

# Ensure the Quality of and Funding for Public Services

2009

BUDGET



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## **2009-2010 Budget**

Ensure the Quality of and Funding for Public Services

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# HIGHLIGHTS

In conjunction with the 2009-2010 Budget, the government is making public the policy for the funding of public services that it intends to implement. It is specifying procedures for the policy's implementation and tabling the 2007-2008 Report on the Funding of Public Services.

## ❑ Policy for the funding of public services

The policy for the funding of public services seeks, through better user fee practices, to enhance the funding of services to maintain quality and ensure transparency and accountability in the fee-setting process.

The policy applies to all public bodies that offer Quebecers goods and services.

It is intended to ensure the continuity of government services and their accessibility in order to improve Quebecers' well-being. It centres on a number of principles.

The policy comprises four areas of intervention:

- the establishment of funding methods and annual adjustment mechanisms;
- the protection of access by low-income households to essential public services;
- the availability of information on government user fees;
- proper guidance for government departments and bodies in respect of user fees.

Overall, the government departments and bodies will be called upon, in administering the policy, to:

- establish the method of funding public goods and services, whether by means of user fees or general revenues, especially taxes;
- determine the costs of existing or potential fee-based services;
- set and index annually the amount of the user fee within the existing regulatory and legislative framework, based on the self-financing target established;
- allocate user fees to fund fee-based services;
- account for fee-setting practices.

The new fee-setting practices will broaden knowledge of the cost of services and sharing funding costs according to the criteria of fairness and accessibility for low-income households.

The new policy defines the roles and responsibilities of the interveners, i.e. government departments and bodies, the ministère des Finances and the Secrétariat du Conseil du trésor.

### **❑ Implementation of the policy for the funding of public services**

The new policy will be implemented by 2012. For each area of intervention in the policy, the means to be implemented are clearly pinpointed and targets are defined.

Mention should be made of the following means and targets:

- starting January 1, 2011, all user fees that are not subject to indexation will be indexed annually according to the same indexation rate as that under the personal taxation system, except for the daily childcare services fee, which will be maintained at \$7;
- government bodies will have until March 31, 2010 and government departments until March 31, 2011 to systematically evaluate the costs of services in respect of which user fees are (or could be) levied;
- government bodies must determine by March 31, 2010 the self-financing target for each fee-based service. Government departments and the networks must do so by March 31, 2011;
- in 2010-2011, government departments and bodies must take stock in their annual report of progress in implementing the policy. They must present an accountability report in their annual report by 2011-2012.

## □ The 2007-2008 Report on the Funding of Public Services

The government is making public the report on overall user fee revenues collected in 2007-2008.

This report includes:

- an overview of the sources of user fee revenues by sector;
- an analysis of each of the sectors;
- compensatory measures in favour of low-income households;
- detailed tables indicating the user fee revenues of government departments and bodies.

In 2007-2008, the Québec government collected \$22.7 billion in user fee revenues.

These revenues are drawn from three sources:

- revenues stemming from electricity sales (\$10.4 billion, or 45.6% of user fee revenues);
- revenues under the direct or indirect control of the government (\$6.6 billion, or 29.1% of such user fee revenues);
- revenues from insurance plans (\$5.8 billion, or 25.3% of user fee revenues).





# I. INTRODUCTION

Funding for public services is a key factor from the standpoint of public finances. Adequate funding ensures not only that Quebecers receive the quality and quantity of services necessary but also the continuity of such services. It is a pivotal component of government budgetary policy since it must ensure that sufficient revenues are available to fund all of the services provided. This question directly concerns all Quebecers.

The government is unveiling today a policy for the funding of public services.<sup>1</sup> This policy seeks, first, to establish the sources of funding for public services, i.e. the services that the public wants the government to provide.

The policy will establish user fee indexation mechanisms. Its implementation will reveal the cost of service delivery. It will allow the government to make more enlightened choices concerning funding for public services.

Based, in particular, on the *Report of the Task Force on Fees for Public Services*,<sup>2</sup> which highlighted the shortcomings of current practices pertaining to user fees, this document presents:

- the new policy for the funding of public services;
- a timetable for implementation until 2012;
- the 2007-2008 Report on the Funding of Public Services.

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<sup>1</sup> In this document, a public service is a good or service that the government provides or funds.

<sup>2</sup> Gouvernement du Québec (2008). *The Right Fees to Live Better Together: Report of the Task Force on Fees for Public Services*.



## II. PROBLEMS

Numerous public interveners such as government departments and bodies and government-owned enterprises collect user fee revenues.

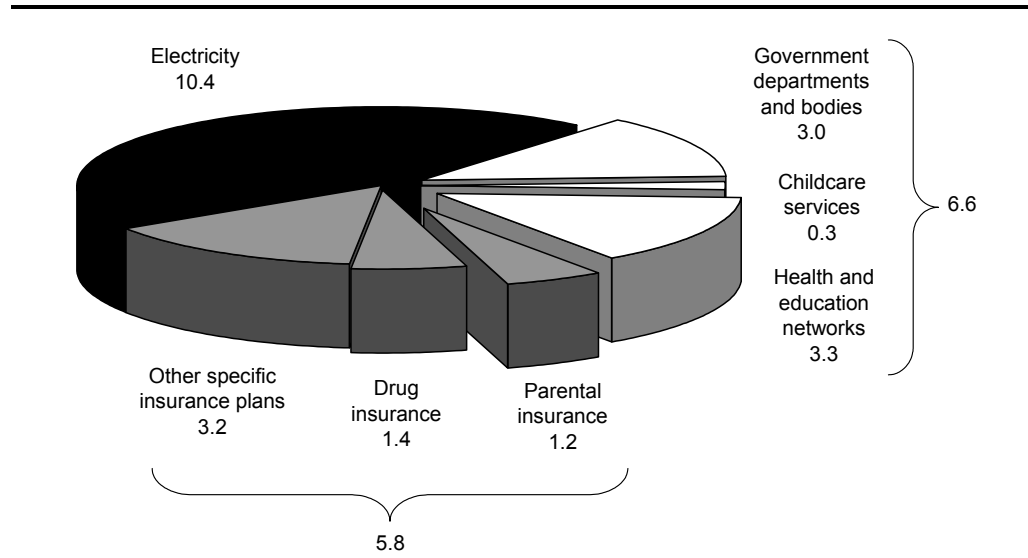
Such revenues totalled nearly \$23 billion in 2007-2008:

- \$16.2 billion (71% of the total) from electricity and insurance rates;
- \$6.6 billion collected by government departments and bodies and the networks.

CHART 1

### Breakdown of user fee revenues by sector, 2007-2008<sup>1</sup>

(in billions of dollars)



1 For results ending in fiscal 2007-2008.

An analysis of current user fees for public services in Québec reveals that a general policy must structure funding for such services.

- A policy exists that is not widely applied and whose principles must be enhanced.
- In fact, the *Cadre de référence en matière de tarification au gouvernement du Québec*, implemented in 1999, proposes a number of principles and practices that guide government departments and bodies in the elaboration of a user fee strategy and the setting of fees.

The policy for the funding of public services indicates the approach that the government wishes to adopt to establish funding for public services.

### **❑ Strike a balance between funding by means of taxes and funding through user fees**

In most instances, the fees demanded of users for a public service do not reflect its true cost.

- Costs that exceed the revenues collected are thus covered by the taxes that all taxpayers pay, even those who do not directly consume these services.
- What is more, among the provinces, Québec resorts the least to user fees to fund the cost of public services.<sup>3</sup>

Furthermore, since the frame of reference includes no formal obligation to revise annually or periodically the existing fees or to increase them in light of changing costs, a number of fees are not indexed systematically.

- The absence of a revision of user fees often leads to significant shortfalls because of the discrepancies between changes in the fees demanded and increases in service delivery costs.

### **❑ Efficient use of public resources**

If fees fail to reflect the value of the public service consumed, they can engender over-consumption of this service.

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<sup>3</sup> Source: Gouvernement du Québec (2008). *Report of the Task Force on Fees for Public Services*, pages 21-22.

## ❑ Make the fee-setting process more transparent

The current frame of reference proposes desirable practices in the realm of the planning and management of user fees and implementation procedures. However, its application is voluntary.

— It is thus difficult, in some instances, to obtain accurate information on the fees levied and the cost of fee-based services.

Moreover, the user fees that the government defines and administers are not subject to systematic accountability reporting, which is voluntary and for which managers are not held to account.

However, it should be noted that in the case of electricity and most public insurance plans, the process is transparent, rigorous, based on reliable data and subject to accountability reporting. For this reason, the policy seeks, above all, to enhance the fee-setting process in the other public services.



## **POLICY FOR THE FUNDING OF PUBLIC SERVICES**





# 1. POLICY FOR THE FUNDING OF PUBLIC SERVICES

The *Policy for the funding of public services* seeks, through enhanced fee-setting practices, to improve funding for services to maintain their quality and ensure transparency and accountability in the fee-setting process.

## 1.1 Fields of application of the policy

The policy applies to all public agencies that offer Quebecers goods and services unless the government decides otherwise. In the policy, the expression “public body” refers to:

- a government department;
- a government body and a government-owned enterprise covered by section 2 of the *Financial Administration Act*;
- a general and vocational college governed by the *General and Vocational Colleges Act*;
- a school board governed by the *Education Act*;
- a university governed by the *University Investments Act*;
- a public establishment governed by the *Act respecting health services and social services* and a health and social services agency instituted pursuant to this Act;
- a body whose user fees fall under the government’s jurisdiction;
- any other body designated by the government.

The policy applies to all of the public services that these bodies offer.

## 1.2 Principles of the policy

The policy is intended to ensure the continuity and accessibility of government services to improve Quebecers' well-being.

It seeks to strike a balance between funding for public services by means of taxes and direct funding by users. It demands efficient management of public resources and services, sends the right signals to the users of such services by respecting their ability to pay, and informs users of the cost of the services that they use.

Under the policy, funding for public services hinges on the following principles:

- the rigour of the method of funding the services that the government offers, in particular through a knowledge of the cost of fee-based services, the enhancement of services and the evaluation of public policies that include a user fee component;
- the efficiency and fairness of resource allocation, in particular by means of the allocation of user fee revenues to fee-based services and recognition of the financial capacity of low-income households;
- transparency, in particular from the standpoint of the availability of information on the funding process and the obligation to achieve accountability, for the sake of striking a balance between reasonably accurate details and the desired informational objective.

## 1.3 Areas of intervention

The policy hinges on the four areas of intervention indicated below.

### ☐ **The establishment of funding methods and annual adjustment mechanisms pertaining to them**

To establish and revise the methods of funding public services, government departments and bodies must:

- determine the method of funding the services that the government offers or funds according to the benefits that users and the community derive from them (both can be beneficiary-payers);
- systematically evaluate the cost of current and potential fee-based services;
- establish a fee-setting method and determine a self-financing target;
  - fees must, generally speaking, be established according to the total cost of delivering a service;
  - other economic considerations such as market value must also be taken into account in respect of certain services;
- implement a systematic user fee indexation mechanism and, if need be, gradual compensatory mechanisms in order to meet a predetermined self-financing target;
- allocate user fees to fund fee-based services.

### ☐ **Protection of access by low-income households to essential public services**

Compensatory measures must be adopted to ensure access by low-income households to essential public services in order to offset the impact of fee increases on their purchasing power.

For a public service to be deemed essential and subject to compensation, the service must be shown to satisfy either of the following criteria, i.e. it is:

- a basic good or service;
- of a compulsory nature.

### ☐ **The availability of information on government user fees**

All relevant information on government user fees, in particular user fee revenues and the attendant costs, must be accessible to the public.

### ☐ **Proper guidance for government departments and bodies concerning user fees**

An interdepartmental committee will be set up to implement and monitor the policy. Furthermore, the government, notably through the ministère des Finances, will offer government departments and bodies the information necessary to establish their user fees.

## 1.4 Fee-setting process

### 1.4.1 Funding method

The method of funding the services offered by the public entities that are subject to the policy must be established according to the nature of the benefits that such services generate, in keeping with the notion of the beneficiary-payer.<sup>4</sup>

- Pure public goods (services whose benefits are exclusively public), i.e. they benefit the entire community without its being possible to pinpoint the beneficiaries, must be funded by means of taxes.
- Private goods (services whose benefits are exclusively private), i.e. they exclusively benefit the users of such services, must be funded through user fees.
- Services that engender notable public benefits in addition to the benefits that users enjoy (collectively funded private goods, also called merit goods or mixed public goods and services) must be jointly funded through taxes and user fees in keeping with the respective benefits that users and the community derive from them.

Public entities subject to the policy must draw up and keep up to date, in reasonable detail, an inventory of all of the services that they offer users, i.e. those that generate private benefits for identifiable users.

- The method of funding these services must be justified according to the criteria mentioned above.

The department or body responsible for delivering these services will subsequently recommend to the government the most appropriate funding methods by defining the portion of costs covered by taxes and the portion covered by user fees.

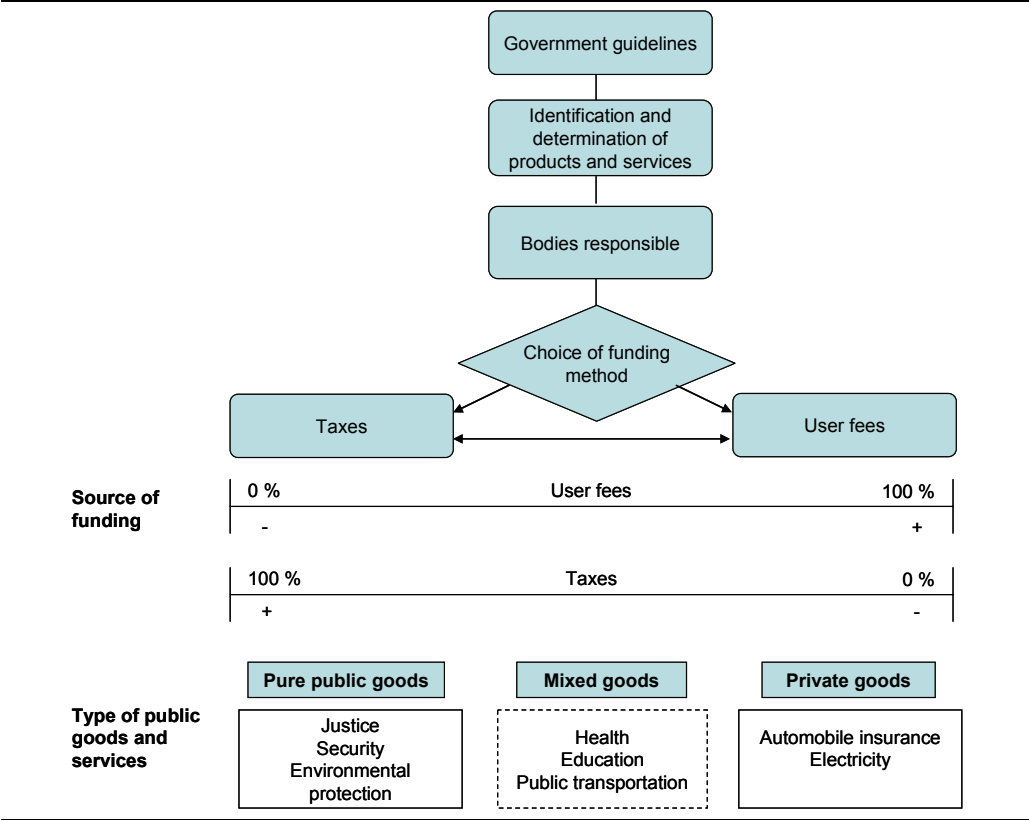
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4 This term and certain others are defined on pages 17 and 18.

Figure 1 illustrates the establishment of the method of funding public services.

FIGURE 1

**Establishment of a public services funding method**



This policy should cover all government initiatives pertaining to goods and services offered to the public. In light of the guidelines adopted in public policies, the government should systematically:

- pinpoint the products and services introduced in conjunction with such policies;
- determine the bodies responsible for delivering these products and services;
- clearly, explicitly choose the funding method adopted by defining the relative share covered by taxes and user fees.

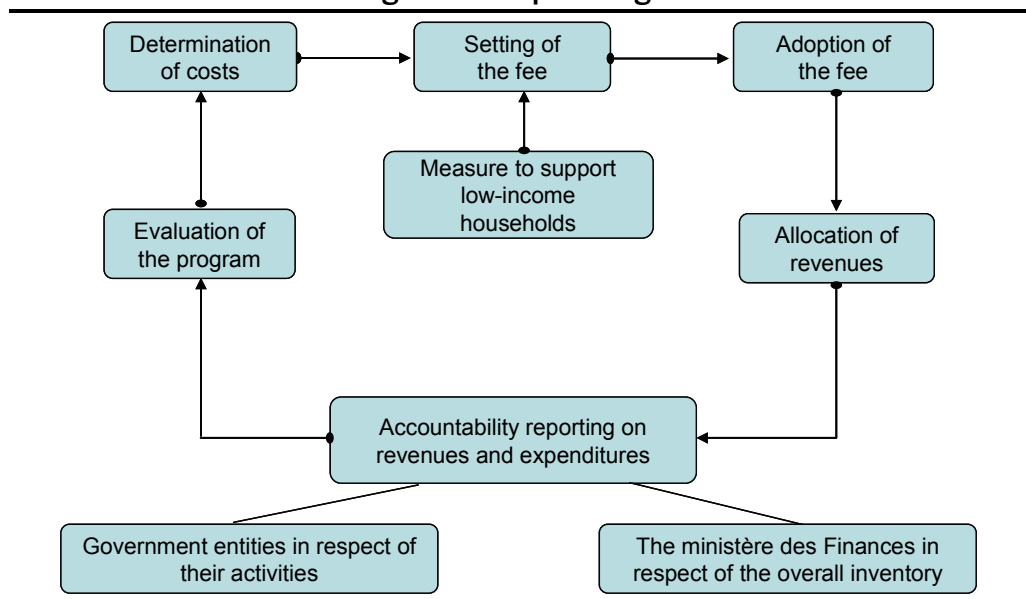
### 1.4.2 Fee-setting process

The policy for the funding of public services specifies which process each government department and body that offers fee-based public services must follow.

