

# EXPENDITURE BUDGET

2016 • 2017

Additional Information





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**Expenditure Budget 2016-2017**

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## **ADDITIONAL INFORMATION**

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## 2015-2016 BUDGET EXPENDITURES AND 2016-2017 EXPENDITURE BUDGET

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### 1. 2015-2016 BUDGET EXPENDITURES

For the 2015-2016 fiscal year, the Government's budget expenditures amount to \$74,478.7 million. Program spending is \$66,460.0 million and debt service is \$8,018.7 million.

#### Evolution in the 2015-2016 Expenditure Budget (millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
2015-2016 Expenditure Budget	66,460.0	8,330.7	74,790.7
Variation	-	(312.0)	(312.0)
2015-2016 Probable Expenditure	66,460.0	8,018.7	74,478.7

#### 1.1 VARIATION IN BUDGET EXPENDITURES IN 2015-2016

Program spending amounts to \$66,460.0 million. Strict management and tight controls throughout the fiscal year allowed the initial objective set when tabling the 2015-2016 Expenditure Budget to be met.

The general fund's debt service was revised downwards by \$312.0 million in 2015-2016. This revision is mainly due to the lower-than-expected interest rates and to the higher-than-expected return of the Retirement Plans Sinking Fund (RPSF) in 2014-2015, thereby affecting the debt service as of 2015-2016. RPSF revenues are presented as a deduction from debt service.

**1.2 EVOLUTION IN THE GOVERNMENT'S BUDGET EXPENDITURES IN 2015-2016**

Program spending increased by 1.7% for a total of \$66,460.0 million in 2015-2016, compared with \$65,341.8 million in 2014-2015.

Debt service amounts to \$8,018.7 million, a decrease of \$131.2 million or 1.6% from 2014-2015.

Thus, the Government's budget expenditures for the 2015-2016 fiscal year amount to \$74,478.7 million, an increase of \$987.0 million or 1.3% from the previous fiscal year.

**2015-2016 Budget Expenditures**

(millions of dollars)

	2015-2016	2014-2015	Variation	
			\$ million	%
Program Spending	66,460.0	65,341.8	1,118.2	1.7
Debt Service	8,018.7	8,149.9	(131.2)	(1.6)
<b>Budget Expenditures</b>	<b>74,478.7</b>	<b>73,491.7</b>	<b>987.0</b>	<b>1.3</b>

**2. 2016-2017 EXPENDITURE BUDGET**

Program spending amounts to \$68,238.4 million in 2016-2017, an increase of \$1,778.4 million, or 2.7% from the 2015-2016 fiscal year.

Debt service amounts to \$8,317.5 million, an increase of \$298.8 million from 2015-2016, and is mainly due to the expected increase in interest rates.

In total, the Government's budget expenditures for the 2016-2017 fiscal year represent a 2.8% increase from 2015-2016, amounting to \$76,555.9 million.

**Evolution in 2016-2017 Budget Expenditures**

(millions of dollars)

	2016-2017	2015-2016	Variation	
			\$ million	%
Program Spending	68,238.4	66,460.0	1,778.4	2.7
Debt Service	8,317.5	8,018.7	298.8	3.7
<b>Budget Expenditures</b>	<b>76,555.9</b>	<b>74,478.7</b>	<b>2,077.2</b>	<b>2.8</b>

## 2.1 VARIATION IN PROGRAM SPENDING IN 2016-2017

Program spending will increase by \$1,778.4 million in 2016-2017, up 2.7% from the 2015-2016 probable expenditure. This increase is due to the following variations:

- An increase of \$775.0 million or 2.4% in the "Santé et Services sociaux" portfolio;
- An increase of \$418.0 million or 3.0% in the "Éducation et Enseignement supérieur" portfolio;
- An increase of \$291.0 million or 1.2% in the other portfolios;
- An increase of \$294.4 million in the Contingency Fund.

### Breakdown of Program Spending Growth in 2016-2017

(millions of dollars)

	2016-2017 Expenditure Budget	2015-2016 Probable Expenditure	Variation	
			\$ million	%
Éducation et Enseignement supérieur	17,245.1	16,827.1	418.0	3.0 <sup>1</sup>
Santé et Services sociaux	33,739.1	32,964.1	775.0	2.4
Other portfolios (excluding the Contingency Fund)	16,599.4	16,308.4	291.0	1.2 <sup>2</sup>
Contingency Fund <sup>3</sup>	654.8	360.4	294.4	-
<b>Total</b>	<b>68,238.4</b>	<b>66,460.0</b>	<b>1,778.4</b>	<b>2.7</b>

<sup>1</sup> The variation percentage was calculated by including transfers 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 in the 2016-2017 expenditure budget.

<sup>2</sup> The variation percentage was calculated by excluding, from the 2016-2017 expenditure budget, transfers from the provision for activities supporting the integration and francization of immigrants to the Ministère de l'Éducation et de l'Enseignement supérieur and to the Ministère de la Santé et des Services sociaux that the Ministère de l'Immigration, de la Diversité et de l'Inclusion will carry out during the 2016-2017 fiscal year.

<sup>3</sup> To fund unexpected expenditures that may arise in any government program, costs pertaining to certain measures announced in the 2016-2017 Budget Speech, as well as forecast expenditures in department portfolios that have not been broken down.

## SANTÉ ET SERVICES SOCIAUX

### \$775.0-million increase in the 2016-2017 expenditure budget

The increase allocated to the Ministère de la Santé et des Services sociaux is \$775.0 million for 2016-2017, up 2.4% from 2015-2016. This growth allows for, in particular:

- Salary adjustments scheduled for April 1, 2016, the increase in the Government's employer contributions and retirement plans, the indexation of expenditures other than payroll, the increase in the budget allocated to the blood system and the financing of cross-regional equity priorities for certain cases;
- Planned pay increases for healthcare professionals as well as agreements with medical federations;
- Debt service payments resulting from investments in the healthcare network;

- Increase in services to the population, especially in-home services, the development of services for children and adults with autism spectrum disorder, the encouragement of healthy lifestyles, access to surgery and support to drug treatment centres.

The growth of this portfolio also takes into account savings due to optimization measures aimed at improving the relevance and efficiency of physical health services and of joint procurement.

## **ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR**

### **\$418.0-million increase in the 2016-2017 expenditure budget**

The expenditures of the Ministère de l'Éducation et de l'Enseignement supérieur increase by \$418.0 million for 2016-2017.

Taking into account the \$78.5 million from the provision for the integration of immigrants from the Ministère de l'Immigration, de la Diversité et de l'Inclusion, which will be added to this budget during 2016-2017, the increase in the Department's expenditures total \$496.5 million, or 3.0%.

The 2016-2017 expenditure budget provides funding for the following:

- Measures of the education and higher education success plan;
- The primary growth factors for the education networks, in particular salary parameters, enrollment effects, and subsidized debt;
- Increases in the costs of the Financial Assistance for Education.

The 2016-2017 expenditure budget also funds programs in the recreation and sports sector and supports the operation of bodies reporting to the ministers and of various education bodies.

## **OTHER DEPARTMENTS**

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

Excluding the Contingency Fund, the main variations in other departments are as follows:

- The **National Assembly** budget is up \$6.3 million. This variation is mainly due to the indexation of operating expenses and the increase in salary expenditures, the support of ministers' constituency offices and the increase in depreciation expense;
- The budget for **Persons Appointed by the National Assembly** is up \$1.6 million. This variation is mainly due to the indexation of operating expenses and the increase in salary expenditures;

- The budget for the Ministère des **Affaires municipales et de l'Occupation du territoire** is up \$12.7 million. This increase is mainly due to the variation in costs related to the debt service repayment of infrastructure programs, the expansion of the natural resources royalty-sharing measure included in the Partnership Agreement with municipalities for the 2016-2019 period and support for Montréal's 375th Anniversary Celebrations. This increase was partially offset by various measures;
- The budget for the Ministère de l'**Agriculture, des Pêcheries et de l'Alimentation** is down \$20.4 million from the 2015-2016 probable expenditure. This variation is mainly due to the decrease in the government contribution paid to La Financière agricole du Québec following the prevailing favourable outlook in the agricultural product markets and to the ending of certain programs in 2015-2016;
- Not including the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** is down \$3.0 million. This variation is mainly due to the end of the Commission of Inquiry on the Awarding and Management of Contracts in the Construction Industry and by the application of cost-control measures;
- The budget for the Ministère du **Conseil exécutif** is up \$17.4 million. This variation is mainly due to indexing obligations associated with agreements concluded with Aboriginal nations and communities and to the variation in the allocations for the Aboriginals Initiative Fund II program;
- The budget for the Ministère de la **Culture et des Communications** is up \$13.9 million. This variation is mainly due to the granting of additional appropriations to support creators and cultural initiatives geared to children from 4 to 11 years old, to promote the French language and increase its presence as the language of work in small and mid-sized businesses in Greater Montréal and to cover the operating costs and debt service associated with the expansion of the Musée national des beaux-arts du Québec;
- The budget for the Ministère du **Développement durable, de l'Environnement et de la Lutte contre les changements climatiques** is \$147.1 million, similar to the 2015-2016 probable expenditure;
- The budget for the Ministère de l'**Économie, de la Science et de l'Innovation** is up \$137.1 million from the 2015-2016 probable expenditure. This increase is mainly due to the downward revision in provisions for losses on financial initiatives guaranteed by the Gouvernement du Québec in 2015-2016, combined with an expected increase in costs associated with this type of intervention in 2016-2017, and by the budget increase to the Québec Aluminium Development Strategy and the Maritime Strategy for 2016-2017;
- The budget for the Ministère de l'**Énergie et des Ressources naturelles** is down \$0.3 million from the 2015-2016 probable expenditure. This variation is primarily due to the elimination of the measure announced in the 2014-2015 Budget Speech for carrying out strategic hydrocarbon environmental assessments in Québec, which was offset by the salary adjustments scheduled for April 1, 2016;
- The budget for the Ministère de la **Famille** is down \$13.0 million from the 2015-2016 probable expenditure. This variation is mainly due to the implementation of a new funding structure for childcare services;

- Not including debt service, the budget for the Ministère des **Finances** is \$158.0 million, up \$66.1 million from the 2015-2016 probable expenditure. This variation is mainly related to the provision for revenue initiatives and the provision to modernize information systems in the healthcare sector, whose expenditure in 2015-2016 was recognized in other departments;
- The budget for the Ministère des **Forêts, de la Faune et des Parcs** is up \$9.8 million from the 2015-2016 probable expenditure. This variation is mainly due to an increase in the amount allocated to the program to combat the spruce budworm and a rise in the sums allocated to debt service for investments of the Société des établissements de plein air du Québec and salary adjustments scheduled for April 1, 2016;
- The budget for the Ministère de l'**Immigration, de la Diversité et de l'Inclusion** is up \$129.7 million from the 2015-2016 probable expenditure. This variation is mainly due to the fact that the probable expenditure is down by \$165.7 million transferred to the Ministère de l'Éducation et de l'Enseignement supérieur, the Ministère de la Santé et des Services sociaux and the Ministère du Travail, de l'Emploi et de la Solidarité sociale for francization and immigrant integration support activities, but also includes amounts related to the net voted appropriation. Excluding this factor, the 7.3% increase is mainly due to the measures in the Budget Speech;
- The budget for the Ministère de la **Justice** is up \$13.1 million from the 2015-2016 probable expenditure. This increase is mainly due to financing the rising cost of compensating victims of crime and the expenditure associated with raising the legal aid eligibility thresholds;
- The budget for the Ministère des **Relations internationales et de la Francophonie** is down \$0.7 million from the 2015-2016 probable expenditure. This variation is mainly due to the reorganization of offices abroad;
- The expenditure budget allocated to the Ministère de la **Sécurité publique** is \$1,350.6 million, comparable to the 2015-2016 probable expenditure. This is due to the combined effect of the opening of new detention facilities, the introduction of savings measures and the transfer of funds in 2015-2016 from the provision for revenue initiatives of the Ministère des Finances for various crime-fighting initiatives;
- The budget for the Ministère du **Tourisme** is \$138.0 million, up \$15.5 million from the 2015-2016 probable expenditure. The variation mainly stems from the capital expenditure plan of the Régie des installations olympiques;
- The expenditure budget for the Ministère des **Transports, de la Mobilité durable et de l'Électrification des transports** is \$654.5 million, comparable to the 2015-2016 probable expenditure;
- Lastly, the \$97.0-million drop for the Ministère du **Travail, de l'Emploi et de la Solidarité sociale** is mainly due to \$75.0 million received in 2015-2016 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 as well as the integration of the Commission de l'équité salariale into the new Commission des normes, de l'équité, de la santé et de la sécurité du travail, and to administrative optimization measures. The reduction is partially offset by the impact of indexing last-resort financial assistance benefits.

