Funding for Education in Québec at the Preschool, Elementary and Secondary School Levels

2009-2010 School Year

Éducation, Loisir et Sport Québec

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Direction générale du financement
et de l'équipement

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NOTE TO READER

THIS DOCUMENT OUTLINES THE FUNDING AND THE BUDGETARY RULES FOR SCHOOL BOARDS, SUBSIDIZED PRIVATE EDUCATIONAL INSTITUTIONS AND SCHOOL BUS TRANSPORTATION FOR 2009-2010. IT IN NO WAY REPLACES THESE BUDGETARY RULES.

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Funding for Education in Québec at the Preschool, Elementary and Secondary School Levels for the 2009-2010 School Year

1. INTRODUCTION

The Ministère de l'Éducation, du Loisir et du Sport (MELS) is responsible for promoting education, recreation and sports; fostering, developing and supporting efforts to help Québec society and its individual members reach a higher level of scientific, cultural and professional achievement; making higher forms of learning and education available to any person who is willing and able to pursue these courses of study; and ensuring that MELS orientations and activities are consistent with general government policy and with economic, social and cultural needs.

Preschool, elementary and secondary school education is provided by a public school system and a private school system. The public system consists of 69 school boards, 60 of which are recognized as French-language school boards and 9 as English-language school boards. In addition, there are 3 special-status school boards (Littoral, Kativik and Cree) and the Naskapi School. The private school system consists of 290 institutions: 185 of these are accredited to receive Québec government grants, and the other 99 are certified but do not receive these grants.

For the government 2009-2010 fiscal year, appropriations for preschool, elementary and secondary school education total $8 439 200 000 and are apportioned as follows:

	Programs	$	%
01	School boards (operating activities)	6 690 300 000	79.3
02	Special-status school boards	250 700 000	3.0
03	School board debt-servicing costs	671 100 000	8.0
04	Private education	468 500 000	5.5
05	Support for partners in education	52 000 000	0.6
06	Support for school bus transportation	306 600 000	3.6
	Total	**8 439 200 000**	**100.0**

Preschool, elementary and secondary school education have additional appropriations of $439 300 000 in 2009-2010, an increase of 5.5% as compared to the previous year. This allows for growth-factor funding (costs of remuneration, indexation of other expenditures and variation in student enrollment) and some specific developmental measures.

The following four sections will deal with school board funding, funding for special-status school boards, funding for subsidized private educational institutions and funding for school bus transportation, which is examined separately, as it pertains to both school boards and private educational institutions.

2. FUNDING FOR SCHOOL BOARDS

Recognized as legal entities established in the public interest, school boards are local, decentralized bodies administered by commissioners elected by universal franchise. School boards have the power to levy taxes, and they provide services in either French or English in the territory under their jurisdiction.

The school boards' prime responsibility stems from the *Education Act*, which states that every person is entitled to the preschool education and elementary- and secondary-level instructional services provided for in the Act and in the *Basic school regulation* made under the Act, from the first day of the school calendar of the school year in which he or she turns five[1] (before October 1) to the last day of the school calendar of the school year in which he or she turns 18, or 21 in the case of a person with a handicap. The Act also states that every person not legally required to attend school is entitled to the educational services prescribed by the basic regulation for adult education and by the basic regulation for vocational training.

In order to cover the costs that arise from these legal responsibilities, school boards have two main sources of funding: Québec government grants and school taxes.

2.1 SOURCES OF FUNDING FOR SCHOOL BOARDS

School board expenditures fall into two categories: operating expenditures and capital expenditures.

Operating expenditures mainly involve money that school boards spend for current operations (e.g. salaries, supplies and maintenance).

Capital expenditures cover the acquisition of movable and immovable assets as well as improvement and refurbishing projects for existing assets.

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1 Or age four in the case of a child with a handicap or from a disadvantaged area, as defined in the *Basic school regulation*.

Based on information in the 2007-2008 financial reports (the most recent data available), the following table shows the relative importance of the different sources of funding for these two types of expenditures.

