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# EXPENDITURE BUDGET

— 2014-2015 —

Additional Information

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**Expenditure Budget 2014-2015**

Additional Information

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## **ADDITIONAL INFORMATION**

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## 2013-2014 BUDGET EXPENDITURES AND THE 2014-2015 EXPENDITURE BUDGET

### 1. 2013-2014 BUDGET EXPENDITURES

For the 2013-2014 fiscal year, the Government's budget expenditures amounted to \$72,960.8 million. Program spending was \$64,518.0 million and debt service was \$8,442.8 million, respectively representing an increase of \$727.0 million and a decrease of \$158.0 million, from the 2013-2014 Expenditure Budget.

#### Evolution of the 2013-2014 Expenditure Budget (millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
<b>2013-2014 Expenditure Budget</b>	<b>63,791.0</b>	<b>8,600.8</b>	<b>72,391.8</b>
Variation in the Update – March 2013	34.0	(85.0)	(51.0)
Variation in the Update – November 2013	-	67.0	67.0
Other variations	693.0	(140.0)	553.0
Total variations	727.0	(158.0)	569.0
<b>2013-2014 Probable Expenditure</b>	<b>64,518.0</b>	<b>8,442.8</b>	<b>72,960.8</b>

#### 1.1 VARIATION IN BUDGET EXPENDITURES IN 2013-2014

Program spending was increased by \$727.0 million compared to the initial objective of \$63,791.0 million, including a revision of \$34.0 million announced in the Update on Québec's Economic and Financial Situation in March 2013. The residual variation of \$693.0 million can essentially be explained by a recurring increase related to the actuarial revaluation of pension funds, the financial impact of the railway accident in downtown Lac-Mégantic and the general election on April 7, 2014. The expenditures for all of the other portfolios were balanced overall.

In terms of spending related to the downtown Lac-Mégantic railway accident, program spending for 2013-2014 included \$192.4 million for this disaster, that is, \$64.0 million already paid out and accounted for in portfolio expenditures as well as a reserve of \$128.4 million for Québec's share of the estimated costs for the next two fiscal years. This reserve could vary depending on negotiations with the federal government and the outcome of legal action taken by the Gouvernement du Québec.

The debt service was revised downward by \$85.0 million in the Update on Québec's Economic and Financial Situation in March 2013 compared to the forecast Budget in November 2012, due primarily to higher than expected revenues in the Retirement Plans Sinking Fund (RPSF). It was also revised upward by \$67.0 million in the Update on Québec's Economic and Financial Situation in November 2013 due, in part, to the additional expenditure of interest on the net liability of retirement plans. The resulting downward variation of \$140.0 million can be explained by lower than expected interest rates.

## 1.2 EVOLUTION OF THE GOVERNMENT'S BUDGET EXPENDITURES IN 2013-2014

Program spending will be increased by 3.6%, for a total of \$64,518.0 million in 2013-2014, from \$62,246.9 million in 2012-2013.

Debt service amounts to \$8,442.8 million, representing an increase of \$676.6 million or 8.7% from 2012-2013.

Therefore, the government's budget expenditures during the 2013-2014 fiscal year amount to \$72,960.8 million, up by \$2,947.7 million or by 4.2% from the previous fiscal year.

### 2013-2014 Budget Expenditures

(millions of dollars)

	2013-2014	2012-2013	Variation	
			\$ million	%
Program Spending	64,518.0	62,246.9	2,271.1	3.6
Debt Service	8,442.8	7,766.2	676.6	8.7
<b>Budget Expenditures</b>	<b>72,960.8</b>	<b>70,013.1</b>	<b>2,947.7</b>	<b>4.2</b>

## 2. 2014-2015 EXPENDITURE BUDGET

Program spending will amount to \$65,704.0 million in 2014-2015, an increase of 1.8%, or \$1,186.0 million from the 2013-2014 fiscal year. It takes into account the economic measures taken by government departments and bodies in order to meet the expenditure objective. Program spending also takes into account of cost-saving measures announced on April 24, 2014 for the 2014-2015 fiscal year. The departments and bodies will implement these measures in order to achieve productivity gains equal to 2% of their payroll, trim operating expenditures by 3% and tighten the granting and promising of subsidies, as applicable. These measures will decrease the budgets of the departments and bodies by an equivalent amount in 2014-2015. These measures are presented in volume **Rigour and Responsibility of Expenditure Management**.

Debt service amounts to \$8,582.7 million, up by \$139.9 million from 2013-2014. This increase is due to the expected increase of interest rates and the debt.

In total, the Government's budget expenditures for the 2014-2015 fiscal year represent a 1.8% increase from 2013-2014, amounting to \$74,286.7 million.

### Evolution of 2014-2015 Budget Expenditures

(millions of dollars)

	2014-2015	2013-2014	Variation	
			\$ million	%
Program Spending	65,704.0	64,518.0	1,186.0	1.8
Debt Service	8,582.7	8,442.8	139.9	1.7
<b>Budget Expenditures</b>	<b>74,286.7</b>	<b>72,960.8</b>	<b>1,325.9</b>	<b>1.8</b>

## 2.1 VARIATION IN PROGRAM SPENDING IN 2014-2015

Program spending will increase by \$1,186.0 million in 2014-2015, that is, 1.8% from the 2013-2014 probable expenditure. This increase is primarily allocated to the following three portfolios:

- \$933.6 million to the “Santé et Services sociaux” portfolio, an increase of 3.0%;
- \$127.1 million to the “Éducation, Loisir et Sport” portfolio, an increase of 1.2%;
- \$238.6 million to the “Éducation supérieure, Recherche et Science” portfolio, an increase of 3.9%.

### Breakdown of Program Spending Growth in 2014-2015

(millions of dollars)

	Expenditure Budget	Probable Expenditure	Variation	
	2014-2015	2013-2014	\$ million	%
Santé et Services sociaux	32,346.2	31,412.6	933.6	3.0
Éducation, Loisir et Sport	10,529.1	10,402.0	127.1	1.2 <sup>1</sup>
Enseignement supérieur, Recherche et Science	6,433.7	6,195.1	238.6	3.9
Other portfolios	16,700.0	16,508.3	191.7	1.2
Productivity gains, operations and subsidies <sup>2</sup>	(305.0)	-	(305.0)	-
<b>Total</b>	<b>65,704.0</b>	<b>64,518.0</b>	<b>1,186.0</b>	<b>1.8</b>

<sup>1</sup> By including the amount of \$75.8 million to be transferred in 2014-2015 from the provision for carrying on activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion, the growth rate would be 2.0%.

<sup>2</sup> Cost-saving measures announced on April 24, 2014 will require the departments and bodies to achieve productivity gains equal to 2% of their payroll, to trim operating expenses by 3% and a tightening of the granting and promising of subsidies, as applicable.

## SANTÉ ET SERVICES SOCIAUX

### \$933.6-million increase in the 2014-2015 expenditure budget

The increase allocated to the Ministère de la Santé et des Services sociaux is \$933.6 million in 2014-2015, up 3.0% from 2013-2014. In particular, this increase covers:

- Remuneration of the network's staff and adjustments resulting from collective agreements, specific costs of the healthcare system and indexation of non-salary network expenditures;
- Planned salary increases for health professionals and cost increases in drug insurance plan;
- Debt service payments resulting from investments in the health network.

The growth of this portfolio also takes into account expected savings due to measures aimed at optimizing the health and social services network as well as measures designed to reduce the cost of the prescription drug insurance plan, such as signing specific agreements with manufacturers, reducing the price of generic drugs and adopting better practices.

By adding expenditures financed by the Fund to Finance Health and Social Services Institutions (FINESSS), for which the sum of \$1,545.0 million has been earmarked for 2014-2015, the growth of the budget allocated for health and social services remains at 3.0% for 2014-2015. FINESSS is used, in particular, to fund the maintenance and improvements of access to services, including those related to the investment plan for seniors, the access plan for persons with intellectual and physical disabilities, the deployment of family medicine groups and higher volumes of surgical services.

## **ÉDUCATION, LOISIR ET SPORT**

### **\$127.1-million increase in the 2014-2015 expenditure budget**

The expenditures of the Ministère de l'Éducation, du Loisir et du Sport will be increased by \$127.1 million in 2014-2015, up 1.2% from the 2013-2014 probable expenditure. In particular, this increase will cover:

- Funding for the different growth factors in the preschool, primary and secondary education system, including salary parameters, clientele effects and the subsidized debt;
- Continued implementation of intensive English teaching in Grade 6;
- Funding for programs in the recreation and sports sector.

By including the sum of \$75.8 million to be transferred in 2014-2015 from the provision for carrying on activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion, the actual increase on a comparable basis is 2.0%, that is, \$202.9 million.

## **ENSEIGNEMENT SUPÉRIEUR, RECHERCHE ET SCIENCE**

### **\$238.6-million increase in the 2014-2015 expenditure budget**

The expenditure budget of the Ministère de l'Enseignement supérieur, de la Recherche et de la Science will increase by \$238.6 million in 2014-2015, that is, 3.9% from the 2013-2014 probable expenditure. This increase will mainly cover for salary parameters, clientele effects and debt service in the university sector as well as increasing Financial Assistance for Education.

The 2014-2015 expenditure budget will also enable increased support for research subsidy funds.

## **OTHER DEPARTMENTS**

### **Overall increase of 1.2%**

The main variations in other departments are:

- The budget of the **Ministère des Affaires municipales et de l'Occupation du territoire** is up \$145.7 million or 8.9%. The variation is mainly due to the increase in costs related to the debt service repayment of infrastructure programs following completion of the investments planned under the Québec Infrastructure Plan; to the use, in 2013-2014, of the cumulated surplus available to the Société d'habitation du Québec as of March 31, 2013. The variation also takes into account cost-saving measures;

- The budget of **Ministère de l'Agriculture, des Pêcheries et de l'Alimentation** is down \$13.8 million or 1.3% from the 2013-2014 probable expenditure. The variation is mainly due to measures to cut the Department's remuneration expenditures along with measures to reduce administrative expenditures in La Financière agricole du Québec, combined with a reduction to the amounts required to reimburse the financing costs related to its cumulated deficit as at March 31, 2010;
- The **National Assembly** budget is up \$2.0 million. The variation is mainly due to the indexation of salaries and operating expenses;
- Not including the Contingency Fund, the budget of the **Conseil du trésor et de l'Administration gouvernementale** is down \$67.3 million. The variation is mainly due to some non-recurring expenses incurred in 2013-2014 for government operations, notably as a public service employer, as well as by actions to reduce administrative expenditures in 2014-2015;
- The budget of the **Ministère du Conseil exécutif** is up \$19.6 million, or 5.3%. The increase is mainly due to the nature and development of agreements with the Aboriginal nations and communities, partially offset by cost-saving measures;
- The 2014-2015 budget for the **Ministère de la Culture et des Communications** is up \$3.3 million from the 2013-2014 probable expenditure. The variation is mainly due to an increase in the subsidized debt service, offset by various cost-saving measures;
- The budget of the **Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques** is down \$37.9 million from the 2013-2014 probable expenditure. The variation is mainly due to environmental expenditures related to the Lac-Mégantic disaster in 2013-2014 as well as the implementation of cost-saving measures in 2014-2015;
- The budget of the **Ministère de l'Économie, de l'Innovation et des Exportations** is up \$22.8 million from the 2013-2014 probable expenditure. The variation results from a review of the budgets for the different economic development support programs;
- The budget of the **Ministère de l'Emploi et de la Solidarité sociale** is down \$92.5 million. The variation is mainly due to the amount of \$75.0 million received in 2013-2014 from the provision for carrying on activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion, by a decrease in the clientele of last-resort financial assistance, and by optimization measures implemented in 2014-2015. The reduction is partially offset by the impact of indexation on last-resort financial assistance benefits;
- The budget of the **Ministère de l'Énergie et des Ressources naturelles** is down \$1.7 million from the 2013-2014 probable expenditure. The variation is mainly due to the end of non-recurring measures as well as cost-saving measures in 2014-2015;
- The budget of the **Ministère de la Famille** is up \$75.0 million or 3.0% from the 2013-2014 probable expenditure. The variation is mainly due to the increased costs of Collective Insurance Plan and Maternity Leave as well as Pension Plan for Employees Working in Childcare Services and in the creation of new reduced-contribution childcare places;
- Not including the debt service, the budget of the **Ministère des Finances** is \$134.3 million, up \$47.6 million from the probable expenditure. The variation is mainly due to the provision for revenue initiatives, whose 2013-2014 expenditures are recorded in other departments;

- The budget for the **Ministère des Forêts, de la Faune et des Parcs** is \$459.8 million, up \$3.0 million from the 2013-2014 probable expenditure, which includes additional expenditures of \$33.5 million incurred for fighting forest fire financed by permanent appropriations during the year. The net variation is also due to increases to the 2014-2015 silviculture budgets and the implementation of cost-saving measures;
- The budget of the **Ministère de l'Immigration, de la Diversité et de l'Inclusion** is up \$127.4 million from the 2013-2014 probable expenditure. The variation is mainly due to the fact that the probable expenditure has been reduced by \$165.7 million transferred to the Ministère de l'Éducation, du Loisir et du Sport, the Ministère de l'Enseignement supérieur, de la Recherche et de la Science, the Ministère de la Santé et des Services sociaux and the Ministère de l'Emploi et de la Solidarité sociale for activities supporting the integration and francization of immigrants, but also includes amounts related to the net voted appropriation. The variation is also due to the review of certain administrative activities and programs in 2014-2015;
- The budget of the **Ministère de la Justice** is down \$24.8 million from the 2013-2014 probable expenditure. The variation is mainly due to the application of various cost-saving measures and the non-recurrence of some expenditures assumed in 2013-2014, partially offset by the delivery of certain real-estate projects as well as by increased legal aid eligibility thresholds and the rates of lawyers in private practice in connection with clients of the Commission des services juridiques;
- The budget of **Persons Appointed by the National Assembly** is up \$1.9 million. The variation is mainly due to the indexation in salary and non-salary expenditures, partially offset by the cost of the general election on April 7, 2014, accounted for over two fiscal years;
- The budget of the **Ministère des Relations internationales et de la Francophonie** is down \$10.1 million from the 2013-2014 probable expenditure. The variation is mainly due to the fact that the 2013-2014 probable expenditure includes the transfer of appropriations from the Ministère de l'Immigration, de la Diversité et de l'Inclusion for Québec's immigration offices abroad, as well as to cost-saving measures in 2014-2015;
- The expenditure budget allocated to the **Ministère de la Sécurité publique** is \$1,258.8 million, down \$74.5 million from the 2013-2014 probable expenditure. The variation is mainly due to financial assistance provided in 2013-2014 to victims of the railway accident that occurred on July 6, 2013 in Lac-Mégantic, to funds from the Ministère des Finances provision for various crime-fighting initiatives as well as to cost-reducing measures applied in 2014-2015;
- The reduction in the budget of the **Ministère du Tourisme**, down \$3.7 million from the 2013-2014 probable expenditure, is essentially due to cost-saving measures to be carried out during 2014-2015;
- The 2014-2015 expenditure budget of the **Ministère des Transports** is \$688.7 million, down \$18.7 million from the 2013-2014 probable expenditure. The variation is mainly due to the new distribution of infrastructure maintenance activities between the Department and the Land Transportation Network Fund, as well as to cost-saving measures;
- Lastly, the \$3.8 million reduction to the **Ministère du Travail** is largely due to funds received during the 2013-2014 fiscal year from the provision of the Ministère des Finances for revenue initiatives of the Commission de la construction du Québec, the Régie du bâtiment du Québec and the Commission de la santé et de la sécurité au travail. The variation is also due to the deferral to 2014-2015 of projects planned for the Secrétariat à la Capitale-Nationale in 2013-2014.