## APPENDIX 1

**Variations between the 2016-2017 Expenditure Budget and the 2015-2016 Probable Expenditure**  
(millions of dollars)

	2016-2017 Expenditure Budget	2015-2016 Probable Expenditure	Variation	
			\$ million	%
National Assembly	134.6	128.3	6.3	4.9
Persons Appointed by the National Assembly	91.7	90.1	1.6	1.8
Affaires municipales et Occupation du territoire	1,785.9	1,773.2	12.7	0.7
Agriculture, Pêcheries et Alimentation	861.3	881.7	(20.4)	(2.3)
Conseil du trésor et Administration gouvernementale	1,484.1	1,192.7	291.4	(0.4) <sup>2</sup>
Conseil exécutif	417.5	400.1	17.4	4.3
Culture et Communications <sup>1</sup>	680.5	666.6	13.9	2.1
Développement durable, Environnement et Lutte contre les changements climatiques	147.1	146.9	0.2	0.1
Économie, Science et Innovation	819.2	682.1	137.1	20.1
Éducation et Enseignement supérieur	17,245.1	16,827.1	418.0	3.0 <sup>3</sup>
Énergie et Ressources naturelles	72.1	72.4	(0.3)	(0.5)
Famille	2,533.8	2,546.8	(13.0)	(0.5)
Finances <sup>1</sup>	158.0	91.9	66.1	0.8 <sup>4</sup>
Forêts, Faune et Parcs	457.1	447.3	9.8	2.2
Immigration, Diversité et Inclusion	291.9	162.2	129.7	7.3 <sup>5</sup>
Justice	868.3	855.2	13.1	2.1 <sup>6</sup>
Relations internationales et Francophonie	93.8	94.5	(0.7)	(0.7)
Santé et Services sociaux	33,739.1	32,964.1	775.0	2.4
Sécurité publique	1,350.6	1,349.6	1.0	2.2 <sup>6</sup>
Tourisme	138.0	122.5	15.5	12.7
Transports, Mobilité durable et Électrification des transports	654.5	653.5	1.0	0.2
Travail, Emploi et Solidarité sociale	4,214.2	4,311.2	(97.0)	(0.3) <sup>7</sup>
<b>Program Spending</b>	<b>68,238.4</b>	<b>66,460.0</b>	<b>1,778.4</b>	<b>2.7</b>
Debt Service	8,317.5	8,018.7	298.8	3.7
<b>Budget Expenditures</b>	<b>76,555.9</b>	<b>74,478.7</b>	<b>2,077.2</b>	<b>2.8</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 2016-2017 budget structure.

## REFERENCES

- <sup>1</sup> For the purposes of this table, debt service is excluded from the expenditures of the "Finances" and "Culture et Communications" portfolios.
- <sup>2</sup> The variation percentage was calculated by excluding the Contingency Fund program from the 2016-2017 expenditure budget and the 2015-2016 probable expenditure.
- <sup>3</sup> The variation percentage was calculated by including transfers 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 in the 2016-2017 expenditure budget.
- <sup>4</sup> The variation percentage was calculated by excluding the provision for revenue initiatives and the provision to modernize information systems in the healthcare sector from the 2016-2017 expenditure budget.
- <sup>5</sup> The variation percentage was calculated by excluding the provision for activities supporting the integration and francization of immigrants from the 2016-2017 expenditure budget, and by excluding the amounts related to the net voted appropriation from the probable expenditure.
- <sup>6</sup> The variation percentage was calculated by excluding transfers from the provision for revenue initiatives of the Ministère des Finances from the probable expenditure.
- <sup>7</sup> The variation percentage was calculated by excluding transfers 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 and by excluding transfers from the provision for revenue initiatives of the Ministère des Finances from the probable expenditure.

With regard to references 2, 3, 4, 5, 6, and 7, 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 **Estimates of the Departments and Bodies** volume.

## RESULTS OF CONSOLIDATED ENTITIES

### 1. RESULTS OF CONSOLIDATED ENTITIES IN 2016-2017

For the 2016-2017 fiscal year, the forecast revenues and expenditures of the consolidated entities are set at \$82,964.8 million and \$80,652.0 million respectively, before consolidation adjustments, for a favourable impact of \$2,312.8 million on the Government's financial results. These results represent a decline of \$86.2 million from 2015-2016, broken down as follows:

- An improvement of \$78.8 million in the forecast results of special funds;
- A decline of \$173.3 million in the forecast results of the bodies other than budget-funded bodies;
- An improvement of \$22.0 million in the forecast results of the entities of the health and social services and education networks;
- A downward variation of \$13.7 million in the forecast results of defined-purpose accounts.

#### Results of Consolidated Entities in 2016-2017<sup>1</sup>

(millions of dollars)

	2016-2017			2015-2016 <sup>2</sup>	
	Revenues	Expenditures	Net Results	Probable Results	Variation
Special Funds <sup>3</sup>	16,940.3	14,766.6	2,173.7	2,094.9	78.8
Bodies Other than Budget-funded Bodies	24,696.0	24,535.9	160.1	333.4	(173.3)
Health and Social Services and Education Networks	40,346.0	40,356.0	(10.0)	(32.0)	22.0
	<b>81,982.3</b>	<b>79,658.5</b>	<b>2,323.8</b>	<b>2,396.3</b>	<b>(72.5)</b>
Defined-purpose Accounts <sup>4</sup>	982.5	993.5	(11.0)	2.7	(13.7)
<b>Results of Consolidated Entities</b>	<b>82,964.8</b>	<b>80,652.0</b>	<b>2,312.8</b>	<b>2,399.0</b>	<b>(86.2)</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 2016-2017 structure.

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

<sup>4</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 results of defined-purpose accounts are presented in Appendix 4 before consolidation adjustments. The effect of consolidation adjustments is to adjust these results, so that they are balanced and can be presented on an accrual basis.

Changes to the allocation of the bodies other than budget-funded bodies and special funds by portfolio are presented in Appendix 1.

## **2. RESULTS OF SPECIAL FUNDS IN 2016-2017**

The special funds show a forecast surplus of \$2,173.7 million before consolidation adjustments for the 2016-2017 fiscal year, representing an upward variation of \$78.8 million, compared with 2015-2016. Excluding the \$597.0-million improvement in the results of the Generations Fund, the results of the special funds are down by \$518.2 million. This decrease is largely due to the following factors:

- A forecast deficit of \$2.7 million in the Green Fund in 2016-2017, compared with a forecast surplus of \$441.1 million in 2015-2016. This \$443.8-million downward variation in the results is due to the implementation of the 2013-2020 Climate Change Action Plan and to measures announced in the 2016-2017 Budget Speech;
- A surplus of \$389.1 million in the Land Transportation Network Fund in 2016-2017, compared with the forecast surplus of \$215.9 million in 2015-2016. This \$173.2-million upward variation in the results is mainly due to a forecast increase in revenues from duties and permits, and by a change in schedule for local road authority assistance payments;
- A forecast deficit of \$130.4 million in the Fund to Finance Health and Social Services Institutions in 2016-2017, compared with a forecast deficit of \$32.0 million in 2015-2016. This \$98.4-million downward variation in the results is due to the gradual phasing out of the health contribution;
- A forecast deficit of \$87.1 million in the Northern Plan Fund in 2016-2017, compared with a surplus of \$10.5 million in 2015-2016. This \$97.6-million downward variation in the results is due to a forecast increase in transfers to the Société du Plan Nord;
- A forecast deficit of \$18.8 million in the Territories Development Fund in 2016-2017, compared with a surplus of \$18.8 million in 2015-2016. This \$37.6-million downward variation is mainly due to the payment in 2016-2017 of financial assistance granted in 2015-2016;
- A forecast surplus of \$37.5 million in the Highway Safety Fund in 2016-2017, compared with a surplus of \$1.2 million in 2015-2016. This \$36.3-million upward variation is mainly due to the addition of 39 new automated test devices between October 2015 and June 2016;
- A \$27.3-million decline in the results of the Caregiver Support Fund in 2016-2017, compared 2015-2016 due to the resumption of subsidy payments to the Société de gestion pour le soutien aux proches aidants as of April 1, 2016, including part of the amounts withheld due to the suspension of payments between January 1, 2013 and March 31, 2016;
- A deficit of \$23.9 million is forecast in the Labour Market Development Fund in 2016-2017, compared with a deficit of \$0.1 million in 2015-2016. This \$23.8-million variation in the net results is mainly due to increased use of public employment services, which ultimately increases the number of participants in employment assistance measures;
- A \$20.3-million decline in the results of the Fund for the Promotion of a Healthy Lifestyle in 2016-2017, compared with 2015-2016, due to the payment in 2016-2017 of \$20.0 million that was initially slated for 2013-2014, in order to fulfill the Government's commitment regarding the total amount that must be remitted to Québec en Forme by March 31, 2017.

### Results of Special Funds in 2016-2017<sup>1</sup>

(millions of dollars)

	2016-2017			2015-2016	Variation
	Revenues	Expenditures	Net Results	Probable Results	
Green Fund	864.4	867.1	(2.7)	441.1	(443.8)
Land Transportation Network Fund	3,749.5	3,360.4	389.1	215.9	173.2
Fund to Finance Health and Social Services Institutions	1,408.6	1,539.0	(130.4)	(32.0)	(98.4)
Northern Plan Fund	87.9	175.0	(87.1)	10.5	(97.6)
Territories Development Fund	102.3	121.1	(18.8)	18.8	(37.6)
Highway Safety Fund	73.9	36.4	37.5	1.2	36.3
Caregiver Support Fund	15.1	27.3	(12.2)	15.1	(27.3)
Labour Market Development Fund	1,008.6	1,032.5	(23.9)	(0.1)	(23.8)
Fund for the Promotion of a Healthy Lifestyle	20.0	40.2	(20.2)	0.1	(20.3)
Other Special Funds	7,582.0	7,567.6	14.4	(6.7)	21.1
	14,912.3	14,766.6	145.7	663.9	(518.2)
Generations Funds	2,028.0	-	2,028.0	1,431.0	597.0
<b>Results Before Consolidation Adjustments</b>	<b>16,940.3</b>	<b>14,766.6</b>	<b>2,173.7</b>	<b>2,094.9</b>	<b>78.8</b>

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

### 3. RESULTS OF THE BODIES OTHER THAN BUDGET-FUNDED BODIES IN 2016-2017

The forecast results of the bodies other than budget-funded bodies show a surplus of \$160.1 million in 2016-2017 before consolidation adjustments, compared with an anticipated surplus of \$333.4 million 2015-2016. This \$173.3-million decline in the forecast net results is largely due to the following factors:

- La Financière agricole du Québec is forecasting a surplus of \$113.9 million in 2016-2017, compared with a forecast surplus of \$234.3 million in 2015-2016. This \$120.4-million variation is mainly due to a forecast increase in expenditures in insurance and income protection programs;
- The Société du Plan Nord shows a \$98.8-million surplus in 2016-2017, compared with a \$0.1-million surplus in 2015-2016. This \$98.7-million improvement in the results is mainly due to additional funding from the Northern Plan Fund to acquire shares in a limited partnership, anticipated for 2016-2017;
- The Société de financement des infrastructures locales du Québec shows a deficit of \$24.5 million for the 2016-2017 fiscal year, compared with a forecast surplus of \$22.9 million in 2015-2016. This \$47.4-million variation is due to an increase in the completion of local infrastructure projects that receive financial assistance from the organization;

## Results of Consolidated Entities

- The Société d'habitation du Québec shows a deficit of \$41.5 million in 2016-2017, compared with a forecast deficit of \$7.7 million in 2015-2016. The bulk of this deficit will be funded by a \$29.6-million cumulative surplus on March 31, 2016;
- The Agence du revenu du Québec shows a deficit of \$43.1 million in 2016-2017, compared with a deficit of \$21.9 million in 2015-2016. This \$21.2-million variation is mainly due to the weaker increase in the contribution from the Tax Administration Fund, coupled with an increase in expenditures due mainly to the growth in payroll and the depreciation of fixed assets. The decrease in revenues allocated to Revenu Québec by the Tax Administration Fund effectively reduces the accumulated surplus of Revenu Québec.

## Results of Bodies Other than Budget-funded Bodies in 2016-2017<sup>1</sup>

(millions of dollars)

	2016-2017			2015-2016	Variation
	Revenues	Expenditures	Net Results	Probable Results	
La Financière agricole du Québec	543.3	429.4	113.9	234.3	(120.4)
Société du Plan Nord	172.3	73.5	98.8	0.1	98.7
Société de financement des infrastructures locales du Québec	675.6	700.1	(24.5)	22.9	(47.4)
Société d'habitation du Québec	1,066.1	1,107.6	(41.5)	(7.7)	(33.8)
Agence du revenu du Québec	1,110.3	1,153.4	(43.1)	(21.9)	(21.2)
Other Bodies <sup>2</sup>	21,128.4	21,071.9	56.5	105.7	(49.2)
<b>Results Before Consolidation Adjustments</b>	<b>24,696.0</b>	<b>24,535.9</b>	<b>160.1</b>	<b>333.4</b>	<b>(173.3)</b>

<sup>1</sup> The results of the bodies other than budget-funded 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 \$12,131.7 million, and the Prescription Drug Insurance Fund, with revenues and expenditures of \$3,683.7 million.

## 4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS IN 2016-2017

The results of the health and social services and education networks, before consolidation adjustments, show a \$10.0-million deficit for the 2016-2017 fiscal year, compared with a \$32.0-million deficit in 2015-2016, an improvement of \$22.0 million.