⇨ Operating Expenditures

Sources of funding	**$**	**%**
Government of Québec		
Ministère de l'Éducation, du Loisir et du Sport	6 873 700 000[1]	74.9
Ministère de l'Emploi et de la Solidarité sociale	23 300 000	0.3
Other departments	8 000 000	0.1
Property-based school taxes	1 356 500 000	14.8
Other revenues	919 600 000	10.0
Total	**9 181 100 000**	**100.0**

⇨ Capital expenditures

Sources of funding	**$**	**%**
Government of Québec	649 200 000	86.3
Self-financing	56 800 000	7.6
Other	46 100 000	6.1
Total	**752 100 000**	**100.0**

2.1.1 Operating activities

a) Grants from the Ministère de l'Éducation, du Loisir et du Sport

MELS plays an essential role in funding school boards to provide access to education across Québec, regardless of students' socioeconomic background.

[1] Including debt servicing.

The resources that school boards receive from MELS are allocated in accordance with the annual budgetary rules described below.

b) School taxes

School taxes collected by school boards also represent an important source of funding for operating activities.

In 1990-1991, the school tax formula underwent a major reform to correct the inequities in school board funding resulting from the method implemented in 1980 and to make school boards accountable for the management and financing of certain operating expenditures.

This emphasis on accountability meant that various responsibilities were transferred to the school boards, for example: expenditures on facilities in 1990-1991, administrative expenditures in 1996-1997, expenditures related to the administration of schools and centres in 1997-1998, and part of the school bus transportation budget in 2003-2004.

The *Education Act* sets out the method for computing the maximum school tax yield:

$$\text{Base amount} + \left[\text{Amount per student X Weighted enrollment}\right]$$

Each year, a regulation determines the rate of increase in these amounts, the reference student enrollment and the weighting of this reference student enrollment.

According to the regulation for 2009-2010, these amounts are as follows:

* Base amount $228 284
* Amount per student $760.97

The school tax rate is determined as follows:

$$\frac{\text{Maximum school tax yield}}{\text{Standardized assessment}}$$

Maximum: $0.35 per $100 of the standardized assessment

If the result of the above calculation exceeds the $0.35 maximum, MELS provides an equalization grant to cover the difference between the revenues generated by this maximum rate and the maximum school tax yield. This grant helps school boards that are unable to reach the maximum school tax yield through school tax revenues.

c) Other revenues

The other main sources of revenue that may be used to finance school board operating activities are as follows:

* fees for food services, the rental of premises, school bus transportation and lunchtime supervision

* grants paid by the Government of Canada in lieu of taxes on its buildings

2.1.2 Capital expenditures

a) Long-term loans

Capital expenditures authorized by MELS are financed by long-term loans. Annual debt-servicing subsidies are provided for such loans. Allocations for capital expenditures are made under the annual budgetary rules described below.

b) Self-financing

School boards may help finance certain capital expenditures using their own revenues or long-term loans authorized by MELS.

c) Other revenues

The other main sources of revenue that help finance capital expenditures include municipal funding for a given project and the proceeds from the disposal of movable or immovable assets, the latter of which must be authorized by MELS.

2.2 RESOURCE ALLOCATION METHOD

2.2.1 Preparation of the 2009-2010 budgetary rules

The resource allocation method is reviewed every year by the joint committee on material and financial resources, which includes representatives from MELS and the elementary and secondary school system, under the direction of the assistant deputy minister responsible for the elementary and secondary school system. This exercise leads to the establishment of the annual budgetary rules.

As part of the process involved in preparing the 2009-2010 budgetary rules, the committee identified several issues requiring attention in each area. These issues were examined by working subcommittees, which are also made up of representatives from MELS and the elementary and secondary school system.

2.2.2 Method of allocating operating resources

Total operating subsidies for the 2009-2010 school year will be allocated as follows:

Basic allocations $6 212 700 000

ORGANIZATION OF SERVICES $692 500 000[1]

- Administration of schools $4 100 000
- Administration of head offices of small school boards $24 500 000
- Expenditures on facilities $53 000 000
- Specific geographical factors $40 200 000
- Negative adjustment ($99 000 000)
- Equalization[2] $669 700 000

[1] $1 392 700 000 coming from school taxes is added to finance these services and part of school bus transportation.

[2] This amount is used to finance part of school bus transportation and the organization of services.

Educational activities in the youth sector: $4 626 000 000

- Teachers	$4 036 300 000
- Other staff	$488 500 000
- Other costs	$101 200 000

Educational activities in adult general education: $291 800 000

- Teachers	$244 800 000
- Other staff	$40 700 000
- Other costs	$6 300 000

Educational activities in vocational training: $602 400 000

- Teachers	$469 500 000
- Other staff	$54 600 000
- Other costs	$78 300 000

Additional allocations $609 300 000

Recurring and nonrecurring adjustments and general revenues ($57 100 000)

a) Basic allocations

Basic allocations generally cover the basic configuration of services offered and correspond to the better part of the resources allotted to school boards so that they can fulfill their obligations with respect to educational activities in general education and vocational training in both the youth and adult sectors.