## APPENDIX 1

**Variations between the 2014-2015 Expenditure Budget and the 2013-2014 Probable Expenditure**  
(millions of dollars)

	Expenditure Budget 2014-2015	Probable Expenditure 2013-2014	Variation	
			\$ million	%
Assemblée nationale	123.8	121.7	2.1	1.7
Personnes désignées par l'Assemblée nationale	133.0	131.1	1.9	1.4
Affaires municipales et Occupation du territoire	1,777.8	1,632.0	145.8	8.9
Agriculture, Pêcheries et Alimentation	1,037.0	1,050.8	(13.8)	(1.3)
Conseil du trésor et Administration gouvernementale	858.7	705.5	153.2	(9.5) <sup>4</sup>
Conseil exécutif	389.9	370.3	19.6	5.3
Culture et Communications <sup>1</sup>	665.8	662.5	3.3	0.5
Développement durable, Environnement et Lutte contre les changements climatiques	157.0	195.0	(38.0)	(19.4)
Économie, Innovation et Exportations	642.0	619.2	22.8	3.7
Éducation, Loisir et Sport	10,529.1	10,402.0	127.1	1.2 <sup>5</sup>
Emploi et Solidarité sociale	4,238.7	4,331.2	(92.5)	(0.4) <sup>6</sup>
Énergie et Ressources naturelles	86.7	88.4	(1.7)	(1.9)
Enseignement supérieur, Recherche et Science	6,433.7	6,195.1	238.6	3.9
Famille	2,599.7	2,524.7	75.0	3.0
Finances <sup>1</sup>	134.3	86.6	47.7	8.1 <sup>7</sup>
Forêts, Faune et Parcs	459.8	456.8	3.0	0.7
Immigration, Diversité et Inclusion	293.6	166.3	127.3	0.0 <sup>8</sup>
Justice	842.2	867.0	(24.8)	(2.9)
Relations internationales et Francophonie	94.7	104.8	(10.1)	(9.6)
Santé et Services sociaux	32,346.2	31,412.6	933.6	3.0 <sup>9</sup>
Sécurité publique	1,258.8	1,333.3	(74.5)	(3.7) <sup>10</sup>
Tourisme	127.1	130.8	(3.7)	(2.8)
Transports	688.7	707.4	(18.7)	(2.6)
Travail	90.7	94.5	(3.8)	3.0 <sup>10</sup>
Productivity Gains, Operations and Subsidies <sup>2</sup>	(305.0)	-	(305.0)	-
Reserve for Lac-Mégantic <sup>3</sup>	-	128.4	(128.4)	-
<b>Program Spending</b>	<b>65,704.0</b>	<b>64,518.0</b>	<b>1,186.0</b>	<b>1.8</b>
Debt Service	8,582.7	8,442.8	139.9	1.7
<b>Budget Expenditures</b>	<b>74,286.7</b>	<b>72,960.8</b>	<b>1,325.9</b>	<b>1.8</b>

Notes: 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 2014-2015 budget structure.

## REFERENCES

- <sup>1</sup> For the purposes of this table, the debt service is excluded from the expenditures of the "Finances" and "Culture et Communications" portfolios.
- <sup>2</sup> Cost-saving measures announced on April 24, 2014.
- <sup>3</sup> To this reserve for Québec's share of the estimated costs for the next two fiscal years can be added \$64.0 million, an amount previously disbursed and noted under portfolio expenditures. This reserve may vary depending on negotiations with the federal government and the outcome of prosecutions filed by the Gouvernement du Québec.
- <sup>4</sup> The variation percentage was calculated by excluding the Contingency Fund program from the 2014-2015 Expenditure Budget.
- <sup>5</sup> Including the amount of \$75.8 million to be transferred in 2014-2015 from the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion, the growth rate is expected to be 2.0%.
- <sup>6</sup> The variation percentage was calculated by excluding transfers from two provisions (the provision for activities supporting the integration and francization of immigrants of the Ministère de l'Immigration, de la Diversité et de l'Inclusion and from the provision for revenue initiative of the Ministère des Finances) from the probable expenditure.
- <sup>7</sup> The variation percentage was calculated by excluding the provision for revenue initiative of the Ministère des Finances from the 2014-2015 Expenditure Budget.
- <sup>8</sup> The variation percentage was calculated by excluding, from the 2014-2015 Expenditure Budget, transfers from the provision for activities supporting the integration and francization of immigrants and without including the amounts related to net voted appropriations from the probable expenditure.
- <sup>9</sup> Taking into account expenditures funded by the FINESSS (\$1,545.0 million) in the 2014-2015 Expenditure Budget and \$1,505.0 million in the probable expenditure, the variation percentage is expected to stay at 3.0%.
- <sup>10</sup> The variation percentage was calculated by excluding the provision for revenue initiative provision of the Ministère des Finances from the probable expenditure.

With regard to references 4, 5, 6, 7, 8 and 10, 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 of and, if applicable, according to the conditions determined in the volume **Estimates of the Departments and Bodies**.



## RESULTS OF CONSOLIDATED ENTITIES

### 1. RESULTS OF CONSOLIDATED ENTITIES IN 2014-2015

For the 2014-2015 fiscal year, the forecast revenues and expenditures of the consolidated entities are \$77,881.9 million and \$75,678.5 million respectively, before consolidation adjustments, for a favourable impact of \$2,203.4 million on the Government's financial results. These results represent an increase of \$499.0 million compared with 2013-2014, broken down as follows:

- A deterioration of \$53.3 million in the forecast results of special funds;
- An improvement of \$501.3 million in the forecast results of extrabudgetary bodies;
- An improvement of \$58.0 million in the forecast results of the entities of the health and social services and education networks;
- A downward variation of \$7.0 million in the forecast results of defined-purpose accounts.

#### Results of Consolidated Entities in 2014-2015<sup>1</sup> (millions of dollars)

	2014-2015			2013-2014 <sup>2</sup>	
	Revenues	Expenditures	Net results	Probable results	Variation
Special Funds <sup>3,4</sup>	13,018.7	11,439.5	1,579.2	1,632.5	(53.3)
Extrabudgetary Bodies <sup>4</sup>	23,950.5	23,247.0	703.5	202.2	501.3
Health and Social Services and Education Networks	39,768.0	39,840.0	(72.0)	(130.0)	58.0
	<b>76,737.2</b>	<b>74,526.5</b>	<b>2,210.7</b>	<b>1,704.7</b>	<b>506.0</b>
Defined-purpose Accounts <sup>5</sup>	1,144.7	1,152.0	(7.3)	(0.3)	(7.0)
<b>Results of Consolidated Entities</b>	<b>77,881.9</b>	<b>75,678.5</b>	<b>2,203.4</b>	<b>1,704.4</b>	<b>499.0</b>

<sup>1</sup> The results of consolidated entities are presented before consolidation adjustments. These adjustments have the effect of eliminating inter-entity transactions within the government's reporting entity to the General Fund, harmonizing the accounting policies in use in the consolidated entities with those applied by the Government, and applying the appropriate reclassifications.

<sup>2</sup> The data are presented in accordance with the 2014-2015 structure.

<sup>3</sup> Including the results of the Generations Fund.

<sup>4</sup> Forecasts of the 2013-2014 results of extrabudgetary bodies and special funds take into account the impact of policies aimed at reducing administrative operating expenditures, as stipulated in the Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 (S.Q. 2010, chapter 20).

Moreover, the results of the consolidated entities take into account the \$200.0-million reduction of expenditures in 2013-2014 which was asked of them, as announced in the 2013-2014 Expenditure Budget of November 2012.

<sup>5</sup> 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 they can be presented on an accrual basis. After consolidation adjustments, the results of the defined-purpose accounts are balanced and shown in Appendix 4.

The results presented for the 2014-2015 fiscal year do not take into account the cost-saving measures announced on April 24, 2014 which will be required from consolidated entities to achieve productivity gains equal to 2% of their payroll, to trim operating expenses by 3% and a tightening of the granting and promising of subsidies, as applicable.

The changes to the list of extrabudgetary bodies and special funds are shown by department in Appendix 1.

## **2. RESULTS OF SPECIAL FUNDS IN 2014-2015**

The special funds show a forecast surplus of \$1,579.2 million before consolidation adjustments for the 2014-2015 fiscal year, representing a downward variation of \$53.3 million compared with 2013-2014. Excluding the \$180.0-million improvement in the results of the Generations Fund, the results of the special funds are down \$233.3 million and are largely due to the following factors:

- A surplus of \$284.1 million in the Land Transportation Network Fund in 2014-2015, compared with a forecast surplus of \$423.7 million in 2013-2014. This downward variation in the results of \$139.6 million is explained mainly by an increase in subsidies allocated under the Programme d'aide gouvernementale au transport collectif des personnes (debt service), the depreciation of road infrastructure assets and debt service borne by the Land Transportation Network Fund, as well as debt service borne by transportation bodies and the Agence métropolitaine des transports;
- A surplus of \$19.1 million is forecast in the Territorial Information Fund in 2014-2015, compared with a surplus of \$45.9 million in 2013-2014. This \$26.8-million reduction in net results is explained mainly by a decrease in revenues and an increase in expenditures related in particular to the hiring of personnel to ensure the protection of the strategic management informational resources projects and activities, as well as to projects concerning the modernization of systems and relocation of the Registre foncier (land registry) archive centre;
- A deficit of \$14.8 million is forecast in the Natural Resources Fund – Sustainable Forest Development Section in 2014-2015, compared with a surplus of \$5.4 million in 2013-2014. This \$20.2-million deterioration in the results is essentially due to the additional investments in silviculture;
- A forecast deficit of \$15.0 million in the Green Fund in 2014-2015, compared with a forecast surplus of \$0.8 million in 2013-2014. This \$15.8-million downward variation in the results is mainly due to the increase in expenditures associated with the implementation of the 2013-2020 Climate Change Action Plan (PACC);
- The University Excellence and Performance Fund projects a \$1.7-million surplus in 2014-2015, compared with an anticipated deficit of \$9.8 million in 2013-2014. This \$11.5-million improvement is mainly explained by the fact that certain transfer expenditures, initially forecast for the 2012-2013 fiscal year, did not take effect until the 2013-2014 fiscal year.

**Results of special funds in 2014-2015<sup>1</sup>**  
(millions of dollars)

	2014-2015			2013-2014	Variation
	Revenues	Expenditures	Net results	Probable results	
Land Transportation Network Fund	3,581.4	3,297.3	284.1	423.7	(139.6)
Territorial Information Fund	141.2	122.1	19.1	45.9	(26.8)
Natural Resources Fund – Sustainable Forest Development Section	470.8	485.6	(14.8)	5.4	(20.2)
Green Fund	504.2	519.2	(15.0)	0.8	(15.8)
University Excellence and Performance Fund	30.0	28.3	1.7	(9.8)	11.5
Other Special Funds	6,990.1	6,987.0	3.1	45.5	(42.4)
	11,717.7	11,439.5	278.2	511.5	(233.3)
Generations Fund	1,301.0	-	1,301.0	1,121.0	180.0
<b>Results Before Consolidation Adjustments</b>	<b>13,018.7</b>	<b>11,439.5</b>	<b>1,579.2</b>	<b>1,632.5</b>	<b>(53.3)</b>

<sup>1</sup> The results of the special funds are presented in Appendix 2.

### 3. RESULTS OF EXTRABUDGETARY BODIES IN 2014-2015

The forecast results of extrabudgetary bodies show a surplus of \$703.5 million before consolidation adjustments in 2014-2015, compared with an anticipated surplus of \$202.2 million in 2013-2014. This \$501.3-million increase in the forecast net results is largely due to the following factors:

- The Société de financement des infrastructures locales du Québec presents a surplus of \$476.4 million for the 2014-2015 fiscal year, compared with a forecast surplus of \$7.0 million in 2013-2014. This \$469.4-million improvement in the results is explained mainly by the revenues from the Ministère des Finances needed to provide for payment of expenditures related to the Société de financement des infrastructures locales du Québec included in the net debt as at April 1, 2012 following the review of the accounting standard regarding transfer payments;
- The Société d'habitation du Québec (SHQ) forecasts a deficit of \$3.8 million for the 2014-2015 fiscal year, compared with a forecast deficit of \$52.5 million in 2013-2014. This \$48.7-million variation is explained in particular by the fact that the SHQ was able to use part of the accumulated surplus as at March 31, 2013 to finance its 2013-2014 expenditures. The forecast deficit in 2014-2015 will be financed by using the estimated accumulated surplus as at March 31, 2014;
- The Financière agricole du Québec presents a \$201.9-million surplus in 2014-2015, compared with a \$165.1-million surplus in 2013-2014. This \$36.8-million upward variation is due to the lower-than-forecast needs regarding the AgriStability and Farm Income Stabilization Insurance programs;
- The Commission des services juridiques shows a deficit of \$15.4 million in 2014-2015, compared with a surplus of \$4.3 million in 2013-2014. This \$19.7-million decrease in results is due to the combined effect of higher eligibility thresholds, new fees for private practice lawyers and the financing of these expenditures from monies available from previous years;

## Results of Consolidated Entities

- The Société québécoise des infrastructures shows a surplus of \$13.7 million in 2014-2015, compared with a forecast surplus of \$30.9 million in 2013-2014, representing a \$17.2-million decrease in results. This difference is mainly explained by the \$21.1-million gain in July 2013 following the sale of real estate assets realized on the north side of Îlot Voyageur;
- Financement-Québec presents a surplus of \$45.0 million in 2014-2015, compared with a surplus of \$30.8 million in 2013-2014. The \$14.2-million increase in the surplus is largely due to the fact that internal funding sources, as a result of capital repayments on existing loans, will be higher in the 2014-2015 fiscal year than in 2013-2014. These amounts will be used for new loans. Since the loan volume will be greater than that in the previous year, there will be a surplus increase.

## Results of Extrabudgetary Bodies in 2014-2015<sup>1</sup> (millions of dollars)

	2014-2015			2013-2014	
	Revenues	Expenditure	Net results	Probable results	Variation
Société de financement des infrastructures locales du Québec	912.3	435.9	476.4	7.0	469.4
Société d'habitation du Québec	1,091.2	1,095.0	(3.8)	(52.5)	48.7
La Financière agricole du Québec	714.3	512.4	201.9	165.1	36.8
Commission des services juridiques	164.5	179.9	(15.4)	4.3	(19.7)
Société québécoise des infrastructures	939.2	925.5	13.7	30.9	(17.2)
Financement-Québec	616.6	571.6	45.0	30.8	14.2
Autres organismes <sup>2</sup>	19,512.4	19,526.7	(14.3)	16.6	(30.9)
<b>Results Before Consolidation Adjustments</b>	<b>23,950.5</b>	<b>23,247.0</b>	<b>703.5</b>	<b>202.2</b>	<b>501.3</b>

<sup>1</sup> The results of extrabudgetary bodies are presented in Appendix 3.

<sup>2</sup> Including, among others, the Régie de l'assurance maladie du Québec, with revenues and expenditures of \$11,251.9 million, and the Prescription Drug Insurance Fund, with revenues and expenditures of \$3,429.8 million.

## 4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS IN 2014-2015

The results of the health and social services and education networks, before consolidation adjustments, present a \$72.0 million deficit for the fiscal year 2014-2015, compared with a \$130.0 million deficit in 2013-2014, a variation of \$58.0 million.

## Results of Entities of the Health and Social Services and Education Networks in 2014-2015 (millions of dollars)

	2014-2015			2013-2014	
	Revenues	Expenditures	Net results	Probable results	Variation
<b>Results Before Consolidation Adjustments</b>	<b>39,768.0</b>	<b>39,840.0</b>	<b>(72.0)</b>	<b>(130.0)</b>	<b>58.0</b>

## 5. EVOLUTION OF FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2013-2014

The forecast results of consolidated entities and defined-purpose accounts, before consolidation adjustments, are \$398.3 million higher than those presented in the 2013-2014 Expenditure Budget:

- The forecast results of special funds and extrabudgetary bodies have improved by \$536.6 million;
- The forecast results of entities of the health and social services and education networks present a \$130.0-million deficit;
- The results of defined-purpose accounts are down by \$8.3 million.