### Results of Entities of the Health and Social Services and Education Networks in 2016-2017

(millions of dollars)

	2016-2017			2015-2016	Variation
	Revenues	Expenditures	Net Results	Probable Results	
Results Before Consolidation Adjustments	40,346.0	40,356.0	(10.0)	(32.0)	22.0

## 5. EVOLUTION IN FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2015-2016

The forecast results of consolidated entities, before consolidation adjustments, are \$388.2 million higher than those presented in the 2015-2016 Expenditure Budget:

- The forecast results of special funds and the bodies other than budget-funded bodies increased by \$400.4 million;
- The forecast results of entities of the health and social services and education networks decreased by \$22.0 million;
- The results of defined-purpose accounts are up \$9.8 million.

### Evolution in Forecast Results of Consolidated Entities in 2015-2016

(millions of dollars)

	2015-2016		Variation
	Probable Results	Expenditure Budget	
Special Funds <sup>1</sup>	2,094.9	1,869.8	225.1
Bodies Other than Budget-funded Bodies	333.4	158.1	175.3
	2,428.3	2,027.9	400.4
Health and Social Services and Education Networks	(32.0)	(10.0)	(22.0)
Defined-purpose Accounts	2.7	(7.1)	9.8
<b>Results Before Consolidation Adjustments</b>	<b>2,399.0</b>	<b>2,010.8</b>	<b>388.2</b>

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

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

- The Green Fund forecasts a surplus of \$441.1 million in 2015-2016, compared with a forecast deficit of \$0.6 million in the 2015-2016 Expenditure Budget. This \$441.7-million improvement in the results is due to the increase in revenues from the carbon market as well as a delay in implementing the 2013-2020 Climate Change Action Plan;
- La Financière agricole du Québec forecasts a surplus of \$234.3 million in 2015-2016, compared with a forecast surplus of \$133.0 million in the 2015-2016 Expenditure Budget. This \$101.3-million improvement in the results is due to the favourable outlook that prevailed in the agricultural product markets in 2015-2016;
- A surplus of \$215.9 million is forecast in the Land Transportation Network Fund in 2015-2016, compared with a surplus of \$298.7 million in the 2015-2016 Expenditure Budget. This \$82.8-million decline in the results is mainly due to a decrease in revenues from the fuel tax and from duties and permits;

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**Results of Consolidated Entities**

- A surplus of \$22.9 million is forecast for the Société de financement des infrastructures locales du Québec in 2015-2016, compared with an anticipated deficit of \$12.7 million in the 2015-2016 Expenditure Budget. This \$35.6-million improvement in the results is mainly due to the public transportation infrastructure transfer expenditures, which were much lower than anticipated;
- A deficit of \$0.1 million is forecast in the Labour Market Development Fund, compared with a forecast deficit of \$34.9 million. The \$34.8-million improvement in the results from the 2015-2016 Expenditure Budget is due to lower-than-forecast expenditures in employment assistance measures;
- A deficit of \$32.0 million in the Fund to Finance Health and Social Services Institutions, due to the gradual phasing out of the health contribution.

**Evolution in Forecast Results of Special Funds and the Bodies Other than Budget-funded Bodies in 2015-2016**

(millions of dollars)

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	2015-2016		Variation
	Probable Results	Expenditure Budget	
Green Fund	441.1	(0.6)	441.7
La Financière agricole du Québec	234.3	133.0	101.3
Land Transportation Network Fund	215.9	298.7	(82.8)
Société de financement des infrastructures locales du Québec	22.9	(12.7)	35.6
Labour Market Development Fund	(0.1)	(34.9)	34.8
Fund to Finance Health and Social Services Institutions	(32.0)	-	(32.0)
Other Funds and Bodies <sup>1</sup>	1,546.2	1,644.4	(98.2)
<b>Results Before Consolidation Adjustments</b>	<b>2,428.3</b>	<b>2,027.9</b>	<b>400.4</b>

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

**APPENDIX 1****CHANGES TO THE LIST OF CONSOLIDATED ENTITIES****BODIES OTHER THAN BUDGET-FUNDED BODIES AND SPECIAL FUNDS**

Some special funds and the bodies other than budget-funded bodies were added or moved to other portfolios, changed status or name, or no longer appear in the 2016-2017 Expenditure Budget versus 2015-2016.

A plus sign (+) indicates a special fund or a body other than a budget-funded body has been added, and a minus sign (-) indicates its removal.

**Affaires municipales et Occupation du territoire**

The Regional Development Fund has been replaced by the Territories Development Fund.

**Conseil du trésor et Administration gouvernementale**

(+) The Commission de la capitale nationale du Québec has been added to this portfolio.

**Culture et Communications**

(+) The Avenir Mécénat Culture Fund has been added to this portfolio.

**Économie, Science et Innovation**

(+) The Mining and Hydrocarbon Capital Fund, the Québec Research Fund – Nature and Technology, the Québec Research Fund – Health, and the Québec Research Fund – Society and Culture have been integrated into this portfolio.

**Éducation et Enseignement supérieur**

(-) The Québec Research Fund – Nature and Technology, the Québec Research Fund – Health, and the Québec Research Fund – Society and Culture have been transferred to the "Économie, Science et Innovation" portfolio.

**Famille**

(+) The Educational Childcare Services Fund has been added to this portfolio.

**Justice**

(+) The Public Contracts Fund has been added to this portfolio.

**Transports, Mobilité durable et Électrification des transports**

(+) The Air Service Fund has been integrated into this portfolio.

## APPENDIX 1 (cont'd)

### Travail, Emploi et Solidarité sociale

- (+) The Administrative Labour Tribunal Fund has been added to this portfolio.
- (-) The Fund of the Commission des lésions professionnelles and the Fund of the Commission des relations du travail have been transferred to the Administrative Labour Tribunal Fund.
- (-) The Commission de la capitale nationale du Québec has been transferred to the "Conseil du trésor et Administration gouvernementale" portfolio.
- (-) The activities of the Commission des normes du travail were transferred to the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

### DEFINED-PURPOSE ACCOUNTS

With respect to defined-purpose accounts, one new account was approved since the previous fiscal year.

- The Financing activities carried out as part of the Northern Plan was added to four portfolios; specifically, "Conseil exécutif", "Culture et Communications", "Éducation et Enseignement supérieur" and "Forêts, Faune et Parcs". This account was created specifically to enable the departments to record amounts paid by the Société du Plan Nord to finance projects related to Northern Plan activities.

A new application to the Financing measures for protecting, securing, redeveloping and restoring mine sites was approved in the "Énergie et Ressources naturelles" portfolio.

Five new applications to the General Account for Training, Partnership and Organization of Special Events were approved in the 2015-2016 fiscal year in the following portfolios, as follows: one application in each of "Forêts, Faune et Parcs", "Développement durable, Environnement et Lutte contre les changements climatiques" and "Justice", and two in "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 (Appendix 3).

## APPENDIX 2

**Results of Special Funds**

(millions of dollars)

	2016-2017			2015-2016
	Revenues	Expenditures	Results	Results
<b>Affaires municipales et Occupation du territoire</b>				
Territories Development Fund	102.3	121.1	(18.8)	18.8
	102.3	121.1	(18.8)	18.8
<b>Conseil du trésor et Administration gouvernementale</b>				
Natural Disaster Assistance Fund	4.1	4.1	-	-
	4.1	4.1	-	-
<b>Culture et Communications</b>				
Avenir Mécénat Culture Fund	5.0	5.0	-	-
Québec Cultural Heritage Fund	15.7	18.4	(2.7)	(1.1)
	20.7	23.4	(2.7)	(1.1)
<b>Développement durable, Environnement et Lutte contre les changements climatiques</b>				
Green Fund	864.4	867.1	(2.7)	441.1
	864.4	867.1	(2.7)	441.1
<b>Économie, Science et Innovation</b>				
Mining and Hydrocarbon Capital Fund	-	0.5	(0.5)	(0.5)
Economic Development Fund	412.6	412.6	-	-
	412.6	413.1	(0.5)	(0.5)
<b>Éducation et Enseignement supérieur</b>				
Sports and Physical Activity Development Fund	66.9	67.3	(0.4)	0.4
University Excellence and Performance Fund	25.0	25.0	-	(5.8)
	91.9	92.3	(0.4)	(5.4)
<b>Énergie et Ressources naturelles</b>				
Natural Resources Fund	244.8	250.5	(5.7)	(17.4)
Territorial Information Fund	138.0	115.0	23.0	21.3
	382.8	365.5	17.3	3.9
<b>Famille</b>				
Caregiver Support Fund	15.1	27.3	(12.2)	15.1
Educational Childcare Services Fund	2,324.3	2,324.3	-	-
Early Childhood Development Fund	15.0	21.3	(6.3)	(6.2)
	2,354.4	2,372.9	(18.5)	8.9
<b>Finances</b>				
Financing Fund	1,489.6	1,472.1	17.5	18.1
Generations Fund	2,028.0	-	2,028.0	1,431.0
Fund of the Bureau de décision et de révision	2.5	2.7	(0.2)	(0.2)
IFC Montréal Fund	0.7	1.3	(0.6)	(0.4)
Northern Plan Fund	87.9	175.0	(87.1)	10.5
Tax Administration Fund	862.4	862.4	-	-
	4,471.1	2,513.5	1,957.6	1,459.0

## Results of Consolidated Entities

### APPENDIX 2 (cont'd)

#### Results of Special Funds

(millions of dollars)

	2016-2017			2015-2016
	Revenues	Expenditures	Results	Results
<b>Forêts, Faune et Parcs</b>				
Natural Resources Fund - Sustainable Forest Development Section	520.2	518.5	1.7	(14.2)
	520.2	518.5	1.7	(14.2)
<b>Justice</b>				
Access to Justice Fund	15.4	15.4	-	-
Fonds d'aide aux victimes d'actes criminels	25.9	25.2	0.7	4.8
Register Fund of the Ministère de la Justice	33.8	38.1	(4.3)	0.5
Fund of the Administrative Tribunal of Québec	39.7	40.2	(0.5)	(2.0)
Public Contracts Fund	-	4.2	(4.2)	-
	114.8	123.1	(8.3)	3.3
<b>Santé et Services sociaux</b>				
Fund to Finance Health and Social Services Institutions	1,408.6	1,539.0	(130.4)	(32.0)
Health and Social Services Information Resources Fund	208.7	210.0	(1.3)	(4.4)
Fund for the Promotion of a Healthy Lifestyle	20.0	40.2	(20.2)	0.1
	1,637.3	1,789.2	(151.9)	(36.3)
<b>Sécurité publique</b>				
Police Services Fund	578.3	578.3	-	-
	578.3	578.3	-	-
<b>Tourisme</b>				
Tourism Partnership Fund	134.4	137.4	(3.0)	-
	134.4	137.4	(3.0)	-
<b>Transports, Mobilité durable et Électrification des transports</b>				
Air Service Fund	72.2	72.0	0.2	0.1
Rolling Stock Management Fund	117.3	115.9	1.4	0.7
Highway Safety Fund	73.9	36.4	37.5	1.2
Land Transportation Network Fund	3,749.5	3,360.4	389.1	215.9
	4,012.9	3,584.7	428.2	217.9

## APPENDIX 2 (cont'd)

**Results of Special Funds**

(millions of dollars)

	<b>2016-2017</b>			2015-2016
	Revenues	Expenditures	Results	Results
<b>Travail, Emploi et Solidarité sociale</b>				
Assistance Fund for Independent Community Action	22.8	23.5	<b>(0.7)</b>	(0.2)
Labour Market Development Fund	1,008.6	1,032.5	<b>(23.9)</b>	(0.1)
Fund of the Commission des lésions professionnelles	-	-	-	0.7
Fund of the Commission des relations du travail	-	-	-	(0.3)
Goods and Services Fund	89.5	89.5	-	-
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	21.1	21.1	-	-
Administrative Labour Tribunal Fund	84.8	84.8	-	0.4
Fonds québécois d'initiatives sociales	10.8	10.8	-	(1.0)
	1,237.6	1,262.2	<b>(24.6)</b>	(0.5)
<b>Total Before Consolidation Adjustments</b>	<b>16,940.3</b>	<b>14,766.6</b>	<b>2,173.7</b>	<b>2,094.9</b>

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

The results of consolidated entities are presented before consolidation adjustments.

