's
Jewish Rehabilitation Hospital
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.
Montréal Heart Institute
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 universitaire de cardiologie et de pneumologie de Québec
Montréal Geriatric University Institute
Institut universitaire en santé mentale de Québec
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 6.7

ENTITIES OF THE EDUCATION NETWORKS¹

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

¹ 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 6.7 (cont'd)

ENTITIES OF 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
Eastern Shores School Board
Eastern Townships School Board
English Montreal School Board
Commission scolaire Harricana
Commission scolaire Kativik
Lester B. Pearson School Board
Commission scolaire Marguerite-Bourgeoys
Commission scolaire Marie-Victorin
New Frontiers School Board
Commission scolaire Pierre-Neveu
Commission scolaire René-Lévesque
Riverside School Board
Commission scolaire Sir-Wilfrid-Laurier
Western Québec School Board

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
Cégep de Limoilou
Cégep de l'Outaouais
Cégep de Maisonneuve

APPENDIX 6.7 (cont'd)

ENTITIES OF THE EDUCATION NETWORKS

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

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
Dawson College
Collège Heritage
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 6.8

GOVERNMENT CORPORATIONS ACCOUNTED FOR AT THEIR CONSOLIDATION VALUE

Fonds d'indemnisation du courtage immobilier

Hydro-Québec*

Loto-Québec

Société des alcools 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

IN BRIEF

APPENDIX A 2010-2011 EXPENDITURE BUDGET 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:

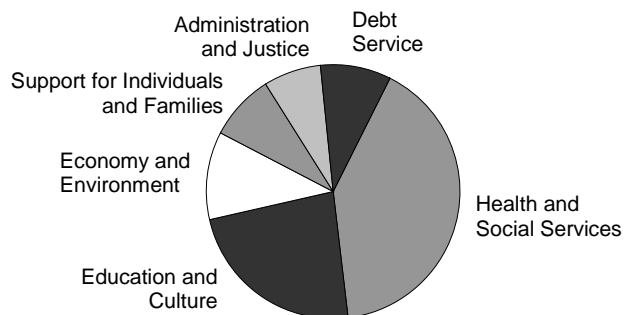
- The Health and Social Services mission is 40.1% of budget expenditures;
- The Education and Culture mission, representing 22.6% of budget expenditures;
- The Economy and Environment mission, which accounts for 11.5% of budget expenditures.

1. 2010-2011 EXPENDITURE BUDGET BY MISSION

The programs appearing in the 2010-2011 Expenditure Budget are broken down into six missions corresponding to the main functions of the government.

2010-2011 Expenditure Budget – Breakdown by Mission

	%
Health and Social Services	40.1
Education and Culture	22.6
Economy and Environment	11.5
Debt Service	10.0
Support for Individuals and Families	8.3
Administration and Justice	7.5
Total	100.0



2010-2011 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	-	-	-	-	116.7	-	116.7
Persons Appointed by the National Assembly	-	-	-	-	69.6	-	69.6
Affaires municipales, Régions et Occupation du territoire	-	-	1,209.9	-	661.5	-	1,871.4
Agriculture, Pêcheries et Alimentation	-	-	1,068.2	-	-	-	1,068.2
Conseil du trésor et Administration gouvernementale	-	-	-	-	712.7	-	712.7
Conseil exécutif	-	-	-	-	358.6	-	358.6
Culture, Communications et Condition féminine	-	653.9	-	12.2	-	-	666.1
Développement durable, Environnement et Parcs	-	-	203.9	-	-	-	203.9
Développement économique, Innovation et Exportation	-	-	1,044.4	-	-	-	1,044.4
Éducation, Loisir et Sport	-	14,805.0	-	-	-	-	14,805.0
Emploi et Solidarité sociale	-	-	928.2	3,355.7	-	-	4,283.9
Famille et Aînés	-	-	-	2,178.6	-	-	2,178.6
Finances	-	-	-	-	195.2	6,990.0	7,185.2
Immigration et Communautés culturelles	-	304.1	-	-	0.9	-	304.9
Justice	-	-	-	229.6	454.0	-	683.7
Relations internationales	-	-	114.0	-	-	-	114.0
Ressources naturelles et Faune	-	-	528.7	-	-	-	528.7
Revenu	-	-	-	-	1,087.3	-	1,087.3
Santé et Services sociaux	27,967.2	-	-	-	-	-	27,967.2
Sécurité publique	-	-	-	-	1,136.4	-	1,136.4
Services gouvernementaux	-	-	-	-	197.4	-	197.4
Tourisme	-	-	146.1	-	-	-	146.1
Transports	-	-	2,787.5	-	-	-	2,787.5
Travail	-	-	-	-	33.5	-	33.5
Total Missions	27,967.2	15,763.0	8,031.0	5,776.1	5,023.7	6,990.0	69,551.0