### Evolution of Forecast Results of Consolidated Entities in 2013-2014

(millions of dollars)

	2013-2014		Variation
	Revised forecasts	Expenditure Budget	
Special Funds <sup>1</sup>	1,632.5	1,241.6	390.9
Extrabudgetary Bodies	202.2	56.5	145.7
	1,834.7	1,298.1	536.6
Health and Social Services and Education Networks	(130.0)	-	(130.0)
Defined-Purpose Accounts	(0.3)	(8.6)	(8.3)
<b>Results Before Consolidation Adjustments</b>	<b>1,704.4</b>	<b>1,289.5</b>	<b>398.3</b>

<sup>1</sup> Including the results of the Generations Fund.

More specifically, the main variations in the forecast results of special funds and extrabudgetary bodies, before consolidation adjustments, are due to the following factors:

- The \$112.0-million improvement in the results of La Financière agricole du Québec compared with the 2013-2014 budget is mainly due to lower-than-forecast financial needs regarding the AgriStability and Farm Income Stabilization Insurance programs;
- A forecast surplus in 2013-2014 of \$423.7 million in the Land Transportation Network Fund compared with a forecast surplus of \$319.4 million in the 2013-2014 Expenditure Budget. This \$104.3-million improvement in the results is mainly due to lower-than-forecast interest expenditures of the debt service devoted to the road network and to the lower achievement rate of public transportation corporations' investments;
- A forecast surplus in 2013-2014 of \$0.8 million in the Green Fund compared with a forecast deficit of \$87.4 million in the 2013-2014 Expenditure Budget. This \$88.2-million improvement of the results is mainly due to delays in the implementation of the 2013-2020 CCAP and the program for processing organic matter by biomethanation and composting;
- The Société d'habitation du Québec, which must now report deferred contributions as excess expenditures rather than revenues earned in the fiscal year. This new accounting method explains the \$127.5-million decrease between the revised forecasts and the 2013-2014 Expenditure Budget. However, an additional amount of \$75.0 million in revenues is considered to account for the costs of the AccèsLogis Québec Program as work progresses;

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## Results of Consolidated Entities

- The Agence métropolitaine de transport, which presents a \$40.6-million improvement in results in 2013-2014 mainly due to the reform of its forecasting model for calculating its deferred subsidy revenues and interest;
- A \$19.8-million improvement in the Territorial Information Fund, which is mainly due to higher-than-forecast revenue increases;
- A \$17.2-million improvement of the results in the Financing Fund, mainly due to the upward revision of internal sources of financing following the transfer of loans granted to clients who were not part of the Government's reporting entity at Financement-Québec during this fiscal year.

### Evolution of the Forecast Results of Special Funds and Extrabudgetary Bodies in 2013-2014 (millions of dollars)

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	2013-2014		Variation
	Revised forecasts	Expenditure Budget	
La Financière agricole du Québec	165.1	53.1	112.0
Land Transportation Network Fund	423.7	319.4	104.3
Green Fund	0.8	(87.4)	88.2
Société d'habitation du Québec	(52.5)	-	(52.5)
Agence métropolitaine de transport	(8.9)	(49.5)	40.6
Territorial Information Fund	45.9	26.1	19.8
Financing Fund	40.7	23.5	17.2
Other Funds and Bodies <sup>1</sup>	1,219.9	1,012.8	207.1
<b>Results Before Consolidation Adjustments</b>	<b>1,834.7</b>	<b>1,298.0</b>	<b>536.7</b>

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<sup>1</sup> Including the results of the Generations Fund.

## APPENDIX 1

**CHANGES TO THE LIST OF CONSOLIDATED ENTITIES****EXTRABUDGETARY BODIES AND SPECIAL FUNDS**

Some special funds and extrabudgetary bodies were added or moved to other portfolios, changed status or name, or no longer appear in the 2014-2015 Expenditure Budget versus 2013-2014.

A plus sign (+) indicates a special fund or an extrabudgetary body has been added, and a minus sign (-) indicates a special fund or an extrabudgetary body has been withdrawn.

**Conseil du trésor et Administration gouvernementale**

- (+) The Société québécoise des infrastructures has been added to this portfolio.
- (-) Infrastructure Québec and the Société immobilière du Québec have been merged with the Société québécoise des infrastructures.

**Conseil exécutif**

- (-) The Commission de la capitale nationale du Québec has been transferred to the "Travail" portfolio.

**Développement durable, Environnement et Lutte contre les changements climatiques**

- (-) The Fondation de la faune du Québec and the Société des établissements de plein air du Québec have been transferred to the "Forêts, Faune et Parcs" portfolio.

**Économie, Innovation et Exportations**

- (+) The Centre de recherche industrielle du Québec has been transferred to this portfolio from the "Enseignement supérieur, Recherche et Science" portfolio.
- (+) The Economic Development Fund and the Société du parc industriel et portuaire de Bécancour have been transferred to this portfolio from the "Finances" portfolio.

**Éducation, Loisir et Sport**

- (+) The Institut national des mines has been transferred to this portfolio from the "Enseignement supérieur, Recherche et Science" portfolio.

**Emploi et Solidarité sociale**

- (+) The Goods and Services Fund has been added to this portfolio.
- (-) The assets and liabilities of the Fonds de fourniture de biens ou de services du Ministère de l'Emploi et de la Solidarité and of Services Québec have been transferred to the Goods and Services Fund.

## APPENDIX 1 (cont'd)

### Énergie et Ressources naturelles

- (-) The Natural Resources Fund - Sustainable Forest Development Section has been transferred to the "Forêts, Faune et Parcs" portfolio.

### Enseignement supérieur, Recherche et Science

- (-) The Centre de recherche industrielle du Québec has been transferred to the "Économie, Innovation et Exportations" portfolio.
- (-) The Institut national des mines has been transferred to the "Éducation, Loisir et Sport" portfolio.

### Famille

- (+) The Caregiver Support Fund has been transferred to this portfolio from the "Santé et Services sociaux" portfolio.

### Finances

- (-) The Tourism Partnership Fund, the Régie des installations olympiques, the Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal have been transferred to the "Tourisme" portfolio.
- (-) The Economic Development Fund and the Société du parc industriel et portuaire de Bécancour have been added to the "Économie, Innovation et Exportations" portfolio.

### Forêts, Faune et Parcs

- (+) The Fondation de la faune du Québec and the Société des établissements de plein air du Québec have been transferred to this portfolio from the "Développement durable, Environnement et Lutte contre les changements climatiques" portfolio.
- (+) The Natural Resources Fund - Sustainable Forest Development Section has been transferred to this portfolio from the "Énergie et Ressources naturelles" portfolio.

### Santé et Services sociaux

- (-) The Caregiver Support Fund has been transferred to the "Famille" portfolio.

### Tourisme

- (+) The Tourism Partnership Fund, the Régie des installations olympiques, the Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal have been transferred to this portfolio from the "Finances" portfolio.

### Travail

- (+) The Commission de la capitale nationale du Québec has been transferred to this portfolio from the "Conseil exécutif" portfolio.



**APPENDIX 1 (cont'd)**

**DEFINED-PURPOSE ACCOUNTS**

Regarding the defined-purpose accounts, seven new applications to the General Account for Training, Partnership and Organization of Special Events have been approved during the 2013-2014 fiscal year in the following portfolios: "Affaires municipales et Occupation du territoire", "Culture et Communications", "Santé et Services sociaux" and "Sécurité publique".

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

The list of bodies in the health and social services and education networks can be found in volume I of the Public Accounts.

## Results of Consolidated Entities

### APPENDIX 2

#### Results of Special Funds

(millions of dollars)

	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Affaires municipales et Occupation du territoire</b>				
Regional Development Fund	44.3	44.2	0.1	10.2
	44.3	44.2	0.1	10.2
<b>Conseil du trésor et Administration gouvernementale</b>				
Natural Disaster Assistance Fund	1.6	1.6	-	-
	1.6	1.6	-	-
<b>Culture et Communications</b>				
Québec Cultural Heritage Fund	15.7	16.6	(0.9)	3.1
	15.7	16.6	(0.9)	3.1
<b>Développement durable, Environnement et Lutte contre les changements climatiques</b>				
Green Fund	504.2	519.2	(15.0)	0.8
	504.2	519.2	(15.0)	0.8
<b>Économie, Innovation et Exportations</b>				
Economic Development Fund	307.9	307.9	-	-
	307.9	307.9	-	-
<b>Éducation, Loisir et Sport</b>				
Sports and Physical Activity Development Fund	61.6	72.0	(10.4)	(6.7)
	61.6	72.0	(10.4)	(6.7)
<b>Emploi et Solidarité sociale</b>				
Assistance Fund for Independent Community Action	23.0	24.1	(1.1)	(0.1)
Labour Market Development Fund	1,023.3	1,039.3	(16.0)	(21.0)
Goods and Services Fund	83.5	90.5	(7.0)	(12.0)
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	18.5	18.5	-	-
Fonds québécois d'initiatives sociales	20.4	20.7	(0.3)	(7.1)
	1,168.7	1,193.1	(24.4)	(40.2)
<b>Énergie et Ressources naturelles</b>				
Natural Resources Fund	186.6	198.1	(11.5)	(12.2)
Territorial Information Fund	141.2	122.1	19.1	45.9
	327.8	320.2	7.6	33.7

## APPENDIX 2 (cont'd)

**Results of Special Funds**

(millions of dollars)

	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Enseignement supérieur, Recherche et Science</b>				
University Excellence and Performance Fund	30.0	28.3	1.7	(9.8)
	30.0	28.3	1.7	(9.8)
<b>Famille</b>				
Caregiver Support Fund	15.2	-	15.2	15.1
Early Childhood Development Fund	15.1	10.0	5.1	15.1
	30.3	10.0	20.3	30.2
<b>Finances</b>				
Financing Fund	1,400.8	1,366.2	34.6	40.7
Generations Fund	1,301.0	-	1,301.0	1,121.0
Fund of the Bureau de décision et de révision	1.7	2.1	(0.4)	(0.2)
IFC Montréal Fund	1.0	1.4	(0.4)	(0.3)
Northern Development Fund	74.2	79.2	(5.0)	(2.8)
Tax Administration Fund	906.5	906.5	-	-
	3,685.2	2,355.4	1,329.8	1,158.4
<b>Forêts, Faune et Parcs</b>				
Natural Resources Fund - Sustainable Forest Development Section	470.8	485.6	(14.8)	5.4
	470.8	485.6	(14.8)	5.4
<b>Justice</b>				
Access to Justice Fund	10.9	10.9	-	3.0
Fonds d'aide aux victimes d'actes criminels	18.0	21.7	(3.7)	(6.0)
Register Fund of the Ministère de la Justice	30.8	24.4	6.4	14.7
Fund of the Administrative Tribunal of Québec	37.5	39.3	(1.8)	(1.5)
	97.2	96.3	0.9	10.2
<b>Santé et Services sociaux</b>				
Fund to Finance Health and Social Services Institutions	1,545.0	1,545.0	-	-
Health and Social Services Information Resources Fund	187.6	187.6	-	-
Fund for the Promotion of a Healthy Lifestyle	20.1	10.0	10.1	10.0
	1,752.7	1,742.6	10.1	10.0

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**Results of Consolidated Entities****APPENDIX 2 (cont'd)****Results of Special Funds**

(millions of dollars)

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	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Sécurité publique</b>				
Police Services Fund	582.1	582.1	-	-
	582.1	582.1	-	-
<b>Tourisme</b>				
Tourism Partnership Fund	137.8	144.8	(7.0)	(2.1)
	137.8	144.8	(7.0)	(2.1)
<b>Transports</b>				
Rolling Stock Management Fund	119.9	119.9	-	-
Highway Safety Fund	17.0	15.0	2.0	6.9
Land Transportation Network Fund	3,581.4	3,297.3	284.1	423.7
	3,718.3	3,432.2	286.1	430.6
<b>Travail</b>				
Fund of the Commission des lésions professionnelles	65.6	66.7	(1.1)	0.6
Fund of the Commission des relations du travail	16.7	20.5	(3.8)	(1.9)
	82.3	87.2	(4.9)	(1.3)
<b>Total Before Consolidation Adjustments</b>	<b>13,018.7</b>	<b>11,439.5</b>	<b>1,579.2</b>	<b>1,632.5</b>

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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 3

**Results of Extrabudgetary Bodies**

(millions of dollars)

	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Affaires municipales et Occupation du territoire</b>				
Société d'habitation du Québec	1,091.2	1,095.0	(3.8)	(52.5)
	1,091.2	1,095.0	(3.8)	(52.5)
<b>Agriculture, Pêcheries et Alimentation</b>				
La Financière agricole du Québec	714.3	512.4	201.9	165.1
	714.3	512.4	201.9	165.1
<b>Conseil du trésor et Administration gouvernementale</b>				
Centre de services partagés du Québec	693.5	693.5	-	(4.5)
Société québécoise des infrastructures	939.2	925.5	13.7	30.9
	1,632.7	1,619.0	13.7	26.4
<b>Conseil exécutif</b>				
Centre de la francophonie des Amériques	3.0	3.3	(0.3)	(0.4)
	3.0	3.3	(0.3)	(0.4)
<b>Culture et Communications</b>				
Bibliothèque et Archives nationales du Québec	88.9	90.8	(1.9)	(1.3)
Conseil des arts et des lettres du Québec	89.3	89.8	(0.5)	-
Conservatoire de musique et d'art dramatique du Québec	31.0	32.3	(1.3)	(1.8)
Musée d'Art contemporain de Montréal	11.0	11.3	(0.3)	-
Musée de la Civilisation	28.1	29.4	(1.3)	(1.8)
Musée national des beaux-arts du Québec	18.5	19.1	(0.6)	0.1
Régie du cinéma	8.2	5.9	2.3	3.4
Société de développement des entreprises culturelles	76.2	75.9	0.3	0.4
Société de la Place des Arts de Montréal	34.2	34.6	(0.4)	1.0
Société de télédiffusion du Québec	80.7	81.0	(0.3)	(2.3)
Société du Grand Théâtre de Québec	11.7	11.4	0.3	4.1
	477.8	481.5	(3.7)	1.8
<b>Développement durable, Environnement et Lutte contre les changements climatiques</b>				
Société québécoise de récupération et de recyclage	47.8	47.6	0.2	0.7
	47.8	47.6	0.2	0.7

## Results of Consolidated Entities

### APPENDIX 3 (cont'd)

#### Results of Extrabudgetary Bodies

(millions of dollars)

	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Économie, Innovation et Exportations</b>				
Centre de recherche industrielle du Québec	31.5	31.7	(0.2)	0.3
Société du parc industriel et portuaire de Bécancour	5.6	5.9	(0.3)	(0.6)
	37.1	37.6	(0.5)	(0.3)
<b>Éducation, Loisir et Sport</b>				
Institut national des mines	1.0	1.0	-	-
	1.0	1.0	-	-
<b>Emploi et Solidarité sociale</b>				
Cree Hunters and Trappers Income Security Board	29.4	29.5	(0.1)	0.1
	29.4	29.5	(0.1)	0.1
<b>Énergie et Ressources naturelles</b>				
Régie de l'énergie	13.9	14.8	(0.9)	(0.3)
Société de développement de la Baie-James	25.5	25.2	0.3	(1.2)
Société nationale de l'amiante	-	-	-	-
	39.4	40.0	(0.6)	(1.5)
<b>Enseignement supérieur, Recherche et Science</b>				
Québec Research Fund - Nature and Technology	59.8	65.7	(5.9)	1.7
Québec Research Fund - Health	93.9	95.8	(1.9)	1.7
Québec Research Fund - Society and Culture	51.8	52.8	(1.0)	(3.2)
Institut de tourisme et d'hôtellerie du Québec	34.7	37.2	(2.5)	(1.8)
	240.2	251.5	(11.3)	(1.6)
<b>Finances</b>				
Agence du revenu du Québec	1,149.2	1,149.2	-	(2.8)
Autorité des marchés financiers	141.2	120.6	20.6	25.3
Financement-Québec	616.6	571.6	45.0	30.8
Institut de la statistique du Québec	25.7	29.0	(3.3)	(3.1)
Société de financement des infrastructures locales du Québec	912.3	435.9	476.4	7.0
	2,845.0	2,306.3	538.7	57.2