## Results of Consolidated Entities

### APPENDIX 3

#### Results of the Bodies Other than Budget-funded Bodies

(millions of dollars)

	2016-2017			2015-2016
	Revenues	Expenditures	Results	Results
<b>Affaires municipales et Occupation du territoire</b>				
Société d'habitation du Québec	1,066.1	1,107.6	(41.5)	(7.7)
	1,066.1	1,107.6	(41.5)	(7.7)
<b>Agriculture, Pêcheries et Alimentation</b>				
La Financière agricole du Québec	543.3	429.4	113.9	234.3
	543.3	429.4	113.9	234.3
<b>Conseil du trésor et Administration gouvernementale</b>				
Centre de services partagés du Québec	560.0	556.2	3.8	17.7
Commission de la capitale nationale du Québec	21.1	18.4	2.7	0.5
Société québécoise des infrastructures	1,047.9	1,042.3	5.6	2.9
	1,629.0	1,616.9	12.1	21.1
<b>Conseil exécutif</b>				
Centre de la francophonie des Amériques	2.3	2.6	(0.3)	(0.4)
	2.3	2.6	(0.3)	(0.4)
<b>Culture et Communications</b>				
Bibliothèque et Archives nationales du Québec	83.8	84.8	(1.0)	-
Conseil des arts et des lettres du Québec	108.6	108.7	(0.1)	-
Conservatoire de musique et d'art dramatique du Québec	32.8	31.8	1.0	1.0
Musée d'Art contemporain de Montréal	13.5	13.4	0.1	0.1
Musée de la Civilisation	28.8	29.0	(0.2)	(0.6)
Musée national des beaux-arts du Québec	29.2	29.1	0.1	(0.5)
Régie du cinéma	4.6	4.5	0.1	1.2
Société de développement des entreprises culturelles	72.9	72.8	0.1	2.5
Société de la Place des Arts de Montréal	34.4	35.3	(0.9)	(2.2)
Société de télédiffusion du Québec	76.2	75.6	0.6	0.1
Société du Grand Théâtre de Québec	12.5	11.8	0.7	0.5
	497.3	496.8	0.5	2.1
<b>Développement durable, Environnement et Lutte contre les changements climatiques</b>				
Société québécoise de récupération et de recyclage	45.3	44.6	0.7	0.2
	45.3	44.6	0.7	0.2

## APPENDIX 3 (cont'd)

## Results of the Bodies Other than Budget-funded Bodies

(millions of dollars)

	2016-2017			2015-2016
	Revenues	Expenditures	Results	Results
<b>Économie, Science et Innovation</b>				
Centre de recherche industrielle du Québec	31.6	31.4	0.2	-
Québec Research Fund - Nature and Technology	60.3	60.6	(0.3)	(4.4)
Québec Research Fund - Health	96.8	96.8	-	(0.7)
Québec Research Fund - Society and Culture	52.5	52.5	-	(0.7)
Société du parc industriel et portuaire de Bécancour	5.2	5.9	(0.7)	0.2
	246.4	247.2	(0.8)	(5.6)
<b>Éducation et Enseignement supérieur</b>				
Institut de tourisme et d'hôtellerie du Québec	35.6	36.5	(0.9)	(1.1)
Institut national des mines	1.0	1.0	-	(0.3)
	36.6	37.5	(0.9)	(1.4)
<b>Énergie et Ressources naturelles</b>				
Régie de l'énergie	14.6	15.1	(0.5)	(0.9)
Société de développement de la Baie-James	27.8	27.0	0.8	(0.7)
Société du Plan Nord	172.3	73.5	98.8	0.1
Société nationale de l'amiante	-	-	-	-
	214.7	115.6	99.1	(1.5)
<b>Finances</b>				
Agence du revenu du Québec	1,110.3	1,153.4	(43.1)	(21.9)
Autorité des marchés financiers	160.7	135.3	25.4	31.2
Financement-Québec	396.0	367.1	28.9	35.6
Institut de la statistique du Québec	26.3	26.3	-	(1.2)
Société de financement des infrastructures locales du Québec	675.6	700.1	(24.5)	22.9
	2,368.9	2,382.2	(13.3)	66.6
<b>Forêts, Faune et Parcs</b>				
Fondation de la faune du Québec	6.9	6.8	0.1	(0.1)
Société des établissements de plein air du Québec	130.5	129.8	0.7	1.6
	137.4	136.6	0.8	1.5
<b>Justice</b>				
Commission des services juridiques	184.8	192.0	(7.2)	1.9
Fonds d'aide aux recours collectifs	1.5	4.3	(2.8)	(1.5)
Office des professions du Québec	10.0	11.2	(1.2)	(0.7)
Société québécoise d'information juridique	14.5	14.2	0.3	0.2
	210.8	221.7	(10.9)	(0.1)

## Results of Consolidated Entities

### APPENDIX 3 (cont'd)

#### Results of the Bodies Other than Budget-funded Bodies

(millions of dollars)

	2016-2017			2015-2016
	Revenues	Expenditures	Results	Results
<b>Relations internationales et Francophonie</b>				
Office Québec-Amériques pour la jeunesse	2.0	2.1	(0.1)	-
Office Québec-Monde pour la jeunesse	5.4	5.4	-	-
	7.4	7.5	(0.1)	-
<b>Santé et Services sociaux</b>				
Corporation d'urgences-santé	128.6	129.4	(0.8)	(2.5)
Prescription Drug Insurance Fund	3,683.7	3,683.7	-	-
Héma-Québec	448.4	448.4	-	-
Institut national de santé publique du Québec	68.5	69.4	(0.9)	(0.9)
Institut national d'excellence en santé et en services sociaux	18.3	20.1	(1.8)	1.8
Régie de l'assurance maladie du Québec	12,131.7	12,131.7	-	-
	16,479.2	16,482.7	(3.5)	(1.6)
<b>Sécurité publique</b>				
École nationale de police du Québec	33.2	33.2	-	(1.5)
École nationale des pompiers du Québec	2.9	2.6	0.3	0.4
	36.1	35.8	0.3	(1.1)
<b>Tourisme</b>				
Régie des installations olympiques	57.2	60.3	(3.1)	7.5
Société du Centre des congrès de Québec	23.5	27.1	(3.6)	(2.9)
Société du Palais des congrès de Montréal	58.0	55.7	2.3	3.0
	138.7	143.1	(4.4)	7.6
<b>Transports, Mobilité durable et Électrification des transports</b>				
Agence métropolitaine de transport	547.3	547.3	-	(8.7)
Société de l'assurance automobile du Québec	265.4	251.7	13.7	17.1
Société des Traversiers du Québec	126.8	134.8	(8.0)	(3.7)
	939.5	933.8	5.7	4.7

**APPENDIX 3 (cont'd)****Results of the Bodies Other than Budget-funded Bodies**

(millions of dollars)

	<b>2016-2017</b>			2015-2016
	Revenues	Expenditures	<b>Results</b>	Results
<b>Travail, Emploi et Solidarité sociale</b>				
Commission des normes du travail	-	-	-	8.6
Cree Hunters and Trappers Income Security Board	30.4	30.5	<b>(0.1)</b>	-
Régie du bâtiment du Québec	66.8	63.8	<b>3.0</b>	6.1
	97.2	94.3	<b>2.9</b>	14.7
<b>Total Before Consolidation Adjustments</b>	<b>24,696.0</b>	<b>24,535.9</b>	<b>160.1</b>	<b>333.4</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 before consolidation adjustments.

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**Results of Consolidated Entities****APPENDIX 4****Results of Defined-purpose Accounts**

(millions of dollars)

	<b>2016-2017</b>			2015-2016
	Revenues	Expenditures	Results	Results
<b>Affaires municipales et Occupation du territoire</b>				
2008 Infrastructure Projects	123.9	123.9	-	-
	123.9	123.9	-	-
<b>Agriculture, Pêcheries et Alimentation</b>				
Financing of agricultural risk management programs	109.9	109.9	-	-
Training, partnership and organization of special events	2.4	1.8	<b>0.6</b>	0.8
	112.3	111.7	<b>0.6</b>	0.8
<b>Conseil du trésor et Administration gouvernementale</b>				
Training, partnership and organization of special events	-	0.5	<b>(0.5)</b>	-
	-	0.5	<b>(0.5)</b>	-
<b>Conseil exécutif</b>				
Financing of activities carried out under the Northern Plan	-	-	-	-
Financing the Youth Action Strategy	-	0.7	<b>(0.7)</b>	-
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	-
Training, partnership and organization of special events	-	-	-	-
	-	0.7	<b>(0.7)</b>	-
<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	-	-
Financing of activities performed as part of the Plan Nord	-	-	-	-
Financing of autonomous service units - Centre de conservation du Québec	1.4	1.4	-	-
Training, partnership and organization of special events	-	-	-	-
2008 Infrastructure Projects	7.7	7.7	-	-
	10.3	10.3	-	-

## APPENDIX 4 (cont'd)

**Results of Defined-purpose Accounts**

(millions of dollars)

	2016-2017			2015-2016
	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	-	-	-	-
Training, partnership and organization of special events	3.6	3.7	(0.1)	(0.1)
	3.6	3.7	(0.1)	(0.1)
<b>Économie, Science et Innovation</b>				
Training, partnership and organization of special events	0.8	0.9	(0.1)	-
Knowledge Infrastructure Program	-	0.7	(0.7)	(0.7)
	0.8	1.6	(0.8)	(0.7)
<b>Éducation et Enseignement supérieur</b>				
Minority-language and second-language teaching	27.1	27.1	-	-
Financing of activities carried out under the Northern Plan	7.6	7.6	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	5.2	5.2	-	-
Training in federal penitentiaries	-	-	-	-
Training, partnership and organization of special events	-	-	-	-
	39.9	39.9	-	-
<b>Énergie et Ressources naturelles</b>				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	0.1	(0.1)	0.1
Training, partnership and organization of special events	0.5	0.5	-	0.1
	0.5	0.6	(0.1)	0.2
<b>Finances</b>				
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	481.1	481.1	-	-
	481.1	481.1	-	-

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

(millions of dollars)

	<b>2016-2017</b>			2015-2016
	Revenues	Expenditures	Results	Results
<b>Forêts, Faune et Parcs</b>				
Financing of activities performed as part of the Plan Nord	8.2	8.2	-	-
Training, partnership and organization of special events	0.9	2.5	<b>(1.6)</b>	0.3
Access Maintenance for Public Lands having a Wildlife or Multiresource Vocation	4.1	4.1	-	-
	13.2	14.8	<b>(1.6)</b>	0.3
<b>Immigration, Diversité et Inclusion</b>				
Training, partnership and organization of special events	3.3	4.1	<b>(0.8)</b>	(3.4)
	3.3	4.1	<b>(0.8)</b>	(3.4)
<b>Justice</b>				
Agreement respecting the Contraventions Act	0.5	0.5	-	-
Training, partnership and organization of special events	0.1	0.1	-	-
	0.6	0.6	-	-
<b>Relations internationales et Francophonie</b>				
Training, partnership and organization of special events	-	-	-	-
	-	-	-	-
<b>Santé et Services sociaux</b>				
Cost of Health Services due to Automobile Accidents	104.0	104.0	-	-
Financing of services to seniors with reduced mobility	-	-	-	(1.0)
Financing of the program to assist pathological gamblers	22.0	22.0	-	-
Training, partnership and organization of special events	4.1	5.2	<b>(1.1)</b>	(2.0)
Implementation of the Informatization Plan of the Health and Social Services Network	4.6	10.2	<b>(5.6)</b>	8.4
	134.7	141.4	<b>(6.7)</b>	5.4

## APPENDIX 4 (cont'd)

**Results of Defined-purpose Accounts**

(millions of dollars)

	<b>2016-2017</b>		<b>2015-2016</b>	
	Revenues	Expenditures	Results	Results
<b>Sécurité publique</b>				
Administration of the Firearms Act	5.9	5.9	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	3.6	3.6	-	-
Financing of the joint civil defence program	-	-	-	-
Financing of the program to assist pathological gamblers	3.0	3.0	-	-
Training, partnership and organization of special events	34.2	34.2	-	-
	46.7	46.7	-	-
<b>Transports, Mobilité durable et Électrification des transports</b>				
Financing of rail infrastructure	0.3	0.3	-	-
Training, partnership and organization of special events	-	0.4	(0.4)	0.3
	0.3	0.7	(0.4)	0.3
<b>Travail, Emploi et Solidarité sociale</b>				
Financing of pilot projects for elderly workers	6.5	6.5	-	-
Financing of the Bureau d'évaluation médicale	4.2	4.2	-	-
Training, partnership and organization of special events	0.4	0.4	-	-
	11.1	11.1	-	-
<b>Total Before Consolidation Adjustments</b>	<b>982.5</b>	<b>993.5</b>	<b>(11.0)</b>	<b>2.7</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 before consolidation adjustments.



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## **STAFFING LEVEL WITHIN GOVERNMENT DEPARTMENTS, PUBLIC SECTOR BODIES AND NETWORKS, AND GOVERNMENT CORPORATIONS**

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### **1. STAFFING CONTROL RESULTS FOR 2015-2016**

For 2015-2016, the Government announced ambitious staffing control objectives, as follows:

- An overall downsizing of 2% in the staffing level over the utilized staff level in 2013-2014 for the public service;
- An overall staffing freeze over the utilized staff level in 2014-2015 for public bodies whose staff are not appointed under the Public Service Act (CQLR, chapter F-3.1.1), and which are subject to staffing control for the period from January 1, 2015 to March 31, 2016 under the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises (CQLR, chapter G-1.011).

According to the actual data from April to December 2015 and the provisional data established based on staff consumption from January to March 2015, paid hours within public bodies amount to 871.2 million hours. Compared to the 2014-2015 fiscal year, total paid hours are down 13.1 million, or 1.5%, for a reduction of 7,158 full-time equivalent (FTE) employees on an annual basis. This drop consists of a reduction of:

- 2,268 FTEs, due to public bodies whose staff are subject to the Public Service Act;
- 4,890 FTEs related to public bodies whose staff are not appointed under this Act.

For the public service, this represents a reduction of 3,705 FTEs or 5.3% over the 2013-2014 fiscal year.

The Government is on track to surpass its staffing control objectives, despite the fact that total staffing was up an annual average of more than 5,000 FTEs in recent years. This represents a trend reversal and significant effort by the entire Government.