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

Appendix A: 2010-2011 Expenditure Budget by Mission**Mission Health and Social Services, Expenditures by Portfolio and Program**

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2010-2011	2009-2010	2009-2010	2008-2009	2007-2008
Santé et Services sociaux					
Québec-wide Operations	489.7	470.7	477.6	374.1	364.0
Regional Operations	19,919.4	19,165.5	19,285.6	18,631.6	17,555.6
Office des personnes handicapées du Québec	13.2	13.1	13.1	12.6	12.4
Régie de l'assurance maladie du Québec	7,544.8	7,203.2	7,203.2	6,603.2	6,122.5
Total of this Mission	27,967.2	26,852.4	26,979.5	25,621.5	24,054.4

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

Data for the 2009-2010 expenditure budget correspond to 2009-2010 comparative appropriations presented in Volume II of the 2010-2011 Expenditure Budget.

Program spending is presented in accordance with the 2010-2011 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
	2010-2011	2009-2010	2009-2010	2008-2009	2007-2008
Culture, Communications et Condition féminine					
Charter of the French Language	27.9	30.0	27.7	26.2	23.4
Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	46.5	46.9	48.7	47.4	45.5
Support for Culture, Communications and Government Corporations	579.5	581.5	579.5	568.4	553.5
Éducation, Loisir et Sport					
Administration and Consulting	159.6	158.4	156.9	137.2	130.7
Financial Assistance for Education	531.9	531.4	493.6	405.6	420.1
Development of Recreation and Sport	63.5	65.3	65.3	66.1	62.6
Preschool, Primary and Secondary Education	8,451.9	8,267.1	8,311.6	8,103.1	7,771.9
Higher Education	4,757.1	4,673.7	4,630.0	4,750.0	4,152.3
Tourism and Hotel Industry Training	23.7	23.4	23.4	23.2	21.8
Retirement Plans	817.3	808.4	808.4	835.8	839.8
Immigration et Communautés culturelles					
Immigration, Integration and Cultural Communities	304.1	295.6	172.5	157.3	131.2
Total of this Mission	15,763.0	15,481.7	15,317.6	15,120.2	14,152.9

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

Data for the 2009-2010 expenditure budget correspond to 2009-2010 comparative appropriations presented in Volume II of the 2010-2011 Expenditure Budget.

Program spending is presented in accordance with the 2010-2011 budget structure.

Appendix A: 2010-2011 Expenditure Budget by Mission

Mission Economy and Environment, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2010-2011	Expenditure Budget 2009-2010	Probable Expenditure 2009-2010	Expenditures 2008-2009	Expenditures 2007-2008
Affaires municipales, Régions et Occupation du territoire					
Regional Development and Rurality	124.8	122.0	127.6	102.3	97.7
Housing	473.0	447.9	440.7	411.0	382.3
Municipal Infrastructure Modernization	480.6	464.8	453.0	544.6	594.5
Greater Montréal Promotion and Development	131.4	124.0	124.0	90.4	77.6
Agriculture, Pêcheries et Alimentation					
Bio-food Company Development, Training and Food Quality	425.3	402.4	398.6	387.2	406.0
Government Agencies	642.9	317.9	698.0	318.5	318.1
Développement durable, Environnement et Parcs					
Bureau d'audiences publiques sur l'environnement	5.5	5.5	5.5	5.1	5.3
Environmental Protection and Parks Management	198.4	204.5	206.9	210.0	196.6
Développement économique, Innovation et Exportation					
Research and Innovation Agencies	171.5	207.3	205.4	185.8	178.5
Financial and Technical Support for Economic Development, Research, Innovation and Exports	872.9	707.6	798.8	786.4	527.2
Emploi et Solidarité sociale					
Employment Assistance Measures	865.7	872.5	894.3	889.4	813.8
Promotion and Development of the Capitale-Nationale Region	62.6	62.6	62.6	74.5	61.1
Relations internationales					
International Affairs	114.0	116.0	114.5	128.5	115.3

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2010-2011	Expenditure Budget 2009-2010	Probable Expenditure 2009-2010	Expenditures 2008-2009	Expenditures 2007-2008
Ressources naturelles et Faune					
Management of Natural Resources	460.7	513.9	535.9	519.2	567.3
Protection and Development of Wildlife Resources	68.0	62.8	60.9	73.7	73.5
Tourisme					
Promotion and Development of Tourism	146.1	138.9	139.9	136.8	144.5
Transports					
Administration and Corporate Services	118.5	110.3	110.7	105.7	99.9
Transportation Infrastructures	2,034.8	2,087.2	1,908.8	1,834.0	1,611.9
Transportation Systems	634.2	573.0	528.0	494.5	435.6
Total of this Mission	8,031.0	7,541.3	7,814.3	7,297.6	6,706.8

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

Data for the 2009-2010 expenditure budget correspond to 2009-2010 comparative appropriations presented in Volume II of the 2010-2011 Expenditure Budget.