* Organization of services

  Expenditures related to the organization of services involve the administration of schools and centres, activities carried out at the school board head office (e.g. general administration, services related to human, financial, material and electronic data processing resources) and maintenance and repairs (e.g. housekeeping, energy consumption, and safety and security). These expenditures are essentially financed by the school boards' self-generated revenue (school taxes and equalization grants). The allocation method for this budgetary envelope takes into account certain specific features of a school board that affect its organization of services, in particular, its distance from urban centres and how schools and centres are dispersed throughout its territory.

* Educational activities

  Educational activities relate to teaching, teaching support, complementary educational services and professional development. The allocations vary according to the type of education involved:

  · For general education in the youth sector, the allocations are determined on the basis of student enrollment in the different levels of education (preschool, elementary and secondary school) as of September 30 and according to the categories of students involved (e.g. regular students and students with handicaps).

  · For vocational training, the allocations are based on the number of full-time equivalent students who have been evaluated (deemed to have passed or failed) and on the amounts specific to each program.

  · For general education in the adult sector, the allocations are based on the number of students, which is determined *a priori*.

Allocations related to teaching cover costs related to the teaching staff. They are determined for each school board based on the following factors:

- a per-teacher cost that takes into account specific factors affecting the compensation of teachers within a given school board (e.g. experience, schooling, mobility, employer contributions, absenteeism)

- an amount related to a school board's educational organization (number of teachers), which takes into account the composition of classes within each school, the size of the schools, collective agreements and basic school regulations

Other educational expenditures relate to expenditures other than those pertaining to teachers and the administration of schools and centres.

For general education in the youth sector, the allocation for other educational expenditures is determined by adding the following items:

- a base amount

- an allocation for each level of education, which is determined on the basis of the different per-student amounts for each category of student

- an allocation specific to each school board to take particular needs into account (additional allocations included in the basic allocation)

Also, for general education in the youth sector, the following allocations are included in the basic allocation for educational activities:

- additional support for at-risk students

- additional support for students from disadvantaged areas

- additional resources for at-risk students, handicapped students and students with social maladjustments or learning disabilities

These first two amounts will evolve according to the parameters of each school board and the variation in school enrollment, should it be on the rise. Consequently, the envelopes will not be affected by declining enrollment and will allow school boards greater management autonomy with respect to the organization of services.

The measure related to additional resources for at-risk students, handicapped students and students with social maladjustments or learning disabilities aims to improve services through the hiring of special education teachers in elementary education and of resource teachers in secondary education as well as the hiring or maintaining of professional and support staff.

Lastly, in general education in the youth sector, an adjustment provides an additional amount for students receiving welcoming services and assistance in learning French, an amount for home-schooled students, an amount to help small schools and amounts for students enrolled in special paths.

For general education in the adult sector, the allocation is based on per-student amounts to cover material and support resources. The amount for support resources is specific to each school board.

For vocational training, the allocation is based on per-student amounts that cover support and material resources. These amounts are specific to each program.

b) Adjustments

Adjustments may either increase or decrease the basic allocations for various reasons.

For example, adjustments relate to the verification of student enrollment, technical adjustments to the parameters and the transfer of regular students between the public and private school systems after September 30.

c) Additional allocations

Additional allocations are granted to deal with special situations and to develop certain activities given priority status by MELS. The list of additional allocations for 2009-2010 can be found in Appendix 1.

2.2.3 <u>Method of allocating capital resources</u>

As of the 2009-2010 school year, the budgetary rules for capital expenditures will remain in effect for a 3-year period.

a) Basic allocation

The basic allocation is mainly used to acquire furniture, equipment and tools (FET) for general education (youth and adult sectors) and vocational training, to improve and refurbish buildings (IRB) and to develop computer systems.

The basic allocation is determined according to a base amount per school board and an FET amount and an IRB amount specific to each school board. The FET amount takes into account the number of general education buildings and the number of students funded. The IRB amount takes into account the size of the buildings, their age, their remoteness, the size of the student population, and excess space.

b) Additional allocations

Additional allocations are granted to deal with special situations (special education, student residences and improved accessibility of buildings for persons with handicaps). These allocations are granted on request.

c) Specific allocations

Specific allocations are granted for special purposes and are limited by available resources. Their amount is set after an analysis of the school board's financial report and confirmation that the school board has met the conditions associated with each allocation.