Additional Information

## APPENDIX 3 (cont'd)

**Results of Extrabudgetary Bodies**

(millions of dollars)

	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Forêts, Faune et Parcs</b>				
Fondation de la faune du Québec	6.6	6.5	0.1	-
Société des établissements de plein air du Québec	128.9	128.4	0.5	1.5
	135.5	134.9	0.6	1.5
<b>Justice</b>				
Commission des services juridiques	164.5	179.9	(15.4)	4.3
Fonds d'aide aux recours collectifs	1.9	3.7	(1.8)	0.3
Office des professions du Québec	9.7	11.1	(1.4)	(1.0)
Société québécoise d'information juridique	14.8	14.8	-	0.3
	190.9	209.5	(18.6)	3.9
<b>Relations internationales et Francophonie</b>				
Office Québec-Amériques pour la jeunesse	2.7	2.7	-	(0.2)
Office Québec-Monde pour la jeunesse	6.6	6.6	-	-
	9.3	9.3	-	(0.2)
<b>Santé et Services sociaux</b>				
Corporation d'urgences-santé	125.4	125.4	-	-
Prescription Drug Insurance Fund	3,429.8	3,429.8	-	-
Héma-Québec	405.9	405.9	-	-
Institut national de santé publique du Québec	71.0	71.7	(0.7)	(1.1)
Institut national d'excellence en santé et en services sociaux	12.7	13.5	(0.8)	0.3
Régie de l'assurance maladie du Québec	11,251.9	11,251.9	-	-
	15,296.7	15,298.2	(1.5)	(0.8)
<b>Sécurité publique</b>				
École nationale de police du Québec	34.3	35.7	(1.4)	1.0
École nationale des pompiers du Québec	1.9	2.2	(0.3)	(0.1)
	36.2	37.9	(1.7)	0.9
<b>Tourisme</b>				
Régie des installations olympiques*	35.1	39.7	(4.6)	(5.2)
Société du Centre des congrès de Québec	25.3	28.4	(3.1)	(1.4)
Société du Palais des congrès de Montréal	59.3	58.7	0.6	5.8
	119.7	126.8	(7.1)	(0.8)

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**Results of Consolidated Entities****APPENDIX 3 (cont'd)****Results of Extrabudgetary Bodies**

(millions of dollars)

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	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Transports</b>				
Agence métropolitaine de transport	480.4	491.7	(11.3)	(8.9)
Société de l'assurance automobile du Québec	251.3	242.4	8.9	6.1
Société des Traversiers du Québec	113.7	119.4	(5.7)	(5.6)
	<u>845.4</u>	<u>853.5</u>	<u>(8.1)</u>	<u>(8.4)</u>
<b>Travail</b>				
Commission de la capitale nationale du Québec	19.6	19.6	-	1.6
Commission des normes du travail	72.0	66.4	5.6	5.4
Régie du bâtiment du Québec	66.0	66.0	-	4.1
	<u>157.6</u>	<u>152.0</u>	<u>5.6</u>	<u>11.1</u>
<b>Total Before Consolidation Adjustments</b>	<b>23,950.5</b>	<b>23,247.0</b>	<b>703.5</b>	<b>202.2</b>

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\* Forecast data correspond to the body'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 4

**Results of Defined-purpose Accounts**

(millions of dollars)

	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Affaires municipales et Occupation du territoire</b>				
Infrastructure Stimulus Fund	-	-	-	-
2005 Infrastructure Program	0.7	0.7	-	-
2008 Infrastructure Projects	194.2	194.2	-	-
	194.9	194.9	-	-
<b>Agriculture, Pêcheries et Alimentation</b>				
Financing of certain agriculture and fishing activities	6.1	6.1	-	(0.2)
Financing of agricultural risk management programs	115.2	115.2	-	-
Training, partnership and organization of special events	3.1	3.1	-	-
Ad hoc Assistance Program for Standardbred Horse Breeders	-	-	-	(0.1)
	124.4	124.4	-	(0.3)
<b>Conseil du trésor et Administration gouvernementale</b>				
Training, partnership and organization of special events	-	-	-	-
	-	-	-	-
<b>Conseil exécutif</b>				
Financing the Youth Action Strategy	-	2.2	(2.2)	-
Training, partnership and organization of special events	0.1	0.1	-	-
	0.1	2.3	(2.2)	-
<b>Culture et Communications</b>				
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	1.2	1.2	-	(0.3)
Financing of autonomous service units - Centre de conservation du Québec	1.2	1.2	-	-
Infrastructure Stimulus Fund	-	-	-	-
Training, partnership and organization of special events	-	-	-	-
2008 Infrastructure Projects	33.9	33.9	-	-
Support for the Orchestre symphonique de Montréal	8.5	8.5	-	-
	44.8	44.8	-	(0.3)

## Results of Consolidated Entities

### APPENDIX 4 (cont'd)

#### Results of Defined-purpose Accounts

(millions of dollars)

	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Développement durable, Environnement et Lutte contre les changements climatiques</b>				
Financing of autonomous service units - Centre d'expertise en analyse environnementale du Québec	2.0	2.0	-	(0.7)
Training, partnership and organization of special events	1.8	1.9	(0.1)	0.1
	3.8	3.9	(0.1)	(0.6)
<b>Éducation, Loisir et Sport</b>				
Minority-language and second-language teaching	26.5	26.5	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	5.0	5.0	-	-
Training in federal penitentiaries	-	-	-	-
Training, partnership and organization of special events	0.7	0.7	-	-
	32.2	32.2	-	-
<b>Emploi et Solidarité sociale</b>				
Financing of pilot projects for elderly workers	6.5	6.5	-	-
Training, partnership and organization of special events	0.2	0.2	-	-
	6.7	6.7	-	-
<b>Énergie et Ressources naturelles</b>				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	-	-	-
Training, partnership and organization of special events	0.7	0.6	0.1	(0.2)
Access Maintenance for Public Lands having a Wildlife or Multiresource Vocation	0.4	0.4	-	-
	1.1	1.0	0.1	(0.2)
<b>Enseignement supérieur, Recherche et Science</b>				
Training, partnership and organization of special events	-	-	-	(6.3)
Knowledge Infrastructure Program	-	2.4	(2.4)	(2.8)
	-	2.4	(2.4)	(9.1)

Additional Information

## APPENDIX 4 (cont'd)

**Results of Defined-purpose Accounts**

(millions of dollars)

	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Finances</b>				
Training, partnership and organization of special events	0.1	0.1	-	(0.2)
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	458.2	458.2	-	-
	458.3	458.3	-	(0.2)
<b>Forêts, Faune et Parcs</b>				
Training, partnership and organization of special events	1.4	1.8	(0.4)	(0.7)
	1.4	1.8	(0.4)	(0.7)
<b>Immigration, Diversité et Inclusion</b>				
Training, partnership and organization of special events	4.1	5.2	(1.1)	0.1
	4.1	5.2	(1.1)	0.1
<b>Justice</b>				
Agreement respecting the Contraventions Act	0.6	0.6	-	-
Training, partnership and organization of special events	-	-	-	-
	0.6	0.6	-	-
<b>Relations internationales et Francophonie</b>				
Training, partnership and organization of special events	0.8	0.8	-	-
	0.8	0.8	-	-
<b>Santé et Services sociaux</b>				
Cost of Health Services due to Automobile Accidents	104.0	104.0	-	11.1
Financing of services to seniors with reduced mobility	30.0	30.0	-	0.4
Financing of the program to assist pathological gamblers	22.0	22.0	-	(0.2)
Training, partnership and organization of special events	7.2	10.7	(3.5)	0.2
Implementation of the Informatization Plan of the Health and Social Services Network	48.6	46.4	2.2	(2.6)
	211.8	213.1	(1.3)	8.9

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**Results of Consolidated Entities****APPENDIX 4 (cont'd)****Results of Defined-purpose Accounts**

(millions of dollars)

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	2014-2015			2013-2014
	Revenues	Expenditures	Results	Results
<b>Sécurité publique</b>				
Administration of the Firearms Act	6.0	6.0	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	3.7	3.7	-	1.0
Financing of the joint civil defence program	-	-	-	0.1
Financing of the program to assist pathological gamblers	3.0	3.0	-	-
Training, partnership and organization of special events	35.9	35.4	0.5	1.0
	<hr/> 48.6	<hr/> 48.1	<hr/> 0.5	<hr/> 2.1
<b>Transports</b>				
Financing of rail infrastructure	7.0	7.0	-	-
Infrastructure Stimulus Fund	-	-	-	-
Training, partnership and organization of special events	0.3	0.4	(0.1)	(0.1)
	<hr/> 7.3	<hr/> 7.4	<hr/> (0.1)	<hr/> (0.1)
<b>Travail</b>				
Financing of the Bureau d'évaluation médicale	3.2	3.2	-	-
Training, partnership and organization of special events	0.4	0.6	(0.2)	-
	<hr/> 3.6	<hr/> 3.8	<hr/> (0.2)	<hr/> -
<b>Total Before Consolidation Adjustments</b>	<hr/> <b>1,144.7</b>	<hr/> <b>1,152.0</b>	<hr/> <b>(7.3)</b>	<hr/> <b>(0.3)</b>

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

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

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## **PUBLIC SERVICE STAFF LEVEL**

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### **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, a body or a special fund must observe, while the utilized staff level represents the actual full-time equivalent (FTE) utilization.

Definitions related to the staff level are presented in Appendix 1 of this chapter.

### **2. VARIATION 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 body, including special funds where applicable, as well as for extrabudgetary bodies and bodies performing fiduciary duties having personnel subject to the Public Service Act (PSA) (CQLR, chapter F-3.1.1).

#### **DEPARTMENTS, BUDGET-FUNDED BODIES AND SPECIAL FUNDS**

The total staff level envelope forecast for departments, budget-funded bodies and special funds for the 2014-2015 fiscal year is 50,176 FTEs, an increase of 1,045 FTEs over the 2013-2014 Expenditure Budget. This increase results from additions totalling 1,045 FTEs granted in 2013-2014 and additions totalling 311 FTEs applicable at April 1, 2014. The partial replacement of retiring employees makes it possible to offset the additions granted as at April 1, 2014, and create a reserve that can be reallocated in the course of the fiscal year based on government priorities.

This overall increase is spread mainly across the following portfolios:

- For the "Emploi et Solidarité sociale" portfolio, a net addition of 343 FTEs, essentially to replace external resources and strengthen expertise within the Department while saving on costs, to pursue the activities of the Stratégie d'intervention renforcée auprès des prestataires de l'aide financière de dernier recours and those related to the Targeted Initiative for Older Workers, and to regularize the situation of the Goods and Services Fund staff;
- For the "Justice" portfolio, a net addition of 498 FTEs, consisting mainly of:
  - 393 FTEs at the Ministère de la Justice to meet the most pressing needs involving the administration of justice and ensure access to justice;
  - 68 FTEs to implement the photo radars pilot project.
- For the "Sécurité publique" portfolio, a net addition of 263 FTEs, including:
  - 208 FTEs at the Ministère de la Sécurité publique for the start-up of the Établissement de détention Leclerc de Laval;
  - 12 FTEs at the Sûreté du Québec to support the anti-corruption and tax evasion teams.

**EXTRABUDGETARY BODIES AND BODIES PERFORMING FIDUCIARY DUTIES HAVING PERSONNEL SUBJECT TO THE PUBLIC SERVICE ACT**

Since the beginning of the 2013-2014 fiscal year, the total staff level forecast for extrabudgetary bodies and bodies performing fiduciary duties having personnel subject to the Public Service Act increased from 14,469 FTEs to 15,356 FTEs.

This increase of 887 FTEs is primarily attributable to a net addition of 693 FTEs to the Société de l'assurance automobile du Québec, essentially to regularize the situation of its staff, and to a net addition of 133 FTEs to the Régie de l'assurance maladie du Québec so that it can carry out additional mandates entrusted to it. The additions granted as of April 1, 2014, are offset by the impact of the partial replacement of retiring employees.

**Variation in the Authorized Staff Level Envelope (FTEs)**

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	Departments, Budget-funded Bodies and Special Funds <sup>1</sup>	Extrabudgetary Bodies subject to the PSA <sup>2</sup>	<b>Total</b>
Total staff level envelope forecast in the 2013-2014 Expenditure Budget	49,131	14,469	<b>63,600</b>
Variations in the course of fiscal year 2013-2014	1,045	887	<b>1,932</b>
Staff level envelope forecast at March 31, 2014:	50,176	15,356	<b>65,532</b>
Variations at April 1, 2014	311	181	<b>492</b>
Partial replacement of retiring employees	(536)	(148)	<b>(684)</b>
Reserve for reallocation <sup>3</sup>	225	(33)	<b>192</b>
	-	-	-
<b>Total forecast staff level envelope for 2014-2015</b>	<b>50,176</b>	<b>15,356</b>	<b>65,532</b>

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<sup>1</sup> The breakdown by portfolio is presented in Appendix 4.

<sup>2</sup> The breakdown by body is presented in Appendix 5.

<sup>3</sup> Breakdown presented for illustrative purposes. The reserve will be reallocated based on government priorities.

**3. EVOLUTION IN THE UTILIZED STAFF LEVEL IN 2013-2014**

In 2013-2014, the public service utilized staff level, presented in Appendix 6, is 65,329 FTEs, an increase of 1,240 FTEs over the 2012-2013 fiscal year. This increase is essentially attributable to additions to the total authorized staff level that were granted during the 2012-2013 and 2013-2014 fiscal years. It is essentially spread between:

- The "Transports" portfolio, to replace external resources and improve expertise within the Department;
- The "Santé et Services sociaux" portfolio, after the employees of the Société de gestion informatique (SOGIQUE) became part of the Health and Social Services Information Resources Fund;
- The "Justice" and "Sécurité publique" portfolios, to meet certain needs such as those set out in point 2 of this chapter.

**APPENDIX 1**

**GLOSSARY**

<b>Utilized staff level:</b>	Number of regular and casual employees, expressed in full-time equivalents (FTEs), actually remunerated.
<b>Total staff level envelope or total authorized staff level forecast:</b>	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, body and, if applicable, special fund.
<b>Full-time equivalent (FTE):</b>	<p>An FTE represents the ratio between the salary of an employee over the year and the salary of an employee who has worked full-time throughout the year.</p> <p>For example, the FTE of an employee who occupies a full-time position and who worked for the full year is equivalent to 1. The FTE of an employee who worked part-time, reduced hours or for part of the year only, varies between 0 and 1. Lastly, the FTE of an individual who was on unpaid leave of absence for an entire year is equal to 0.</p>

APPENDIX 2

Evolution in the Staff Level of Departments, Budget-funded Bodies and Special Funds<sup>1</sup>  
(FTEs)

	Total Authorized Staff Level Forecast <sup>2</sup>		Total Utilized staff Level Forecast <sup>3</sup>	
	Level	Variation	Level	Variation
2003-2004 <sup>4</sup>	49,664	-	51,833	-
2004-2005 <sup>4</sup>	49,545	(119)	50,472	(1,361)
2005-2006	49,415	(130)	49,379 <sup>5</sup>	(1,093)
2006-2007	48,659	(756)	48,386	(993)
2007-2008	48,126	(533)	47,982	(404)
2008-2009	47,907	(219)	47,845	(137)
2009-2010	47,991	84	47,988	143
2010-2011	47,661	(330)	47,792	(196)
2011-2012	48,139	478	47,556	(236)
2012-2013	49,305	1,166	48,774	1,218
2013-2014	50,176 <sup>6</sup>	871	49,743	969

<sup>1</sup> These figures are presented in accordance with the 2014-2015 budget structure, on a comparable basis.