Figure 2 indicates the stages that they must follow in the process of setting and evaluating user fees.

FIGURE 2

#### Process to determine and evaluate in government departments and bodies user fees for mixed goods and private goods



### **1.4.3 Determination of costs**

A cost evaluation must be conducted in respect of all fee-based services. A service that is funded through taxes when it could be fee-based will only be subject to a cost evaluation if the government department or body plans to fund it in whole or in part by means of fees.

This evaluation must be based on total costs.

Moreover, the evaluation must allow the department or body to determine whether the cost of a fee-based service varies by category of user.



#### 1.4.4 Setting the fee

Unless the government decides otherwise, the funding of the portion of public services covered by user fees must usually centre on total costs and, when the service has an economic value that differs from total costs, the user fee must also be established in light of market price and take into account externalities.

All fees must be established within the existing regulatory and legislative framework.

##### 1.4.4.1 User fees based on total costs

Generally speaking, the fees levied by the public entities of the government must be established according to the total costs engendered to provide the services, in light of a clearly established self-financing target. The total costs include direct and indirect costs. All of these costs are already accounted for in the financial information of government departments and bodies.

- The self-financing target must be established according to the scope of the benefits that users and society overall, respectively, derive from the service.
  - The user fee in respect of a private good would thus be set in order to cover all of its costs.
  - The user fee in respect of a mixed good would be set in order to cover the portion of the total costs attributable to the private benefit generated.
- In cases where it is hard to evaluate the scope of respective benefits or when specific departmental objectives in relation to the service would imply a different target, it will be incumbent upon the government department responsible for the service to set the appropriate self-financing target within the existing regulatory and legislative framework.
- The self-financing target must, in all instances, be justified.

#### 1.4.4.2 **Setting fees according to economic value**

In the rare instances of services whose economic value differs from total costs, the establishment of the user fee must also take into account the commercial value and the externalities stemming from service delivery.

##### ☐ **Setting fees at market price**

In the case of goods and services of a purely commercial nature offered by the government, for reasons of competitive neutrality, setting fees at market price should be contemplated.

— The user fee set at market price avoids unfair competition with private enterprises.

A market analysis in respect of comparable goods and services must support the user fee levied.

Setting fees at market price could apply unless the government has already made provision for a specific mechanism. For example, in the case of electricity, it is an independent entity, the Régie de l'énergie, that sets prices.

##### ☐ **Economic rent on public resources**

In the case of setting fees on public resources, especially natural resources, user fees based on the notion of economic rent, i.e. a net return paid to the government in its capacity as society's trustee for the use of a public resource, should be adopted.

The amount of the user fee should centre on the commercial value for the operator of the resource or good.

##### ☐ **Externalities**

In the case of user fees set according to economic value, account must be taken of the positive or negative externalities that the production of a good or a service generates for the community, e.g. social or environmental costs.

### 1.4.4.3 Indexation and compensatory mechanisms

#### □ Indexation mechanisms

In keeping with this policy, all of the user fees established must be adjusted annually in order to maintain the self-financing target determined beforehand and aligned with total costs. Different formulas may be suggested.

For practical reasons, user fees could be adjusted less frequently, above all if the change in the user fee has no financial impact, for example because of small volumes of transactions or minimal price discrepancies.

Provision must thus be made for an indexation or other user fee adjustment mechanism to automatically adjust the fee.

Starting January 1, 2011, with the exception of the \$7-a-day childcare services fee, all user fees established by a statute, a regulation (including an internal regulation of the body) or a ministerial decision that are not subject to an annual indexation mechanism will be indexed annually at the same indexation rate as that under the personal taxation system.<sup>5</sup>

- Moreover, it will be necessary to periodically conduct a detailed reassessment of costs to avoid variations over time in the self-financing rate.

#### □ Compensatory mechanisms

User fees for a number of services have not changed for several years although the costs of delivering such services have risen. This situation can often imply significant adjustments in order to restore the level of self-financing of the public service.

- In such cases, a progressive compensatory mechanism must be contemplated.

In some instances, the pace of catching up can be spread over two to five years to allow the clientele affected by the fee increase to adjust.

The adjustment timetable and calendar must be defined according to the nature of the service and must not jeopardize the service's accessibility.

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<sup>5</sup> The indexation rate is based on the average annual change in the Québec consumer price index (excluding alcohol and tobacco) published by Statistics Canada for the 12-month period ending September 30. This rate has been set at 2.36% for 2009.

#### **1.4.5 Support measures for low-income households**

The adjustments that the policy calls for could affect the purchasing power of low-income households and reduce their access to public services.

- Existing compensatory measures for low-income households must be adjusted to offset the impact of user fee increases.

#### **1.4.6 Allocation of user fee revenues**

In the case of government departments and bodies whose operating budgets are voted by the National Assembly, the ministère des Finances and the Secrétariat du Conseil du trésor will make available to them mechanisms that will enable them to preserve part or all of their revenues and earmark them for the enhancement of fee-based services.

- The ministère des Finances and the Secrétariat du Conseil du trésor will analyse and assess the situation of these government departments and bodies.
- They will recommend to the government the most appropriate mechanism.

## **1.4.7 Accountability reporting**

Under the policy, government departments and bodies must account for user fees in their annual report submitted to the National Assembly.

The government departments must also account for user fees in respect of the special funds for which they are responsible.

At the time of reporting, the government departments must indicate to what extent they have attained their self-financing objectives.

### **1.4.7.1 Annual report of government departments and bodies**

More specifically, the annual report of each government department and body must include the following information:

- the user fee revenues collected and the attendant costs;
- the list of services that are not fee based but could be;
- methods of setting user fees;
- consultation of clienteles, the compensatory measures adopted in respect of low-income households and the amounts invested in such measures when they take the form of specific programs such as student loans and grants;
- user fee revision and indexation methods;
- results from the standpoint of the targets set and the justification for user fees that do not cover the costs of services;
- compliance by fee-setting practices with the policy for the funding of public services.

#### **1.4.7.2 An annual report on the funding of public services**

The ministère des Finances will publish each year a report on the state of funding of public services in government departments and bodies.

It will make public this annual report, which will be disseminated on the department's Website.

The report must list the user fees of Québec government departments and bodies and mention significant changes both in user fees and fee-setting processes. It will also comment on progress and compliance by government departments with the policy for the funding of public services.

## **1.5 Roles and responsibilities of the interveners**

The implementation of the policy covers the entire government. Government departments and bodies play a role in service management. Moreover, the ministère des Finances and the Secrétariat du Conseil du trésor are assuming additional responsibilities with respect to the policy's implementation.

### **1.5.1 Government departments and bodies**

To implement the policy, each government department and body must:

- establish fee-setting practices (if they have not already done so) including, among other things, the objectives and targets to be attained;
- integrate these practices into strategic planning;
- periodically revise the user fees adopted;
- elaborate and submit draft legislation and regulations for approval by Cabinet of user fee initiatives;
- implement user fees and manage the resulting revenues;
- contribute to the government inventory of user fee revenues by submitting to the ministère des Finances data on fee-based services overall, the attendant costs and self-financing targets;
- communicate with clienteles;
- account for user fees.

### **1.5.2 Ministère des Finances**

The ministère des Finances must:

- coordinate the policy's implementation and ensure follow-up to it;
- adjust, if need be, practices respecting the funding of public services;
- integrate the policy's implementation into its strategic planning;
- oversee the periodic revision of user fees;
- advise government departments and bodies on government user fee initiatives;

- establish compensatory measures to protect the most underprivileged clienteles from certain specific rate increases;
- make recommendations on draft legislation and regulations for approval by Cabinet of user fee initiatives;
- publish each year an overall account of funding for public services, including the government inventory of user fee revenues.

Moreover, the Comptroller of Finance must help to:

- elaborate and disseminate training programs and guides for government departments and bodies;
- provide any other advice on user fees to government departments and bodies.

### 1.5.3 **Secrétariat du Conseil du trésor**

The Secrétariat du Conseil du trésor must:

- establish an expenditure plan that takes into account user fee initiatives;
- make recommendations to Cabinet on certain draft legislation and regulations pertaining to user fees likely to affect government spending;
- manage new requirements concerning accountability in respect of user fees in its *Document de soutien à la production du rapport annuel de gestion*;
- integrate into its guide to practices new requirements in the realm of the funding of public services;
- modify the presentation of their budget documents in order to add a section devoted to fee-based public services;
- advise government departments and bodies on the government's user fee initiatives;
- collaborate in determining compensatory measures aimed at protecting low-income households against certain user fee increases.



## 1.6 Definitions

**User fee:** the amount demanded in exchange for a good or service that the government offers to an identifiable user who benefits directly from it. User fees also include the fees levied for the use of a government facility, the issuing of a permit, and the supplying of regulatory processes.

**User-payer:** the principle whereby the users of a service must assume funding of the service.

**Beneficiary-payer:** the principle whereby the beneficiaries of a service must assume funding of the service. The beneficiaries include both the identifiable users of the service and the indirect beneficiaries. In fact, the users of a service are not always the sole beneficiaries of the service. The public benefits of a service are sometimes significant and warrant a contribution from the community for the benefit that it derives from the service. The application of the beneficiary-payer principle implies in respect of a service that affords a notable public benefit a joint contribution from users and the community (through taxes) commensurate with the respective benefits that they derive from the service.

**Total costs:** direct and indirect costs.

**Direct cost<sup>6</sup>:** the cost that is directly chargeable without intermediate calculation to a product, a service, an activity or another cost object.

**Indirect cost:** a cost that is impossible or hardly practical to directly allocate to a product, a service, an activity or another cost object. Such costs include, in particular, collection, control and compliance costs (administrative costs imposed on those who pay the user fee).

**Economic rent:** the revenue surplus from a good or service in relation to its total production costs attributable, in particular, to its commercial value. Activities related to natural resources usually generate a rent.

**Externality<sup>6</sup>:** the positive or negative environmental, social or economic impact of activities that generate benefits or costs that are not received or assumed exclusively by the person, group or enterprise engaged in such activities.

**Net voted appropriation:** a mechanism through which the revenues collected continue to be paid into the Consolidated Revenue Fund in keeping with current practice. However, under certain conditions, the legislation allows the authorized appropriation for a given program to increase when the revenues linked to the net voted appropriation exceeded the anticipated revenues. On the other hand, when revenues are lower than anticipated, the amount of the expenditures chargeable to the program appropriation must be reduced accordingly.

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<sup>6</sup> Translation of the definition of Louis Ménard, *Dictionnaire de la comptabilité et de la gestion financière*, Toronto, 2005.

## ❑ Different types of goods offered by the government

**Public good:** a good (or service) whose benefits are of an exclusively public nature, i.e. they benefit the entire community without its being possible to pinpoint the users. Pure public goods are characterized by *non-rivalry* (one individual's consumption of this service does not prevent another individual from doing so) and *non-exclusion* (it is impossible to exclude an individual from consuming this good). For example, the environment and public security are deemed to be public goods.

**Private good:** a good (or service) whose benefits are of an exclusively private nature, i.e. they benefit only the identifiable users of these services. In this document, reference is made to private goods offered by the government. In contrast with public goods, private goods are characterized by *rivalry* and *exclusion* in their consumption, e.g. electricity.

**Mixed good:** a good (or service) that generates significant public benefits in addition to the benefits enjoyed by identifiable users. Although the consumption of this good cannot be shared, it engenders positive externalities for society. The expressions “merit goods” and “collectively funded private goods” are also used to indicate this type of good. Health care and education fall into this category.

## ❑ Different types of user fees

**The sale of goods and services:** user fees that apply to the sale of goods and services offered by the government.

**Rights and privileges:** user fees that apply to the issuing all kinds of permits and licences such as fishing and hunting licences, the supplying of regulatory processes (file processing, the application of a regulation, and so on), or the use of public resources (natural resource royalties and the use of government facilities).

## ❑ Other

**Self-financing target:** the portion of the total cost of the service that must be funded by users through a user fee.

**IMPLEMENTATION OF THE POLICY FOR  
THE FUNDING OF PUBLIC SERVICES**



## 2. IMPLEMENTATION OF THE POLICY FOR THE FUNDING OF PUBLIC SERVICES

The implementation of the policy for the funding of public services is intended to enhance the fee-setting processes of government departments and bodies.

The policy will be implemented by 2012 in government departments, public bodies<sup>7</sup> and the health and education networks.

— For example, starting January 1, 2011, with the exception of the \$7-a-day childcare service fee, all user fees not subject to an indexation mechanism will be indexed annually according to the same indexation rate as that under the personal taxation system.

The ministère des Finances will monitor the application of the policy. Government departments and bodies and establishments in the health<sup>8</sup> and education networks will have to account for their initiatives in respect of the policy's implementation.

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<sup>7</sup> In most instances, the bodies already use an accounting system that allows them to determine revenues from the costs of their fee-based services. They will thus have to implement more rapidly the policy for the funding of public services.

<sup>8</sup> The expression “health network” always refers to the health and social services network.

## 2.1 **Summary of the policy for the funding of public services**

The current method of funding public services must be enhanced. The policy for the funding of public services thus represents a new, efficient, fair instrument for funding public services.

The policy's implementation centres on four areas of intervention comprising the means to be adopted to encourage government departments and bodies to levy user fees that ensure better quality public services.

Table 1 below summarizes the means that government departments and bodies will implement gradually to attain the policy's objectives.

## 2.1.1 Policy for the funding of public services

TABLE 1

Areas of Intervention	Means	Targets	Accountability of government departments and bodies
Establish and revise the methods of funding public services	Establish the method of funding services that the government offers or funds in light of the benefits that users and the community, respectively, derive from such services	Inventory by March 31, 2010 by government bodies of services offered to users and by March 31, 2011 by government departments and the networks	Presentation to users of the list of current or potential fee-based
	Systematically evaluate the costs of services offered to users	Systematic evaluation by government bodies of the costs of services offered to users by March 31, 2010 and by March 31, 2011 by government departments and the networks	Presentation each year of the costs of the services offered to users
	Establish a fee-setting method based on the total cost of services and a self-financing target	Identification by March 31, 2010 of the self-financing target for each fee-based service in the case of government bodies and by March 31, 2011 in the case of government departments and the networks	Presentation of the self-financing targets for fee-based services
	Make provision for periodic indexation mechanisms and gradual compensatory mechanisms	Tabling in 2009 of draft legislation that makes provision, in particular, for the automatic indexation of user fees	Presentation of statistics on the adjustment, indexation and compensatory mechanisms and the most recent dates on which user fees have been modified
	Allocate fee revenues to fee-based services	Identification by 2011 user fee preservation measures	Presentation of the overall level of revenue preservation
Protect access by low-income households to essential services	Adjust existing compensatory measures aimed at low-income households in order to offset the impact of user fee increases	Compensation to offset the impact of possible user fee increases	Presentation of the financial impact of user fee increases and compensatory measures on low-income earners
Make available information on government user fees	Publish the relevant information on government funding	Annual production starting in 2009 of a report on funding for public services	Publication of the <i>Annual Report on funding for Public Services</i>
		Addition, starting in 2010-2011, in the annual management reports of government departments and bodies of the state of advancement of the policy's implementation and reporting on user fees starting in 2011-2012	Presentation of a summary of information on user fees found in the annual management reports of government departments and bodies
Offer government departments and bodies proper guidance in respect of user fees	Set up an interdepartmental committee to monitor the implementation of the policy	Establishment as soon as the government approves the policy for the funding of public services of an interdepartmental committee	
	Establish the legislative framework necessary to administer the policy	Tabling of draft legislation in 2009	
	Ensure follow-up to the policy through training, guides and advisory opinions	Availability of training, guides and other documentary sources	

## **2.2 Implementation of the policy**

### **2.2.1 First area of intervention: establish and revise the methods of funding public services**

To strike a balance between funding for public services by means of taxes and funding by beneficiaries of such services, government departments and bodies will be asked to implement the means to revise the methods of funding public services.

#### **2.2.1.1 Establish the method of funding services that the government offers or funds according to the benefits that users and the community, respectively, derive from such services**

##### **❑ Requirements**

Each government department and body must draw up a complete inventory of the services that it offers Quebecers and the user fees that it levies.