Program spending is presented in accordance with the 2010-2011 budget structure.

Appendix A: 2010-2011 Expenditure Budget by Mission

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2010-2011	Expenditure Budget 2009-2010	Probable Expenditure 2009-2010	Expenditures 2008-2009	Expenditures 2007-2008
Culture, Communications et Condition féminine					
Status of Women	12.2	12.2	12.2	11.9	10.4
Emploi et Solidarité sociale					
Administration	461.8	465.8	478.2	457.6	467.7
Financial Assistance Measures	2,893.9	2,858.1	2,898.3	2,828.9	2,826.6
Famille et Aînés					
Condition of Seniors	22.7	21.0	19.1	14.3	8.3
Public Curator	42.5	40.5	40.6	49.5	47.9
Assistance Measures for Families	2,080.7	1,974.5	1,974.5	1,872.7	1,758.3
Planning, Research and Administration	32.7	33.1	32.4	24.0	21.5
Justice					
Assistance to Persons Brought before the Courts	229.6	229.2	232.8	231.3	227.7
Total of this Mission	5,776.1	5,634.3	5,688.1	5,490.2	5,368.3

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

Data for the 2009-2010 expenditure budget correspond to 2009-2010 comparative appropriations presented in Volume II of the 2010-2011 Expenditure Budget.

Program spending is presented in accordance with the 2010-2011 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
	2010-2011	2009-2010	2009-2010	2008-2009	2007-2008
National Assembly					
Associate General Secretariat, informational and institutional affairs and security	47.6	47.2	47.2	39.8	44.6
General Secretariat and parliamentary affairs	10.7	10.6	10.6	13.3	9.3
Statutory Services for Parliamentarians	58.5	58.5	58.5	61.8	60.4
Persons Appointed by the National Assembly					
Administration of the Electoral System	27.2	30.8	30.8	95.2	32.3
The Lobbyists Commissioner	2.9	2.9	3.0	2.6	2.5
The Public Protector	13.8	13.3	16.3	12.6	13.0
The Auditor General	25.6	26.0	24.8	23.5	22.6
Affaires municipales, Régions et Occupation du territoire					
General Administration	54.7	55.6	55.5	54.6	56.8
Commission municipale du Québec	2.3	2.5	2.3	2.0	1.6
Compensation in lieu of Taxes and Financial Assistance to Municipalities	589.0	594.2	593.9	588.4	591.4
Régie du logement	15.5	15.8	16.9	19.1	18.8
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	3.5	3.5	3.5	3.2	3.2
Contingency Fund	281.7	473.3	-	-	-
Retirement and Insurance Plans	338.4	338.0	338.0	334.9	323.3
Secrétariat du Conseil du trésor	89.2	99.3	151.3	92.3	99.4

Appendix A: 2010-2011 Expenditure Budget by Mission

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2010-2011	Expenditure Budget 2009-2010	Probable Expenditure 2009-2010	Expenditures 2008-2009	Expenditures 2007-2008
Conseil exécutif					
Aboriginal Affairs	212.6	205.9	204.6	185.2	173.6
Canadian Intergovernmental Affairs	14.4	14.9	14.6	15.3	14.0
Lieutenant-Governor's Office	0.7	0.8	0.8	0.8	0.9
Youth	52.6	43.0	42.8	36.3	33.9
Reform of Democratic Institutions and Access to Information	7.4	7.7	7.5	5.9	5.2
Support Services for the Premier and the Conseil exécutif	70.8	73.3	53.8	52.1	57.8
Finances					
Department Administration	43.9	214.0	214.2	174.7	42.8
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	151.4	132.4	199.3	45.9	46.1
Immigration et Communautés culturelles					
Agency Reporting to the Minister	0.9	0.8	0.8	0.8	0.7
Justice					
Judicial Activity	95.7	90.4	95.6	99.3	90.0
Administration of Justice	261.8	264.3	261.2	271.1	274.6
Administrative Justice	11.9	11.8	11.8	11.6	10.5
Protection Agency Reporting to the Minister	8.2	8.2	8.2	7.8	7.6
Criminal and Penal Prosecutions	76.3	73.6	76.9	74.4	70.0
Revenu					
Tax Administration	1,087.3	1,053.1	1,071.6	1,377.2	1,218.5
Sécurité publique					
Agencies Reporting to the Minister	29.2	29.8	31.7	31.8	29.9
Security, Prevention and Internal Management	541.1	521.2	549.8	521.4	494.3
Sûreté du Québec	566.0	534.4	562.3	565.9	529.9