<sup>2</sup> The total authorized staff level forecast does not take into account the addition of non-recurring staff authorized during the fiscal year, nor does it take students and interns into consideration.

<sup>3</sup> The figures are adjusted to take into account the exclusion, in particular, of students, interns and regular personnel on early retirement.

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

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

<sup>6</sup> This level corresponds to the comparative staff level for 2013-2014 presented in Appendix 4.



## APPENDIX 3

**Evolution in the Staff Level for Extrabudgetary Bodies and Bodies Performing Fiduciary Duties Having Personnel subject to the Public Service Act<sup>1</sup> (FTEs)**

	Total Authorized Staff Level Forecast <sup>2</sup>		Total Utilized staff Level Forecast <sup>3</sup>	
	Level	Variation	Level	Variation
2003-2004 <sup>4</sup>	13,646	-	15,080	-
2004-2005 <sup>4</sup>	13,935	289	15,094	14
2005-2006 <sup>4</sup>	13,949	14	14,873 <sup>5</sup>	(221)
2006-2007 <sup>4</sup>	13,765	(184)	14,758	(115)
2007-2008 <sup>4</sup>	13,957	192	14,732	(26)
2008-2009	14,718	761	14,862	130
2009-2010	14,628	(90)	14,918	56
2010-2011	14,655	27	14,970	52
2011-2012	14,627	(28)	15,192	222
2012-2013	14,619	(8)	15,315	123
2013-2014	15,356	737	15,586	271

<sup>1</sup> These figures are presented in accordance with the 2014-2015 budget structure, on a comparable basis.

<sup>2</sup> The total authorized staff level forecast does not take into account the addition of non-recurring staff level authorized during the fiscal year, nor does it take students and interns into consideration.

<sup>3</sup> The figures are adjusted to take into account the exclusion, in particular, of students, interns and regular personnel on early retirement.

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

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

## APPENDIX 4

**Variation in the Authorized Staff Level Envelope for Departments, Budget-funded Bodies and Special Funds<sup>1</sup>**  
 (FTEs)

	2013-2014		2014-2015		Envelope 2014-2015
	Expenditure Budget 2013-2014	Variations	March 31, 2014	Variations	
Assemblée nationale	610	-	610	-	<b>610</b>
Personnes désignées par l'Assemblée nationale	701	(2)	699	-	<b>699</b>
Affaires municipales et Occupation du territoire	713	11	724	(5)	<b>719</b>
Agriculture, Pêcheries et Alimentation	1,807	23	1,830	4	<b>1,834</b>
Conseil du trésor et Administration gouvernementale	611	12	623	18	<b>641</b>
Conseil exécutif	653	11	664	-	<b>664</b>
Culture et Communications	661	18	679	-	<b>679</b>
Développement durable, Environnement et Lutte contre les changements climatiques	1,801	8	1,809	(1)	<b>1,808</b>
Économie, Innovation et Exportations	748	-	748	-	<b>748</b>
Éducation, Loisir et Sport	814	-	814	-	<b>814</b>
Emploi et Solidarité sociale	6,215	342	6,557	1	<b>6,558</b>
Énergie et Ressources naturelles	1,438	25	1,463	(3)	<b>1,460</b>
Enseignement supérieur, Recherche et Science	437	24	461	-	<b>461</b>
Famille	999	54	1,053	-	<b>1,053</b>
Finances	699	(3)	696	9	<b>705</b>
Forêts, Faune et Parcs	2,597	-	2,597	-	<b>2,597</b>
Immigration, Diversité et Inclusion	1,054	12	1,066	12	<b>1,078</b>
Justice	4,343	429	4,772	69	<b>4,841</b>
Relations internationales et Francophonie	531	4	535	-	<b>535</b>
Santé et Services sociaux	1,110	9	1,119	-	<b>1,119</b>
Sécurité publique	13,114	53	13,167	210	<b>13,377</b>
Tourisme	275	(1)	274	-	<b>274</b>
Transports	6,388	12	6,400	(2)	<b>6,398</b>
Travail	812	4	816	(1)	<b>815</b>
Partial replacement of retiring employees	-	-	-	(536)	<b>(536)</b>
Reserve for reallocation	-	-	-	225 <sup>2</sup>	<b>225</b>
<b>TOTAL</b>	<b>49,131</b>	<b>1,045</b>	<b>50,176</b>	<b>-</b>	<b>50,176</b>

<sup>1</sup> These preliminary figures are presented in accordance with the 2014-2015 budget structure, on a comparable basis. Transfers between portfolios, to complete the government restructuring, remain possible.

<sup>2</sup> These figures are provided for illustrative purposes. The reserve will be reallocated based on government priorities.

## APPENDIX 5

**Variation in the Authorized Staff Level Envelope of Extrabudgetary Bodies and Bodies Performing Fiduciary Duties having Personnel subject to the Public Service Act (FTEs)**

	2013-2014		2014-2015		
	Expenditure Budget 2013-2014 <sup>1</sup>	Variations	March 31, 2014	Variations	Fiscal year 2014-2015
<b>Affaires municipales et Occupation du territoire</b>					
Société d'habitation du Québec	366	1	367	-	367
<b>Agriculture, Pêcheries et Alimentation</b>					
La Financière agricole du Québec <sup>2</sup>	588	29	617	-	617
<b>Conseil du trésor et Administration gouvernementale</b>					
Centre de services partagés du Québec	1,964	(4)	1,960	40	2,000
Commission administrative des régimes de retraite et d'assurances (CARRA) <sup>2,3</sup>	797	118	915	-	915
<b>Culture et Communications</b>					
Régie du cinéma	45	-	45	-	45
<b>Emploi et Solidarité sociale</b>					
Conseil de gestion de l'assurance parentale <sup>2</sup>	16	-	16	-	16
Régie des rentes du Québec <sup>2</sup>	1,106	3	1,109	-	1,109
<b>Enseignement supérieur, Recherche et Science</b>					
Institut de tourisme et d'hôtellerie du Québec	247	-	247	-	247
<b>Finances</b>					
Institut de la statistique du Québec	208	1	209	-	209
<b>Justice</b>					
Fonds d'aide aux recours collectifs	4	-	4	-	4
Office des professions du Québec	47	-	47	23	70
<b>Santé et Services sociaux</b>					
Régie de l'assurance maladie du Québec	1,432	84	1,516	49	1,565
<b>Transports</b>					
Société de l'assurance automobile du Québec <sup>2</sup>	2,749	624	3,373	69	3,442
<b>Travail</b>					
Commission de la santé et de la sécurité du travail (CSST) <sup>2,3</sup>	3,966	(5)	3,961	-	3,961
Commission des normes du travail	435	37	472	-	472
Régie du bâtiment du Québec	499	(1)	498	-	498
Partial replacement of retiring employees	-	-	-	(148)	(148)
Reserve for reallocation	-	-	-	(33) <sup>4</sup>	(33)
<b>TOTAL</b>	<b>14,469</b>	<b>887</b>	<b>15,356</b>	<b>-</b>	<b>15,356</b>

<sup>1</sup> These figures are presented in accordance with the 2014-2015 budget structure, on a comparable basis.

<sup>2</sup> Bodies performing fiduciary duties.

<sup>3</sup> The total staff level envelope forecast for CARRA and the CSST in 2014-2015 reflects the total utilized staff level in 2013-2014.

<sup>4</sup> These figures are provided for illustrative purposes. The reserve will be reallocated based on government priorities.

**APPENDIX 6****PUBLIC SERVICE UTILIZED STAFF LEVEL**

The public service staff level comprises personnel working for departments and bodies, including bodies performing fiduciary duties, who are subject to the Public Service Act.

For certain budget-funded bodies only, 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 and the Public Protector.

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

**Breakdown of the Public Service Utilized Staff Level in 2013-2014**

(FTEs utilized)

	Personnel subject to the Public Service Act	Personnel not subject to the Public Service Act	<b>Total</b>
Departments, budget-funded bodies and special funds	41,887	7,856	<b>49,743</b>
Extrabudgetary bodies and bodies performing fiduciary duties	15,586	-	<b>15,586</b>
<b>Total</b>	<b>57,473</b>	<b>7,856</b>	<b>65,329</b>

## 2014-2015 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

### 1. EXPENDITURE BREAKDOWN OVERVIEW

For the 2014-2015 fiscal year, the government expenditure budget amounts to \$74,286.7 million, of which \$65,704.0 million, or 88.4%, is allocated to program spending and \$8,582.7 million, or 11.6%, to debt service.

### BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

2014-2015 program spending is broken down mainly among the following categories:

- \$38,835.1 million, or 59.1%, related to remuneration expenditures;
- \$14,187.2 million, or 21.6%, for support expenditures for individuals, municipalities, businesses and other government partners;
- \$9,001.2 million, or 13.7%, for operating expenditures and other.

### 2014-2015 Expenditure Budget by Supercategory and Category<sup>1</sup> (millions of dollars)

	Categories					Total		
	Remuneration	Operating and Other	Capital	Interest	Support	\$ million	%	
<b>Supercategories</b>								
Remuneration	2,900.8	-	-	-	-	<b>2,900.8</b>	3.9	
Operating	-	2,237.2	-	-	-	<b>2,237.2</b>	3.0	
Transfer	35,484.4	6,768.9	9,195.7	2,624.7	1,018.9	12,941.3	58,838.2	79.2
Allocation to a Special Fund	449.9	189.6		26.0	10.9	1,245.9	<b>1,922.3</b>	2.6
Doubtful Accounts and Other Allowances	-	110.5	-	-	-	<b>110.5</b>	0.1	
Productivity Gains, Operations and Subsidies <sup>2</sup>	-	(305.0)	-	-	-	<b>(305.0)</b>	(0.4)	
<b>Program Spending</b>	<b>38,835.1</b>	<b>9,001.2</b>	<b>2,650.7</b>	<b>1,029.8</b>	<b>14,187.2</b>	<b>65,704.0</b>	<b>88.4</b>	
%	59.1	13.7	4.0	1.6	21.6	<b>100.0</b>		
Debt Service	-	-	-	8,582.7	-	<b>8,582.7</b>	11.6	
<b>Budget Expenditures</b>	<b>38,835.1</b>	<b>9,001.2</b>	<b>2,650.7</b>	<b>9,612.5</b>	<b>14,187.2</b>	<b>74,286.7</b>	<b>100.0</b>	
Comparatives Expenditures in 2013-2014	38,010.9	9,219.5 <sup>3</sup>	2,336.7	9,520.6	13,873.1	72,960.8		

<sup>1</sup> The expenditure categories make it possible to present expenditures by type and relative importance. They are shown in Appendix 1. The breakdown of the expenditure budget by major category is presented by portfolio in Appendix 2.

<sup>2</sup> Cost-saving measures announced April 24, 2014. For presentation purposes, the amount of \$305.0 million is presented in the "Operating and other" category and will subsequently be allocated by category when applied in 2014-2015.

<sup>3</sup> Takes into account operating expenditures of \$9,427.3 million, expenditures related to provisions for doubtful accounts and other allowances of \$158.5 million, and negative amount of \$366.3 million unexpended appropriations.

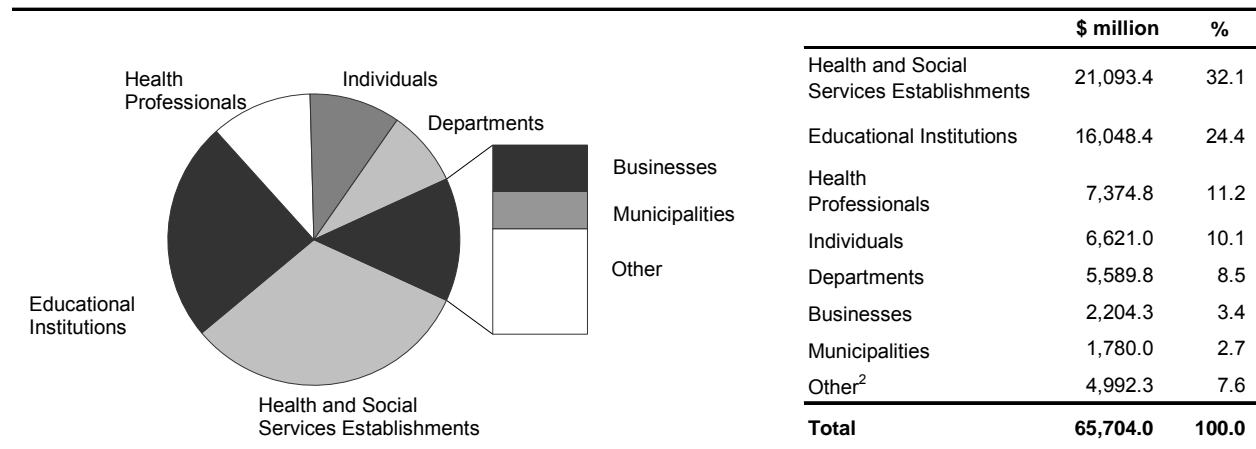
**BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY**

The main beneficiaries of program spending are health and social services establishments, with \$21,093.4 million, and educational institutions, with \$16,048.4 million; together, they account for 56.5% of total program spending.

The balance of the program spending, \$28,562.2 million, is divided among the following beneficiaries:

- \$7,374.8 million, or 11.2%, for health professionals;
- \$6,621.0 million, or 10.1%, for individuals;
- \$5,589.8 million, or 8.5%, for the departments;
- \$8,976.6 million, or 13.7%, for spending allocated to various other beneficiaries, such as businesses, municipalities, non-profit bodies, and government corporations and bodies.

**2014-2015 Program Spending by Beneficiary<sup>1</sup>**



<sup>1</sup> The breakdown of expenditures by beneficiary is presented for each portfolio in Appendix 3.

<sup>2</sup> Including non-profit bodies, and government corporations and bodies.

## 2. REMUNERATION EXPENDITURES

For the 2014-2015 fiscal year, remuneration expenditures are \$38,835.1 million, broken down as follows:

- 38.7%, for health and social services establishments;
- 32.4%, for educational institutions;
- 19.0%, for health professionals;
- 9.9%, for departmental staff and other beneficiaries.

An overall increase of \$824.2 million is forecast for remuneration expenditures, divided among the following sectors:

- Growth of \$462.5 million is forecast in the "Santé et Services sociaux" portfolio, mainly explained by the increases in remuneration for health and social services network staff and for health professionals, as well as by the variation in employer contributions;
- Growth of \$149.3 million is forecast in the "Éducation, Loisir et Sport" portfolio, mainly explained by the progression of staff salaries in the education networks and by the impact of the government offer within the context of the collective agreements;
- Growth of \$198.9 million is forecast in the "Enseignement supérieur, Recherche et Science" portfolio, mainly explained by salary indexation;
- In other departments and for other beneficiaries, the increase of \$13.5 million mainly occurs in the "Sécurité publique" portfolio, essentially due to salary indexation and the opening of the Établissement de détention Leclerc de Laval. However, this increase is offset, in particular, by a reduction, attributable to the "Transports" portfolio, following a new allocation of infrastructure maintenance activities and administrative expenditures between the Department and the Land Transportation Network Fund (FORT).

Cost-saving measures announced on April 24, 2014 will be incorporated into these remuneration expenditures. The measures mainly involve productivity gains representing 2% of payroll.