Furthermore, staffing numbers in public bodies from January 1 to December 31, 2015 are presented in Appendix 1 of this chapter. Definitions related to staffing are also presented in Appendix 2.

**Variation in Utilized Staff Level<sup>1</sup>**

(thousands of paid hours and converted into FTEs)

	Public Service		Outside the Public Service		Total	
	Paid Hours	Converted into FTEs	Paid Hours	Converted into FTEs	Paid Hours	Converted into FTEs
Utilized Staff Level in 2013-2014	127,002.0	69,541	n/a	n/a	n/a	n/a
Variation	(2,624.4)	(1,437)	n/a	n/a	n/a	n/a
Utilized Staff Level in 2014-2015	124,377.6	68,104	759,884.2	416,079	<b>884,261.8</b>	<b>484,183</b>
Variation	(4,141.7)	(2,268)	(8,930.6)	(4,890)	<b>(13,072.3)</b>	<b>(7,158)</b>
<b>Utilized Staff Level in 2015-2016 (forecast)</b>	<b>(120,235.9)</b>	<b>(65,836)</b>	<b>(750,953.6)</b>	<b>(411,189)</b>	<b>(871,189.5)</b>	<b>(477,025)</b>

<sup>1</sup> From a workforce control perspective, the National Assembly and persons appointed by the National Assembly, Université du Québec and its constituent universities, research institutes and superior schools, school boards for Cree, Inuit and Naskapi Native persons as well as the Anti-Corruption Commissioner are excluded.

**2. DETERMINING THE STAFFING LEVEL IN PAID HOURS**

Since the adoption of the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises, when a control period applies, staffing control within public bodies whose personnel are not appointed under the Public Service Act is calculated in paid hours. Unlike the FTE concept used until now for the control of staff subject to the Public Service Act, the concept of paid hours includes:

- Overtime;
- Personnel in pre-retirement.

For the sake of consistency, the public service staffing level will also be determined in paid hours as of the 2016-2017 fiscal year. The new measure ensures an overview more closely linked with the actual cost of staffing. It is also better adapted to the situation of the departments and bodies where a lack of resources was compensated by an increase in overtime hours, which should translate into improved efficiency for certain activities. For personnel subject to the Public Service Act, the Conseil du trésor will determine over the coming weeks a staff level target in paid hours.

As for public bodies whose personnel are not appointed under the Public Service Act, the Government will continue staffing control measures for the period April 1, 2016 to March 31, 2017. Thus, the Conseil du trésor will establish over the next few weeks the staffing level available to each Minister for all the public bodies he is responsible for. The Conseil du trésor will also establish a separate staffing level for four specific government corporations<sup>1</sup>.

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<sup>1</sup> Hydro-Québec, Investissement Québec, Loto-Québec and Société des alcools du Québec.

## APPENDIX 1

## HEAD COUNT WITHIN PUBLIC BODIES

## Head Count within Public Bodies from January 1 to December 31, 2015

(thousands of paid hours and converted into FTEs)

	Paid Hours	Converted into FTEs
Management Personnel	47,863.6	26,208
Professional Personnel	139,365.7	76,310
Nursing Staff	116,778.3	63,943
Teaching Staff	135,902.3	74,414
Office personnel, technicians and equivalent staff	340,247.8	186,304
Peace Officers	20,045.1	10,976
Labourers, Maintenance and Service Personnel	86,935.8	47,602
Students and Interns	4,470.0	2,448
<b>Total</b>	<b>891,608.6</b>	<b>488,205</b>

From a head count perspective, public bodies include:

- Departments and budget-funded bodies as well as bodies other than budget-funded bodies subject to or not subject to the Public Service Act;
- Université du Québec and its constituent universities, as well as research institutes and superior schools;
- CEGEPs;
- School boards, including school boards for Cree, Inuit and Naskapi Native persons;
- Integrated health and social services centres, integrated university health and social services centres, public and private health and social services establishments as well as the regional council constituted by the Act respecting health services and social services for Cree Native persons (CQLR, chapter S-5);
- Government corporations.

The data exclude the head count for the National Assembly and persons appointed by the National Assembly.

Data for the 2014-2015 fiscal year were used for the head count for Université du Québec and its constituent universities, research institutions and superior schools as well as for the school boards for Cree, Inuit and Naskapi Native persons.

Furthermore, in December 2015, the number of salaried employees of public bodies was 579,377. This number is a snapshot taken on a given date and is thus susceptible to the seasonality effect.

## APPENDIX 2

### GLOSSARY

<b>Staff level target or target for the utilized staff level:</b>	Maximum level to be respected by a public body.
<b>Paid hours:</b>	Number of hours worked and number of overtime hours.
<b>Hours worked:</b>	<p>Number of hours associated with a job class under the conditions of employment from which periods of leave without pay (other than those described in the following paragraph) and periods of reorganized working time resulting in a reduction in the number of hours are deducted. For personnel where the deputy minister or the chief executive officer of a public body determines the work schedule, the number of hours worked is considered to be 35 hours per week.</p> <p>For greater precision, periods are counted as hours worked where the employee receives employment insurance or compensation for occupational injury or disease, as well as periods where the employee is on preventive withdrawal, parental leave, or on full or partial pre-retirement.</p>
<b>Overtime hours worked:</b>	Paid hours that exceed the normal hours of the job class. Hours paid at a premium rate are calculated in the same manner as overtime hours paid at a straight-time rate.
<b>Converted into FTEs:</b>	Number of paid hours converted into full-time equivalent employees (FTEs) on the basis of a 35-hour week. To do this, the total number of paid hours is divided by 1,826.3.

# 2016-2017 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

## 1. OVERVIEW OF EXPENDITURE BREAKDOWN

For the 2016-2017 fiscal year, the Government's expenditure budget amounts to \$76,555.9 million, of which \$68,238.4 million, or 89.1%, is allocated to program spending and \$8,317.5 million, or 10.9%, to debt service.

### BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

Program spending for 2016-2017 is broken down mainly among the following categories:

- \$40,109.2 million, or 58.8%, for remuneration expenditures;
- \$9,838.8 million, or 14.4%, for operating expenditures and other;
- \$14,198.2 million, or 20.8%, for support expenditures for individuals, municipalities, businesses and other government partners.

### 2016-2017 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	3,073.2	-	-	-	-	<b>3,073.2</b>	4.0
Operating	-	2,627.0	-	-	-	<b>2,627.0</b>	3.4
Transfer	36,567.7	6,736.8	2,950.8	1,063.7	10,647.8	<b>57,966.8</b>	75.7
Allocation to a Special Fund	468.3	263.0	58.3	19.4	3,550.4	<b>4,359.4</b>	5.7
Doubtful Accounts and Other Allowances	-	212.0	-	-	-	<b>212.0</b>	0.3
<b>Program Spending</b>	<b>40,109.2</b>	<b>9,838.8</b>	<b>3,009.1</b>	<b>1,083.1</b>	<b>14,198.2</b>	<b>68,238.4</b>	<b>89.1</b>
%	58.8	14.4	4.4	1.6	20.8	<b>100.0</b>	
Debt Service	-	-	-	8,317.5	-	<b>8,317.5</b>	10.9
<b>Budget Expenditures</b>	<b>40,109.2</b>	<b>9,838.8</b>	<b>3,009.1</b>	<b>9,400.6</b>	<b>14,198.2</b>	<b>76,555.9</b>	<b>100.0</b>
Comparative Expenditures in 2015-2016	39,291.0	9,263.0 <sup>2</sup>	2,865.8	9,126.0	13,932.9	74,478.7	

<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> Includes operating expenditures of \$9,279.6 million, expenditures related to provisions for doubtful accounts and other allowances of \$164.6 million, and a negative amount of \$181.2 million for unexpended appropriations.

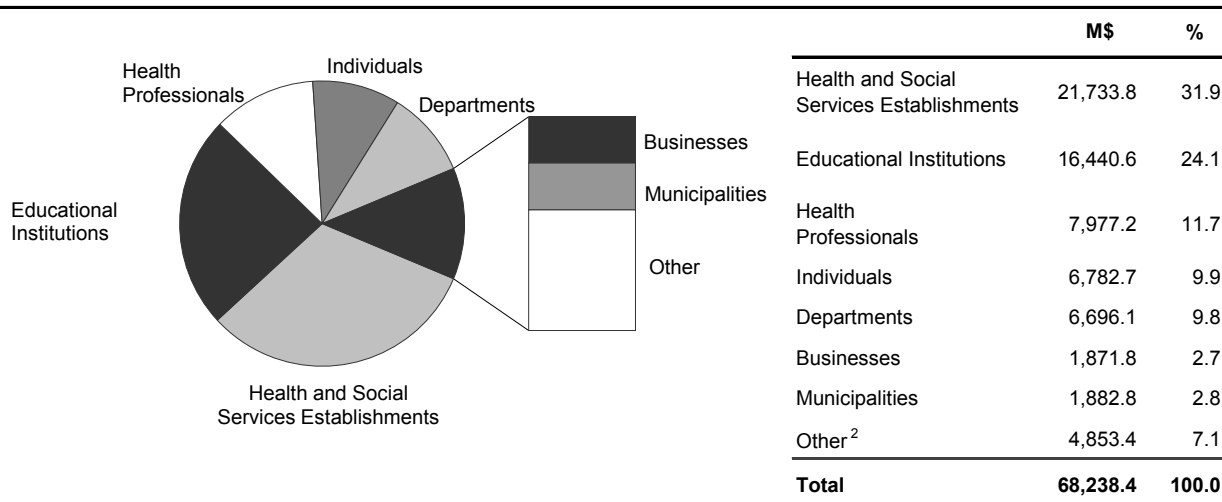
**BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY**

The main beneficiaries of program spending are health and social services establishments, with \$21,733.8 million, and educational institutions, with \$16,440.6 million; together, they account for 56.0% of total program spending.

The balance of the program spending, \$30,064.0 million, is divided among the following beneficiaries:

- \$7,977.2 million, or 11.7%, for health professionals;
- \$6,782.7 million, or 9.9%, for individuals;
- \$6,696.1 million, or 9.8%, for the departments;
- \$8,608.0 million, or 12.6%, for spending allocated to various other beneficiaries, such as businesses, municipalities, non-profit organizations, and government corporations and bodies.

**2016-2017 Program Spending by Beneficiary<sup>1</sup>**



<sup>1</sup> The breakdown of the expenditure budget by beneficiary is presented by portfolio in Appendix 3.

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

## 2. REMUNERATION EXPENDITURES

For the 2016-2017 fiscal year, remuneration expenditures amount to \$40,109.2 million, broken down as follows:

- 37.7% for health and social services establishments;
- 32.4% for educational institutions;
- 19.9% for health professionals;
- 10.0% for departmental staff and other beneficiaries.

An overall increase of \$818.2 million is forecast for remuneration expenditures, compared with 2015-2016 comparative expenditures, divided mainly among the following sectors:

- An increase of \$345.6 million is forecast in the "Santé et Services sociaux" portfolio, mainly due to salary adjustments scheduled for April 1, 2016, adjustments arising from employer contributions by the Government and retirement plans for health and social service network staff and for health professionals, including agreements with medical federations, offset in part by cost-cutting measures;
- An increase of \$418.2 million is forecast for the "Éducation et Enseignement supérieur" portfolio, mainly due to the measures of the education and higher education success plan, scheduled salary adjustments for April 1, 2016, clientele effects and wage progression of education network staff;
- An increase of \$54.4 million is projected for the other departments and for other beneficiaries, mainly due to the scheduled salary adjustments for April 1, 2016.

## 2016-2017 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2016-2017 Forecast Remuneration Expenditures by Beneficiary<sup>1</sup>

(millions of dollars)

	Salaries	Employer Contributions			Total	
		Retirement Plans	Other	Subtotal	\$ million	%
<b>Santé et Services sociaux</b>						
Department	71.0	-	7.2	7.2	<b>78.2</b>	0.2
Health and Social Services Establishments	12,378.0	1,244.3	1,476.8	2,721.1	<b>15,099.1</b>	37.7
Health Professionals	7,977.2	-	-	-	<b>7,977.2</b>	19.9
Other Beneficiaries	123.4	-	26.2	26.2	<b>149.6</b>	0.4
	20,549.6	1,244.3	1,510.2	2,754.5	<b>23,304.1</b>	58.2
<b>Éducation et Enseignement supérieur</b>						
Department	87.9	-	9.0	9.0	<b>96.9</b>	0.2
Educational Institutions	10,494.1	1,330.6	1,170.1	2,500.7	<b>12,994.8</b>	32.4
Other Beneficiaries	14.2	-	2.6	2.6	<b>16.8</b>	-
	10,596.2	1,330.6	1,181.7	2,512.3	<b>13,108.5</b>	32.6
<b>Others</b>						
Departments	2,589.5	473.3	282.6	755.9	<b>3,345.4</b>	8.3
Other Beneficiaries	282.4	26.7	42.1	68.8	<b>351.2</b>	0.9
	2,871.9	500.0	324.7	824.7	<b>3,696.6</b>	9.2
<b>Total</b>	<b>34,017.7</b>	<b>3,074.9</b>	<b>3,016.6</b>	<b>6,091.5</b>	<b>40,109.2</b>	<b>100.0</b>
Comparative Expenditures in 2015-2016	33,466.6	2,861.3	2,963.1	5,824.4	39,291.0	

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

### 3. OPERATING EXPENDITURES

Operating expenditures amount to \$9,626.8 million 2016-2017, broken down as follows:

- 48.5% for health and social services establishments, or \$4,673.3 million, and 16.8% for educational institutions, or \$1,613.8 million;
- 30.0% allocated to the departments, or \$2,886.0 million, and 4.7% to other beneficiaries, or \$453.7 million.