Specific allocations are granted mainly for the following purposes: new construction in the general education sector, new construction or refurbishing in the vocational training sector, amounts for keeping up buildings and reducing the maintenance deficit, litigation related to construction flaws, beautification projects for schoolyards, the compensation fund, facilities for the implementation of new programs and new technologies in vocational training, acquisition of textbooks, equipment for new information and communications technologies, and work to improve energy efficiency.

2.3 PRINCIPAL CHANGES IN THE 2009-2010 BUDGETARY RULES

2.3.1 Operating budget rules

The principal changes to the school boards' operating budget rules for the 2009-2010 school year are as follows:

- Implementation of growth factors, including:
  - indexation of salaries at 1.4% for teachers and 1.5% for other personnel
  - indexation of other costs at 0.4%
  - indexation of the maximum school tax yield at 1.84%
- Implementation of new initiatives:
  - an additional allocation of $20 700 000 for teaching resources for the Elementary Cycle Two level in schools located in disadvantaged areas and for Elementary 3 students attending schools in other areas
  - a new measure to enhance the funding of the Student Ombudsman
  - additional resources allowing school boards to meet the requirements imposed under the government accounting reform

– Changes to the resource allocation method:

  · Implementation of the new secondary-level education program is continued. Funding for training paths and the measure to fund the mathematics options are extended to Secondary V. Amounts per student for other educational expenditures are increased to allow for the hiring of laboratory technicians.

  · For adult general education, the resource calculation method for instructional support and supervision is reviewed.

  · The New Approaches, New Solutions measure and the allocation for decile 1 to 7 schools are updated according to the new school population map.

2.3.2 Budgetary rules for capital expenditures

The principal changes to the school boards' budgetary rules for capital expenditures during the 2009-2010 to 2011-2012 school years are as follows:

– review of the measure for furniture, equipment and tools (FET) for general education that takes into account an amount per building and amounts per student

3. FUNDING FOR SPECIAL-STATUS SCHOOL BOARDS

Certain school boards have characteristics that require them to be funded differently from other school boards.

The Cree and Kativik school boards were created as a result of the *James Bay and Northern Quebec Agreement*, while the Naskapi School was created under the *Northeastern Quebec Agreement*. These organizations are governed by the *Education Act for Cree, Inuit and Naskapi Native Persons*.

The Commission scolaire du Littoral also has special status, since it does not collect school property taxes and it is managed by an administrator appointed by the government.

3.1 SOURCES OF FUNDING FOR SPECIAL-STATUS SCHOOL BOARDS

The expenditures of the special-status school boards are financed by the provincial and federal governments according to the following percentages:

School board/School	Government	
	Provincial	**Federal**
Cree	25%	75%
Kativik	75%	25%
Littoral	100%	---
Naskapi	25%	75%

3.2 RESOURCE ALLOCATION METHOD

3.2.1 Method of allocating operating resources

For the 2009-2010 school year, grants from MELS to the special-status school boards total $231 000 000 and will be allocated as follows:

Basic allocations $163 500 000

Educational activities	Administrative activities and facilities
$111 500 000	$52 000 000

Specific allocations $67 500 000

Adults and vocational training	$18 400 000
Postsecondary	$12 400 000
Naskapi School	$6 300 000
Other measures	$30 400 000

3.2.2 Method of allocating capital resources

Allocations for capital expenditures include a basic allocation, additional allocations and specific allocations. Specific allocations mostly involve grants for new construction. Grants for capital expenditures are funded in the same way as grants for operating expenditures.

4. FUNDING FOR SUBSIDIZED PRIVATE EDUCATIONAL INSTITUTIONS

The private system consists of subsidized and nonsubsidized institutions that offer general education to regular students in the youth sector and to students with handicaps, social maladjustments or learning difficulties (SHSMLD), as well as vocational training to students in the youth and adult sectors.

To cover the costs associated with their responsibilities, subsidized private educational institutions have three main sources of funding: Québec government grants, student contributions and specific revenues.