The inventory also includes non-fee-based services in respect of which the government department or body could possibly levy a fee. This process does not cover services that, because of government policy directions, are funded solely through taxes and thus are not fee-based, as is true of most health services.

##### **❑ Target**

Inventory current and potential fee-based services, in reasonable detail, by March 31, 2010 in the case of government bodies and by March 31, 2011 as regards government departments and the networks. This inventory will be updated subsequently.



### **2.2.1.2 Systematically evaluate the costs of services offered to users**

#### **□ Requirements**

In certain government departments and bodies, the costs of fee-based and non-fee-based services are not always known, which reduces accordingly the information necessary for authorities to make decisions.

In keeping with provisions in the policy, government departments and bodies must from now on calculate the total costs of the services that they offer users.

#### **□ Target**

Government bodies have until March 31, 2010 to systematically evaluate the costs of all of their current or potential fee-based services. Government departments and the networks will have until March 31, 2011 to comply with this provision.

### **2.2.1.3 Establish a fee-setting method based on the total costs of services and a self-financing target**

#### **□ Requirements**

In government departments and in a number of government bodies, when user fees are set, the determination of costs is often confined to direct costs. The evaluation stops short of taking into account indirect administrative costs.

- Generally speaking, user fees must be established according to the total costs incurred to provide a service.
- User fees must also be established in such a way that the level of coverage of costs remains stable over time.

Moreover, account must also be taken of other economic considerations such as market value in respect of certain services.

#### **□ Target**

Government bodies must determine by March 31, 2010 the self-financing target for each fee-based service and government departments and the networks must do so by March 31, 2011.

- Should significant user fee increases be anticipated, deadlines must be established.

#### **2.2.1.4 Make provision for periodic indexation mechanisms and compensatory mechanisms**

Over half of departmental user fees and an appreciable portion of the user fees levied by government bodies are subject neither to indexation nor to revision, which is engendering growing discrepancies between the costs of services and the user fees charged.

#### **□ Requirements**

##### **■ Indexation and revision of user fees**

Starting January 1, 2011, except for the \$7-a-day childcare services fee, all of the user fees established must be indexed annually at the same indexation rate as than under the personal taxation system.

Moreover, other annual revision formulas may be contemplated. The following minimum information must be given beforehand to users:

- the rules and adjustment parameters adopted;
- the conditions and application details;
- the dates set for the application of the adjusting rate.

The opinion of users may be sought concerning the user fee adjustments contemplated. For example, a number of user fee changes must be published in the *Gazette officielle du Québec*.

## ■ Compensatory mechanisms

Inasmuch as it is necessary to restore the level of self-financing of a public service, in particular because the user fee has not changed for several years, but taking into account costs have increased, a progressive compensatory mechanism must be contemplated.

In some instances, the pace of catching up can be spread over a period of two to five years to allow the clientele affected to adjust to the change in the user fee.

The adjustment timetable and calendar must be defined according to the nature of the good or service and must not jeopardize the service's accessibility.

## □ Target

Starting January 1, 2011, with the exception of the \$7-a-day childcare services fee, all user fees that were not subject to indexation mechanisms will be indexed annually at the same indexation rate as that under the personal taxation system.

### 2.2.1.5 Allocate user fee revenues to fee-based services

## □ Requirements

The *Financial Administration Act* and the *Public Administration Act* make provision for mechanisms that allow government departments<sup>9</sup> to entirely or partially preserve user fee revenues, e.g. the goods and services sales fund and the net voted appropriation.

Budget rules and the terms and conditions governing the use of these mechanisms will be revised to better integrate them into the budget planning process and better adapt them to the new administrative context.

— If need be, other mechanisms can be developed. For example, a mechanism similar to the special purpose account may be contemplated, which will make it necessary to amend the *Financial Administration Act*.

The user fee revenues that government departments collected in 2007-2008 totalled \$1.2 billion. Such revenues could be subject to these mechanisms.

To this end, the user fee revenues collected will from now on be earmarked for the government department that collected them, up to the amount of the costs of delivering the services that generated the revenues, and surpluses, stemming, for example, from the economic rent, must be paid into the Consolidated Revenue Fund.

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<sup>9</sup> Government bodies already preserve their revenues. This section thus concerns only government departments, including the budget-funded bodies attached to them.

- The allocation of these revenues will make it easier for the target clientele to accept user fee adjustments if the revenues collected are used to maintain and enhance the quality of services.

To better establish the link between growth in expenditures and revenues related to transportation, the government is proposing to broaden the role of the Fonds de conservation et d'amélioration du réseau routier (FCARR). Starting in 2010-2011, the fund, which will from now on be called the Fonds pour le financement des infrastructures routières et de transport en commun, will receive dedicated revenues, in particular revenues from the specific tax on fuel and revenues from driver's licence and vehicle registrations fees.

### **□ Target**

The ministère des Finances and the Secrétariat du Conseil du trésor will elaborate and gradually implement by March 31, 2011 a mechanism to allow government departments and budget-funded bodies to preserve user fee revenues.

## **2.2.2 Second area of intervention: protect access by low-income households to essential services**

The user fee adjustments anticipated in the wake of the coming into force of the policy might, by reducing the purchasing power of low-income households, restrict their access to public services.

The desire to increase the efficiency of public services by means of an enhanced funding structure must not call into question the values of fairness and social justice that have shaped Québec society.

The policy thus makes provision to ensure access by low-income households to essential services.

### **2.2.2.1 Adjust existing compensatory measures aimed at low-income households to offset the impact of user fee adjustments**

#### **❑ Requirements**

Measures must be adopted during the transition period to prevent user fee adjustments from restricting access by low-income households to essential services.

The enhancement of existing assistance measures must be emphasized to avoid additional administrative costs stemming from new measures.

Depending on the clientele targeted, it will be important to choose as a compensatory measure the income support program that is most appropriate to the user fee in question.

— However, it should be noted that certain existing user fees already include specific compensatory measures, e.g. the student loan and grant program, or the exemption from childcare expenses in childcare centres.

#### **❑ Target**

Compensation in respect of possible user fee adjustments.

### 2.2.3 Third area of intervention: make available information on government user fees

Despite the decentralization of the application of user fees and the determination by each government department and body of the extent to which it resorts to such fees, it is difficult to obtain from these departments and bodies information on the total amount of user fees and the costs of the services offered to users.

— This is not true of the Régie de l'énergie, the Société de l'assurance automobile du Québec (SAAQ) and the Commission de la santé et de la sécurité du travail (CSST), whose fee-setting processes are firmly established.

The fee-setting process and accountability reporting should gradually attain a higher level of quality.

TABLE 2

#### Key characteristics of the fee-setting processes in force in Québec

	Direct and Indirect departmental control	Quasi-Judicial tribunal	Specific Insurance plans
Cost recovery	Poor	Limited to the costs allowed	Yes, except in the agricultural insurance plans
Overall assessment of the fee-setting process	Not uniform	Transparent	Transparent for the SAAQ and the CSST
	Not compulsory	Compulsory	
	Lack of information on user fees	Restrictive statute	
Delegation	Poor	Average	Average
Political pressure	Strong	Average	Average
Allocation of revenues to the fee-based service	Variable	Extensive	Extensive
Process			
– Rigour	Poor	High	High
– Transparency	Poor	High	High
– Accountability	Poor	High	High
– Expertise, knowledge and professional staff	Variable	High	High

Source: Gouvernement du Québec (2008), *Report of the Task Force on Fees for Public Services*, page 68.

### 2.2.3.1 Publish the relevant information on government funding

#### ❑ Requirements

##### ■ Government departments and bodies

The policy obliges government departments and bodies to account for user fees in their annual management report submitted to the National Assembly.

##### ■ Ministère des Finances

In accordance with the policy, the ministère des Finances will publish annually a report on the funding in government departments and bodies of public services.

The *Government Report on Funding for Public Services* must be made public and placed on the department's Website.

This report will also include analyses of the results obtained from the standpoint of the targets set and progress in the implementation of good practices with respect to user fees.

Aside from statistical tables of the government departments and bodies, the report must also mention significant changes both in user fees and in fee-setting processes and comment on progress in the application of the user fee policy and compliance by government departments in this regard.

— More specifically, the summary table of the user fee policy includes facets of accountability from the standpoint of the targets adopted.

#### ❑ Target

The ministère des Finances must publish annually the *Government Report on Funding for Public Services*. This year's report is appended to this document (section 3).

In 2010-2011, government departments and bodies must indicate in their annual report their progress in implementing the policy. They must account for user fees in their annual report starting in 2011-2012.

#### **2.2.4 Fourth area of intervention: offer government departments and bodies appropriate guidance with respect to user fees**

Given the significant number of measures that the new policy for the funding of public services requires, provision is being made to offer guidance to government departments and bodies.

##### **2.2.4.1 Set up an interdepartmental committee to monitor the implementation of the policy**

###### **□ Requirements**

To allow for the smooth gradual implementation of the policy for the funding of public services, an interdepartmental committee will be set up to monitor its implementation.

The ministère des Finances, supported by the Secrétariat du Conseil du trésor, will oversee the committee.

##### **2.2.4.2 Introduce the legislative framework necessary for the application of the policy**

###### **□ Requirements**

A legislative framework will be established and draft legislation will be tabled in the National Assembly in 2009 to ensure:

- the indexation of user fees that are not adjusted annually, with the exception of the user fee for childcare services;
- the direct allocation of user fee revenues to the funding of fee-based activities;
- annual accountability in respect of user fees.



#### 2.2.4.3 Ensure follow-up to the policy through training, guides and advisory opinions

##### ☐ Requirements

The ministère des Finances, in collaboration with the Secrétariat du Conseil du trésor, will elaborate training programs and guides and will provide the necessary advisory opinions to ensure follow-up to and the implementation of the policy.

It will also provide information on the evaluation of the total costs of services, jurisprudence and good practices in respect of user fees.

It will examine the relevant documentation, obtain information on foreign experience and engage in monitoring.

##### ☐ Targets

Make available training, guides and other documentary sources and present in the *Annual Report on the Funding of Public Services* follow-up to progress in respect of the initiatives that the ministère des Finances has undertaken in this field.



**GOVERNMENT REPORT ON FUNDING  
OF PUBLIC SERVICES IN 2007-2008**



### 3. GOVERNMENT REPORT ON FUNDING OF PUBLIC SERVICES IN 2007-2008

#### □ Introduction

This report presents the overall user fee revenues that the government collected in 2007-2008 and the compensatory measures that it has defined in favour of low-income households. It comprises four sections:

- an overview of the sources of user fee revenues by sector;
- an analysis of each sector;
- compensatory measures for low-income households;
- detailed tables of the user fee revenues of government departments and bodies.

The observations and analyses conducted in the report are based on information collected from interveners or excerpts from public annual reports.

A portion of user fees, i.e. user fee revenues collected by government departments and bodies and establishments in the health and education networks, is subject to direct or indirect government control.

Government departments and bodies levy user fees for permits and the sale of goods and services. The attendant revenues are added to government revenues in the public accounts.

Establishments in the education and health<sup>10</sup> networks preserve their revenues, which cover only a small portion of the costs incurred.

Another portion of user fees is under the control of government-owned enterprises and public insurance companies, i.e. Hydro-Québec, the CSST and the SAAQ.

As for childcare services, the \$7 daily rate is paid directly to a childcare centre or a family- or school-based childcare service.

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<sup>10</sup> The expression “health network” always refers to the health and social services network.

The biggest revenues, stemming from electricity sales, are accounted for in Hydro-Québec's financial statements. Moreover, insurance revenues the rates for which are not set by the government are collected by bodies that offer the public protections and whose separate asset base is managed in trust.

It should be noted that the government regulates certain user fees at the request and for the benefit of non-governmental bodies. These user fees are not included in the annual report, e.g. user fees for taxi services in respect of which the rates are set by the Commission des transports du Québec.

### 3.1 Overview

In 2007-2008, the Québec government collected \$22.7 billion in user fee revenues.

TABLE 3

#### User fee revenues of Québec government bodies<sup>1</sup> (in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
<b>Hydro-Québec (electricity sales)<sup>2</sup></b>	<b>8 922</b>	<b>9 121</b>	<b>9 402</b>	<b>10 368</b>
<b>Government departments and bodies and networks</b>				
Government departments	1 218	1 228	1 167	1 155
Government bodies and special funds	1 385	1 477	1 594	1 808
Health network	1 180	1 294	1 387	1 345
Education network <sup>3</sup>	1 765	1 784	1 875	1 967
\$7-a-day childcare services <sup>4</sup>	288	305	316	335
<b>Subtotal – Government departments and bodies, networks and childcare services</b>	<b>5 836</b>	<b>6 088</b>	<b>6 339</b>	<b>6 610</b>
<b>Insurance</b>	<b>4 048</b>	<b>4 338</b>	<b>5 605</b>	<b>5 760</b>
<b>TOTAL</b>	<b>18 806</b>	<b>19 547</b>	<b>21 346</b>	<b>22 738</b>

1 In the wake of the consolidation of the health and education networks and of a number of other bodies, data have been adjusted for the preceding years for the purposes of comparison. Furthermore, to avoid double counting, the revenues of certain government departments and bodies have been reduced by roughly \$500 M a year. Hydro-Québec and other fiduciary bodies such as the SAAQ and the CSST have already accounted for these revenues.

2 Electricity sales in Québec. Data as at December 31 of each year.

3 Higher education and school boards.

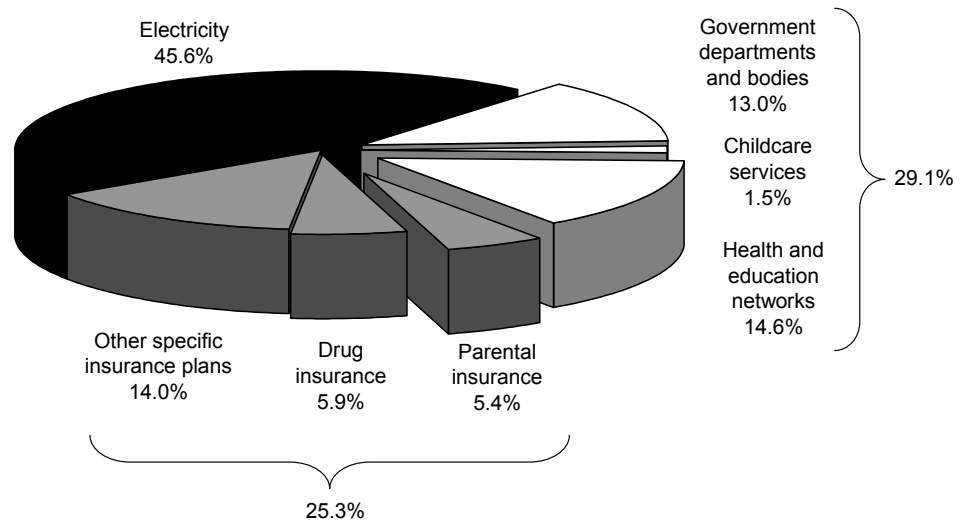
4 Childcare centres and family-based childcare services. Revenues from school-based childcare services are included in the education network.

These revenues can be divided into three main categories:

- revenues from electricity sales, which totalled \$10.4 billion in 2007-2008, equivalent to 45.6% of user fee revenues;
- revenues that are under direct or indirect government control, i.e. revenues from government departments and bodies, the health and education networks, and childcare services, which total \$6.6 billion, equivalent to 29.1% of user fee revenues;
- revenues from insurance plans, which stand at \$5.8 billion, equivalent to 25.3% of user fee revenues.

## CHART 2

### Breakdown of user fee revenues by sector, 2007-2008<sup>1</sup> (as a percentage)



1 For results ending in the 2007-2008 fiscal year.

Revenues totalling \$22.7 billion were collected from users in 2007-2008, equivalent to nearly 8% of GDP. These revenues stand at \$6.3 billion when those stemming from electricity sales, insurance premiums and childcare services are excluded. The latter amount represents 9.9% of all government revenues.



## ■ Key sources of user fees

The 10 biggest sources of user fees account for 82.1% of such fees overall, equivalent to \$18.7 billion. User fees generated by Hydro-Québec represent over 45% of all user fees.

TABLE 4

### The 10 main sources of user fees in 2007-2008

(in millions of dollars)

	Sector	Amount	Percentage of overall user fees
1. Hydro-Québec	Electricity	10 368	45.6
2. Santé et sécurité du travail (CSST)	Insurance	2 278	10.0
3. Drug insurance	Insurance	1 350	5.9
4. Parental insurance	Insurance	1 233	5.4
5. Driver's licence and vehicle registration fees <sup>1</sup>	Government departments and bodies	860	3.8
6. Automobile insurance (SAAQ)	Insurance	709	3.1
7. Contribution from accommodated adults	Networks (health)	662	2.9
8. Childcare services <sup>2</sup>	Childcare services and networks (education)	512	2.3
9. University tuition fees	Networks (education)	469	2.1
10. Police services provided to the municipalities by the Sûreté du Québec	Government bodies	236	1.0
<b>TOTAL</b>		<b>18 677</b>	<b>82.1%</b>

1 These fees are included in the revenues of the ministère des Transports (\$752 M) from the SAAQ in respect of roadside inspections (\$60 M) and the Société de financement des infrastructures locales (\$48 M).