The 2016-2017 operating expenditures increased by \$347.2 million from comparative expenditures in 2015-2016. This increase is mainly due to the following variations:

- In the "Santé et Services sociaux" portfolio, the increase of \$92.2 million from 2015-2016 stems from the indexation of non-salary expenditures and the operation of new facilities. Expected savings relating to the relevance and efficiency of physical health services and to the joint procurement for consolidated purchases is slowing the growth of operating expenditures;
- In the "Sécurité publique" portfolio, the increase of \$25.9 million is largely due to the planned opening of new detention facilities;
- In the "Éducation et Enseignement supérieur" portfolio, the increase of \$18.1 million is mainly due to the measures of the education and higher education success plan;
- In the "Conseil du trésor et Administration gouvernementale" portfolio, the increase of \$217.2 million of the Contingency Fund.

## 2016-2017 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2016-2017 Forecast Operating Expenditures by Beneficiary

(millions of dollars)

	Operating <sup>1</sup>	Transfer		Total	
		Networks	Other	\$ million	%
<b>Santé et Services sociaux</b>					
Department	144.9	-	-	<b>144.9</b>	1.5
Health and Social Services Establishments	-	4,673.3	-	<b>4,673.3</b>	48.5
Other Beneficiaries	-	-	182.9	<b>182.9</b>	1.9
	144.9	4,673.3	182.9	<b>5,001.1</b>	51.9
<b>Éducation et Enseignement supérieur</b>					
Department	72.6	-	-	<b>72.6</b>	0.8
Educational Institutions	4.0	1,609.8	-	<b>1,613.8</b>	16.8
Other Beneficiaries	-	-	5.5	<b>5.5</b>	0.1
	76.6	1,609.8	5.5	<b>1,691.9</b>	17.7
<b>Others</b>					
Departments	2,668.5	-	-	<b>2,668.5</b>	27.7
Other Beneficiaries	-	-	265.3	<b>265.3</b>	2.7
	2,668.5	-	265.3	<b>2,933.8</b>	30.4
<b>Total</b>	2,890.0	6,283.1	453.7	<b>9,626.8</b>	<b>100.0</b>
Comparative Expenditures in 2015-2016	2,665.2	6,181.5	432.9	9,279.6	

<sup>1</sup> Includes expenditures of the "Operating" supercategory and the "Operating" category of the "Allocation to a Special Fund" supercategory.

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

Forecast capital expenditures increased by \$143.3 million, from \$2,865.8 million in 2015-2016 to \$3,009.1 million in 2016-2017.

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 2016-2017, expenditures for repayment of principal on subsidized debt represent 91.2% of total capital expenditures.

These expenditures are 2,745.5 million in 2016-2017 compared with \$2,555.1 million in 2015-2016. This represents an increase of \$190.4 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 6.8% of total capital expenditures in 2016-2017. These subsidies are primarily intended for educational institutions, businesses and other beneficiaries.

These subsidies amount to \$205.3 million in 2016-2017 compared with \$261.4 million in 2015-2016, down \$56.1 million. This variation is mainly due to a decrease in the "Affaires municipales et Occupation du territoire" portfolio for the application of various measures by the Société d'habitation du Québec.

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

The capital expenditures for which the departments allocate money to special funds represent 2.0% of aggregate capital expenditures in 2016-2017. Thus, the departments, through their special funds, are the sole beneficiaries of these expenditures.

These expenditures are \$58.3 million in 2016-2017 compared with \$49.3 million in 2015-2016, up \$9.0 million.

## 2016-2017 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2016-2017 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	-	929.6	14.3	<b>943.9</b>	31.4
Other Beneficiaries	-	-	3.1	<b>3.1</b>	0.1
	-	929.6	17.4	<b>947.0</b>	31.5
<b>Éducation et Enseignement supérieur</b>					
Educational Institutions	-	1,080.3	55.0	<b>1,135.3</b>	37.7
Other Beneficiaries	-	2.2	-	<b>2.2</b>	0.1
	-	1,082.5	55.0	<b>1,137.5</b>	37.8
<b>Affaires municipales et Occupation du territoire</b>					
Municipalities	-	289.6	-	<b>289.6</b>	9.6
Other Beneficiaries	-	157.7	100.9	<b>258.6</b>	8.6
	-	447.3	100.9	<b>548.2</b>	18.2
<b>Others</b>					
Departments	58.3	-	-	<b>58.3</b>	1.9
Businesses	-	1.7	18.0	<b>19.7</b>	0.7
Municipalities	-	66.8	1.8	<b>68.6</b>	2.3
Other Beneficiaries	-	217.6	12.2	<b>229.8</b>	7.6
	58.3	286.1	32.0	<b>376.4</b>	12.5
<b>Total</b>	<b>58.3</b>	<b>2,745.5</b>	<b>205.3</b>	<b>3,009.1</b>	<b>100.0</b>
%	2.0	91.2	6.8	100.0	
Comparative Expenditures in 2015-2016	49.3	2,555.1	261.4	2,865.8	

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

## **5. INTEREST EXPENDITURES**

For the 2016-2017 fiscal year, interest expenditures incurred by the Government amount to \$9,400.6 million compared with \$9,126.0 million for 2015-2016.

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

The 2016-2017 expenditures allocated to debt service are \$8,317.5 million, a \$298.8-million increase from 2015-2016. This increase is mainly due to expected higher interest rates.

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

Interest on the debt attributable to program spending decreased by \$24.2 million to \$1,083.1 million, due to a change in authorized investments in the health and social services network and the education networks.

## 2016-2017 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2016-2017 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	343.6	-	<b>343.6</b>	31.7
<b>Éducation et Enseignement supérieur</b>				
Educational Institutions	428.8	-	<b>428.8</b>	39.6
Other Beneficiaries	2.4	-	<b>2.4</b>	0.2
	431.2	-	<b>431.2</b>	39.8
<b>Affaires municipales et Occupation du territoire</b>				
Municipalities	104.6	-	<b>104.6</b>	9.7
Other Beneficiaries	102.8	-	<b>102.8</b>	9.5
	207.4	-	<b>207.4</b>	19.2
<b>Others</b>				
Municipalities	22.5	-	<b>22.5</b>	2.1
Other Beneficiaries	78.4	-	<b>78.4</b>	7.2
	100.9	-	<b>100.9</b>	9.3
<b>Program Spending</b>	<b>1,083.1</b>	<b>-</b>	<b>1,083.1</b>	<b>100.0</b>
<b>Debt Service</b>				
Direct Debt	-	5,896.5	<b>5,896.5</b>	
Retirement Plans Account	-	2,451.0	<b>2,451.0</b>	
Future Employee Benefits	-	(30.0)	<b>(30.0)</b>	
	-	8,317.5	<b>8,317.5</b>	
<b>Total</b>	<b>1,083.1</b>	<b>8,317.5</b>	<b>9,400.6</b>	
Comparative Expenditures in 2015-2016	1,107.3	8,018.7	9,126.0	

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

## 6. SUPPORT EXPENDITURES

Support expenditures encompass support and assistance programs intended mainly for individuals, non-profit organizations, businesses and municipalities. Nearly half the support expenditures are disbursed to individuals.

Support expenditures amount to \$14,198.2 million in 2016-2017, up \$265.3 million from 2015-2016, including:

- In the "Santé et Services sociaux" portfolio, the increase of \$136.4 million from 2015-2016 is due to the indexing of residence, foster home and community organization expenditures, the increase in the cost of medication and by the partial compensation for the drop in revenue of the Fund to Finance Health and Social Services Institutions arising from the gradual end of the health contribution;
- In the "Affaires municipales et Occupation du territoire" portfolio, a \$74.5-million increase, mainly due to the rise in compensation in lieu of taxes, the expansion of the natural resources royalty-sharing measure included in the Partnership Agreement with Municipalities for the 2016-2019 period and by the support for Montréal's 375th Anniversary Celebrations. Also, additional amounts at the Société d'habitation du Québec for the recurring measures in the 2015-2016 Budget Speech and for social housing;
- In the "Éducation et Enseignement supérieur" portfolio, the \$49.6-million increase is mainly due to the increase in costs of the Financial Assistance for Education resulting from the forecast growth in the number of eligible persons and by the indexation of funding parameters.

## 2016-2017 Expenditure Budget Breakdown by Major Category and Beneficiary

### 2016-2017 Forecast Support Expenditures by Beneficiary

(millions of dollars)

	Transfer	Allocation to a Special Fund	Total	
			\$ million	%
<b>Santé et Services sociaux</b>				
Health and Social Services Establishments	543.2	81.0	<b>624.2</b>	4.4
Individuals	2,502.0	-	<b>2,502.0</b>	17.6
Other Beneficiaries	939.7	77.5	<b>1,017.2</b>	7.2
	3,984.9	158.5	<b>4,143.4</b>	29.2
<b>Éducation et Enseignement supérieur</b>				
Educational Institutions	3.3	-	<b>3.3</b>	-
Individuals	743.8	-	<b>743.8</b>	5.2
Other Beneficiaries	122.8	-	<b>122.8</b>	0.9
	869.9	-	<b>869.9</b>	6.1
<b>Travail, Emploi et Solidarité sociale</b>				
Educational Institutions	-	49.8	<b>49.8</b>	0.3
Individuals	2,864.4	241.3	<b>3,105.7</b>	21.9
Other Beneficiaries	21.5	542.2	<b>563.7</b>	4.0
	2,885.9	833.3	<b>3,719.2</b>	26.2
<b>Famille</b>				
Businesses	0.1	443.2	<b>443.3</b>	3.1
Individuals	1.4	-	<b>1.4</b>	-
Other Beneficiaries	62.7	1,840.9	<b>1,903.6</b>	13.4
	64.2	2,284.1	<b>2,348.3</b>	16.5
<b>Others</b>				
Businesses	698.5	107.2	<b>805.7</b>	5.7
Municipalities	1,256.9	114.1	<b>1,371.0</b>	9.7
Individuals	416.4	-	<b>416.4</b>	2.9
Other Beneficiaries	471.1	53.2	<b>524.3</b>	3.7
	2,842.9	274.5	<b>3,117.4</b>	22.0
<b>Total</b>	<b>10,647.8</b>	<b>3,550.4</b>	<b>14,198.2</b>	<b>100.0</b>
Comparative Expenditures in 2015-2016	10,456.5	3,476.4	13,932.9	

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

Expenditures related to provisions for doubtful accounts and other allowances consist of the variations in the provisions for doubtful accounts, the provisions for losses on financial interventions guaranteed by the Government, and in provisions for valuation allowances for loans, investments and advances.

For the 2016-2017 fiscal year, these expenditures are up \$47.4 million to \$212.0 million:

- Expenditures attributable to the variation in the provisions for doubtful accounts are \$16.9 million, up \$2.0 million from 2015-2016;
- Expenditures related to other allowances are \$195.1 million in 2016-2017, an increase of \$45.4 million from 2015-2016. This increase is mainly in the "Économie, Science et Innovation" portfolio and essentially stems from the growth in provisions for losses on financial initiatives guaranteed by the Gouvernement du Québec.

### Expenditures Related to Provisions for Doubtful Accounts and Other Allowances in 2016-2017 (millions of dollars)

	Doubtful Accounts	Other Allowances	Total	%
Économie, Science et Innovation	-	194.1	<b>194.1</b>	91.6
Éducation et Enseignement supérieur	6.0	-	<b>6.0</b>	2.8
Other Departments	10.9	1.0	<b>11.9</b>	5.6
<b>Total</b>	16.9	195.1	<b>212.0</b>	100.0
Comparative Expenditures in 2015-2016	14.9	149.7	164.6	

## APPENDIX 1

### NATURE OF 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. It also includes salaries and allowances for Members of the National Assembly, all persons named or appointed by the National Assembly, the personnel directed by the National Assembly, judges and members of the Sûreté du Québec. Finally, it includes all employee benefits as well as other contributions by the Government in its role as employer.

#### Operating

Operating and other expenditures include the support and administration expenditures of the 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 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, but not consisting for the Government of a direct acquisition of goods or services, a loan or an investment.