4.1 SOURCES OF FUNDING FOR SUBSIDIZED PRIVATE EDUCATIONAL INSTITUTIONS

Private education expenses can be broken down into the following areas of activity:

- teaching
- support for teaching and training
- extracurricular activities
- administrative activities
- activities pertaining to movable and immovable assets
- related activities
- auxiliary businesses

Based on the information in the 2007-2008 financial reports (the most recent data available), the following table shows the relative importance of the various sources of funding to cover the expenditures of private educational institutions.

Sources of funding	$	%
Government of Québec		
Ministère de l'Éducation, du Loisir et du Sport	450 800 000	43.5
Other departments	2 300 000	0.2
Student contributions	291 600 000	28.1
Donations	51 300 000	5.0
Auxiliary businesses	20 300 000	2.0
Other revenues	219 900 000	21.2
Total	**1 036 200 000**	**100.0**

a) Québec government grants

Québec government grants are the main source of funding for private educational institutions. Almost all these grants are from MELS and are provided as per-student amounts for educational services and rental value, for example. They are allocated to subsidized private educational institutions in accordance with the annual budgetary rules described below.

b) Student contributions

Student contributions consist primarily of admission, registration, tuition and other such fees.

c) Donations

Donations refer to amounts received as such from a religious or cultural community or from a foundation, for example.

d) Auxiliary businesses

Auxiliary business revenues result from activities related to the educational mission but intended for a population larger than the institution's normal student body. Examples include amounts charged to the public for self-improvement, physical fitness and community outreach courses.

e) Other revenues

The other main sources of revenue used to finance the expenditures of private educational institutions are bank interest, interest on investments, and revenues from room and other rentals.

4.2 Resource allocation method

For the 2009-2010 school year, grants from MELS to subsidized private educational institutions total $468 500 000 and will be allocated as follows:

Basic allocation $426 900 000
Allocation in lieu of rental value $25 300 000
Additional allocations $16 300 000

a) Basic allocation

The basic allocation represents the better part of the resources allotted to subsidized private educational institutions so that they can fulfill their obligations with respect to preschool and elementary education services, secondary-level general education and vocational training services, and services for students with handicaps, social maladjustments or learning difficulties.

Per-student amounts for regular students and students with handicaps, social maladjustments or learning difficulties are allocated for each level of education. These amounts cover expenditures for teaching and nonteaching staff, as well as other costs. It should be noted that for students with handicaps, social maladjustments or learning difficulties, the per-student amounts are specific to each educational institution.

b) Allocation in lieu of rental value

The allocation in lieu of rental value covers the acquisition of furniture, equipment and tools, major repairs, and the improvement and refurbishing of buildings used for the institution's educational projects.

A per-student amount for each level of education is used to determine this allocation.

c) Additional allocations

Additional allocations are granted to deal with special situations and to develop certain activities given priority status by MELS.

The list of additional allocations for 2009-2010 can be found in Appendix 2.

d) Nonrecurring adjustments

Over the course of the year, nonrecurring adjustments may either increase or decrease the basic allocation, the allocation in lieu of rental value and the additional allocations.

For example, nonrecurring adjustments account for the transfer of regular students between the public and private school systems after September 30, students coming from outside Québec, revisions in student enrollment from past years, adjustments related to the previous year and verification of the normative framework.

4.3 PRINCIPAL CHANGES IN THE BUDGETARY RULES FOR THE 2009-2010 SCHOOL YEAR

The principal changes in the budgetary rules for 2009-2010 are as follows:

- ⇨ Implementation of growth factors:
  - indexation of salaries at 1.4% for all staff members
  - indexation of other costs at 0.4%
  - indexation of per-student amounts in lieu of rental value

- ⇨ Implementation of new initiatives:
  - Implementation of the new Secondary V education programs is continued and additional laboratory technicians are hired.
  - In 2008-2009, new funding was introduced for the new Work-Oriented Training Path in institutions that receive students with handicaps, social maladjustments or learning difficulties (SHSMLD). In 2009-2010, the third year will be funded.
  - Board and lodging assistance is now available to students enrolled in an eligible program and residing at a boarding school.
  - The amounts allocated for academic delays for boarding students are transferred to the *Fight against academic delays* measure, which now contains two sub-measures.

5. FUNDING FOR SCHOOL BUS TRANSPORTATION

Under the *Education Act* and the *Act respecting private education*, MELS annually establishes budgetary rules to determine grants allocated to school boards and subsidized private educational institutions that provide school bus transportation.