2 Including \$7-a-day childcare services and childcare services over \$7 a day in the schools.

The deduction of premiums paid by employers to the CSST, the premiums paid by insured parties to the drug insurance plan and the Québec parental insurance plan generated \$4.9 billion in revenues, equivalent to 21.3% of user fee revenues overall.

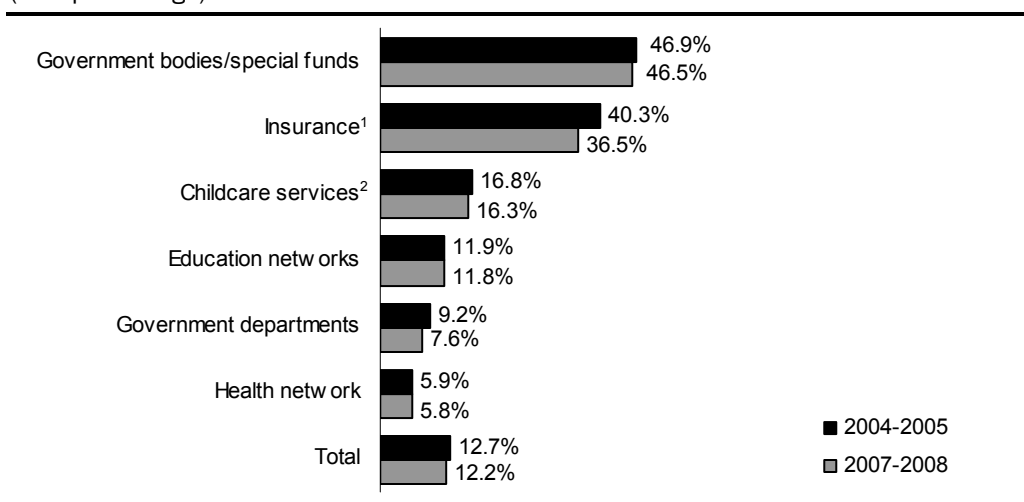
Vehicle registration and driver's licence fees collected from motorists total \$860 million, or 3.8% of user fee revenues overall.

## ■ The importance of user fees

CHART 3

### Proportion of user fee revenues according to the costs of public services overall

(as a percentage)



1 Drug insurance, farm income stabilization insurance and crop insurance. Excludes the SAAQ, the CSST and the Québec parental insurance plan, which was only established in 2006.

2 Childcare centres and family-based childcare services.

Certain public services, such as compensation paid under the automobile insurance plan administered by the SAAQ, compensation paid by the CSST to the victims of occupational accidents, and electricity generation by Hydro-Québec, include funding policies that oblige the bodies to entirely fund their costs. In the case of the Québec parental insurance plan, 100% of the compensation paid must, by law, be funded.

As for the other public services, user fee revenues accounted for 12.2% of their total cost in 2007-2008, a 0.5% decrease in relation to 2004-2005. In absolute value, this discrepancy represents nearly \$325 million.

## 3.2 User fee revenues by sector

### □ Electricity<sup>11</sup>

#### ■ Revenues

Revenues from electricity sales, which accounted for 45.6% of government user fee revenues in 2007, totalled \$10.4 billion, up 10.3% in relation to 2006.

TABLE 5

#### Total electricity sales in Québec, 2006 and 2007

(in millions of dollars)

	2006	2007	Change
Domestic and agricultural	3 775	4 144	9.8%
General and institutional	2 356	2 602	10.4%
Industrial and other	3 271	3 622	10.7%
<b>TOTAL</b>	<b>9 402</b>	<b>10 368</b>	<b>10.3%</b>

This change stems, by and large, from an increase in demand from residential customers because of a colder winter in 2007, an increase in products linked to specific contracts with certain big industrial clients, above all because of the impact of risk management related to the exchange rate and the price of aluminum, and a 2.8% average rate increase in 2007.<sup>12</sup>

#### ■ Rate-setting method and indexation mechanism

The Régie de l'énergie has exclusive jurisdiction to set rates, following public hearings. It establishes or modifies the conditions and rates at which electricity is transmitted and distributed bearing in mind the economic, social and environmental concerns that the government indicates to the Régie by decree.

<sup>11</sup> The information in this section is drawn from Hydro-Québec's 2007 Annual Report. Data are presented for the calendar year.

<sup>12</sup> Average increase from January 1 to December 31, 2007.

Pursuant to the legislative provisions that govern its operations, the Régie de l'énergie sets the rates applicable by Hydro-Québec Distribution to consumers. These rates are based on four components:

- the cost of the electricity that Hydro-Québec Distribution purchases from Hydro-Québec Production or other suppliers (supply cost);
- the transmission cost of such electricity that Hydro-Québec Distribution must pay Hydro-Québec TransÉnergie;
- the cost of distribution to consumers;
- a fair return on Hydro-Québec Distribution's assets, i.e. the capital that the government shareholder invests in distribution.

Furthermore, the Régie de l'énergie has a mandate to hand down a decision on requests from Hydro-Québec, which is responsible for requesting electricity rate revisions.

## □ Government departments<sup>13</sup>

### ■ User fee revenues of government departments

The user fee revenues of government departments totalled \$1 155 million in 2007-2008, a \$12-million decrease in relation to 2006-2007.

TABLE 6

#### User fee revenues by government department

(in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
Transports	722	739	751	764
Ressources naturelles et Faune	266	231	175	130
Revenu	59	69	49	62
Justice	52	61	53	55
Sécurité publique	38	40	40	41
Immigration et Communautés culturelles	27	30	34	36
Agriculture, Pêcheries et Alimentation	9	11	15	15
Développement durable, Environnement et Parcs	8	9	9	10
Famille et Aînés	9	12	9	10
Santé et Services sociaux	5	5	8	9
Éducation, Loisir et Sport	6	5	8	7
Secrétariat du Conseil du trésor et Administration gouvernementale	4	4	4	5
Affaires municipales et Régions	5	5	5	5
National Assembly	2	3	3	3
Emploi et Solidarité sociale	3	2	2	2
Développement économique, Innovation et Exportation	1	1	1	1
Other government departments	2	1	1	0
<b>TOTAL, USER FEE REVENUES</b>	<b>1 218</b>	<b>1 228</b>	<b>1 167</b>	<b>1 155</b>
<b>TOTAL, EXPENDITURES<sup>1</sup></b>	<b>13 259</b>	<b>13 994</b>	<b>14 532</b>	<b>15 224</b>
<b>Proportion of user fee revenues in relation to expenditures</b>	<b>9.2%</b>	<b>8.8%</b>	<b>8.0%</b>	<b>7.6%</b>

Note: The detailed revenues of government departments are presented in Appendix 1.

1 Excluding the expenditures of the health and education networks, transfers to bodies and special funds, childcare services and drug insurance, which are examined later in this section.

<sup>13</sup> Including budget-funded bodies.

The revenues of the ministère des Transports are derived almost exclusively from driver's licence and vehicle registration fees.

The downturn since 2004-2005 in the revenues of the ministère des Ressources naturelles et de la Faune stems essentially from the payment to the Generations Fund of a significant portion of water use fees, i.e. \$65 million in 2007-2008, and the reduction in timber royalties in the wake of the difficulties experienced by the forest industry.

The user fee revenues of the ministère du Revenu are derived mainly from fees and permits pertaining to the creation and modification of legal persons and the legal publicity of enterprises.

### ■ The costs of fee-based services

Overall, when transfers to the health and education networks, in particular, are excluded, user fee revenues covered 7.6% of the overall expenditures of government departments in 2007-2008. This proportion has declined steadily since 2004-2005 under the combined effect of higher spending and lower user fee revenues.<sup>14</sup>

However, it is difficult to assess the costs of the fee-based services that the departments offer. Certain government departments still do not have the structures or means necessary to ascertain such costs with satisfactory accuracy.

Thus, it was impossible to compare revenues and costs in respect of 93% of the user fee revenues of government departments.

As for the remaining 7%, the rate of coverage of costs by means of revenues stood at 94% in 2007-2008.

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<sup>14</sup> User fee revenues for the period 2004 to 2008 have been adjusted to avoid taking into account intergovernmental funding. The revenues of the ministère des Finances have been reduced by amounts of between \$163 M and \$173 M annually in respect of the loan guarantee accorded enterprises, especially Hydro-Québec. An annual amount of \$88.6 M received from the SAAQ for health services for road accident victims has also been deducted from the ministère de la Santé et des Services sociaux. An annual amount ranging from \$14 M to \$26 M from the Régie des rentes has been subtracted from the revenues of the ministère du Revenu.

## ■ Fee-setting method adopted by government departments

User fee revenues can be defined according to the fee-setting method adopted.

However, it has been impossible to accurately determine the basis for setting the user fee in respect of a high proportion (77%) of the user fee revenues of government departments, even though certain fees have been established by regulation or directive for a long time.

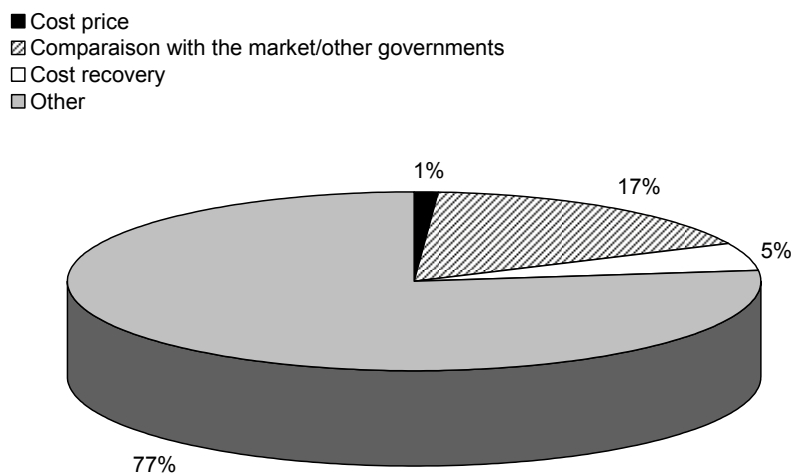
Certain departmental user fees are determined by means of a comparison with market prices or prices that other governments apply. For example, the cost of a timber cutting permit on public lands depends on the value of standing trees in private forests.

User fees pertaining to a small proportion of revenues are based on the cost of services or are determined according to the principle of cost recovery.

The standard costing method, at unit cost, differs from cost recovery, i.e. the overall amount demanded to delivery a set series of services.

CHART 4

### Fee-setting method adopted by government departments, 2007-2008 (as a percentage)



## ■ User fee indexation and revision mechanism

User fee indexation and revision mechanisms are applied unequally in government departments and bodies. Some user fees are indexed systematically while others are not.

In 2007-2008, revenues from user fees that were not indexed accounted for 73% of the user fee revenues of government departments.

This situation is attributable, in particular, to the absence of indexation of driver's licence and vehicle registration fees. These user fees account for over half of the government departments' revenues overall.

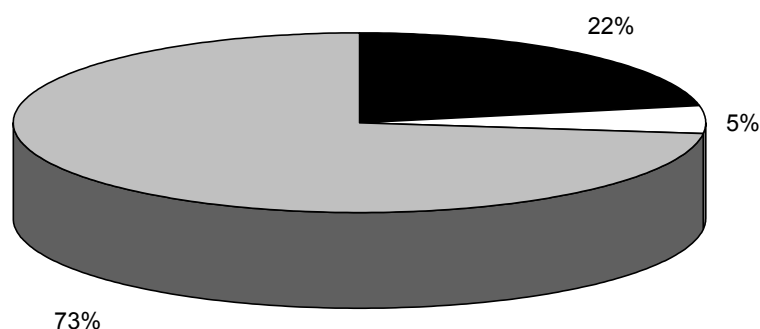
The user fees are indexed in respect of 22% of revenues. In some instances, the indexation is effected according to different factors such as the consumer price index. In other cases, indexation depends on commercial value, which is true of natural resource royalties, which vary in light of the economic value of the resource.

Moreover, the user fees in respect of 5% of revenues are determined in such a way as to recover costs, which implies that they must normally be revised systematically in order to totally fund the service. However, such is not always the case.

CHART 5

**Indexation and revision of the user fees levied by government departments, 2007-2008**  
(as a percentage)

■ Indexed      □ Cost recovery      ▒ Non-indexed





## □ Consolidated bodies<sup>15</sup>

### ■ User fee revenues of the bodies

The user fee revenues collected by bodies and special funds totalled \$1.8 billion in 2007-2008, while total expenditures stood at \$3.6 billion. Overall, user fee revenues represent 50% of the total expenditures of government bodies.

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<sup>15</sup> As is true of government departments, the revenues of bodies from Hydro-Québec, the CSST or the SAAQ fiduciaire have been eliminated in order to avoid double counting. The Commission des lésions professionnelles, for example, entirely funds its operations through a \$53-M contribution from the CSST. Similar adjustments of \$9 M and \$6 M from Hydro-Québec have also been made with respect to the Régie de l'énergie and the Agence d'efficacité énergétique.

In relation to the *Report of the Task Force on Fees for Public Services*, certain bodies have been withdrawn from the list because of the consolidation of the networks. Héma-Québec heads the list with \$240 M in sales of products to hospitals. The revenues that the Corporation d'urgences-santé earns from establishments in the health network and the SAAQ have been removed.

TABLE 7

**User fee revenues by body**

(in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
Fonds des services de police	223	229	236	242
Fonds vert	—	—	48	165
Société de l'assurance automobile du Québec	149	151	156	160
Agence métropolitaine de transport	119	128	139	154
Fonds d'information foncière	117	120	116	124
Autorité des marchés financiers	78	77	84	86
Société des établissements de plein air du Québec	72	76	80	84
Fonds des contributions des automobilistes au transport en commun	67	68	69	70
Commission des normes du travail	49	52	55	55
Fonds du service aérien gouvernemental	26	30	27	52
Régie du bâtiment du Québec	44	45	47	50
Société de financement des infrastructures locales	—	34	45	48
Régie de l'assurance maladie du Québec	42	42	41	46
Investissement Québec	21	34	32	45
Société immobilière du Québec	46	46	42	44
Fonds des registres du ministère de la Justice	29	30	30	29
Société québécoise de récupération et de recyclage	23	23	26	27
Centre de services partagés	—	—	29	25
Société de développement de la Baie-James	19	18	21	22
Régie des installations olympiques	18	17	18	20
Fonds de gestion de l'équipement roulant	13	15	18	20
Other	230	242	235	240
<b>TOTAL, USER FEE REVENUES</b>	<b>1 385</b>	<b>1 477</b>	<b>1 594</b>	<b>1 808</b>
<b>TOTAL, EXPENDITURES</b>	<b>2 953</b>	<b>3 101</b>	<b>3 324</b>	<b>3 614</b>
<b>Proportion of user fee revenues in relation to expenditures</b>	<b>46.9%</b>	<b>47.6%</b>	<b>48.0%</b>	<b>50.0%</b>
<b>Proportion of user fee revenues in relation to expenditures, excluding new bodies<sup>1</sup></b>	<b>46.9%</b>	<b>47.0%</b>	<b>46.0%</b>	<b>46.5%</b>

Note: Revenues in the Generations Funds from water use royalties are not collected in exchange for a good or a service but are used to reduce the debt. Such revenues, which totalled \$11 M in 2006-2007 and \$65 M in 2007-2008, are thus excluded from the calculation of the list above. The detail revenues of the bodies are presented in Appendix 2.

1 Fonds vert, Société de financement des infrastructures locales and Centre de services partagés.

The revenues of the Fonds des services de police stem from invoicing the municipalities for police services provided by the Sûreté du Québec.

The revenues of the Fonds vert increased by \$117 million in 2007-2008 with the introduction of the new royalty on natural gas and fuels.

The administrative fees collected and fees retained for the purpose of roadside inspections make up most of the revenues of the SAAQ.

Users contribute, by and large, to the revenues of the Agence métropolitaine de transport, but one-quarter of the revenues stem from municipal contributions.

The Fonds d'information foncière derives most of its revenues from the registration of real property rights (62%) and sales, fees and honoraria related to cadastral renovation (38%).

The Generations Fund collects the water use royalties that the ministère des Ressources naturelles et de la Faune previously accounted for. The revenues are not presented in this table but in the appendix devoted to government bodies.

#### ■ The costs of the fee-based services provided by government bodies

Overall, the proportion of the expenses of government bodies funded by means of user fees rose from 46.9% in 2004-2005 to 50.0% in 2007-2008. This increase is essentially attributable to the introduction of new sources of environmental user fees. However, when the revenues of the new bodies are subtracted, the proportion of user fee revenues in relation to total expenditures declined from 46.9% in 2004-2005 to 46.5% in 2007-2008.

Moreover, unlike government departments, a number of government bodies already rely on an accounting system by activity, which enables them to more readily provide the costs of their fee-based services.

It was possible to compare revenues and costs in respect of 68% of the user fee revenues of government bodies.

- In 2007-2008, such revenues covered 78% of the cost of delivering the fee-based services concerned.
- In absolute value, this represents \$1.2 billion in user fee revenues collected by bodies to fund services whose total cost stood at \$1.6 billion.