## APPENDIX 2

2016-2017 Expenditure Budget Breakdown by Major Category<sup>1</sup>  
(millions of dollars)

	Remuneration	Operating and Other <sup>2</sup>	Capital	Interest	Support	Total
National Assembly	98.5	36.0	-	-	0.1	134.6
Persons Appointed by the National Assembly	60.5	20.7	-	-	10.5	91.7
Affaires municipales et Occupation du territoire	80.5	41.5	548.3	207.3	908.3	1,785.9
Agriculture, Pêcheries et Alimentation	146.4	73.8	18.2	0.1	622.8	861.3
Conseil du trésor et Administration gouvernementale	623.6	814.1	9.6	4.0	32.8	1,484.1
Conseil exécutif	94.5	25.9	11.7	2.1	283.3	417.5
Culture et Communications	135.2	123.4	135.4	43.4	243.1	680.5
Développement durable, Environnement et Lutte contre les changements climatiques	85.8	39.7	7.4	2.7	11.5	147.1
Économie, Science et Innovation	76.2	232.1	58.9	6.9	445.1	819.2
Éducation et Enseignement supérieur	13,108.5	1,697.9	1,137.6	431.2	869.9	17,245.1
Énergie et Ressources naturelles	45.6	20.8	2.5	1.2	2.0	72.1
Famille	68.8	76.6	26.8	13.3	2,348.3	2,533.8
Finances	80.1	38.2	-	-	39.7	158.0
Forêts, Faune et Parcs	179.4	180.2	19.8	9.8	67.9	457.1
Immigration, Diversité et Inclusion	49.3	199.9	-	-	42.7	291.9
Justice	477.1	210.5	0.5	-	180.2	888.3
Relations internationales et Francophonie	46.6	20.2	-	-	27.0	93.8
Santé et Services sociaux	23,304.1	5,001.1	946.9	343.6	4,143.4	33,739.1
Sécurité publique	869.9	395.8	7.2	0.1	77.6	1,350.6
Tourisme	30.1	28.4	41.4	12.1	26.0	138.0
Transports, Mobilité durable et Électrification des transports	128.4	403.7	21.1	4.4	96.9	654.5
Travail, Emploi et Solidarité sociale	320.1	158.3	15.8	0.9	3,719.1	4,214.2
<b>Program Spending</b>	<b>40,109.2</b>	<b>9,838.8</b>	<b>3,009.1</b>	<b>1,083.1</b>	<b>14,198.2</b>	<b>68,238.4</b>
Debt Service	-	-	-	8,317.5	-	8,317.5
<b>Budget Expenditures</b>	<b>40,109.2</b>	<b>9,838.8</b>	<b>3,009.1</b>	<b>9,400.6</b>	<b>14,198.2</b>	<b>76,555.9</b>

<sup>1</sup> Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

<sup>2</sup> Including Doubtful Accounts and Other Allowances.

APPENDIX 3

2016-2017 Program Spending Breakdown by Beneficiary<sup>1</sup>  
(millions of dollars)

	Departments	Health and Social Services Establishments	Educational Institutions	Individuals <sup>2</sup>	Municipalities	Businesses	Other <sup>3</sup>	Total
National Assembly	134.5	-	-	-	-	-	0.1	134.6
Persons Appointed by the National Assembly	81.2	-	-	-	-	-	10.5	91.7
Affaires municipales et Occupation du territoire	89.2	-	5.5	141.6	1,330.5	4.3	214.8	1,785.9
Agriculture, Pêcheries et Alimentation	179.2	-	8.0	-	0.6	588.0	85.5	861.3
Conseil du trésor et Administration gouvernementale	1,403.7	1.8	26.4	-	26.8	0.7	24.7	1,484.1
Conseil exécutif	118.3	0.2	0.5	0.1	237.4	9.5	51.5	417.5
Culture et Communications	76.5	-	5.2	13.5	66.3	46.8	472.2	680.5
Développement durable, Environnement et Lutte contre les changements climatiques	125.5	-	-	-	13.2	-	8.4	147.1
Économie, Science et Innovation	283.6	29.2	167.0	49.2	2.7	155.4	132.1	819.2
Éducation et Enseignement supérieur	175.5	1.6	16,176.2	743.8	-	-	148.0	17,245.1
Énergie et Ressources naturelles	67.8	-	-	-	2.2	-	2.1	72.1
Famille	152.8	1.6	1.0	1.4	14.3	443.3	1,919.4	2,533.8
Finances	105.8	15.0	-	-	12.9	-	24.3	158.0
Forêts, Faune et Parcs	361.9	-	-	-	11.8	10.1	73.3	457.1
Immigration, Diversité et Inclusion	249.2	-	-	19.6	1.2	-	21.9	291.9
Justice	577.1	-	-	177.0	-	-	114.2	868.3
Relations internationales et Francophonie	66.8	-	0.9	0.2	-	-	25.9	93.8
Santé et Services sociaux	223.1	21,684.1	-	10,479.2	-	468.3	884.4	33,739.1
Sécurité publique	1,267.7	-	-	14.7	58.8	1.8	7.6	1,350.6
Tourisme	23.4	-	-	-	-	5.8	108.8	138.0
Transports, Mobilité durable et Électrification des transports	440.0	-	0.1	13.9	91.9	7.4	101.2	654.5
Travail, Emploi et Solidarité sociale	493.3	0.3	49.8	3,105.7	12.2	130.4	422.5	4,214.2
<b>Program Spending</b>	<b>6,696.1</b>	<b>21,733.8</b>	<b>16,440.6</b>	<b>14,759.9</b>	<b>1,882.8</b>	<b>1,871.8</b>	<b>4,853.4</b>	<b>68,238.4</b>

<sup>1</sup> Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

<sup>2</sup> Including assistance to individuals and health professionals.

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

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## **APPENDICES**

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## APPENDIX A

### 2016-2017 EXPENDITURE BUDGET BY MISSION

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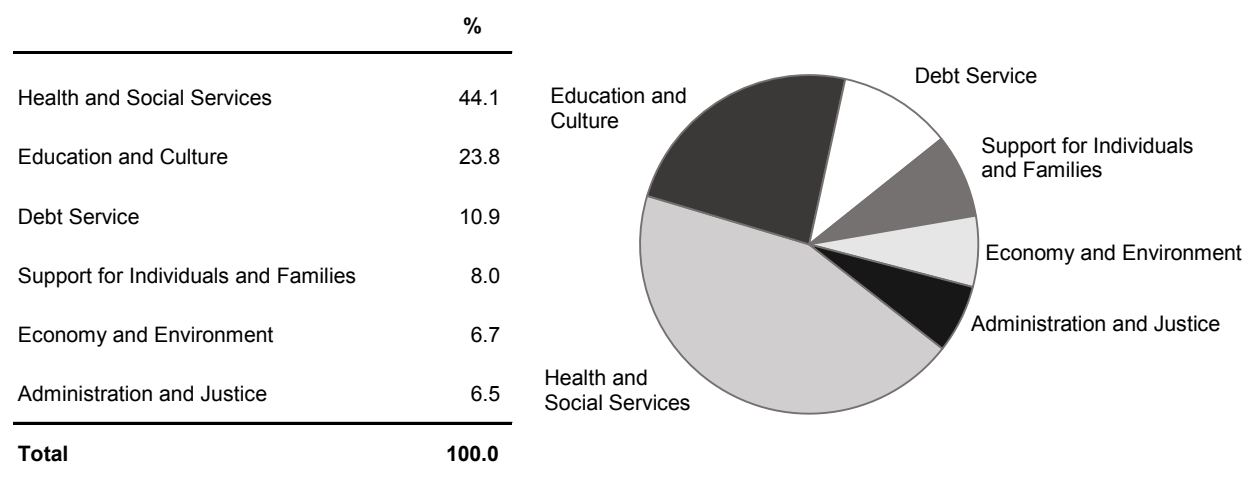
Government budget expenditures are broken down into six major government missions, namely: Health and Social Services, Education and Culture, Economy and Environment, Support for Individuals and Families, Administration and Justice, and Debt Service.

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

- The Health and Social Services mission is 44.1% of budget expenditures;
- The Education and Culture mission, representing 23.8% of budget expenditures;
- The Debt Service mission, which accounts for 10.9% of budget expenditures.

#### 2016-2017 Expenditure Budget – Breakdown by Mission

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## Appendix A: 2016-2017 Expenditure Budget by Mission

### 2016-2017 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	-	-	-	-	134.6	-	<b>134.6</b>
Persons Appointed by the National Assembly	-	-	-	-	91.7	-	<b>91.7</b>
Affaires municipales et Occupation du territoire	-	-	1,094.0	-	691.9	-	<b>1,785.9</b>
Agriculture, Pêcheries et Alimentation	-	-	861.3	-	-	-	<b>861.3</b>
Conseil du trésor et Administration gouvernementale	-	-	54.0	-	1,430.2	-	<b>1,484.1</b>
Conseil exécutif	-	-	-	-	417.5	-	<b>417.5</b>
Culture et Communications	-	680.5	-	-	-	3.5	<b>684.1</b>
Développement durable, Environnement et Lutte contre les changements climatiques	-	-	147.1	-	-	-	<b>147.1</b>
Économie, Science et Innovation	-	-	809.9	9.3	-	-	<b>819.2</b>
Éducation et Enseignement supérieur	-	17,245.1	-	-	-	-	<b>17,245.1</b>
Énergie et Ressources naturelles	-	-	72.1	-	-	-	<b>72.1</b>
Famille	-	-	-	2,533.8	-	-	<b>2,533.8</b>
Finances	-	-	-	-	158.0	8,314.0	<b>8,472.0</b>
Forêts, Faune et Parcs	-	-	457.1	-	-	-	<b>457.1</b>
Immigration, Diversité et Inclusion	-	291.9	-	-	-	-	<b>291.9</b>
Justice	-	-	-	182.3	686.0	-	<b>868.3</b>
Relations internationales et Francophonie	-	-	93.8	-	-	-	<b>93.8</b>
Santé et Services sociaux	33,739.1	-	-	-	-	-	<b>33,739.1</b>
Sécurité publique	-	-	-	-	1,350.6	-	<b>1,350.6</b>
Tourisme	-	-	138.0	-	-	-	<b>138.0</b>
Transports, Mobilité durable et Électrification des transports	-	-	654.5	-	-	-	<b>654.5</b>
Travail, Emploi et Solidarité sociale	-	-	802.1	3,394.9	17.2	-	<b>4,214.2</b>
<b>Total</b>	<b>33,739.1</b>	<b>18,217.5</b>	<b>5,183.9</b>	<b>6,120.3</b>	<b>4,977.7</b>	<b>8,317.5</b>	<b>76,555.9</b>

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

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>Santé et Services sociaux</b>					
Coordination Functions	<b>137.5</b>	136.3	136.5	113.3	117.4
Office des personnes handicapées du Québec	<b>12.7</b>	12.5	12.5	11.4	12.1
Régie de l'assurance maladie du Québec	<b>10,183.5</b>	10,046.5	10,046.5	9,396.5	9,027.6
Services to the Public	<b>23,405.5</b>	22,859.4	22,768.5	22,714.3	21,951.2
<b>Total</b>	<b>33,739.1</b>	33,054.7	32,964.1	32,235.5	31,108.4

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

Data for the 2015-2016 Expenditure Budget correspond to 2015-2016 comparative expenditures presented in the volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2016-2017 budget structure.

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>Culture et Communications</b>					
Charter of the French Language	29.3	26.3	26.4	24.8	25.0
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	54.3	55.4	54.9	54.8	55.7
Support for Culture, Communications and Government Corporations	597.0	588.8	585.3	576.3	579.9
<b>Éducation et Enseignement supérieur</b>					
Administration	171.9	172.7	168.7	153.9	168.2
Financial Assistance for Education	744.8	702.6	701.6	679.9	609.2
Development of Recreation and Sports	74.1	69.8	68.9	59.5	67.8
Preschool, Primary and Secondary Education	9,471.7	9,219.5	9,297.9	9,138.3	9,040.5
Higher Education	5,381.0	5,280.1	5,285.0	5,287.6	5,312.9
Retirement Plans	1,330.6	1,238.0	1,238.0	1,232.0	1,201.4
Support for Organizations	71.0	67.0	67.0	65.1	68.8
<b>Immigration, Diversité et Inclusion</b>					
Immigration, Diversity and Inclusion	291.9	283.9	162.2	155.6	161.9
<b>Total</b>	<b>18,217.5</b>	<b>17,704.1</b>	<b>17,655.8</b>	<b>17,427.8</b>	<b>17,291.3</b>

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

Data for the 2015-2016 Expenditure Budget correspond to 2015-2016 comparative expenditures presented in the volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2016-2017 budget structure.

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>Affaires municipales et Occupation du territoire</b>					
Territorial Development	<b>115.9</b>	116.4	115.4	164.0	183.8
Housing	<b>430.5</b>	449.6	459.6	449.1	331.8
Municipal Infrastructure Modernization	<b>424.8</b>	404.2	403.2	377.0	390.5
Promotion and Development of the Metropolitan Region	<b>122.9</b>	119.5	118.4	110.8	99.3
<b>Agriculture, Pêcheries et Alimentation</b>					
Bio-food Business Development, Training and Food Quality	<b>410.2</b>	421.3	421.3	423.0	427.1
Government Bodies	<b>451.1</b>	460.4	460.4	498.5	619.9
<b>Conseil du trésor et Administration gouvernementale</b>					
Promotion and Development of the Capitale-Nationale	<b>54.0</b>	50.6	50.6	49.9	33.1
<b>Développement durable, Environnement et Lutte contre les changements climatiques</b>					
Bureau d'audiences publiques sur l'environnement	<b>5.1</b>	5.0	5.0	6.7	5.5
Environmental Protection	<b>142.0</b>	143.4	141.9	143.1	158.5
<b>Économie, Science et Innovation</b>					
Economic Development and Development of Innovation and Exports	<b>335.4</b>	344.0	337.4	354.8	330.7
Economic Development Fund Interventions	<b>285.4</b>	234.5	146.1	183.1	221.3
Research and Innovation Bodies	<b>189.0</b>	188.8	188.8	188.7	182.1

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>Énergie et Ressources naturelles</b>					
Management of Natural Resources	72.1	74.6	72.4	73.6	62.7
<b>Forêts, Faune et Parcs</b>					
Wildlife and Parks	118.6	114.8	112.9	119.5	118.9
Forests	338.5	335.3	334.5	336.9	360.7
<b>Relations internationales et Francophonie</b>					
International Affairs	93.8	94.8	94.5	96.2	103.9
<b>Tourisme</b>					
Promotion and Development of Tourism	138.0	123.5	122.5	124.0	135.5
<b>Transports, Mobilité durable et Électrification des transports</b>					
Administration and Corporate Services	63.6	64.2	64.7	64.7	76.5
Infrastructures and Transportation Systems	590.9	590.9	588.7	595.9	630.4
<b>Travail, Emploi et Solidarité sociale</b>					
Employment Assistance Measures	802.1	798.9	837.6	825.1	841.1
<b>Total</b>	<b>5,183.9</b>	5,134.6	5,075.9	5,184.6	5,313.2

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

Data for the 2015-2016 Expenditure Budget correspond to 2015-2016 comparative expenditures presented in the volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2016-2017 budget structure.

