

## □ Additional information on portfolio expenditures

### ■ Special funds

Special funds are entities set up by law to finance certain activities within government departments and bodies.

The activities of special funds are funded mainly through tax revenues, duties and permits and transfers from program spending.

TABLE 1

#### **Special fund expenditures** (millions of dollars)

	<b>2018-2019</b>	<b>2019-2020</b>
Land Transportation Network Fund (LTNF) <sup>(1)</sup>	3 819	3 662
Educational Childcare Services Fund	2 393	2 567
Labour Market Development Fund	1 090	1 115
Tax Administration Fund	907	981
Green Fund <sup>(2)</sup>	773	920
Police Services Fund	668	687
Natural Resources Fund – Sustainable Forest Development Component	565	535
Economic Development Fund	332	290
Health and Social Services Information Resources Fund	211	231
Tourism Partnership Fund	225	207
Other funds and consolidation adjustments <sup>(3)</sup>	1 343	1 499
<b>TOTAL</b>	<b>12 325</b>	<b>12 693</b>

Notes: Expenditures exclude debt service.

The special fund expenditures identified in the table correspond to those presented in the expenditure budget of the special funds.

(1) The decrease in LTNF expenditures in 2019-2020 is explained by the 2018-2019 initiatives, in particular the grant to the Réseau express métropolitain (REM) for the transitional mitigation network.

(2) The growth in the expenditures of the Green Fund in 2019-2020 is explained by the measures announced in Budget 2019-2020, in particular, the enhancement and review of the Drive Green program and the measures to support major industrial emitters.

(3) These amounts include the elimination of reciprocal transactions between special funds.

## ■ Non-budget-funded bodies

Non-budget-funded bodies were created to provide specific public services.

The activities of non-budget-funded bodies are funded mainly through transfers from program spending and the sale of goods and services.

TABLE 2

### Expenditures of non-budget-funded bodies (millions of dollars)

	2018-2019	2019-2020
Régie de l'assurance maladie du Québec <sup>(1)</sup>	12 694	13 310
Agence du revenu du Québec	1 163	1 223
Société d'habitation du Québec	1 172	1 209
Société québécoise des infrastructures	843	870
Société de financement des infrastructures locales du Québec	554	454
Centre de services partagés du Québec	524	542
Héma-Québec	436	454
La Financière agricole du Québec	401	485
Société de l'assurance automobile du Québec	271	276
Other bodies and consolidation adjustments <sup>(2)</sup>	2 150	2 330
<b>TOTAL</b>	<b>20 208</b>	<b>21 152</b>

Notes: Expenditures exclude debt service.

The expenditures of the bodies identified in the table correspond to those presented in the expenditure budget of non-budget-funded bodies.

(1) The expenditures of the Régie de l'assurance maladie du Québec account for over 60% of the expenditures of non-budget-funded bodies. These expenditures fund, in particular, medical services and medication.

(2) These amounts include the elimination of reciprocal transactions between non-budget-funded bodies.

## ■ Bodies in the health and social services network

Bodies in the health and social services network include integrated health and social services centres as well as other public institutions and regional authorities. These bodies provide the public with general and specialized health services.

The activities of the health and social services network are funded primarily through transfers from program spending plus, in particular, the sale of goods and services, such as the contributions of adults residing in residential and long-term care centres or revenue from parking lots.

TABLE 3

### Expenditures of bodies in the health and social services network (millions of dollars)

	2018-2019	2019-2020	2020-2021
Bodies in the health and social services network	26 981	28 363	29 431
<i>% change</i>	5.2	5.1	3.8

Notes: The expenditures exclude debt service.

The growth in the expenditures of the health and social services network will ensure access to quality health care, in particular by improving services, strengthening home care and services and adding more residential beds.

## ■ Bodies in the education networks

Bodies in the education networks consist of school boards, the Comité de gestion de la taxe scolaire de l'île de Montréal, CEGEPs and the Université du Québec and its constituents. These bodies offer preschool and elementary, secondary, college and university education services.

The activities of the education networks are funded mainly through transfers from program spending, plus the school property tax and tuition fees.

TABLE 4

### Expenditures of bodies in the education networks (millions of dollars)

	2018-2019	2019-2020	2020-2021
School boards <sup>(1)</sup>	13 215	13 996	14 587
CEGEPs	2 502	2 632	2 689
Université du Québec and its constituents	1 588	1 643	1 676
<b>TOTAL</b>	<b>17 305</b>	<b>18 271</b>	<b>18 952</b>
<i>% change</i>	5.5	5.6	3.7

Notes: The expenditures exclude debt service.

The growth in the expenditures of the education networks is explained mainly by changes in clientele and additional investments, in particular for the purpose of rolling out 4-year-old kindergarten, adding an extra hour a day for extracurricular activities in secondary schools, increasing funding for CEGEPs and ensuring a minimum level of direct services to students.

(1) School boards include the Comité de gestion de la taxe scolaire de l'île de Montréal.

## ■ Tax-funded expenditures

Refundable tax credits for individuals and corporations, which are similar to taxation-related transfer expenditures, are recorded in spending rather than as reductions in revenue. Expenditures related to doubtful tax accounts are added to these refundable tax credits.

TABLE 5

### **Tax-funded expenditures** (millions of dollars)

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
Tax-funded expenditures	7 129	7 509	7 787
<i>% change</i>	9.9	5.3	3.7