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2010-2011	Expenditure Budget 2009-2010	Probable Expenditure 2009-2010	Expenditures 2008-2009	Expenditures 2007-2008
Services gouvernementaux					
Government Services	197.4	174.6	172.3	162.0	125.5
Travail					
Labour	33.5	33.4	37.1	38.2	38.5
Total of this Mission	5,023.7	5,259.2	4,969.5	5,020.9	4,543.8

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

Data for the 2009-2010 expenditure budget correspond to 2009-2010 comparative appropriations presented in Volume II of the 2010-2011 Expenditure Budget.

Program spending is presented in accordance with the 2010-2011 budget structure.

Appendix A: 2010-2011 Expenditure Budget by Mission**Mission Debt Service, Expenditures by Portfolio and Program**

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2010-2011	Expenditure Budget 2009-2010	Probable Expenditure 2009-2010	Expenditures 2008-2009	Expenditures 2007-2008
Finances					
Debt Service	6,990.0	6,154.0	6,154.0	6,503.8	7,020.9
Total of this Mission	6,990.0	6,154.0	6,154.0	6,503.8	7,020.9
Mission Total	69,551.0	66,922.9	66,922.9	65,054.1	61,847.1

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.
Data for the 2009-2010 expenditure budget correspond to 2009-2010 comparative appropriations presented in Volume II of the 2010-2011 Expenditure Budget.
Program spending is presented in accordance with the 2010-2011 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 1996-1997 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.

Appendix B: Economic and Budgetary Indicators

B.1

Evolution of Program Spending, Debt Service and Budget Expenditures

	Program spending ¹		Debt service		Budget expenditures ²	
	\$ million	% variation	\$ million	% variation	\$ million	% variation
1996-1997	34,583	(4.0)	5,855	(3.0)	40,438	(3.9)
1997-1998	34,690	0.3	6,765	15.5	41,455	2.5
1998-1999	37,052	1.7 ³	6,573	(2.8)	43,625	5.2
1999-2000	37,850	2.2	6,752	2.7	44,602	2.2
2000-2001	40,165	6.1	6,972	3.3	47,137	5.7
2001-2002	41,888	4.3	6,687	(4.1)	48,575	3.1
2002-2003	43,865	4.7	6,583	(1.6)	50,448	3.9
2003-2004	45,339	3.4	6,655	1.1	51,994	3.1
2004-2005	47,656	5.1	6,853	3.0	54,509	4.8
2005-2006	49,229	3.3	6,875	0.3	56,104	2.9
2006-2007	51,734	5.1	7,039	2.4	58,773	4.8
2007-2008	54,826	6.0	7,021	(0.3)	61,847	5.2
2008-2009	58,550	6.8	6,504	(7.4)	65,054	5.2
2009-2010 ^F	60,769	3.8	6,154	(5.4)	66,923	2.9
2010-2011 ^F	62,561	2.9	6,990	13.6	69,551	3.9

¹ Program spending is presented in accordance with the 2010-2011 budget structure.

² Budget expenditures exclude consolidated entities.

³ 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%.

^F Forecast

B.2

Evolution in Certain Specific Indicators for Québec

	Population ¹ in thousands	GDP Growth rate ² %	Inflation rate in Canada ³ %	Program Spending		
				% of GDP	per capita	
					\$	% variation
1996-1997	7,247	1.8	1.6	19.2	4,772	(4.4)
1997-1998	7,275	4.4	1.7	18.4	4,769	(0.1)
1998-1999	7,296	4.2	1.0	18.0 ⁴	5,078	6.5
1999-2000	7,323	7.4	1.8	18.0	5,168	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	2.2	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	1.8	18.1	6,324	4.4
2005-2006	7,582	3.5	2.2	18.1	6,493	2.7
2006-2007	7,632	3.7	2.0	18.3	6,779	4.4
2007-2008	7,687	5.4	2.2	18.4	7,132	5.2
2008-2009	7,754	1.6	2.3	19.4	7,551	5.9
2009-2010 ^F	7,829	(0.4)	0.3	20.2	7,762	2.8
2010-2011 ^F	7,905	4.0	1.8	20.0	7,914	2.0

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

¹ Population as of July 1 of the fiscal year considered.