## ■ Fee-setting method adopted by government bodies

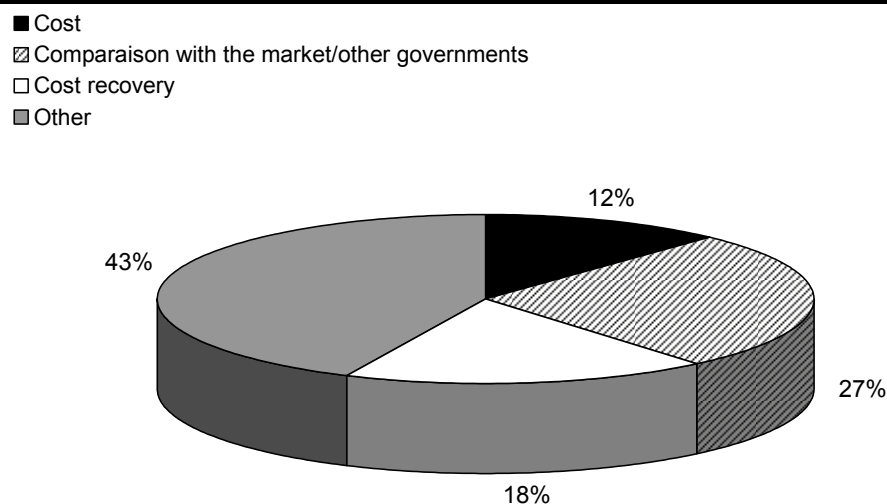
Following the example of government departments but to a lesser extent, the “Other” category is most frequently mentioned by government bodies as their fee-setting method.

However, government bodies resort more extensively to fee-setting methods based on cost or a comparison with market prices or those applied by other governments than government departments do.

Moreover, a number of government bodies offer their services to a limited number of clients and invoice such services with a view to recovering their costs.

CHART 6

### Fee-setting method adopted by government bodies, 2007-2008<sup>1</sup> (as a percentage)



1 Compared with data for 2006-2007 published last year, certain bodies have been withdrawn from the list because of the consolidation of the networks. Consequently, the proportions related to fee-setting methods are different.

## ■ User fee indexation and revision mechanism

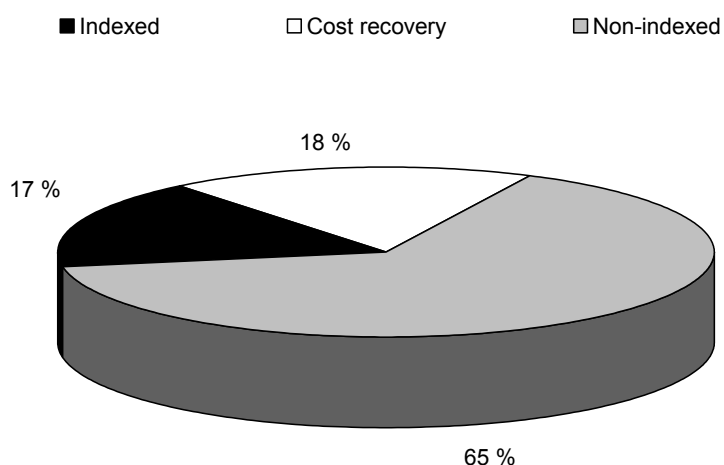
In 2007-2008, revenues from non-indexed user fees accounted for 65% of the revenues of government bodies, while 18% stemmed from cost recovery and 17% were indexed.

Furthermore, certain user fees that are indexed annually were established a long time ago on uncertain bases and have not been reassessed since then.

CHART 7

### Indexation and revision of the user fees of government bodies, 2007-2008 (as a percentage)

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Note: Compared with the data published in 2008 in the *Report of the Task Force on Fees for Public Services*, the proportion of revenues in respect of which user fees are not indexed has been revised from 37% to 65%. This situation stems from the exclusion of certain government bodies such as Héma-Québec, which are funded by other government bodies whose user fees were established on a cost recovery basis.

## □ Health and education networks<sup>16</sup>

The total user fee revenues of the networks stood at \$3.3 billion in 2007-2008.

TABLE 8

### Funding for the health and education networks by user fee revenues

(in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
<b>User fee revenues</b>				
Health	1 180	1 294	1 387	1 345
Education	1 765	1 784	1 875	1 968
<b>TOTAL, USER FEE REVENUES</b>	<b>2 945</b>	<b>3 078</b>	<b>3 262</b>	<b>3 313</b>
<b>Other sources of funding</b>				
Government contribution	30 708	31 602	33 083	35 239
School taxes	1 233	1 264	1 371	1 438
<b>TOTAL, FUNDING OF THE NETWORKS<sup>1</sup></b>	<b>34 886</b>	<b>35 944</b>	<b>37 716</b>	<b>39 990</b>
<b>Proportion of user fee revenues in relation to total funding</b>	<b>8.4%</b>	<b>8.6%</b>	<b>8.6%</b>	<b>8.3%</b>

1 Total funding includes government transfer expenditures to the networks and the school taxes collected by the school boards.

User fee revenues represented 8.3% of the total funding of the health and education networks in 2007-2008. Taxes cover the remainder of the funding of the networks.

<sup>16</sup> Data for the networks are drawn from the consolidation of the financial data of numerous fairly autonomous bodies but whose power to levy user fees is generally limited by the government.

The ministère de l'Éducation, du Loisir et du Sport and the ministère de la Santé et des Services sociaux have consolidated the data of the bodies.

## ■ Health network

User fee revenues in the health network stood at \$1.3 billion in 2007-2008.

They represent only a small percentage of total funding of the network because the services offered are free of charge. This percentage remains low despite the full indexation of user fees.<sup>17</sup>

TABLE 9

### Funding for the health network through user fee revenues

(in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
<b>User fee revenues</b>				
Contribution from accommodated adults	564	641	694	662
Supplement for private and semi-private rooms	71	68	68	66
Tax benefit for children placed with foster families	43	45	48	50
Other revenues (invoicing of services)				
– Public establishments				
▪ Canadian residents	31	33	32	32
▪ Foreign residents	27	29	32	25
▪ Solicitor General	7	8	10	10
▪ Government of Canada	6	6	7	8
▪ Other revenues	4	5	5	9
– Private establishments	88	90	93	96
<b>Subtotal – Health care delivery</b>	<b>841</b>	<b>925</b>	<b>989</b>	<b>958</b>
Commercial operations	80	89	89	84
Auxiliary operations	259	280	309	303
<b>TOTAL, USER FEE REVENUES</b>	<b>1 180</b>	<b>1 294</b>	<b>1 387</b>	<b>1 345</b>
<b>Other sources of funding</b>				
Government contribution	18 895	19 381	20 507	21 902
<b>TOTAL FUNDING FOR THE HEALTH NETWORK</b>	<b>20 075</b>	<b>20 675</b>	<b>21 894</b>	<b>23 247</b>
<b>Proportion of user fee revenues in relation to total funding</b>	<b>5.9%</b>	<b>6.3%</b>	<b>6.3%</b>	<b>5.8%</b>

<sup>17</sup> Most user fees in the health network are indexed at the rate used by the Régie des rentes du Québec. The indexation rate as of January 1, 2009 was 2.5%.

In 2007-2008, the contribution from accommodated adults stood at \$662 million and represented 69% of revenues stemming from health care delivery, making it the main source of user fee income. Every change in this contribution directly affects the proportion of user fee revenues.

Revenues generated by auxiliary and commercial operations are used to self-finance expenditures unrelated to health care delivery. These revenue categories include, in particular, cafeteria and parking operations, television rentals and medical instruction.



## ■ Education network

User fee revenues in the education network stood at \$2.0 billion in 2007-2008 and are derived, in particular, from tuition and administration fees and the sale of goods and services.

TABLE 10

### Funding for the education network through user fee revenues

(in millions of dollars)

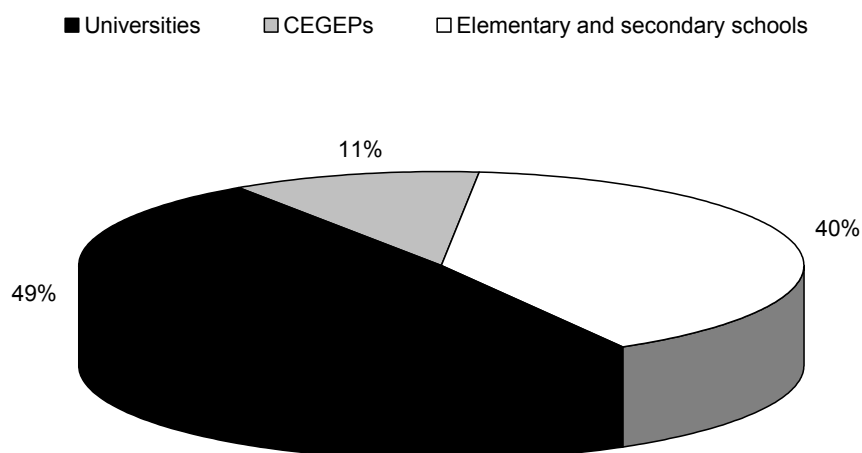
	2004-2005	2005-2006	2006-2007	2007-2008
<b>User fee revenues</b>				
Elementary and secondary	738	721	770	796
CEGEP	200	200	209	214
University	826	863	896	958
<b>TOTAL, USER FEE REVENUES</b>	<b>1 764</b>	<b>1 784</b>	<b>1 875</b>	<b>1 968</b>
<b>Other sources of funding</b>				
Government contribution	11 813	12 221	12 577	13 337
School taxes	1 233	1 264	1 371	1 438
<b>TOTAL FUNDING FOR THE EDUCATION NETWORK</b>	<b>14 810</b>	<b>15 269</b>	<b>15 823</b>	<b>16 743</b>
<b>Proportion of user fee revenues in relation to total funding</b>	<b>11.9%</b>	<b>11.7%</b>	<b>11.8%</b>	<b>11.7%</b>

Some 49% of user fee revenues in the education network are derived from the universities, 40% from elementary and secondary schools, and 11% from CEGEPs.

CHART 8

### Breakdown of user fee revenues in the education network, 2007-2008<sup>1</sup>

(as a percentage)



1 Including school-based \$7-a-day childcare services.

▪ **Elementary and secondary education**

In the education network overall, the elementary and secondary school sector funds the smallest percentage of its activities, since education is free of charge at this level.

The main user fee revenues in elementary and secondary schools stem from refunds of expenditures (administrative, teaching and training activities), childcare services, and other activities such as extracurricular activities. Revenues from these three items total \$670 million and represent 84% of user fee revenues.

TABLE 11

**Funding for elementary and secondary education through user fee revenues**

(in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
<b>User fee revenues</b>				
Tuition fees				
– Adults	11	11	10	9
– Other	8	9	8	8
Revenues stemming from educational activities	37	38	41	45
Sales of goods and services				
– Residences	1	1	1	1
– Food services	20	19	20	20
– Childcare services at more than \$7 a day	26	26	23	23
– \$7-a-day childcare services	157	150	150	154
– School transportation	11	11	11	10
– Other activities	172	163	184	205
– Leasing of immovable property	29	34	33	33
– Recovery	268	261	289	288
<b>TOTAL, USER FEE REVENUES</b>	<b>738</b>	<b>721</b>	<b>770</b>	<b>796</b>
<b>Other sources of funding</b>				
Government contribution	7 767	7 967	8 133	8 592
School taxes	1 233	1 264	1 371	1 438
<b>TOTAL FUNDING FOR ELEMENTARY AND SECONDARY EDUCATION</b>	<b>9 738</b>	<b>9 952</b>	<b>10 274</b>	<b>10 826</b>
<b>Percentage of user fee revenues in relation to total funding</b>	<b>7.6%</b>	<b>7.2%</b>	<b>7.5%</b>	<b>7.4%</b>

■ **CEGEP education**

The sale of goods and services is the biggest item in the CEGEPs and accounted for just over one-third of user fee revenues in 2007-2008. Registration and tuition fees represented one-quarter of user fee revenues.

While user fee revenues have varied little, transfer expenditures for CEGEP education have increased. This change explains the reduction in the percentage of user fee revenues observed in 2007-2008.

TABLE 12

**Funding for CEGEP education through user fee revenues**

(in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
<b>User fee revenues</b>				
Registration fees and tuition fees				
– Canadian students (including special fees linked to academic success)	48	48	51	54
– Students who are non-residents of Québec	1	1	1	1
– Foreign students	2	2	2	2
Sales of goods and services	68	68	73	76
Rentals	16	16	16	17
Other revenues	65	65	66	64
<b>TOTAL, USER FEE REVENUES</b>	<b>200</b>	<b>200</b>	<b>209</b>	<b>214</b>
<b>Other sources of funding</b>				
Government contribution	1 627	1 637	1 694	1 814
<b>TOTAL FUNDING FOR CEGEP EDUCATION</b>	<b>1 827</b>	<b>1 837</b>	<b>1 903</b>	<b>2 028</b>
<b>Percentage of user fee revenues in relation to total funding</b>	<b>10.9%</b>	<b>10.9%</b>	<b>11.0%</b>	<b>10.6%</b>

▪ **University education**

In the case of the universities, the \$374 million in tuition fees is the biggest source of user fee revenues and the increase of \$50 per session in force since the fall of 2007 has contributed to the overall increase in revenues in 2007-2008.

External sales, which include, in particular, residence and cafeteria services, account for nearly 30% of revenues and are the second biggest item.

The increase in user fees reflected in user fee revenues in 2007-2008 only made it possible to maintain the percentage of user fee revenues in relation to total expenditures in respect of university education.

TABLE 13

**Funding for university education through user fee revenues**

(in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
<b>User fee revenues</b>				
Tuition fees	334	344	345	374
Differential fees for Canadian students who do not reside in Québec	29	32	35	33
Differential fees for foreign students	49	54	56	62
Admission fees, registration fees and fines	47	53	59	79
Contributions to student services	40	44	47	49
Sales to students	71	68	75	73
External sales				
– Teaching	32	35	37	43
– Research	5	5	5	6
– Support (administration, libraries, data processing and so on)	35	36	40	40
– Community services	21	20	22	24
– Student services	26	27	30	32
– Auxiliary services (residences, cafeterias, and so on)	131	138	138	137
Agreements with the other provinces (New Brunswick and Ontario)	6	7	7	6
<b>TOTAL, USER FEE REVENUES</b>	<b>826</b>	<b>863</b>	<b>896</b>	<b>958</b>
<b>Other sources of funding</b>				
Government contribution	2 419	2 617	2 750	2 931
<b>TOTAL FUNDING FOR UNIVERSITY EDUCATION</b>	<b>3 245</b>	<b>3 480</b>	<b>3 646</b>	<b>3 889</b>
<b>Percentage of user fee revenues in relation to total funding</b>	<b>25.5%</b>	<b>24.8%</b>	<b>24.6%</b>	<b>24.6%</b>

## ❑ User fee revenues from childcare services<sup>18</sup>

The daily childcare services rate will be maintained at \$7.

The number of reduced-contribution childcare spaces increased by 2 560 in 2007-2008, to reach a total of more than 200 000, a 1.3% increase over the preceding year. Most of the new spaces were granted in childcare centres.

TABLE 14

### Number of reduced-contribution childcare spaces

	2004-2005	2005-2006	2006-2007	2007-2008
Childcare centres	72 057	74 573	75 934	77 165
Family-based childcare services	87 192	89 011	88 645	88 771
Subsidized daycare centres	30 131	33 034	34 027	35 230
<b>TOTAL</b>	<b>189 380</b>	<b>196 618</b>	<b>198 606</b>	<b>201 166</b>

Over the past year, the government's contribution per child increased by \$2.42 a day in childcare centres, up 6%, compared with a \$0.48 increase (2.1%) in family-based childcare services, and \$1.98 (6%) in subsidized daycare centres.

Since 2004-2005, the cost of spaces in family-based childcare services assumed by the government has decreased, from \$21.06 to \$20.15, while this cost in childcare centres and subsidized daycare centres increased by \$6.25 and \$5.40, to \$42.56 and \$35.15, respectively.

TABLE 15

### Average government and parental contributions per annualized space

(in dollars)

	Government contribution				Parental contribution (\$7) / total cost in 2007-2008
	2004-2005	2005-2006	2006-2007	2007-2008	
Childcare centres	36.31	36.91	40.14	42.56	14.1%
Family-based childcare services	21.06	20.60	19.67	20.15	25.8%
Subsidized daycare centres	29.75	31.44	33.17	35.15	16.6%

<sup>18</sup> Excluding school-based childcare services that are part of the elementary and secondary sector.

In 2007-2008, the parental contribution for a space in a childcare centre represented 14.1% of the total cost, as against 16.6% in subsidized daycare centres and 25.8% in family-based childcare services.

In 2007-2008, revenues from the reduced \$7-a-day contributions totalled \$335 million.

Overall, since 2004-2005, the proportion of expenditures for childcare services funded by the \$7 contribution has declined from 16.8% to 16.3%.

TABLE 16

**Funding for childcare services**  
(in millions of dollars)

	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>
\$7-a-day parental contribution	288	305	316	335
Government contribution	1 425	1 505	1 615	1 724
<b>Total cost</b>	<b>1 713</b>	<b>1 810</b>	<b>1 931</b>	<b>2 059</b>
Proportion funded by the \$7-a-day parental contribution	16.8%	16.9%	16.4%	16.3%

## ❑ User fee revenues of insurance plans

### ■ The case of the CSST and the SAAQ

The CSST and the SAAQ must self-finance the coverage of the services offered through adherents' contributions. The costs of delivering their services and the attendant user fees are wholly or partially based on actuarial valuations.

