

ADDITIONAL INFORMATION ON PORTFOLIO EXPENDITURES

□ General Fund

The General Fund is essentially made up of the expenditure of government departments and bodies under the authority of a minister and whose budget is funded through appropriations allocated by the National Assembly.

Program spending by major portfolio (millions of dollars)

	2019-2020	2020-2021	2021-2022
Éducation et Enseignement supérieur	21 207	22 196	23 143
Santé et Services sociaux	40 625	42 787	44 678
Other portfolios ⁽¹⁾	20 700	21 208	21 405
TOTAL	82 532	86 191	89 226
% change	8.0	4.4	3.5

Note: Totals may not add due to rounding.

(1) These amounts include the Contingency Fund reserve.

□ 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 financed mainly through tax revenues, duties and permits as well as transfers from program spending.

Expenditures of special funds (millions of dollars)

	2019-2020	2020-2021
Land Transportation Network Fund (LTNF)	4 191	4 129
Educational Childcare Services Fund	2 662	2 650
Labour Market Development Fund	1 204	1 270
Tax Administration Fund	981	1 025
Green Fund ⁽¹⁾	935	1 139
Police Services Fund	690	718
Natural Resources Fund – Sustainable Forest Development Component	542	587
Economic Development Fund	1 034	341
Health and Social Services Information Resources Fund	250	320
Tourism Partnership Fund	216	220
Other funds and consolidation adjustments ⁽²⁾	614	1 527
TOTAL	13 319	13 926

Notes: Totals may not add due to rounding.

Expenditures exclude debt service.

(1) Bill 44 stipulates that the Green Fund will become the Electrification and Climate Change Fund.

(2) 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 financed mainly through transfers from program spending and the sale of goods and services.

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

	2019-2020	2020-2021
Régie de l'assurance maladie du Québec	12 996	13 224
Agence du revenu du Québec	1 223	1 260
Société d'habitation du Québec	1 181	1 272
Société québécoise des infrastructures	891	941
Société de financement des infrastructures locales du Québec	494	864
Centre de services partagés du Québec	541	551
Héma-Québec	451	458
La Financière agricole du Québec	455	455
Société de l'assurance automobile du Québec	274	284
Other bodies and consolidation adjustments ⁽¹⁾	2 454	2 534
TOTAL	20 959	21 844

Notes: Totals may not add due to rounding.
Expenditures exclude debt service.

(1) 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 contribution of adults residing in CHSLDs or parking revenues.

Expenditures of bodies in the health and social services network

(millions of dollars)

	2019-2020	2020-2021	2021-2022
Bodies in the health and social services network	28 634	29 615	31 010
<i>% change</i>	5.4	3.4	4.7

Note: Expenditures exclude debt service.

□ Bodies in the education networks

Bodies in the education networks consist of school boards,¹ 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, elementary, secondary, college and university educational services.

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

Expenditures of the bodies in the education networks

(millions of dollars)

	2019-2020	2020-2021	2021-2022
School boards ⁽¹⁾	14 083	14 798	15 547
CEGEPs	2 762	2 853	2 934
Université du Québec and its constituents	1 693	1 780	1 793
TOTAL	18 538	19 431	20 274
<i>% change</i>	7.1	4.8	4.3

Note: Expenditures exclude debt service.

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

¹ Now that the *Act to amend mainly the Education Act with regard to school organization and governance* has been assented to, school boards will be replaced by school service centres in fiscal 2020-2021 except in the case of the Cree and Kativik school boards.

□ Tax-funded expenditures

Tax-funded expenditures include refundable tax credits granted under the personal and corporate tax systems as well as expenditures related to doubtful tax accounts.

Refundable tax credits are transfers made through the tax system and they are reclassified and presented as such in government spending.

Tax-funded expenditures

(millions of dollars)

	2019-2020	2020-2021	2021-2022
Tax-funded expenditures	7 463	8 315	8 509
<i>% change</i>	8.6	11.4	2.3