## 2014-2015 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2014-2015 Forecast Remuneration Expenditures by Beneficiary<sup>1,2</sup>

(millions of dollars)

	Salaries	Employer Contributions			Total	
		Retirement Plans	Other	Subtotal	\$ million	%
<b>Santé et Services sociaux</b>						
Department	64.5	-	6.1	6.1	<b>70.6</b>	0.2
Health and Social Services Establishments	12,475.4	1,065.2	1,472.5	2,537.7	<b>15,013.1</b>	38.7
Health Professionals	7,374.8	-	-	-	<b>7,374.8</b>	19.0
Other Beneficiaries	130.4	-	4.8	4.8	<b>135.2</b>	0.3
	20,045.1	1,065.2	1,483.4	2,548.6	<b>22,593.7</b>	58.2
<b>Éducation, Loisir et Sport</b>						
Department	59.3	-	7.1	7.1	<b>66.4</b>	0.2
Educational Institutions	6,790.8	1,052.7	666.0	1,718.7	<b>8,509.5</b>	21.9
	6,850.1	1,052.7	673.1	1,725.8	<b>8,575.9</b>	22.1
<b>Enseignement supérieur, Recherche et Science</b>						
Department	33.7	-	3.6	3.6	<b>37.3</b>	0.1
Educational Institutions	3,429.9	147.1	500.6	647.7	<b>4,077.6</b>	10.5
Other Beneficiaries	21.0	-	4.1	4.1	<b>25.1</b>	0.1
	3,484.6	147.1	508.3	655.4	<b>4,140.0</b>	10.7
<b>Autres</b>						
Department	2,548.8	351.1	251.6	602.7	<b>3,151.5</b>	8.0
Other Beneficiaries	304.7	31.5	37.8	69.3	<b>374.0</b>	1.0
	2,853.5	382.6	289.4	672.0	<b>3,525.5</b>	9.0
<b>Total</b>	<b>33,233.3</b>	<b>2,647.6</b>	<b>2,954.2</b>	<b>5,601.8</b>	<b>38,835.1</b>	<b>100.0</b>
Comparatives Expenditures in 2013-2014	32,500.7	2,647.4	2,862.8	5,510.2	38,010.9	

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

<sup>2</sup> Before the application of the cost-saving measures announced on April 24, 2014, which will require the departments and bodies to achieve productivity gains equal to 2% of payroll.



### 3. OPERATING EXPENDITURES

Operating expenditures amount to \$9,195.7 million in 2014-2015 and break down as follows:

- 50.9% for health and social services establishments, or \$4,680.1 million, and 18.8% for educational institutions, or \$1,726.0 million;
- 26.4% allocated to the departments, or \$2,421.6 million, and 3.9% allocated to other beneficiaries, or \$368.0 million.

In 2014-2015, operating expenditures are down \$231.6 million compared with 2013-2014. The decrease is mainly due to the following variations:

- In the "Éducation, Loisir et Sport" portfolio, the decrease of \$69.4 million results mainly from revisions to the equalization program starting with the 2013-2014 school year and a reduction in school transportation assistance;
- In the "Conseil du trésor et Administration gouvernementale" portfolio, the decrease of \$66.0 million mainly results from the Contingency Fund variation;
- In the "Transports" portfolio, the decrease of \$33.7 million results mainly from the new allocation of infrastructure maintenance activities between the Department and the FORT.

Cost-saving measures announced on April 24, 2014 will be incorporated into these operating expenditures. The measures mainly involve trimming operating expenses by 3%.

## 2014-2015 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2014-2015 Forecast Operating Expenditures by Beneficiary<sup>1</sup>

(millions of dollars)

	Operating <sup>2</sup>	Transfer		Total	
		Networks	Other	\$ million	%
<b>Santé et Services sociaux</b>					
Department	85.0	-	-	<b>85.0</b>	0.9
Health and Social Services Establishments	-	4,680.1	-	<b>4,680.1</b>	50.9
Other Beneficiaries	-	-	133.8	<b>133.8</b>	1.4
	85.0	4,680.1	133.8	<b>4,898.9</b>	53.2
<b>Éducation, Loisir et Sport</b>					
Department	60.9	-	-	<b>60.9</b>	0.7
Educational Institutions	-	902.8	-	<b>902.8</b>	9.8
	60.9	902.8	-	<b>963.7</b>	10.5
<b>Enseignement supérieur, Recherche et Science</b>					
Department	8.5	-	-	<b>8.5</b>	0.1
Educational Institutions	5.1	818.1	-	<b>823.2</b>	9.0
Other Beneficiaries	-	-	6.9	<b>6.9</b>	0.1
	13.6	818.1	6.9	<b>838.6</b>	9.2
<b>Others</b>					
Department	2,267.2	-	-	<b>2,267.2</b>	24.7
Other Beneficiaries	-	-	227.3	<b>227.3</b>	2.4
	2,267.2	-	227.3	<b>2,494.5</b>	27.1
<b>Total</b>	<b>2,426.7</b>	<b>6,401.0</b>	<b>368.0</b>	<b>9,195.7</b>	<b>100.0</b>
Comparatives Expenditures in 2013-2014	2,563.6	6,381.9	481.8	9,427.3	

<sup>1</sup> Before the application of the cost-saving measures announced on April 24, 2014, which will require the departments and bodies to trim operating expenses by 3%.

<sup>2</sup> Including the expenditures of the "Operating" supercategory and the "Operating" category of the "Allocation to a Special Fund" supercategory.

#### **4. CAPITAL EXPENDITURES**

Forecast capital expenditures increase by \$314.0 million, from \$2,336.7 million in 2013-2014 to \$2,650.7 million in 2014-2015.

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

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

In 2014-2015, expenditures for repayment of principal on subsidized debt represent 90.3% of total capital expenditures.

These expenditures are \$2,392.9 million in 2014-2015, compared with \$2,172.8 million in 2013-2014, this represents an increase of \$220.1 million, which is mainly explained by a rise in authorized investments in the health and social services network and the education networks.

##### **SUBSIDIES FOR FIXED ASSETS**

Subsidies for fixed assets account for 8.7% of total capital expenditures in 2014-2015. These subsidies are primarily intended for educational institutions, businesses and other beneficiaries.

These subsidies amount to \$231.8 million in 2014-2015 compared with \$135.8 million in 2013-2014, an increase of \$96.0 million. This variation is mainly attributable to an increase in the "Affaires municipales et Occupation du territoire" portfolio and is explained in particular by the use, in 2013-2014, of part of the accumulated surplus of the Société d'habitation du Québec as at March 31, 2013.

##### **SPECIAL FUND CAPITAL EXPENDITURES**

The capital expenditures for which the departments allocate amounts to special funds represent 1.0% of aggregate capital expenditures in 2014-2015. Thus, the departments, through their special funds, are the sole beneficiaries of these expenditures.

These expenditures are \$26.0 million in 2014-2015, compared with \$28.0 million in 2013-2014, a reduction of \$2.0 million.

## 2014-2015 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2014-2015 Forecast Capital Expenditures by Beneficiary<sup>1</sup>

(millions of dollars)

	Special Funds	Subsidized Fixed Assets		Total	
		Repayment of Principal	Subsidies for Fixed Assets	\$ million	%
<b>Santé et services sociaux</b>					
Health and Social Services Establishments	-	746.3	13.9	<b>760.2</b>	28.7
Other Beneficiaries	-	-	3.1	<b>3.1</b>	0.1
	-	746.3	17.0	<b>763.3</b>	28.8
<b>Éducation, Loisir et Sport</b>					
Educational Institutions	-	585.4	37.5	<b>622.9</b>	23.5
<b>Enseignement supérieur, Recherche et Science</b>					
Educational Institutions	-	430.4	21.6	<b>452.0</b>	17.1
Other Beneficiaries	-	1.6	2.1	<b>3.7</b>	0.1
	-	432.0	23.7	<b>455.7</b>	17.2
<b>Affaires municipales et Occupation du territoire</b>					
Municipalities	-	310.1	-	<b>310.1</b>	11.7
Other Beneficiaries	-	38.8	121.5	<b>160.3</b>	6.0
	-	348.9	121.5	<b>470.4</b>	17.7
<b>Others</b>					
Departments	26.0	-	-	<b>26.0</b>	1.0
Businesses	-	5.3	21.8	<b>27.1</b>	1.0
Municipalities	-	55.0	-	<b>55.0</b>	2.1
Other Beneficiaries	-	220.0	10.3	<b>230.3</b>	8.7
	26.0	280.3	32.1	<b>338.4</b>	12.8
<b>Total</b>	<b>26.0</b>	<b>2,392.9</b>	<b>231.8</b>	<b>2,650.7</b>	
<b>%</b>	<b>1.0</b>	<b>90.3</b>	<b>8.7</b>	<b>100.0</b>	<b>100.0</b>
Comparatives Expenditures in 2013-2014	28.0	2,172.8	135.8	2,336.7	

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

## **5. INTEREST EXPENDITURES**

For the 2014-2015 fiscal year, interest expenditures assumed by the Government amount to \$9,612.5 million, compared with \$9,520.6 million in 2013-2014.

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

The 2014-2015 expenditures allocated to debt service are \$8,582.7 million, a \$139.9-million increase over 2013-2014.

This increase is due to forecast of higher interest rates and a larger debt.

### **INTEREST ON THE DEBT ATTRIBUTABLE TO PROGRAM SPENDING**

Interest on the debt attributable to program spending decreased by \$48.0 million in 2014-2015, to \$1,029.8 million.

Most of the portfolios under consideration show a decrease that is explained by the fact that many loans are coming due and are refinanced at a lower interest rate than for the previous period.

## 2014-2015 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2014-2015 Forecast Interest Expenditures by Beneficiary

(millions of dollars)

	Subsidized Debt and Other <sup>1</sup>	Government Debt	Total	
			\$ million	%
<b>Santé et Services sociaux</b>				
Health and Social Services Establishments	342.3	-	<b>342.3</b>	33.2
<b>Éducation, Loisir et Sport</b>				
Educational Institutions	237.8	-	<b>237.8</b>	23.1
<b>Enseignement supérieur, Recherche et Science</b>				
Educational Institutions	178.4	-	<b>178.4</b>	17.3
Other Beneficiaries	2.0	-	<b>2.0</b>	0.2
	180.4	-	<b>180.4</b>	17.5
<b>Affaires municipales et Occupation du territoire</b>				
Municipalities	121.0	-	<b>121.0</b>	11.8
Other Beneficiaries	34.4	-	<b>34.4</b>	3.3
	155.4	-	<b>155.4</b>	15.1
<b>Others</b>				
Municipalities	10.9	-	<b>10.9</b>	1.1
Other Beneficiaries	103.0	-	<b>103.0</b>	10.0
	113.9	-	<b>113.9</b>	11.1
<b>Program Spending</b>	<b>1,029.8</b>	<b>-</b>	<b>1,029.8</b>	<b>100.0</b>
<b>Debt Service</b>				
Direct Debt	-	5,517.7	<b>5,517.7</b>	
Retirement Plans Account	-	3,080.0	<b>3,080.0</b>	
Future Employee Benefits and Other	-	(15.0)	<b>(15.0)</b>	
	-	8,582.7	<b>8,582.7</b>	
<b>Total</b>	<b>1,029.8</b>	<b>8,582.7</b>	<b>9,612.5</b>	
Comparatives Expenditures in 2013-2014	1,077.8	8,442.8	9,520.6	

<sup>1</sup> Including the 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. Nearly half the support expenditures are disbursed to individuals.

Support expenditures amount to \$14,187.2 million in 2014-2015, up \$314.1 million from 2013-2014, including:

- In the "Santé et Services sociaux" portfolio, a \$126.6-million increase due in particular to the higher costs for hospitalization insurance outside Québec and to the transfer of activities to the Health and Social Services Information Resources Fund;
- In the "Enseignement supérieur, Recherche et Science" portfolio, an increase of \$63.9 million, mainly attributable to higher costs for the Financial Assistance for Education program due to forecasted growth of eligible participants and the awards granted, as well as increased support for subsidized research funds;
- In the "Économie, Innovation et Exportations" portfolio, an increase of \$50.4 million, mainly attributable to the implementation of the Fonds de partenariat pour un Québec innovant et en santé, measures to support research and innovation, pursuing catalyst projects for Québec and strengthening interventions with businesses involved in a structured export process;
- In the "Famille" portfolio, an increase of \$52.4 million, mainly explained by costs related to the Collective Insurance Plan and Maternity Leave as well as to the Pension Plan for Employees Working in Childcare Services and the creation of new reduced-contribution childcare places.

Cost-saving measures announced on April 24, 2014 will be incorporated into these support expenditures. The measures mainly involve a tightening of the granting and promising of subsidies.

## 2014-2015 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2014-2015 Forecast Support Expenditures by Beneficiary<sup>1</sup>

(millions of dollars)

	Transfer	Allocation to a Special Fund	Total	
			\$ million	%
<b>Santé et Services sociaux</b>				
Health and Social Services Establishments	264.0	-	<b>264.0</b>	1.9
Individuals	2,415.4	-	<b>2,415.4</b>	17.0
Other Beneficiaries	913.5	155.1	<b>1,068.6</b>	7.5
	3,592.9	155.1	<b>3,748.0</b>	26.4
<b>Éducation, Loisir et Sport</b>				
Educational Institutions	-	-	-	-
Individuals	6.9	-	<b>6.9</b>	-
Other Beneficiaries	121.9	-	<b>121.9</b>	0.9
	128.8	-	<b>128.8</b>	0.9
<b>Enseignement supérieur, Recherche et Science</b>				
Educational Institutions	80.2	-	<b>80.2</b>	0.6
Individuals	697.9	-	<b>697.9</b>	4.9
Other Beneficiaries	34.9	-	<b>34.9</b>	0.2
	813.0	-	<b>813.0</b>	5.7
<b>Emploi et Solidarité sociale</b>				
Educational Institutions	-	50.4	<b>50.4</b>	0.4
Individuals	2,893.3	243.0	<b>3,136.3</b>	22.1
Other Beneficiaries	11.1	541.1	<b>552.2</b>	3.9
	2,904.4	834.5	<b>3,738.9</b>	26.4
<b>Famille</b>				
Businesses	478.4	-	<b>478.4</b>	3.4
Individuals	2.6	-	<b>2.6</b>	-
Other Beneficiaries	1,950.1	-	<b>1,950.1</b>	13.7
	2,431.1	-	<b>2,431.1</b>	17.1
<b>Others</b>				
Businesses	902.3	128.7	<b>1,031.0</b>	7.3
Municipalities	1,208.5	38.9	<b>1,247.4</b>	8.8
Individuals	349.2	-	<b>349.2</b>	2.5
Other Beneficiaries	611.3	88.5	<b>699.8</b>	4.9
	3,071.3	256.1	<b>3,327.4</b>	23.5
<b>Total</b>	<b>12,941.5</b>	<b>1,245.7</b>	<b>14,187.2</b>	<b>100.0</b>
Comparatives Expenditures in 2013-2014	12,679.5	1,193.6	13,873.1	

<sup>1</sup> Before the application of the cost-saving measures announced on April 24, 2014, which will require the departments mainly concerning to tighten the granting and promising of subsidies.



## 7. EXPENDITURES RELATED TO PROVISIONS FOR DOUBTFUL ACCOUNTS AND OTHER ALLOWANCES

Expenditures related to provisions for doubtful accounts and other allowances reflect variations in the provisions for doubtful accounts, the provisions for losses on financial interventions guaranteed by the Government and the provisions for losses on equity investments.

For the 2014-2015 fiscal year, these expenditures are down \$48.0 million to \$110.5 million:

- Expenditures attributable to the variation in provisions for doubtful accounts are down \$3.3 million to \$16.8 million;
- Expenditures related to other allowances are \$93.7 million in 2014-2015, a \$44.7-million decrease from 2013-2014. This reduction essentially occurs in the "Économie, Innovation et Exportations" portfolio and is basically due to the reduction in financial interventions with businesses in the form of repayable financial contributions.

### 2014-2015 Expenditures Related to Provisions for Doubtful Accounts and Other Allowances (millions of dollars)

	Doubtful Accounts	Other Allowances	Total	%
Économie, Innovation et Exportations	-	92.3	<b>92.3</b>	83.5
Enseignement supérieur, Recherche et Science	6.0	-	<b>6.0</b>	5.5
Other Departments	10.8	1.4	<b>12.2</b>	11.0
<b>Total</b>	<b>16.8</b>	<b>93.7</b>	<b>110.5</b>	100.0
Comparatives Expenditures in 2013-2014	20.1	138.4	158.5	

## **APPENDIX 1**

### **NATURE OF THE EXPENDITURE CATEGORIES**

#### **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 bodies, including the Contingency Fund, those of the health and social services network and those of the education networks. Also included are the expenditures related to depreciation of fixed assets of departments and bodies, including information resources.