Up until the increase implemented in 2006, the SAAQ's insurance premiums had remained at more or less the same level since 1985.

TABLE 17

#### Results of the Fonds d'assurance automobile du Québec

(in millions of dollars)

	2006-2007	2007-2008
<b>Automobile insurance (SAAQ)</b>		
Contributions to the plan	698	709
Investment and other revenues	1 046	501
<b>Total, revenues</b>	<b>1 744</b>	<b>1 210</b>
Expenditures	- 1 432	- 1 272
<b>Surplus (deficit) of the plan</b>	<b>312</b>	<b>- 62</b>

TABLE 18

#### Results of the Fonds de la santé et de la sécurité du travail

(in millions of dollars)

	2006-2007	2007-2008
<b>Occupational health and safety insurance (CSST)</b>		
Contributions to the plan	2 262	2 278
Investment and other revenues	1 479	634
<b>Total, revenues</b>	<b>3 741</b>	<b>2 912</b>
Expenditures	- 2 700	- 3 241
<b>Surplus (deficit) of the plan</b>	<b>1 041</b>	<b>- 329</b>

## ■ Parental insurance

The Québec parental insurance plan, administered by the Conseil de gestion de l'assurance parentale, makes provision for the payment of benefits to all eligible workers who take paternity, maternity or adoption leave. It came into force in 2006.

Despite revenues totalling \$1 233 million in 2007-2008, the plan's popularity and the increase in the birth rate led to a deficit. Based on actuarial valuations, the contribution rates were increased by 7.5% on January 1, 2008.

TABLE 19

### Québec parental insurance plan

(in millions of dollars)

	2006-2007	2007-2008
Contributions to the plan	1 184	1 233
Other revenues	224	20
<b>Total, revenues</b>	<b>1 408</b>	<b>1 253</b>
Expenditures	- 1 199	- 1 490
<b>Surplus (deficit) of the plan</b>	<b>209</b>	<b>- 237</b>
<b>Percentage of contributions in relation to the total cost of the plan</b>	<b>98.7%</b>	<b>82.8%</b>



## ■ Drug insurance

The Québec drug insurance plan was implemented on January 1, 1997. Registration in this plan is compulsory for anyone who cannot be covered by a private plan.

In addition to the premium paid when they file their income tax returns, the individuals covered must pay a monthly deductible and a certain percentage of the cost of drugs. A maximum monthly contribution has also been set and any excess amount is covered by the plan.

The portion of costs assumed by adherents and individuals 65 years of age or over fell from 40.5% in 2004-2005 to 38.5% in 2007-2008. The government is thus bearing growing costs.

The ageing of the population and rising costs for new drugs, in particular, explain the steady 7.5% rise in the plan's costs over the past three fiscal years.

TABLE 20

### Changes in the premiums and costs of the Québec drug insurance plan

(in millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008
Premiums – adherents and individuals 65 years of age or over	601	661	698	707
Contributions from adherents (deductibles and coinsurance)	541	566	604	643
<b>Total, premiums and insurance</b>	<b>1 141</b>	<b>1 227</b>	<b>1 302</b>	<b>1 350</b>
Cost to the government	1 678	1 766	1 945	2 155
<b>Total cost of the plan</b>	<b>2 819</b>	<b>2 993</b>	<b>3 247</b>	<b>3 505</b>
<b>Percentage of premiums and contributions in relation to the total cost of the plan</b>	<b>40.5%</b>	<b>41.0%</b>	<b>40.1%</b>	<b>38.5%</b>

■ **The Fonds d'assurance-stabilisation des revenus agricoles and the Fonds d'assurance-récolte**

In the case of stabilization insurance and crop insurance, the premiums paid by adherents represent between one-quarter and two-thirds of the costs of the plans.

The government, through La Financière agricole du Québec, continues to contribute \$2 to the Fonds d'assurance-stabilisation des revenus agricoles for each dollar paid by adherents. The Fonds, which is intended to guarantee a net positive annual income for adherents, had a \$780-million deficit as at March 31, 2008. The proportion of contributions from adherents in relation to the compensation received fell from 40.3% in 2004-2005 to 25.6% in 2007-2008.

TABLE 21

**Fonds d'assurance-stabilisation des revenus agricoles**

(in millions of dollars)

	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>
Contributions from adherents	128	130	134	162
Contributions from La Financière agricole du Québec	255	261	269	323
<b>Total, revenues</b>	<b>383</b>	<b>391</b>	<b>403</b>	<b>485</b>
Compensation paid to adherents	- 317	- 436	- 601	- 632
Other expenditures	- 8	- 14	- 27	- 36
<b>Total, expenditures</b>	<b>- 325</b>	<b>- 450</b>	<b>- 628</b>	<b>- 668</b>
<b>Surplus (deficit)</b>	<b>58</b>	<b>- 58</b>	<b>- 225</b>	<b>- 183</b>
<b>Percentage of contributions from adherents in relation to the compensation received</b>	<b>40.3%</b>	<b>29.9%</b>	<b>22.3%</b>	<b>25.6%</b>

The Fonds d'assurance-récolte, which seeks to protect crop yields against uncontrollable risks not attributable to human intervention, has a cumulative surplus of \$107 million. Contributions by adherents as a proportion of compensation received increased from 38.7% in 2004-2005 to 64.9% in 2007-2008.

TABLE 22

**Fonds d'assurance-récolte**

(in millions of dollars)

	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>
Contributions from adherents	22	20	25	28
Contributions from La Financière agricole du Québec	32	30	38	42
Other revenues	5	7	6	12
<b>Total, revenues</b>	<b>59</b>	<b>57</b>	<b>69</b>	<b>82</b>
Compensation paid to adherents	- 56	- 59	- 73	- 43
Other expenditures	0	0	4	- 7
<b>Total, expenditures</b>	<b>- 56</b>	<b>- 59</b>	<b>- 69</b>	<b>- 50</b>
<b>Surplus (deficit)</b>	<b>3</b>	<b>- 2</b>	<b>0</b>	<b>32</b>
<b>Percentage of contributions from adherents in relation to compensation received</b>	<b>38.7%</b>	<b>34.0%</b>	<b>34.3%</b>	<b>64.9%</b>

### 3.3 **Compensatory measures adopted by the Québec government in favour of low-income households**

#### **❑ Fiscal measures to support income**

Fiscal measures to support income increase the disposable income of low-income households:

- the work premium, which encourages the beneficiaries of last resort financial assistance programs to integrate the labour market;
- the child assistance measure, which enhances more specifically the incomes of low- and middle-income families;
- the reimbursement of property taxes, which is intended to reduce the property tax burden borne by low- and middle-income taxpayers who live in areas where the local burden is relatively high;
- the refundable tax credit in respect of the Québec sales tax, which is intended to lighten the tax burden of low- or middle-income taxpayers;
- the indexation of the personal taxation system.

#### **❑ Specific measures designed to offset increases in certain user fees**

Certain more specific measures offset for low-income households increases in certain user fees.

In the health network, special benefits are granted to the beneficiaries of last resort financial assistance programs to cover certain medical costs.<sup>19</sup>

The government also offers a refundable tax credit for medical expenses.

In the education network, the calculation of student loans and grants takes into account the students' and their parents' income, as the case may be.<sup>20</sup>

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<sup>19</sup> For example, transportation by ambulance, orthotic devices, prostheses, eyeglasses and lenses.

<sup>20</sup> Interest paid on a student loan also gives rise to entitlement to non-refundable tax credits.

Moreover, beneficiaries of low-cost housing or rent supplements do not devote more than 25% of their income to housing costs. Since the cost of heating is included in the rent, the program assumes part of it.<sup>21</sup>

- At the same time, through the Shelter allowance program, the Québec government is offering financial assistance to certain low-income households that allocate too large a part of their budget to housing. Electricity costs are included in the calculation of the financial assistance.

Social aid beneficiaries do not assume any costs for childcare services for the equivalent of two and a half days a week.

Seniors and students, who usually have below-average incomes, pay lower rates for public transportation.

Social aid beneficiaries and certain low-income seniors receive drugs free of charge under the drug insurance plan.

- Moreover, the contribution to the plan is adjusted according to the individual's income. Social aid beneficiaries and low-income seniors are not affected by an increase in the contribution to the drug insurance plan.

## **❑ Measures to maintain purchasing power**

Since January 2006, the eligibility thresholds for free legal aid have been raised, thus increasing the funds available to low-income households.

On May 1, 2009, the minimum hourly wage will be raised \$0.50 from \$8.50 to \$9.00.

Since 2005, social aid benefits granted to individuals who experience severe constraints on employment have been indexed at the rate used by the personal taxation system while the benefits of individuals who are able to work are indexed at the half rate.

- Since January 1, 2009, the social aid benefits paid to households that are able to work have also been fully indexed.

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<sup>21</sup> On the other hand, tenants must pay for electricity, i.e. lighting, household appliances, hot water, and so on.

TABLE 23

**Summary table of compensatory measures intended for low-income households revenue**

	<b>Type of income</b>	<b>Compensatory measures</b>
Health network	Social aid	– Special benefits
	Low income	– Refundable tax credit for medical expenses
Education network	Social aid	– Student loan and grant program
	Low income	– Student loan and grant program
		– Tax credit for interest paid on a student loan
Electricity rates	Social aid and low income	– Rent supplement
		– Rental of low-cost housing
		– Shelter allowance program
\$7-a-day childcare services	Social aid	– No contribution for two and a half days a week
	Low income	– No measure
Public transportation	Social aid	– No measure
	Low income	– Lower rates for seniors and students
Drug insurance	Social aid	– Free prescription drugs
	Low income	– Premium based on household income
		– Claim booklet for workers covered by social aid
		– Free of charge for seniors receiving at least 94% of the guaranteed income supplement
General fiscal measures		– Work premium
		– Child assistance
		– Home support
		– Indexation of the taxation system
		– Refundable tax credit for the sales tax
		– Reimbursement of property taxes
Other measures		– Enhancement of the minimum wage
		– Indexation of last resort assistance
		– Free legal aid

## ❑ Financial support for low-income families

The Québec government offers several measures that support the income of low-income families.

In Québec, since 2003, the disposable income of low-income households has increased significantly.

For example, the income of a household with \$25 000 in family income and two children, one of whom attends a childcare centre, increased by \$8 263, despite an increase in certain user fees.

TABLE 24

**Change between 2003 and 2009 in purchasing power  
Couple with equal incomes and two children 3 and 12 years of age, one  
of whom attends a childcare centre**

<b>HOUSEHOLD INCOMES IN 2003</b>	<b>25 000<sup>1</sup></b>	<b>50 000<sup>1</sup></b>
<b>TAX RELIEF OFFERED BY QUÉBEC</b>		
Child assistance	2 032	660
Work premium	1 780	0
Single plan	75	150
Deduction for workers	390	400
Tax reduction in the 2007-2008 <i>Budget</i> (\$950 M)	0	142
Indexation of the taxation system	626	800
<b>Subtotal: tax relief</b>	<b>4 903</b>	<b>2 152</b>
<b>INCREASE IN USER FEES<sup>2</sup></b>		
Electricity	- 183	- 226
Childcare services from \$5 to \$7 <sup>3</sup>	- 513	- 432
Québec parental insurance plan <sup>4</sup>	- 34	- 67
Québec drug insurance plan <sup>5</sup>	- 91	- 349
<b>Subtotal</b>	<b>- 821</b>	<b>- 1 073</b>
<b>TAX RELIEF LESS USER FEES</b>	<b>4 082</b>	<b>1 079</b>
<b>OTHER COMPONENTS OF PURCHASING POWER</b>		
Wage increase between 2003 and 2009	5 258	10 515
Taxes and contributions on the wage increase <sup>6</sup>	1 663	- 1 114
Impact of inflation	- 2 740	- 4 005
<b>Subtotal</b>	<b>4 181</b>	<b>5 396</b>
<b>INCREASE IN PURCHASING POWER</b>	<b>8 263</b>	<b>6 475</b>

1 Average annual growth of 3.2% has been applied to obtain income in 2009.

2 Nominal change in the cost of user fees.

3 Bearing in mind the impact of the deduction for childcare services granted by the federal taxation system on federal tax, the Canada Child Tax Benefit (CCTB) and the National Child Benefit Supplement (NCBS) and the GST credit.

4 Bearing in mind the reduction in employment insurance contributions granted in Québec.

5 Including the premium, the deductible and the coinsurance.

6 Including, in particular, taxes on contributions on the wage increase and all changes in the federal taxation system between 2003 and 2009.



### 3.4 Detailed revenues of government departments and bodies

The data presented in these appendices are drawn from information collected from all government departments and bodies.

The detailed user fee revenues for government departments and bodies are presented in alphabetical order. These data cover the fiscal years from 2005-2006 to 2007-2008 and concern two categories of revenues, i.e. “fees and permits” and “sales of goods and services.”

Data for government departments concern those of their budget-funded bodies, as the case may be, except for the following budget-funded bodies, which are presented separately:

- the Commission de protection du territoire agricole du Québec;
- the Régie des marchés agricoles et alimentaires du Québec;
- the Public Curator;
- the Office de la protection du consommateur;
- the Régie des alcools, des courses et des jeux.

The “indexation” column indicates whether or not the user fee is indexed. The “fee-setting method” column indicates whether the fee is set according to the market (Market), cost (C) or cost recovery (CR) method. “Other” refers to all of the other possible fee-setting methods.

It should be noted that categories of user fee revenues under \$500 are not taken into account in these appendices.

### 3.4.1 Appendix 1 – Detailed tables of the user fee revenues of government departments

Affaires municipales et Régions (in thousands of dollars)					
	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Fees levied by the Régie du logement	4 598	4 485	4 561	Yes	Other
<b>Subtotal</b>	<b>4 598</b>	<b>4 485</b>	<b>4 561</b>		
<b>Sales of goods and services</b>					
Photocopies of documents	15	19	18	No	CR
<b>Subtotal</b>	<b>15</b>	<b>19</b>	<b>18</b>		
<b>TOTAL</b>	<b>4 613</b>	<b>4 504</b>	<b>4 579</b>		

## Agriculture, Pêcheries et Alimentation

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>DEPARTMENT</b>					
<b>Fees and permits</b>					
File processing	15	331	526	Yes	CR
Régie des marchés agricoles	3	53	68	Yes	CR
Sale and mixing of medicating feed	42	40	42	Yes	CR
Auction sales	2	6	3	Yes	CR
Marketing	101	81	100	Yes	CR
Slaughterhouse and workshop	161	214	237	Yes	CR
Inseminators	57	63	65	Yes	CR
Commercial fishery	76	91	128	No	CR
Preparation or canning of fish	51	62	63	Yes	CR
Food service and retail food sales	8 066	11 062	11 183	Yes	CR
<b>Subtotal</b>	<b>8 574</b>	<b>12 003</b>	<b>12 415</b>		
<b>Sales of goods and services</b>					
Courses	0	0	2	No	Other
Water	10	1	102	No	CR
Land and building leasing	0	11	12	No	CR
Boat ramp	50	47	54	No	CR
Leasing of staff services	1	2	0	Yes	CR
Recoveries from third parties	6	1	—	No	—
Technical assistance and support	72	67	65	No	CR
Other assistance for farmers	905	1 015	1 010	No	CR
Analysis of drinking water	15	8	12	No	CR
Access to information	0	1	0	No	Market
<b>Subtotal</b>	<b>1 059</b>	<b>1 153</b>	<b>1 257</b>		
<b>TOTAL</b>	<b>9 633</b>	<b>13 156</b>	<b>13 672</b>		
<b>COMMISSION DE PROTECTION DU TERRITOIRE AGRICOLE DU QUÉBEC</b>					
<b>Fees and permits</b>					
File processing	14	10	9	Yes	Other
Request for authorization – agricultural zone	613	588	561	Yes	Other
Attestation – LPTAA	16	22	21	Yes	Other
Removal of arable land	12	17	18	Yes	Other
Declaration – CPTAQ	96	98	103	Yes	Other
<b>Subtotal</b>	<b>751</b>	<b>735</b>	<b>712</b>		
<b>Sales of goods and services</b>					
Photocopies of documents	2	2	3	Yes	Other
Plans of agricultural zones	7	8	4	Yes	Other
<b>Subtotal</b>	<b>9</b>	<b>10</b>	<b>7</b>		
<b>TOTAL</b>	<b>760</b>	<b>745</b>	<b>719</b>		