**Mission Support for Individuals and Families, Expenditures by Portfolio and Program**  
(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>Économie, Science et Innovation</b>					
Status of Women	9.3	7.6	9.8	9.1	10.6
<b>Famille</b>					
Condition of Seniors	29.2	24.6	22.6	14.9	21.0
Public Curator	50.1	47.5	47.5	57.4	56.4
Assistance Measures for Families	2,389.8	2,388.8	2,420.1	2,474.6	2,403.0
Planning, Research and Administration	64.7	56.0	56.5	52.7	55.3
<b>Justice</b>					
Justice Accessibility	182.3	176.3	174.7	161.5	163.4
<b>Travail, Emploi et Solidarité sociale</b>					
Administration	460.9	457.3	468.2	466.1	468.9
Financial Assistance Measures	2,934.0	2,946.0	2,972.9	3,013.8	3,016.5
<b>Total</b>	<b>6,120.3</b>	6,104.0	6,172.4	6,250.1	6,195.0

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

Data for the 2015-2016 Expenditure Budget correspond to 2015-2016 comparative expenditures presented in the volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2016-2017 budget structure.

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>National Assembly</b>					
General Directorate for Administration, Institutional Affairs and the National Assembly Library	<b>57.0</b>	54.5	54.5	52.5	53.6
General Secretariat and Legal and Parliamentary Affairs	<b>7.2</b>	7.0	7.0	6.2	7.2
Statutory Services for Parliamentarians	<b>70.4</b>	66.8	66.8	67.4	60.8
<b>Persons Appointed by the National Assembly</b>					
Administration of the Electoral System	<b>42.0</b>	42.2	42.2	77.7	85.0
The Ethics Commissioner	<b>1.2</b>	1.2	1.2	0.7	0.7
The Lobbyists Commissioner	<b>3.4</b>	3.3	3.3	3.2	3.1
The Public Protector	<b>15.8</b>	15.3	15.3	14.5	14.5
The Auditor General	<b>29.3</b>	28.9	28.2	26.7	26.5
<b>Affaires municipales et Occupation du territoire</b>					
General Administration	<b>59.0</b>	56.3	55.8	49.7	50.8
Commission municipale du Québec	<b>3.3</b>	3.3	3.3	3.4	3.3
Compensation in Lieu of Taxes and Financial Assistance to Municipalities	<b>608.5</b>	573.6	596.9	623.9	613.3
Régie du logement	<b>21.1</b>	20.3	20.8	22.9	22.2

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>Conseil du trésor et Administration gouvernementale</b>					
Commission de la fonction publique	4.0	4.0	4.0	4.0	4.0
Government Operations	189.4	211.2	235.0	294.2	486.2
Contingency Fund	654.8	437.6	360.4	-	-
Retirement and Insurance Plans	495.3	456.5	456.5	393.0	379.3
Secrétariat du Conseil du trésor	86.7	89.0	86.2	77.4	75.1
<b>Conseil exécutif</b>					
Access to Information and Reform of Democratic Institutions	8.8	7.8	7.8	8.0	8.0
Aboriginal Affairs	265.6	252.8	251.3	248.9	237.1
Canadian Intergovernmental Affairs	12.8	12.8	12.7	13.3	14.2
Maritime affairs	0.8	1.0	2.5	0.5	-
Lieutenant-Governor's Office	0.8	0.7	0.8	0.8	0.7
Youth	38.6	38.6	35.4	39.3	45.1
Support Services for the Premier and the Conseil exécutif	90.1	93.5	89.5	88.2	94.5
<b>Finances</b>					
Department Administration	40.1	38.7	38.8	40.8	47.6
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	117.8	108.3	53.1	55.2	51.2

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>Justice</b>					
Judicial Activity	118.3	115.0	115.1	111.6	110.3
Administration of Justice	283.0	284.0	286.6	287.7	304.3
Bodies Reporting to the Minister	23.2	22.9	22.9	23.8	24.6
Compensation and Recognition	125.1	114.7	114.7	108.7	100.0
Administrative Justice	14.5	14.2	14.2	13.4	13.0
Criminal and Penal Prosecutions	121.9	123.4	127.0	126.2	123.2
<b>Sécurité publique</b>					
Bodies Reporting to the Minister	47.2	46.7	45.4	39.6	39.7
Security, Prevention and Internal Management	694.4	655.5	672.8	659.4	626.7
Sûreté du Québec	609.1	615.8	631.5	632.2	656.8
<b>Travail, Emploi et Solidarité sociale</b>					
Labour	17.2	26.7	32.5	28.9	31.9
<b>Total</b>	<b>4,977.7</b>	4,643.9	4,591.7	4,243.8	4,414.4

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

Data for the 2015-2016 Expenditure Budget correspond to 2015-2016 comparative expenditures presented in the volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2016-2017 budget structure.

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

(millions of dollars)

<b>Portfolios and Programs</b>	<b>2016-2017 Expenditure Budget</b>	2015-2016 Expenditure Budget	2015-2016 Probable Expenditure	2014-2015 Expenditures	2013-2014 Expenditures
<b>Culture et Communications</b>					
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	3.5	3.7	3.7	3.7	3.8
<b>Finances</b>					
Debt Service	8,314.0	8,015.0	8,015.0	8,146.2	8,430.1
<b>Total</b>	<b>8,317.5</b>	<b>8,018.7</b>	<b>8,018.7</b>	<b>8,149.9</b>	<b>8,433.9</b>
Unexpended Appropriations	-	(181.2)	-	-	-
<b>Missions Total</b>	<b>76,555.9</b>	<b>74,478.7</b>	<b>74,478.7</b>	<b>73,491.7</b>	<b>72,756.2</b>

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

Data for the 2015-2016 Expenditure Budget correspond to 2015-2016 comparative expenditures presented in the volume Estimates of the Departments and Bodies.

Program spending by mission is presented in accordance with the 2016-2017 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 2002-2003 fiscal year over a period of 15 years. It is composed of three tables presenting:

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

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
2002-2003	41,865	4.4	6,804	(1.8)	<b>48,669</b>	3.5
2003-2004	43,357	3.6	6,850	0.7	<b>50,207</b>	3.2
2004-2005	45,480	4.9	7,035	2.7	<b>52,515</b>	4.6
2005-2006	46,782	2.9	7,042	0.1	<b>53,824</b>	2.5
2006-2007	49,022	4.8	7,185	2.0	<b>56,207</b>	4.4
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	64,322	3.3	8,434	8.6	<b>72,756</b>	3.9
2014-2015	65,342	1.6	8,150	(3.4)	<b>73,492</b>	1.0
2015-2016 <sup>F</sup>	66,460	1.7	8,019	(1.6)	<b>74,479</b>	1.3
2016-2017 <sup>F</sup>	68,238	2.7	8,318	3.7	<b>76,556</b>	2.8

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

<sup>F</sup> Forecast

## B.2

## 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
2002-2003	7,441	4.7	2.2	16.8	5,626	3.8
2003-2004	7,485	3.8	2.8	16.7	5,792	3.0
2004-2005	7,535	4.9	1.8	16.7	6,036	4.2
2005-2006	7,581	3.1	2.2	16.7	6,171	2.2
2006-2007	7,632	3.7	2.0	16.9	6,423	4.1
2007-2008	7,693	5.3	2.2	16.9	6,730	4.8
2008-2009	7,762	2.7	2.3	17.6	7,112	5.7
2009-2010	7,843	0.1	0.3	18.5	7,422	4.4
2010-2011	7,929	4.3	1.8	18.3	7,564	1.9
2011-2012	8,008	5.1	2.9	17.8	7,680	1.5
2012-2013	8,085	2.7	1.5	17.6	7,699	0.2
2013-2014	8,155	2.0	0.9	17.8	7,888	2.4
2014-2015	8,215	2.5	2.0	17.7	7,954	0.8
2015-2016 <sup>F</sup>	8,264	2.0	1.1	17.6	8,042	1.1
2016-2017 <sup>F</sup>	8,330	3.2	1.6	17.5	8,192	1.9

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)

	2016-2017 Expenditure Budget	2015-2016 Probable Expenditure	Actual Expenditures		
			2014-2015	2013-2014	2012-2013
National Assembly	135	128	126	122	119
Persons Appointed by the National Assembly	92	90	123	130	151
Affaires municipales et Occupation du territoire	1,786	1,773	1,801	1,695	1,734
Agriculture, Pêcheries et Alimentation	861	882	922	1,047	1,068
Conseil du trésor et Administration gouvernementale**	1,484	1,193	819	978	598
Conseil exécutif	417	400	399	400	391
Culture et Communications	681	667	656	661	644
Développement durable, Environnement et Lutte contre les changements climatiques	147	147	150	164	163
Économie, Science et Innovation	819	682	736	745	656
Éducation et Enseignement supérieur	17,245	16,827	16,616	16,469	15,803
Énergie et Ressources naturelles	72	72	74	63	92
Famille	2,534	2,547	2,600	2,536	2,445
Finances**	158	92	96	99	84
Forêts, Faune et Parcs	457	447	456	480	540
Immigration, Diversité et Inclusion**	292	162	156	162	157
Justice	868	855	833	839	810
Relations internationales et Francophonie	94	94	96	104	115
Santé et Services sociaux	33,739	32,964	32,235	31,108	30,122
Sécurité publique	1,351	1,350	1,331	1,323	1,298
Tourisme	138	122	124	135	129
Transports, Mobilité durable et Électrification des transports	654	653	661	707	712
Travail, Emploi et Solidarité sociale	4,214	4,311	4,334	4,358	4,415
<b>Program Spending</b>	<b>68,238</b>	<b>66,460</b>	<b>65,342</b>	<b>64,322</b>	<b>62,247</b>
Debt Service	8,318	8,019	8,150	8,434	7,766
<b>Budget Expenditures</b>	<b>76,556</b>	<b>74,479</b>	<b>73,492</b>	<b>72,756</b>	<b>70,013</b>

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

\* The reclassification of expenditures by portfolio is not definitive. Additional discussions may change the breakdown of expenditures by portfolio.

\*\* The 2016-2017 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.

Actual Expenditures									
2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004	2002-2003
115	113	114	115	114	107	99	96	97	94
74	70	70	134	70	131	58	58	93	66
1,778	1,708	1,695	1,614	1,568	1,629	1,563	1,497	1,323	1,378
1,059	1,056	1,098	704	722	692	656	659	660	638
656	854	595	598	556	744	544	558	466	559
370	353	342	327	316	265	263	273	226	198
671	645	651	641	621	592	535	525	512	489
163	169	169	167	152	146	154	165	181	170
862	772	877	954	679	499	667	520	496	807
15,563	15,185	14,643	14,310	13,389	12,629	12,271	11,865	11,559	11,151
120	100	112	120	119	112	114	121	128	145
2,427	2,262	2,066	1,961	1,836	1,719	1,622	1,544	1,488	1,313
109	87	280	218	84	79	82	90	83	102
562	638	621	517	567	392	323	281	328	324
166	172	164	155	129	122	113	118	124	126
776	715	694	687	672	718	643	622	588	556
116	118	123	127	113	100	100	100	109	109
29,358	28,530	27,482	25,636	24,069	22,467	21,177	20,594	19,038	17,882
1,264	1,163	1,148	1,110	1,046	978	934	933	925	860
142	140	144	136	144	143	158	144	145	143
743	745	736	702	618	603	566	529	521	488
4,409	4,384	4,390	4,263	4,186	4,156	4,139	4,188	4,268	4,266
<b>61,503</b>	<b>59,978</b>	<b>58,215</b>	<b>55,197</b>	<b>51,774</b>	<b>49,022</b>	<b>46,782</b>	<b>45,480</b>	<b>43,357</b>	<b>41,865</b>
7,348	7,084	6,240	6,639	7,160	7,185	7,042	7,035	6,850	6,804
<b>68,851</b>	<b>67,062</b>	<b>64,455</b>	<b>61,836</b>	<b>58,934</b>	<b>56,207</b>	<b>53,824</b>	<b>52,515</b>	<b>50,207</b>	<b>48,669</b>