#### **Capital**

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

Expenditures for repayment of principal cover the funding of the Government's share with respect to the fixed assets subsidized by debt service. This type of intervention applies to investments made by educational institutions, by health and social services establishments, by municipalities for public transportation and water treatment facilities, and by cultural institutions for cultural facilities.

For these sectors, completed capital 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. These are accounted for in program spending and in expenditures to pay interest on government debt.

#### **Support**

Support expenditures include various other subsidies intended to provide different forms of financial assistance to individuals, businesses, government and parapublic bodies, and other government partners.

## APPENDIX 2

2014-2015 Expenditure Budget Breakdown by Major Category  
(millions of dollars)

	Remuneration	Operating and Other <sup>1</sup>	Capital	Interest	Support	Total
Assemblée nationale	91.8	31.9	-	-	0.1	123.8
Personnes désignées par l'Assemblée nationale	87.2	26.1	-	-	19.7	133.0
Affaires municipales et Occupation du territoire	79.9	38.3	470.4	155.4	1,033.8	1,777.8
Agriculture, Pêcheries et Alimentation	155.7	86.0	22.0	0.1	773.2	1,037.0
Conseil du trésor et Administration gouvernementale	451.2	406.6	-	0.6	0.3	858.7
Conseil exécutif	62.0	31.2	6.6	3.9	286.2	389.9
Culture et Communications	168.7	97.8	123.4	48.9	227.0	665.8
Développement durable, Environnement et Lutte contre les changements climatiques	88.3	44.2	9.6	3.0	11.9	157.0
Économie, Innovation et Exportations	67.0	127.1	73.1	4.4	370.4	642.0
Éducation, Loisir et Sport	8,575.9	963.7	622.9	237.8	128.8	10,529.1
Emploi et Solidarité sociale	311.6	171.9	15.4	0.9	3,738.9	4,238.7
Énergie et Ressources naturelles	50.2	28.6	1.8	1.8	4.3	86.7
Enseignement supérieur, Recherche et Science	4,140.0	844.6	455.7	180.4	813.0	6,433.7
Famille	62.3	71.5	23.0	11.8	2,431.1	2,599.7
Finances	74.9	38.1	-	-	21.3	134.3
Forêts, Faune et Parcs	160.0	170.3	14.6	8.8	106.1	459.8
Immigration, Diversité et Inclusion	58.4	194.7	-	-	40.5	293.6
Justice	463.1	212.7	0.5	-	165.9	842.2
Relations internationales et Francophonie	53.5	20.5	-	-	20.7	94.7
Santé et Services sociaux	22,593.7	4,898.9	763.3	342.3	3,748.0	32,346.2
Sécurité publique	840.7	361.2	5.5	0.1	51.3	1,258.8
Tourisme	32.0	31.2	17.1	15.5	31.3	127.1
Transports	141.0	395.0	20.0	10.2	122.5	688.7
Travail	26.0	14.1	5.8	3.9	40.9	90.7
Productivity Gains, Operations and Subsidies	-	(305.0)	-	-	-	(305.0)
<b>Program Spending</b>	<b>38,835.1</b>	<b>9,001.2</b>	<b>2,650.7</b>	<b>1,029.8</b>	<b>14,187.2</b>	<b>65,704.0</b>
Debt Service	-	-	-	8,582.7	-	8,582.7
<b>Budget Expenditures</b>	<b>38,835.1</b>	<b>9,001.2</b>	<b>2,650.7</b>	<b>9,612.5</b>	<b>14,187.2</b>	<b>74,286.7</b>

<sup>1</sup> Including Doubtful Accounts and Other Allowances, as well as Productivity Gains, Operations and Subsidies.

APPENDIX 3

2014-2015 Program Spending Breakdown by Beneficiary  
(millions of dollars)

	Departments	Health and Social Services Establishments	Educational Institutions	Individuals <sup>1</sup>	Municipalities	Businesses	Other <sup>2</sup>	Total
Assemblée nationale	123.7	-	-	-	-	-	0.1	123.8
Personnes désignées par l'Assemblée nationale	113.3	-	-	-	-	-	19.7	133.0
Affaires municipales et Occupation du territoire	85.4	0.3	11.8	154.4	1,172.6	8.2	345.1	1,777.8
Agriculture, Pêcheries et Alimentation	187.9	-	7.9	-	0.5	744.2	96.5	1,037.0
Conseil du trésor et Administration gouvernementale	825.4	1.8	31.2	-	-	-	0.3	858.7
Conseil exécutif	90.3	0.3	0.7	-	231.9	10.7	56.0	389.9
Culture et Communications	83.5	-	1.5	14.0	86.6	50.2	450.0	665.8
Développement durable, Environnement et Lutte contre les changements climatiques	132.4	-	0.3	-	14.3	-	10.0	157.0
Économie, Innovation et Exportations	179.4	-	58.9	0.3	53.9	200.2	149.3	642.0
Éducation, Loisir et Sport	127.3	1.6	10,273.0	6.9	-	-	120.3	10,529.1
Emploi et Solidarité sociale	498.0	0.3	50.4	3,136.3	20.4	120.8	412.5	4,238.7
Énergie et Ressources naturelles	79.7	-	-	-	2.6	1.9	2.5	86.7
Enseignement supérieur, Recherche et Science	51.9	28.4	5,611.4	697.9	-	-	44.1	6,433.7
Famille	103.4	-	0.3	2.6	4.1	478.4	2,010.9	2,599.7
Finances	100.0	1.0	-	-	10.0	0.3	23.0	134.3
Forêts, Faune et Parcs	332.7	-	-	-	20.0	30.5	76.6	459.8
Immigration, Diversité et Inclusion	253.0	-	-	18.3	2.1	-	20.2	293.6
Justice	577.7	-	-	160.2	-	-	104.3	842.2
Relations internationales et Francophonie	74.1	-	0.8	1.1	-	-	18.7	94.7
Santé et Services sociaux	155.6	21,059.7	-	9,790.2	-	534.7	806.0	32,346.2
Sécurité publique	1,202.9	-	-	1.4	47.5	-	7.0	1,258.8
Tourisme	24.9	-	-	-	0.1	6.8	95.3	127.1
Transports	460.5	-	0.2	12.2	108.3	16.7	90.8	688.7
Travail	31.8	-	-	-	25.1	0.7	33.1	90.7
Productivity Gains, Operations and Subsidies	(305.0)	-	-	-	-	-	-	(305.0)
<b>Program Spending</b>	<b>5,589.8</b>	<b>21,093.4</b>	<b>16,048.4</b>	<b>13,995.8</b>	<b>1,780.0</b>	<b>2,204.3</b>	<b>4,892.3</b>	<b>65,704.0</b>

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

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

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## **APPENDICES**

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## APPENDIX A

### 2014-2015 EXPENDITURE BUDGET BY MISSION

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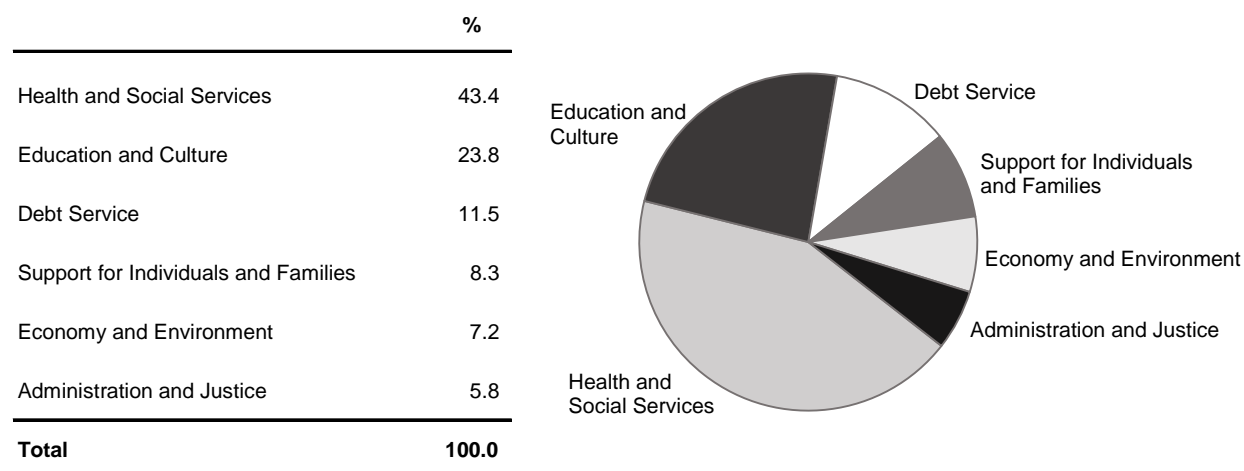
Government budget expenditures are broken down into six major government missions, namely: Health and Social Services, Education and Culture, Economy and Environment, Support for Individuals and Families, Administration and Justice, and Debt Service.

Three missions account for more than three quarters of budget expenditures:

- The Health and Social Services mission is 43.4% of budget expenditures;
- The Education and Culture mission, representing 23.8% of budget expenditures;
- The Debt Service mission, which accounts for 11.5% of budget expenditures.

#### 2014-2015 Expenditure Budget – Breakdown by Mission<sup>1</sup>

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<sup>1</sup> Excluding productivity gains, operations and subsidies of \$305.0 million.

## Appendix A: 2014-2015 Expenditure Budget by Mission

### 2014-2015 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	-	-	-	-	123.8	-	<b>123.8</b>
Persons Appointed by the National Assembly	-	-	-	-	133.0	-	<b>133.0</b>
Affaires municipales et Occupation du territoire	-	-	1,064.9	-	712.9	-	<b>1,777.8</b>
Agriculture, Pêcheries et Alimentation	-	-	1,037.0	-	-	-	<b>1,037.0</b>
Conseil du trésor et Administration gouvernementale	-	-	-	-	858.7	-	<b>858.7</b>
Conseil exécutif	-	-	-	-	389.9	-	<b>389.9</b>
Culture et Communications	-	665.8	-	-	-	3.7	<b>669.5</b>
Développement durable, Environnement et Lutte contre les changements climatiques	-	-	157.1	-	-	-	<b>157.1</b>
Économie, Innovation et Exportations	-	-	642.0	-	-	-	<b>642.0</b>
Éducation, Loisir et Sport	-	10,529.1	-	-	-	-	<b>10,529.1</b>
Emploi et Solidarité sociale	-	-	800.5	3,438.2	-	-	<b>4,238.7</b>
Énergie et Ressources naturelles	-	-	86.7	-	-	-	<b>86.7</b>
Enseignement supérieur, Recherche et Science	-	6,266.8	166.9	-	-	-	<b>6,433.7</b>
Famille	-	-	-	2,599.7	-	-	<b>2,599.7</b>
Finances	-	-	-	-	134.3	8,579.0	<b>8,713.3</b>
Forêts, Faune et Parcs	-	-	459.8	-	-	-	<b>459.8</b>
Immigration, Diversité et Inclusion	-	293.7	-	-	-	-	<b>293.7</b>
Justice	-	-	-	175.4	666.8	-	<b>842.2</b>
Relations internationales et Francophonie	-	-	94.7	-	-	-	<b>94.7</b>
Santé et Services sociaux	32,346.2	-	-	-	-	-	<b>32,346.2</b>
Sécurité publique	-	-	-	-	1,258.8	-	<b>1,258.8</b>
Tourisme	-	-	127.2	-	-	-	<b>127.2</b>
Transports	-	-	688.7	-	-	-	<b>688.7</b>
Travail	-	-	61.0	-	29.7	-	<b>90.7</b>
Productivity Gains, Operations and Subsidies	-	-	-	-	-	-	<b>(305.0)*</b>
<b>Total Missions</b>	<b>32,346.2</b>	<b>17,755.3</b>	<b>5,386.4</b>	<b>6,213.3</b>	<b>4,307.8</b>	<b>8,582.7</b>	<b>74,286.7</b>

\* Cost-saving measures announced on April 24, 2014.

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

Additional Information



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

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2014-2015	2013-2014	2013-2014	2012-2013	2011-2012
<b>Santé et Services sociaux</b>					
Québec-wide Operations	381.3	374.9	371.0	487.0	523.7
Regional Operations	22,476.6	21,994.3	21,805.1	21,356.4	20,868.6
Office des personnes handicapées du Québec	13.1	13.1	12.4	11.9	12.7
Régie de l'assurance maladie du Québec	9,475.2	9,224.1	9,224.1	8,250.0	7,937.7
<b>Total of this Mission</b>	<b>32,346.2</b>	31,606.3	31,412.6	30,105.4	29,342.6

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

Data for the 2013-2014 Expenditure Budget correspond to 2013-2014 comparative expenditures presented in volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2014-2015 budget structure.

## Appendix A: 2014-2015 Expenditure Budget by Mission

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2014-2015	Expenditure Budget 2013-2014	Probable Expenditure 2013-2014	Expenditures 2012-2013	Expenditures 2011-2012
<b>Culture et Communications</b>					
Charter of the French Language	28.3	29.0	26.6	25.5	25.5
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	58.9	58.9	56.0	51.3	48.9
Support for Culture, Communications and Government Corporations	578.6	572.1	579.9	568.7	597.5
<b>Éducation, Loisir et Sport</b>					
Administration	131.2	135.2	127.8	128.0	124.4
Development of Recreation and Sports	70.9	68.9	67.8	65.5	62.6
Preschool, Primary and Secondary Education	9,274.3	9,141.3	9,153.7	8,961.2	8,701.2
Retirement Plans	1,052.7	1,052.7	1,052.7	842.4	855.2
<b>Enseignement supérieur, Recherche et Science</b>					
Administration	48.3	50.0	44.5	36.6	40.9
Financial Assistance for Education	657.4	611.7	585.6	571.1	562.5
Higher Education	5,385.5	5,183.8	5,231.4	5,039.6	5,057.7
Bodies reporting to the Department	28.5	28.5	28.4	26.7	26.0
Retirement Plans	147.1	147.1	147.1	143.9	143.9
<b>Immigration, Diversité et Inclusion</b>					
Immigration, Diversity and Inclusion	293.7	298.3	166.3	159.8	168.9
<b>Total of this Mission</b>	<b>17,755.3</b>	<b>17,377.4</b>	<b>17,267.8</b>	<b>16,620.5</b>	<b>16,415.2</b>

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

Data for the 2013-2014 Expenditure Budget correspond to 2013-2014 comparative expenditures presented in volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2014-2015 budget structure.