**Agriculture, Pêcheries et Alimentation (continued)**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>RÉGIE DES MARCHÉS AGRICOLES ET ALIMENTAIRES DU QUÉBEC</b>					
<b>Fees and permits</b>					
File processing	10	9	9	Yes	CR
Auction sales	1	0	1	Yes	CR
Grain marketing	206	207	218	Yes	CR
Marketing	2	2	2	Yes	CR
<b>Subtotal</b>	<b>219</b>	<b>218</b>	<b>230</b>		
<b>Sales of goods and services</b>					
Photocopies of documents	25	29	31	Yes	CR
Courses	32	37	35	Yes	CR
Grain inspection	7	6	6	Yes	CR
Sampling kit	1	1	0	Yes	CR
Contributions – control of milk utilization	469	469	352	No	CR
Contributions – control of quotas, poultry producers	54	40	57	Yes	CR
Technical assistance and support	3	2	4	Yes	CR
<b>Subtotal</b>	<b>591</b>	<b>584</b>	<b>485</b>		
<b>TOTAL</b>	<b>810</b>	<b>802</b>	<b>715</b>		
<b>TOTAL, MINISTÈRE DE L'AGRICULTURE, DES PÊCHERIES ET DE L'ALIMENTATION</b>	<b>11 203</b>	<b>14 703</b>	<b>15 106</b>		

## National Assembly (in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Own-source revenues of the National Assembly	2 658	2 421	2 584	No	Market
National Assembly gift shop	271	189	332	No	CR
<b>Subtotal</b>	<b>2 929</b>	<b>2 610</b>	<b>2 916</b>		
<b>TOTAL</b>	<b>2 929</b>	<b>2 610</b>	<b>2 916</b>		

## Conseil exécutif

<b>Sales of goods and services</b>					
Forms and documents	12	4	0	No	Other
<b>Subtotal</b>	<b>12</b>	<b>4</b>	<b>0</b>		
<b>TOTAL</b>	<b>12</b>	<b>4</b>	<b>0</b>		

## Culture, Communications et Condition féminine

<b>Sales of goods and services</b>					
Photocopies of documents	83	2	0	No	C
Courses	391	501	0	—	—
Instructional material	12	14	0	—	—
Admission fees	41	46	0	—	—
Technical assistance and support	151	193	0	—	—
<b>Subtotal</b>	<b>678</b>	<b>756</b>	<b>0</b>		
<b>TOTAL</b>	<b>678</b>	<b>756</b>	<b>0</b>		

## Développement durable, Environnement et Parcs

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Accreditation of private and municipal laboratories	441	527	585	No	Other
Water regime	381	1 406	427	Yes	Other
Dam safety	848	1 126	1 667	Yes	Other
Depollution attestations	744	575	619	Yes	Other
Fees pertaining to environmental protection	1 049	1 062	1 784	Yes	Other
Fees for commercial operations	0	0	1	No	Other
<b>Subtotal</b>	<b>3 463</b>	<b>4 696</b>	<b>5 083</b>		
<b>Sales of goods and services</b>					
Forms, documentation and information	56	60	58	Yes	Other
Leasing of water resources for aquaculture	20	24	6	Yes	Other
Land and buildings	157	295	653	Yes	Other
Leasing and concessions	839	1 101	884	Yes	Other
Management of public dams	1 474	661	1 246	No	Other
Environmental analysis	2 519	1 883	—	No	—
Canada Investment Fund for the Renewal of Legal Aid	78	86	—	No	—
Sale of miscellaneous goods and services	—	—	2 010	No	Other
<b>Subtotal</b>	<b>5 143</b>	<b>4 110</b>	<b>4 857</b>		
<b>TOTAL</b>	<b>8 606</b>	<b>8 806</b>	<b>9 940</b>		

## Développement économique, Innovation et Exportation

<b>Fees and permits</b>					
File processing	30	39	35	Yes	C
Upholstering	984	1 043	1 076	Yes	C
Visa – tax credit for design	37	40	79	Yes	C
<b>Subtotal</b>	<b>1 051</b>	<b>1 122</b>	<b>1 190</b>		
<b>TOTAL</b>	<b>1 051</b>	<b>1 122</b>	<b>1 190</b>		

## Éducation, Loisir et Sport

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Private educational institutions	0	20	6	No	Other
<b>Subtotal</b>	<b>0</b>	<b>20</b>	<b>6</b>		
<b>Sales of goods and services</b>					
Recoveries from third parties	4 974	7 593	7 344	No	Other
Fees for rereading exams	8	8	8	No	Other
<b>Subtotal</b>	<b>4 982</b>	<b>7 601</b>	<b>7 352</b>		
<b>TOTAL</b>	<b>4 982</b>	<b>7 621</b>	<b>7 358</b>		

## Emploi et Solidarité sociale

<b>Sales of goods and services</b>					
Collection fees	2 487	2 040	2 143	No	CR
Access to information	0	0	3	Yes	CR
<b>Subtotal</b>	<b>2 487</b>	<b>2 040</b>	<b>2 146</b>		
<b>TOTAL</b>	<b>2 487</b>	<b>2 040</b>	<b>2 146</b>		

## Famille et Aînés

### MINISTÈRE

#### Fees and permits

File processing	68	54	53	Yes	Other
<b>TOTAL</b>	<b>68</b>	<b>54</b>	<b>53</b>		

### PUBLIC CURATOR

#### Fees and permits

Honoraria – public records	12 617	9 224	6 403	Yes	C
Portfolio – public records	0	0	3 427	No	Market
<b>TOTAL</b>	<b>12 617</b>	<b>9 224</b>	<b>9 830</b>		
<b>TOTAL, MINISTÈRE DE LA FAMILLE ET DES AÎNÉS</b>	<b>12 685</b>	<b>9 278</b>	<b>9 883</b>		

## Finances

#### Fees and permits

Other	53	0	0	—	—
<b>Subtotal</b>	<b>53</b>	<b>0</b>	<b>0</b>		
<b>TOTAL</b>	<b>53</b>	<b>0</b>	<b>0</b>		

## Immigration et Communautés culturelles

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Application for a commitment by a guarantor – foreign nationals	2 657	2 518	3 105	No	CR
Application from an employer concerning a temporary job	1 078	1 155	1 419	No	CR
Selection certificates – foreign nationals	21 018	24 072	25 392	No	CR
Acceptance certificates – foreign nationals	3 903	4 258	4 409	No	CR
<b>Subtotal</b>	<b>28 656</b>	<b>32 003</b>	<b>34 325</b>		
<b>Sales of goods and services</b>					
Comparative evaluation of studies effected outside Québec	1 431	1 538	1 593	No	Other
Other	0	0	4	—	—
<b>Subtotal</b>	<b>1 431</b>	<b>1 538</b>	<b>1 597</b>		
<b>TOTAL</b>	<b>30 087</b>	<b>33 541</b>	<b>35 922</b>		



## Justice

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>DEPARTMENT</b>					
<b>Fees and permits</b>					
Legal publicity of enterprises	29	169	202	No	Other
<b>Subtotal</b>	<b>29</b>	<b>169</b>	<b>202</b>		
<b>Sales of goods and services</b>					
Forms and documents	400	425	541	Yes	Other
Room rental and board and lodging	97	97	100	No	Other
Judicial instruments	32 107	30 924	29 759	Yes	Other
Legal transactions	27 150	20 161	23 663	Yes	Other
Recoveries from third parties	15	20	—	No	—
<b>Subtotal</b>	<b>59 769</b>	<b>51 627</b>	<b>54 063</b>		
<b>TOTAL</b>	<b>59 798</b>	<b>51 796</b>	<b>54 265</b>		
<b>OFFICE DE LA PROTECTION DU CONSOMMATEUR</b>					
<b>Fees and permits</b>					
Travel agents	732	700	678	Yes	Other
Door-to-door salespersons	193	230	225	Yes	Other
Money lenders	14	16	15	Yes	Other
Health clubs	80	92	90	Yes	Other
Debt collection agencies	16	12	15	Yes	Other
Merchants – extended coverage	6	5	5	Yes	Other
Exemption certificates	52	51	44	Yes	Other
<b>TOTAL</b>	<b>1 093</b>	<b>1 106</b>	<b>1 072</b>		
<b>TOTAL, MINISTÈRE DE LA JUSTICE</b>	<b>60 891</b>	<b>52 902</b>	<b>55 337</b>		

## Persons designated by the National Assembly

<b>Fees and permits</b>					
Delineation of electoral territory	0	0	7	No	CR
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>7</b>		
<b>Sales of goods and services</b>					
Fees for the transmission of information from the permanent electoral list	328	360	303	No	CR
Other	0	0	80	—	—
<b>Subtotal</b>	<b>328</b>	<b>360</b>	<b>383</b>		
<b>TOTAL</b>	<b>328</b>	<b>360</b>	<b>390</b>		

## Ressources naturelles et Faune

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
<b>Forest resources</b>					
Intervention permit – wood supply on public lands	388 400	258 069	160 727	Yes	Market
Maple stands	1 567	1 545	1 529	Yes	Other
Wood processing plants	711	698	670	Yes	Other
Wood harvesting – domestic use	211	201	193	Yes	Other
Intervention – works in the public interest	214	175	77	Yes	Market
Intervention – mining operations	106	87	102	Yes	Market
Intervention – wildlife and recreational management	76	90	64	Yes	Market
Other rights on forest management	62	23	20	Yes	Market
Wood measurers	37	5	2	No	CR
Regular silvicultural treatment	– 152 336	– 145 747	– 142 300	—	—
Transfer to the Fonds forestier	– 128 900	– 57 006	0	—	—
Special recovery and production plans	– 27 021	– 33 106	– 7 047	—	—
Contribution to SOPFIM - SOPFEU	– 16 900	– 15 935	0	No	Other
Forestry resource development programs	– 8 874	– 6 261	– 11 380	—	—
<b>Total – forest resources</b>	<b>57 353</b>	<b>2 838</b>	<b>2 657</b>		
<b>Mining resources</b>					
Mining operations – fees	48 403	48 787	82 905	No	Other
Claim	6 412	12 379	11 315	Yes	Other
Operation under lease	1 463	1 410	1 534	Yes	Other
Search for underground reservoirs	145	180	245	No	Market
Development – sand, gravel and other	1 942	2 716	2 803	No	Other
Exploration	154	0	16	Yes	Other
Staking tags	8	16	9	No	Other
Prospectors	12	13	16	Yes	Other
Development through mining concessions	4	0	0	No	Other
Mining operations – credits for losses	– 5 614	– 13 212	– 38 918	—	—
Mining operations – credits for financing	0	– 379	0	—	—
<b>Total – Mining resources</b>	<b>52 929</b>	<b>51 910</b>	<b>59 925</b>		
<b>Water resources</b>					
Water power	13 452	9 977	3 469	No	Other
Electrical power generated	61 715	63 535	15 486	No	Other
Water regime	1 539	1 653	1 669	Yes	Market
<b>Total – Water resources</b>	<b>76 706</b>	<b>75 165</b>	<b>20 624</b>		

**Ressources naturelles et Faune (continued)**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Other</b>					
Hunting, fishing and trapping licences	26 167	27 660	27 485	No	Market
User permit – high-risk petroleum equipment	1 798	1 832	0	No	Other
Fees for commercial operations	1 275	1 295	958	Yes	Other
Oil and natural gas exploration	534	645	641	No	Market
Development leases for underground reservoirs	66	64	61	No	Market
Natural gas development and exploitation leases	16	16	16	No	Market
Oil and natural gas royalties	0	16	12	No	Market
Commercial and individual permits	239	284	163	Yes	Other
General information	22	8	79	Yes	Other
Prospecting licences	0	0	83	No	Other
<b>Total – Other</b>	<b>30 117</b>	<b>31 820</b>	<b>29 498</b>		
<b>Subtotal</b>	<b>217 105</b>	<b>161 733</b>	<b>112 704</b>		
<b>Sales of goods and services</b>					
Forms and documents	165	211	232	No	Market
Equipment and supplies	1	1	0	No	Other
Wood	26	264	10	Yes	Market
Government-owned land	2 755	1 341	3 331	No	Market
Land and buildings	9	10	1 211	No	Market
Leasing of land to develop water power	120	165	148	Yes	Market
Land sales and leasing expenses	444	510	599	Yes	Market
Leasing and concessions	9 659	9 939	11 000	Yes	Market
Recoveries from third parties	44	22	—	No	
Registrations of transfers	129	101	208	Yes	Other
Establishment of titles	5	0	0	No	Other
Land surveying	19	29	25	No	Market
Registration fees for drawings by lots	92	246	60	No	Market
Access to information	6	3	0	No	Other
Search fees	2	2	3	No	Market
Proceeds of disposition of capital assets	204	369	—	No	—
<b>Subtotal</b>	<b>13 680</b>	<b>13 212</b>	<b>16 827</b>		
<b>TOTAL</b>	<b>230 785</b>	<b>174 945</b>	<b>129 531</b>		

## Revenu

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Logging profits	21 324	2 188	– 244	No	Other
Creation and modification of legal persons	10 393	10 854	17 137	No	Other
Legal publicity of enterprises	35 432	29 754	39 235	No	Other
Honoraria – public records	0	4 427	3 951	Yes	Market
Land transfers	3	– 2	0	No	Other
Registration of tax shelters and flow-through shares	350	360	540	No	Other
International and interprovincial carriers	770	766	724	No	Other
Annual reports of companies	—	—	14	No	Other
<b>Subtotal</b>	<b>68 272</b>	<b>48 347</b>	<b>61 357</b>		
<b>Sales of goods and services</b>					
Recoveries from third parties	125	124	—	No	—
Judicial instruments	145	197	215	No	Other
Advance rulings	134	135	105	No	Other
Photocopies of documents	—	—	188	No	Other
<b>Subtotal</b>	<b>404</b>	<b>456</b>	<b>508</b>		
<b>TOTAL</b>	<b>68 676</b>	<b>48 803</b>	<b>61 865</b>		

## Santé et Services sociaux

<b>Fees and permits</b>					
Private hospitals and other institutions	0	0	1 663	Yes	Other
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>1 663</b>		
<b>Sales of goods and services</b>					
Forms and documents	21	20	15	Yes	C
Third-party responsibility – internal	3 953	6 631	6 222	No	CR
Third-party responsibility – external	753	1 119	1 344	No	CR
Hospital insurance for foreigners	121	168	149	No	AE
<b>Subtotal</b>	<b>4 848</b>	<b>7 938</b>	<b>7 730</b>		
<b>TOTAL</b>	<b>4 848</b>	<b>7 938</b>	<b>9 393</b>		

**Secrétariat du Conseil du trésor et Administration gouvernementale**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Insurance plans – autonomous bodies and special funds	3 822	3 880	4 881	No	AE
<b>Subtotal</b>	<b>3 822</b>	<b>3 880</b>	<b>4 881</b>		
<b>TOTAL</b>	<b>3 822</b>	<b>3 880</b>	<b>4 881</b>		

## Sécurité publique

### DEPARTMENT

#### Fees and permits

Detective or security agencies	1 397	1 330	1 460	Yes	Other
Explosives permits	243	265	267	Yes	Market
<b>Subtotal</b>	<b>1 640</b>	<b>1 595</b>	<b>1 727</b>		

#### Sales of goods and services

Room rental and board and lodging	2 800	2 800	3 134	Yes	CR
Conciliation and investigations – police ethics	653	743	575	No	C
Fees for verification of criminal record	0	172	543	Yes	Market
Other	1	2	37	—	—
<b>Subtotal</b>	<b>3 454</b>	<b>3 717</b>	<b>4 289</b>		
<b>TOTAL</b>	<b>5 094</b>	<b>5 312</b>	<b>6 016</b>		

### RÉGIE DES ALCOOLS, DES COURSES ET DES JEUX

#### Sales of goods and services

Promotional contests	4 412	4 507	4 653	No	Other
File processing	944	969	875	Yes	Other
Amusement devices	3 427	2 901	2 971	No	Other
Retailers – alcoholic beverages	20 332	20 930	21 025	Yes	Other
Lotteries – bingo	1 594	1 498	1 122	Yes	Other
Industrial beverage production	593	587	633	Yes	Other
Lotteries - draws	1 770	1 794	2 190	No	Other
Lotteries - video	923	923	931	Yes	Other
Races	191	182	180	Yes	Other
Combat sports	25	25	36	Yes	Other
Organization – combat sports shows	202	176	180	Yes	Other
Other	13	8	10	—	—
<b>TOTAL</b>	<b>34 426</b>	<b>34 500</b>	<b>34 806</b>		
<b>TOTAL, MINISTÈRE DE LA SÉCURITÉ PUBLIQUE</b>	<b>39 520</b>	<b>39 812</b>	<b>40 822</b>		

## Transports

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Vehicle registration – fees	639 993	654 462	669 033	No	Other
Drivers	80 380	81 413	82 730	No	Other
Commercial public transportation	712	694	694	Yes	Other
Registration and updating fees - category A1	2 186	2 085	2 057	Yes	Other
Registration and updating fees - category A2	2 011	1 909	1 916	Yes	Other
Registration and renewal fees – transportation service intermediaries	118	122	106	Yes	Other
Commercial tourism signage	27	25	21	No	Other
Licence transfers	798	802	763	No	Other
<b>Subtotal</b>	<b>726 225</b>	<b>741 512</b>	<b>757 320</b>		
<b>Sales of goods and services</b>					
Forms and documents	3	3	1	No	Other
Plans and estimates	14	0	0	No	Other
Photocopies of documents	0	0	2	No	Other
Equipment and supplies	– 1	2	31	No	Other
Gas and oil	0	0	7	No	Market
Disposition of surpluses	683	572	—	No	—
Land and buildings	8 846	6 427	3 897	No	Market
Leasing of land and buildings	1 997	1 648	1 741	No	Market
Leasing of parking spaces	11	12	12	No	Market
Leasing of space of telephone booths	9	7	1	No	Other
Telephones	5	0	—	No	—
Technical assistance and support	0	0	116	No	Other
Access to information	2	1	1	No	Other
Landing fees	0	0	0	No	Other
Boat landing fees	389	341	317	No	CR
Laboratory analyses	0	0	81	No	C
Exclusive road call services	2	1	1	No	Other
Proceeds of disposition of complex networks	503	0	—	No	—
Other	0	0	111	—	—
<b>Subtotal</b>	<b>12 463</b>	<b>9 014</b>	<b>6 319</b>		
<b>TOTAL</b>	<b>738 688</b>	<b>750 526</b>	<b>763 639</b>		