² 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.

³ For the calendar year ending three months before the end of the fiscal year considered.

⁴ 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%.

^F Forecast

Appendix B: Economic and Budgetary Indicators

B.3

Expenditures by Portfolio

(millions of dollars)

	Expenditure	Probable	Actual Expenditures		
	Budget 2010-2011	Expenditure 2009-2010	2008-2009	2007-2008	2006-2007
National Assembly	117	116	115	114	107
Persons Appointed by the National Assembly	70	75	134	70	131
Affaires municipales, Régions et Occupation du territoire	1,871	1,814	1,812	1,821	1,859
Agriculture, Pêcheries et Alimentation	1,068	1,097	706	724	694
Conseil du trésor et Administration gouvernementale*	713	493	430	426	633
Conseil exécutif*	359	324	296	285	233
Culture, Communications et Condition féminine*	666	668	654	633	600
Développement durable, Environnement et Parcs	204	212	215	202	190
Développement économique, Innovation et Exportation*	1,044	1,004	972	706	519
Éducation, Loisir et Sport	14,805	14,489	14,321	13,399	12,638
Emploi et Solidarité sociale*	4,284	4,333	4,250	4,169	4,135
Famille et Aînés*	2,179	2,067	1,960	1,836	1,718
Finances*	195	413	221	89	82
Immigration et Communautés culturelles*	305	173	158	132	125
Justice	684	687	696	680	725
Relations internationales*	114	115	128	115	102
Ressources naturelles et Faune	529	597	593	641	464
Revenu	1,087	1,072	1,377	1,219	1,093
Santé et Services sociaux	27,967	26,980	25,622	24,054	22,453
Sécurité publique	1,136	1,144	1,119	1,054	987
Services gouvernementaux*	197	172	162	126	113
Tourisme	146	140	137	145	144
Transports	2,788	2,548	2,434	2,147	1,953
Travail	34	37	38	39	36
Variation in the Provision for Losses on Equity Investments	-	-	-	-	-
Program Spending	62,561	60,769	58,550	54,826	51,734
Debt Service	6,990	6,154	6,504	7,021	7,039
Budget Expenditures	69,551	66,923	65,054	61,847	58,773

* The 2010-2011 expenditure budget of this portfolio contains one or several provisions that allow for the transfer of appropriations to other portfolios, and expenditures of previous fiscal years are reduced due to these transfers.

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 in accordance with the 2010-2011 budget structure.

Actual Expenditures									
2005-2006	2004-2005	2003-2004	2002-2003	2001-2002	2000-2001	1999-2000	1998-1999	1997-1998	1996-1997
99	96	97	94	91	82	77	77	69	82
58	58	93	66	52	43	42	95	37	43
1,752	1,622	1,537	1,560	1,585	1,357	1,111	1,008	1,179	1,238
657	661	661	640	650	713	512	530	498	584
468	498	411	499	455	424	352	405	581	580
232	241	195	167	121	104	217	78	74	76
543	533	520	498	486	536	489	517	415	415
195	207	222	208	207	212	236	177	183	178
689	543	533	890	857	906	772	746	558	514
12,280	11,874	11,568	11,161	10,609	10,181	9,875	9,615	9,486	10,078
4,073	4,149	4,234	4,228	4,122	4,150	4,096	4,171	3,780	3,946
1,604	1,515	1,457	1,282	1,137	913	699	575	477	419
84	91	85	97	91	90	67	61	128	59
116	120	127	129	125	102	100	102	93	96
651	630	595	562	529	487	477	504	472	484
102	102	111	110	111	103	98	87	77	83
401	364	419	435	435	455	549	463	372	421
1,025	935	750	812	642	743	743	866	1,104	652
21,163	20,582	19,026	17,872	17,147	16,057	14,788	14,562	12,892	12,833
942	941	933	868	797	741	698	701	662	693
97	41	39	43	36	36	48	33	41	43
159	144	146	143	109	147	148	106	85	81
1,776	1,633	1,513	1,431	1,409	1,504	1,575	1,504	1,360	928
62	75	66	69	87	78	80	71	67	67
-	-	-	-	-	-	-	-	-	(11)
49,229	47,656	45,339	43,865	41,888	40,165	37,850	37,052	34,690	34,583
6,875	6,853	6,655	6,583	6,687	6,972	6,752	6,573	6,765	5,855
56,104	54,509	51,994	50,448	48,575	47,137	44,602	43,625	41,455	40,438