These grants help to fund the following activities:

- ➩ daily transportation to and from school
- ➩ transportation between schools to attend compulsory courses
- ➩ periodic transportation of students who do not travel in the morning and evening because of the long distances involved

5.1 SOURCES OF FUNDING FOR SCHOOL BUS TRANSPORTATION

Since 2003-2004, the budget for school bus transportation provided by school boards has come from two sources: grants from MELS and self-generated revenues based on the number of students transported.

Grants from MELS finance school bus transportation provided by private educational institutions.

The difference between an educational institution's actual expenditures and the budgeted amounts is either covered by a specific revenue or financed by the institution. This difference includes lunchtime transportation.

5.2 RESOURCE ALLOCATION METHOD

For the 2009-2010 school year, grants from MELS total $298 200 000 and will be allocated as follows:

BASIC ALLOCATION	$298 700 000[1]
RECURRING ADJUSTMENTS	($500 000)

[1] In addition to this amount, $297 000 000 comes from equalization grants and school taxes, which brings the total expenditures related to school bus transportation to $595 200 000.

a) Basic allocation

The basic allocation represents the better part of the resources allotted to school boards and subsidized private institutions so that they can fulfill their obligations with respect to school bus transportation. This includes:

* daily student transportation to and from school
* transportation between schools during regular hours so students can attend compulsory courses not offered by their school
* periodic transportation (i.e. on weekends, twice a month or on any other appropriate basis) of students who do not travel in the morning and evening because of the long distances involved

b) Additional allocations

Additional allocations cover increases in regular student enrollment and in the number of students with handicaps, the acquisition of equipment and accessories needed to transport students with handicaps, and the adjustment related to the environment.

c) Adjustments

Adjustments may be recurring, nonrecurring or specific. They may either increase or decrease the basic allocation for various reasons.

For example, nonrecurring adjustments cover the failure to observe the integrated transportation contract or the memorandum of understanding, service stoppages, the grant adjustment following analysis of the financial report and the guarantee of performance of contracts.

Recurring adjustments cover agreements between school boards, agreements between school boards and private educational institutions, as well as the use of state-managed vehicles.

5.3 PRINCIPAL CHANGES IN THE BUDGETARY RULES

The 2009-2010 school year is the third year of the five-year budgetary rules that cover the period from 2007-2008 to 2011-2012.

SCHOOL BOARDS

ADDITIONAL OPERATING ALLOCATIONS

30010	Daycare services
30020	New education program
30030	Supervision of student teachers
30040	Supporting Montréal Schools and poverty reduction
30050	Special education
30060	New Approaches, New Solutions
30070	Spiritual care and guidance and community involvement
30080	Microcomputing for educational purposes
30090	Support for the implementation of the cultural policy at school
30100	Support for pedagogical development
30110	Board and lodging assistance
30120	Tuition fees for private schools or other schools outside Québec
30130	Allocations related to agreements on working conditions
30140	Administrative support and support for facilities
30160	Regional priorities and characteristics
30180	Support for training activities resulting from the policy on continuing education
30210	Support for intercultural activities
30220	Youth entrepreneurship challenge
30240	Homework Assistance Program
30250	Wellness-Oriented School Program
30270	Action Plan on Reading in School
30280	Access to vocational training for students under 20 years of age
30300	The *Plan d'action pour l'amélioration du français*
30310	Support in mathematics

30340	Action plan to prevent and deal with violence in the schools
30350	Support for the regional delivery of vocational training
30390	Other allocations

SUBSIDIZED PRIVATE EDUCATIONAL INSTITUTIONS

ADDITIONAL ALLOCATIONS

30020	Action plan on drugs in schools—resource people
30030	*Programme d'accueil et de soutien à l'apprentissage du français*
30040	Isolation pay
30060	Compensatory assistance for funding gap
30070	Supervision of student teachers
30080	Size and isolation
30090	Introduction to Entrepreneurship
30110	Special education
30130	Work-study support program
30140	Microcomputing for educational purposes
30170	Boarding schools
30182	Support for academic and career counselling and information services
30200	Wellness-Oriented School Program
30210	Culture in the Schools Program
30230	Reading in school
30240	Daycare services
30250	Judicial records
30260	Fight against academic delays
30270	Board and lodging assistance
30280	Information and communications technologies in Québec schools
30300	Adjustment for Work-Oriented Training Path
30310	Action plan to prevent and deal with violence in the schools
30390	Other allocations