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>Expenditure Budget 2014-2015</b>	<b>Expenditure Budget 2013-2014</b>	<b>Probable Expenditure 2013-2014</b>	<b>Expenditures 2012-2013</b>	<b>Expenditures 2011-2012</b>
<b>Affaires municipales et Occupation du territoire</b>					
Regional Development and Rurality	<b>98.1</b>	95.3	93.3	107.8	112.4
Housing	<b>424.4</b>	331.9	331.8	399.9	458.5
Municipal Infrastructure Modernization	<b>426.5</b>	434.4	390.5	352.7	312.7
Promotion and Development of the Metropolitan Region	<b>115.9</b>	116.2	115.2	130.8	136.5
<b>Agriculture, Pêcheries et Alimentation</b>					
Bio-food Business Development, Training and Food Quality	<b>426.0</b>	433.9	430.9	426.8	417.0
Government Bodies	<b>611.0</b>	628.0	619.9	643.5	643.7
<b>Développement durable, Environnement et Lutte contre les changements climatiques</b>					
Bureau d'audiences publiques sur l'environnement	<b>5.3</b>	5.3	5.5	4.9	4.8
Environmental Protection	<b>151.8</b>	156.6	189.5	161.4	162.1
<b>Économie, Innovation et Exportations</b>					
Economic Development and Development of Innovation and Exports	<b>458.7</b>	407.8	404.7	436.7	471.6
Economic Development Fund Interventions	<b>183.2</b>	229.7	214.5	70.4	255.4
<b>Emploi et Solidarité sociale</b>					
Employment Assistance Measures	<b>800.5</b>	817.4	841.1	871.5	890.0

## Appendix A: 2014-2015 Expenditure Budget by Mission

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2014-2015	Expenditure Budget 2013-2014	Probable Expenditure 2013-2014	Expenditures 2012-2013	Expenditures 2011-2012
<b>Énergie et Ressources naturelles</b>					
Management of Natural Resources	86.7	86.1	88.4	103.7	131.7
<b>Enseignement supérieur, Recherche et Science</b>					
Research Bodies	166.9	147.8	158.1	175.7	182.1
<b>Forêts, Faune et Parcs</b>					
Wildlife and Parks	139.4	140.5	141.2	139.3	138.1
Forests	320.4	323.2	315.6	390.4	413.8
<b>Relations internationales et Francophonie</b>					
International Affairs	94.7	96.7	104.8	116.9	118.2
<b>Tourisme</b>					
Promotion and Development of Tourism	127.2	132.1	130.8	129.7	142.7
<b>Transports</b>					
Administration and Corporate Services	67.3	78.6	68.2	88.3	95.8
Infrastructures and Transportation Systems	621.4	630.1	639.2	625.2	648.8
<b>Travail</b>					
Promotion and Development of the Capitale-Nationale	61.0	61.5	58.6	64.7	61.4
<b>Total of this Mission</b>	<b>5,386.4</b>	5,353.1	5,341.8	5,440.5	5,796.9

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

Data for the 2013-2014 Expenditure Budget correspond to 2013-2014 comparative expenditures presented in volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2014-2015 budget structure.

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2014-2015	2013-2014	2013-2014	2012-2013	2011-2012
<b>Emploi et Solidarité sociale</b>					
Administration	483.5	495.1	472.3	453.3	453.0
Financial Assistance Measures	2,954.6	2,955.8	3,017.7	2,998.0	2,976.5
<b>Famille</b>					
Condition of Seniors	24.4	27.2	21.2	20.2	20.3
Public Curator	44.3	42.5	43.3	55.3	53.0
Assistance Measures for Families	2,473.1	2,416.1	2,402.9	2,317.0	2,302.8
Planning, Research and Administration	57.9	60.4	57.3	53.5	51.2
<b>Justice</b>					
Justice Accessibility	164.3	167.4	163.4	170.5	142.7
Status of Women	11.1	11.6	11.5	9.4	9.9
<b>Total of this Mission</b>	<b>6,213.3</b>	<b>6,175.9</b>	<b>6,189.6</b>	<b>6,077.1</b>	<b>6,009.5</b>

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

Data for the 2013-2014 Expenditure Budget correspond to 2013-2014 comparative expenditures presented in volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2014-2015 budget structure.

## Appendix A: 2014-2015 Expenditure Budget by Mission

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2014-2015	2013-2014	2013-2014	2012-2013	2011-2012
<b>National Assembly</b>					
Associate General Secretariat for Administration, Institutional Affairs and the National Assembly Library	53.8	52.5	52.5	51.7	47.0
General Secretariat and Legal and Parliamentary Affairs	7.0	7.2	7.2	8.6	10.6
Statutory Services for Parliamentarians	63.0	62.0	62.0	58.8	57.0
<b>Persons Appointed by the National Assembly</b>					
Administration of the Electoral System	84.9	85.9	85.9	105.9	31.5
The Ethics Commissioner	1.2	0.7	0.7	0.8	0.6
The Lobbyists Commissioner	3.3	3.2	3.2	3.0	2.8
The Public Protector	15.1	14.8	14.8	14.3	13.7
The Auditor General	28.5	27.4	26.5	27.1	25.4
<b>Affaires municipales et Occupation du territoire</b>					
General Administration	58.0	57.3	52.5	50.0	49.9
Commission municipale du Québec	3.1	2.9	3.1	2.7	2.6
Compensation in Lieu of Taxes and Financial Assistance to Municipalities	633.0	625.9	623.4	615.8	612.0
Régie du logement	18.8	18.0	22.2	20.4	19.0

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2014-2015	2013-2014	2013-2014	2012-2013	2011-2012
<b>Conseil du trésor et Administration gouvernementale</b>					
Commission de la fonction publique	4.1	4.1	4.1	3.9	3.5
Government Operations	159.3	188.1	232.6	219.5	233.4
Contingency Fund	220.6	254.9	-	-	-
Retirement and Insurance Plans	380.8	378.3	378.3	300.8	333.4
Secrétariat du Conseil du trésor	94.0	97.7	90.6	81.4	94.3
<b>Conseil exécutif</b>					
Access to Information and Reform of Democratic Institutions	8.2	8.3	7.9	6.6	6.2
Aboriginal Affairs	260.1	231.0	234.1	235.6	223.0
Canadian Intergovernmental Affairs	14.5	15.0	14.4	13.6	12.2
Lieutenant-Governor's Office	0.7	0.7	0.7	0.7	0.7
Implementation of the Maritime Strategy	0.8	-	-	-	-
Youth	43.8	52.3	51.1	46.2	46.5
Support Services for the Premier and the Conseil exécutif	61.8	60.9	62.1	54.1	48.3
<b>Finances</b>					
Department Administration	41.1	42.7	36.0	34.8	37.5
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	93.2	99.4	50.6	49.5	71.8

## Appendix A: 2014-2015 Expenditure Budget by Mission

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

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2014-2015	2013-2014	2013-2014	2012-2013	2011-2012
<b>Justice</b>					
Judicial Activity	110.4	109.9	110.6	104.8	100.1
Administration of Justice	288.2	291.0	306.9	287.7	304.0
Bodies Reporting to the Minister	23.4	23.6	24.7	24.0	23.9
Compensation and Recognition	111.0	113.9	113.9	107.1	96.3
Administrative Justice	13.9	12.2	13.1	12.3	12.0
Criminal and Penal Prosecutions	119.9	116.3	123.0	113.5	106.3
<b>Sécurité publique</b>					
Bodies Reporting to the Minister	38.9	35.7	38.8	35.7	32.1
Security, Prevention and Internal Management	597.3	627.1	639.8	619.2	603.0
Sûreté du Québec	622.5	619.8	654.6	652.5	638.0
<b>Travail</b>					
Labour	29.7	30.7	35.9	40.6	39.7
<b>Total of this Mission</b>	<b>4,307.8</b>	<b>4,371.6</b>	<b>4,177.8</b>	<b>4,003.4</b>	<b>3,938.5</b>

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

Data for the 2013-2014 Expenditure Budget correspond to 2013-2014 comparative expenditures presented in volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2014-2015 budget structure.



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

(millions of dollars)

Portfolios and Programs	Expenditure Budget	Expenditure Budget	Probable Expenditure	Expenditures	Expenditures
	2014-2015	2013-2014	2013-2014	2012-2013	2011-2012
<b>Culture et Communications</b>					
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	3.7	3.8	3.8	4.1	2.0
<b>Finances</b>					
Debt Service	8,579.0	8,439.0	8,439.0	7,762.1	7,345.6
<b>Total of this Mission</b>	<b>8,582.7</b>	<b>8,442.8</b>	<b>8,442.8</b>	<b>7,766.2</b>	<b>7,347.6</b>
Productivity Gains, Operations and Subsidies	(305.0)	-	-	-	-
Unexpended Appropriations	-	(366.3)	-	-	-
Reserve for Lac-Mégantic	-	-	128.4	-	-
<b>Mission Total</b>	<b>74,286.7</b>	<b>72,960.8</b>	<b>72,960.8</b>	<b>70,013.1</b>	<b>68,850.4</b>

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

Data for the 2013-2014 Expenditure Budget correspond to 2013-2014 comparative expenditures presented in volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2014-2015 budget structure.



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## **APPENDIX B**

### **ECONOMIC AND BUDGETARY INDICATORS**

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This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 2000-2001 fiscal year over a period of 15 years. It is composed of the three tables presenting:

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

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**Appendix B: Economic and Budgetary Indicators****B.1****Evolution of Program Spending, Debt Service and Budget Expenditures**

	Program Spending		Debt Service		Budget Expenditures <sup>1</sup>	
	\$ million	% variation	\$ million	% variation	\$ million	% variation
2000-2001	38,317	6.4	7,248	3.0	<b>45,565</b>	5.9
2001-2002	40,074	4.6	6,930	(4.4)	<b>47,004</b>	3.2
2002-2003	41,834	4.4	6,804	(1.8)	<b>48,638</b>	3.5
2003-2004	43,327	3.6	6,850	0.7	<b>50,177</b>	3.2
2004-2005	45,452	4.9	7,035	2.7	<b>52,487</b>	4.6
2005-2006	46,765	2.9	7,042	0.1	<b>53,807</b>	2.5
2006-2007	49,022	4.8	7,185	2.0	<b>56,207</b>	4.5
2007-2008	51,774	5.6	7,160	(0.3)	<b>58,934</b>	4.9
2008-2009	55,197	6.6	6,639	(7.3)	<b>61,836</b>	4.9
2009-2010	58,215	5.5	6,240	(6.0)	<b>64,455</b>	4.2
2010-2011	59,978	3.0	7,084	13.5	<b>67,062</b>	4.0
2011-2012	61,503	2.5	7,348	3.7	<b>68,851</b>	2.7
2012-2013	62,247	1.2	7,766	5.7	<b>70,013</b>	1.7
2013-2014 <sup>F</sup>	64,518	3.6	8,443	8.7	<b>72,961</b>	4.2
2014-2015 <sup>F</sup>	65,704	1.8	8,583	1.7	<b>74,287</b>	1.8

<sup>1</sup> Budget expenditures exclude consolidated entities.

<sup>F</sup> Forecast

### Evolution in Certain Specific Indicators for Québec

	Population <sup>1</sup> in thousands	GDP Growth rate <sup>2</sup> %	Inflation rate in Canada <sup>3</sup> %	Program Spending		
				% of GDP	per capita	
					\$	% variation
2000-2001	7,357	6.7	2.7	16.6	5,208	5.9
2001-2002	7,396	3.4	2.5	16.8	5,418	4.0
2002-2003	7,441	4.5	2.2	16.8	5,622	3.8
2003-2004	7,485	4.2	2.8	16.7	5,788	3.0
2004-2005	7,535	4.6	1.8	16.7	6,032	4.2
2005-2006	7,581	3.3	2.2	16.7	6,168	2.3
2006-2007	7,632	3.7	2.0	16.9	6,423	4.1
2007-2008	7,693	5.2	2.2	16.9	6,730	4.8
2008-2009	7,762	2.5	2.3	17.6	7,112	5.7
2009-2010	7,843	0.6	0.3	18.4	7,422	4.4
2010-2011	7,929	4.5	1.8	18.2	7,564	1.9
2011-2012	8,008	4.7	2.9	17.8	7,680	1.5
2012-2013	8,084	3.6	1.5	17.4	7,700	0.3
2013-2014 <sup>F</sup>	8,155	1.9	0.9	17.7	7,911	2.7
2014-2015 <sup>F</sup>	8,227	3.4	1.6	17.4	7,986	1.0

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

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

<sup>2</sup> The GDP is calculated on a nominal basis, taking the annual average for the calendar year ending three months before the end of the fiscal year considered.

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

<sup>F</sup> Forecast

## Appendix B: Economic and Budgetary Indicators

### B.3

#### Expenditures by Portfolio\*

(millions of dollars)

	Expenditure	Probable	Actual Expenditures		
	Budget 2014-2015	Expenditure 2013-2014	2012-2013	2011-2012	2010-2011
National Assembly	124	122	119	114	113
Persons Appointed by the National Assembly	133	131	151	74	70
Affaires municipales et Occupation du territoire	1,778	1,632	1,680	1,704	1,644
Agriculture, Pêcheries et Alimentation	1,037	1,051	1,070	1,061	1,057
Conseil du trésor et Administration gouvernementale**	859	705	606	665	868
Conseil exécutif**	390	370	357	337	322
Culture et Communications	666	662	646	672	647
Développement durable, Environnement et Lutte contre les changements climatiques	157	195	166	167	172
Économie, Innovation et Exportations	642	619	507	727	632
Éducation, Loisir et Sport	10,529	10,402	9,997	9,743	9,697
Emploi et Solidarité sociale	4,238	4,331	4,323	4,319	4,289
Énergie et Ressources naturelles	86	88	104	132	111
Enseignement supérieur, Recherche et Science	6,434	6,195	5,994	6,013	5,674
Famille	2,600	2,525	2,446	2,427	2,263
Finances **	134	87	84	109	87
Forêts, Faune et Parcs	460	457	530	552	627
Immigration, Diversité et Inclusion**	293	166	160	169	175
Justice	842	867	829	795	736
Relations internationales et Francophonie	95	105	117	118	120
Santé et Services sociaux	32,346	31,413	30,105	29,343	28,515
Sécurité publique	1,259	1,333	1,307	1,273	1,172
Tourisme	127	131	130	143	140
Transports	689	708	714	745	746
Travail	91	95	105	101	101
Productivity Gains, Operations and Subsidies	(305)	-	-	-	-
Reserve for Lac-Mégantic	-	128	-	-	-
<b>Program Spending</b>	<b>65,704</b>	<b>64,518</b>	<b>62,247</b>	<b>61,503</b>	<b>59,978</b>
Debt Service	8,583	8,443	7,766	7,348	7,084
<b>Budget Expenditures</b>	<b>74,287</b>	<b>72,961</b>	<b>70,013</b>	<b>68,851</b>	<b>67,062</b>

\* The reclassification of expenditures by portfolio arising from the composition of Cabinet announced on April 23, 2014 is not definitive. Additional discussions may change the division of expenditures by portfolio.

\*\* The 2014-2015 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.

<b>Actual Expenditures</b>									
2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004	2002-2003	2001-2002	2000-2001
114	115	114	107	99	96	97	94	91	82
70	134	70	131	58	58	93	66	52	43
1,632	1,558	1,506	1,579	1,513	1,449	1,262	1,277	1,277	1,275
1,100	706	724	694	658	661	661	640	650	713
603	592	552	747	565	539	450	541	491	460
310	295	286	234	233	241	195	167	121	105
653	642	622	593	536	526	513	491	479	529
172	171	156	149	158	169	184	174	178	161
723	809	550	381	549	400	388	730	692	768
9,307	9,004	8,667	8,209	8,045	7,845	7,607	7,446	7,136	6,729
4,303	4,174	4,107	4,082	4,035	4,108	4,196	4,190	4,085	4,100
123	131	131	123	126	132	139	156	160	170
5,536	5,492	4,900	4,579	4,385	4,179	4,111	3,875	3,637	3,587
2,067	1,961	1,837	1,719	1,605	1,516	1,458	1,283	1,138	914
281	219	85	80	82	90	84	102	97	98
611	506	556	381	312	271	318	313	303	336
167	158	132	125	116	120	127	129	125	102
714	708	691	732	657	637	602	570	536	494
125	128	115	102	102	102	111	110	111	103
27,467	25,622	24,055	22,453	21,164	20,582	19,027	17,872	17,146	16,056
1,157	1,119	1,054	987	942	941	933	868	797	741
145	137	145	143	159	144	146	143	109	147
737	703	619	604	567	531	522	490	540	476
98	113	100	88	99	115	103	107	123	128
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>58,215</b>	<b>55,197</b>	<b>51,774</b>	<b>49,022</b>	<b>46,765</b>	<b>45,452</b>	<b>43,327</b>	<b>41,834</b>	<b>40,074</b>	<b>38,317</b>
6,240	6,639	7,160	7,185	7,042	7,035	6,850	6,804	6,930	7,248
<b>64,455</b>	<b>61,836</b>	<b>58,934</b>	<b>56,207</b>	<b>53,807</b>	<b>52,487</b>	<b>50,177</b>	<b>48,638</b>	<b>47,004</b>	<b>45,565</b>