## Travail

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Forms and documents	117	70	72	Yes	CR
Other	0	0	1	—	—
<b>Subtotal</b>	<b>117</b>	<b>70</b>	<b>73</b>		
<b>TOTAL</b>	<b>117</b>	<b>70</b>	<b>73</b>		

### 3.4.2 Appendix 2 – Detailed tables of the user fee revenues of government bodies

#### Agence de l'efficacité énergétique (in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Contribution from partners	9 010	7 238	15 613	No	Market
<b>Subtotal</b>	<b>9 010</b>	<b>7 238</b>	<b>15 613</b>		
<b>TOTAL</b>	<b>9 010</b>	<b>7 238</b>	<b>15 613</b>		

#### Agence métropolitaine de transport

<b>Sales of goods and services</b>					
Municipal contributions to commuter trains	29 520	31 524	33 384	No	Other
Municipal contributions to metropolitan expresses	413	432	374	No	Other
Contributions to metropolitan equipment costs	690	954	1 797	No	Other
Revenues from the sales of the TRAM	58 419	63 742	73 428	No	Other
Revenues from commuter trains	37 617	41 128	42 299	Yes	Other
Revenues from metropolitan service	1 443	1 681	2 295	Yes	Other
<b>Subtotal</b>	<b>128 102</b>	<b>139 461</b>	<b>153 577</b>		
<b>TOTAL</b>	<b>128 102</b>	<b>139 461</b>	<b>153 577</b>		



**Autorité des marchés financiers**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
File processing	474	486	—	Yes	—
Insurance companies	26	28	—	No	—
Incorporation of deposit-taking institutions	18	14	—	No	—
Trust companies and savings societies	37	37	—	No	—
Examinations	1 093	1 118	—	Yes	—
Royalties - Centre collégial de formation à distance	2	13	0	No	Market
Contribution from trust companies and savings societies	1 008	1 128	—	No	—
Contribution from insurance companies	6 816	7 804	—	No	—
Inspection fees – deposit-taking institutions	182	78	—	No	—
Contribution from cooperatives and financial services	2 662	3 181	—	No	—
Contributions	8 563	8 967	—	Yes	—
Analysis of distribution guides	105	40	49	No	Other
Corporate financing	26 168	35 142	34 694	No	Market
Registrations	4 706	6 587	7 158	No	Market
Financial information	4 344	5 291	4 682	No	Market
Inspections	20	211	9	No	Market
Certification of representatives	—	—	4 615	Yes	Other
Annual contributions	—	—	14 062	No	Other
Administration of examinations and training sessions	—	—	1 664	Yes	Other
Registrations of firms	—	—	5 162	Yes	Other
Other services	534	515	176	—	—
<b>Subtotal</b>	<b>56 757</b>	<b>70 640</b>	<b>72 271</b>		
<b>Sales of goods and services</b>					
User fees	18 753	12 560	12 090	No	Other
Forms, documentation and information	934	944	1 087	Yes	Other
Other revenues	25	25	0	No	Other
Honoraria of the Chambres	194	201	209	Yes	CR
Revenues generated by agreements with the Canadian Securities Administrators (CSA)	9	10	9	Yes	Market
<b>Subtotal</b>	<b>19 915</b>	<b>13 740</b>	<b>13 395</b>		
<b>TOTAL</b>	<b>76 672</b>	<b>84 380</b>	<b>85 666</b>		

**Bibliothèque et Archives nationales du Québec**

<b>Sales of goods and services</b>					
Miscellaneous	793	1 198	933	No	CR
<b>Subtotal</b>	<b>793</b>	<b>1 198</b>	<b>933</b>		
<b>TOTAL</b>	<b>793</b>	<b>1 198</b>	<b>933</b>		

## Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Contributions	150	147	139	No	Other
<b>Subtotal</b>	<b>150</b>	<b>147</b>	<b>139</b>		
<b>TOTAL</b>	<b>150</b>	<b>147</b>	<b>139</b>		

## Bureau de décision et de révision en valeurs mobilières

### Fees and permits

Fees payable to the Bureau de décision et de révision en valeurs mobilières	4	3	4	No	Other
<b>Subtotal</b>	<b>4</b>	<b>3</b>	<b>4</b>		
<b>TOTAL</b>	<b>4</b>	<b>3</b>	<b>4</b>		

## Centre de recherche industrielle du Québec

### Sales of goods and services

Sales of services	7 807	6 885	7 695	No	Market
Space leasing	878	829	302	No	C
Research and development	2 013	2 885	5 429	No	Market
<b>Subtotal</b>	<b>10 698</b>	<b>10 599</b>	<b>13 426</b>		
<b>TOTAL</b>	<b>10 698</b>	<b>10 599</b>	<b>13 426</b>		

## Centre de services partagés du Québec

### Sales of goods and services

Sales of services	0	165	63	No	C
Government information	0	22 648	7 225	No	C
Information and communications technologies	0	13 737	7 889	No	C
Integrated resource management	0	352	83	No	CR
Government reprographics	0	169	4	No	C
Supplies and furnishings	0	17 361	13 601	No	C
Office automation equipment maintenance services	0	139	45	No	C
Government mail service	0	1 207	968	No	C
Semicurrent records centre	0	390	211	No	C
Disposition of surpluses and acquisitions	0	16 929	9 107	No	C
Adjustments	0	- 43 797	- 14 192	—	—
<b>Subtotal</b>	<b>0</b>	<b>29 300</b>	<b>25 004</b>		
<b>TOTAL</b>	<b>0</b>	<b>29 300</b>	<b>25 004</b>		

## Commissaire de l'industrie de la construction

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Forms and documents	2	1	0	No	Other
Contributions from the Commission de la construction du Québec	1 005	905	793	No	Other
Contributions from the Corporation des maîtres mécaniciens en tuyauterie du Québec	34	34	34	No	Other
Contributions from the Corporation des maîtres électriciens du Québec	34	34	34	No	Other
Contributions from the Régie du bâtiment	34	34	34	No	Other
<b>Subtotal</b>	<b>1 109</b>	<b>1 008</b>	<b>895</b>		
<b>TOTAL</b>	<b>1 109</b>	<b>1 008</b>	<b>895</b>		

## Commission de la capitale nationale du Québec

<b>Sales of goods and services</b>					
Rental income	144	168	158	No	Market
Ticket office	191	189	172	No	Market
Educational and cultural activities	153	132	149	No	Market
Sales of publications	14	22	12	No	Market
By-products	0	0	23	No	Market
<b>Subtotal</b>	<b>502</b>	<b>511</b>	<b>514</b>		
<b>TOTAL</b>	<b>502</b>	<b>511</b>	<b>514</b>		

## Commission des lésions professionnelles

<b>Sales of goods and services</b>					
Publications and services	12	10	9	No	Other
<b>Subtotal</b>	<b>12</b>	<b>10</b>	<b>9</b>		
<b>TOTAL</b>	<b>12</b>	<b>10</b>	<b>9</b>		

## Commission des normes du travail

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Recovery of legal fees	206	196	68	No	Other
Employer contributions	52 095	54 702	55 129	No	CR
Claims collected on behalf of wage earners whose whereabouts are unknown	19	18	0	No	Other
Sales of publications	3	5	4	No	Other
Employer seminars	0	0	147	No	Other
<b>Subtotal</b>	<b>52 323</b>	<b>54 921</b>	<b>55 348</b>		
<b>TOTAL</b>	<b>52 323</b>	<b>54 921</b>	<b>55 348</b>		

## Commission des relations du travail

<b>Sales of goods and services</b>					
Forms and documents	7	6	8	Yes	Other
<b>Subtotal</b>	<b>7</b>	<b>6</b>	<b>8</b>		
<b>TOTAL</b>	<b>7</b>	<b>6</b>	<b>8</b>		

## Commission des services juridiques

<b>Sales of goods and services</b>					
Contributory section – contributions from beneficiaries	1 247	1 202	1 510	No	Other
Contributory section – administrative fees	256	247	—	No	—
Bills of fees	29	21	29	No	Market
Reimbursement of legal aid costs	387	438	527	No	Other
Net proceeds from professional liability and fire and theft funds	– 12	– 81	—	No	—
<b>Subtotal</b>	<b>1 907</b>	<b>1 827</b>	<b>2 066</b>		
<b>TOTAL</b>	<b>1 907</b>	<b>1 827</b>	<b>2 066</b>		

## Conservatoire de musique et d'art dramatique du Québec

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Technical assistance and support	0	0	175	No	Other
Admission fees	0	0	33	No	Other
Continuing education – Conservatoire de musique et d'art dramatique	0	0	43	No	Other
Courses	0	0	395	No	Other
Other	0	0	105	No	Other
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>751</b>		
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>751</b>		

## Corporation d'urgences-santé

<b>Sales of goods and services</b>					
Ambulance transport – individuals	6 895	6 876	6 919	No	Other
Ambulance transport – other	423	360	483	No	Other
Other	387	564	1 656	No	Other
<b>Subtotal</b>	<b>7 705</b>	<b>7 800</b>	<b>9 058</b>		
<b>TOTAL</b>	<b>7 705</b>	<b>7 800</b>	<b>9 058</b>		

## École nationale de police du Québec

<b>Sales of goods and services</b>					
Contributions from police forces	9 202	9 581	6 184	No	Other
Tuition fees, registration, accommodation and other	9 107	10 500	7 681	No	CR
<b>Subtotal</b>	<b>18 309</b>	<b>20 081</b>	<b>13 865</b>		
<b>TOTAL</b>	<b>18 309</b>	<b>20 081</b>	<b>13 865</b>		

## École nationale des pompiers du Québec

<b>Sales of goods and services</b>					
Courses	899	1 425	1 536	No	Other
Instructional material	114	98	110	No	Other
Other	24	37	71	No	Other
<b>Subtotal</b>	<b>1 037</b>	<b>1 560</b>	<b>1 717</b>		
<b>TOTAL</b>	<b>1 037</b>	<b>1 560</b>	<b>1 717</b>		

## Fondation de la faune du Québec

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Contributions collected on hunting, fishing and trapping licences	3 033	3 101	3 203	No	Other
<b>Subtotal</b>	<b>3 033</b>	<b>3 101</b>	<b>3 203</b>		
<b>TOTAL</b>	<b>3 033</b>	<b>3 101</b>	<b>3 203</b>		

## Fonds de développement du marché du travail

<b>Fees and permits</b>					
Certificates of qualification - gas	542	531	413	Yes	CR
Stationary machine mechanics	374	429	309	Yes	CR
Other technicians	869	883	835	Yes	CR
Halocarbon environmental qualification	0	40	268	No	CR
Occupational qualification in drinking water	0	66	57	No	CR
Interprovincial examinations	15	43	53	Yes	CR
Pressure vessels	60	74	53	Yes	CR
Regulated qualification	—	—	219	No	CR
Halocarbons, drinking water and welder	—	—	43	No	CR
<b>Subtotal</b>	<b>1 860</b>	<b>2 066</b>	<b>2 250</b>		
<b>TOTAL</b>	<b>1 860</b>	<b>2 066</b>	<b>2 250</b>		

## Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale

<b>Sales of goods and services</b>					
Professional services	0	30	414	No	CR
<b>Subtotal</b>	<b>0</b>	<b>30</b>	<b>414</b>		
<b>TOTAL</b>	<b>0</b>	<b>30</b>	<b>414</b>		

## Fonds de gestion de l'équipement roulant

<b>Sales of goods and services</b>					
Machinery and equipment rental	14 556	17 641	19 929	Yes	C
<b>Subtotal</b>	<b>14 556</b>	<b>17 641</b>	<b>19 929</b>		
<b>TOTAL</b>	<b>14 556</b>	<b>17 641</b>	<b>19 929</b>		

## Fonds de l'état civil

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Applications for certification	14 853	17 612	15 492	No	C
Late registrations	76	74	82	No	C
Name changes	151	155	161	No	C
Attestations	207	128	4	No	C
Electronic data transfer	89	207	716	No	C
Miscellaneous	33	34	160	No	C
<b>Subtotal</b>	<b>15 409</b>	<b>18 210</b>	<b>16 615</b>		
<b>TOTAL</b>	<b>15 409</b>	<b>18 210</b>	<b>16 615</b>		

## Fonds de partenariat touristique

<b>Sales of goods and services</b>					
Tourism goods and services	210	199	413	No	Other
Space rental	620	612	589	Yes	Market
Outdoor advertising	231	197	—	CR	—
<b>Subtotal</b>	<b>1 061</b>	<b>1 008</b>	<b>1 002</b>		
<b>TOTAL</b>	<b>1 061</b>	<b>1 008</b>	<b>1 002</b>		

## Fonds des contributions des automobilistes au transport en commun

<b>Fees and permits</b>					
Contributions from motorists	67 727	69 044	70 477	No	Other
<b>Subtotal</b>	<b>67 727</b>	<b>69 044</b>	<b>70 477</b>		
<b>TOTAL</b>	<b>67 727</b>	<b>69 044</b>	<b>70 477</b>		

## Fonds des générations

<b>Fees and permits</b>					
Water power	0	11 416	7 643	No	Other
Electric energy generated	0	0	57 310	No	Other
<b>Subtotal</b>	<b>0</b>	<b>11 416</b>	<b>64 953</b>		
<b>TOTAL</b>	<b>0</b>	<b>11 416</b>	<b>64 953</b>		

## Fonds des pensions alimentaires

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Arrears fees and other	908	850	785	Yes	Other
<b>Subtotal</b>	<b>908</b>	<b>850</b>	<b>785</b>		
<b>TOTAL</b>	<b>908</b>	<b>850</b>	<b>785</b>		

## Fonds des registres du ministère de la Justice

<b>Fees and permits</b>					
Commissioner for oaths	596	588	662	No	Other
<b>Subtotal</b>	<b>596</b>	<b>588</b>	<b>662</b>		
<b>Sales of goods and services</b>					
Forms and documents	2 000	2 000	3	No	Other
Services rendered by the Bureaux de la publicité des droits	27 586	27 428	28 385	No	Market
Certification fees	10	12	13	No	Market
Registry of lobbyists	9	15	15	No	Market
<b>Subtotal</b>	<b>29 605</b>	<b>29 455</b>	<b>28 416</b>		
<b>TOTAL</b>	<b>30 201</b>	<b>30 043</b>	<b>29 078</b>		

## Fonds des services de police

<b>Sales of goods and services</b>					
Police services – federal bridges	3 405	3 478	3 544	Yes	Market
Police services	225 388	231 385	236 269	No	Market
Miscellaneous	182	787	1 711	Yes	Market
<b>Subtotal</b>	<b>228 975</b>	<b>235 650</b>	<b>241 524</b>		
<b>TOTAL</b>	<b>228 975</b>	<b>235 650</b>	<b>241 524</b>		



## Fonds d'information foncière

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Fees and honoraria collected by publication of rights officers in respect of the reform of the land register	40 224	38 982	42 002	Yes	CR
Sales of cadastral registrations and services rendered	3 508	3 426	3 825	Yes	CR
Services rendered by the Bureaux de la publicité des droits	75 459	72 736	76 624	Yes	CR
Distribution of cadastral products	824	882	1 059	No	Other
<b>Subtotal</b>	<b>120 015</b>	<b>116 026</b>	<b>123 510</b>		
<b>TOTAL</b>	<b>120 015</b>	<b>116 026</b>	<b>123 510</b>		

## Fonds d'information géographique

<b>Sales of goods and services</b>					
Specialized services	0	0	4 326	No	CR
Sales	1 146	1 527	762	No	C
<b>Subtotal</b>	<b>1 146</b>	<b>1 527</b>	<b>5 088</b>		
<b>TOTAL</b>	<b>1 146</b>	<b>1 527</b>	<b>5 088</b>		

## Fonds du Centre financier de Montréal

<b>Fees and permits</b>					
File processing	840	826	502	No	Other
Annual contribution – financial centres	450	450	373	No	Other
<b>Subtotal</b>	<b>1 290</b>	<b>1 276</b>	<b>875</b>		
<b>TOTAL</b>	<b>1 290</b>	<b>1 276</b>	<b>875</b>		

## Fonds du service aérien gouvernemental

<b>Sales of goods and services</b>					
Air service	29 528	27 215	52 007	No	CR
<b>Subtotal</b>	<b>29 528</b>	<b>27 215</b>	<b>52 007</b>		
<b>TOTAL</b>	<b>29 528</b>	<b>27 215</b>	<b>52 007</b>		

## Fonds forestier

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Contributions from beneficiaries	25 357	19 273	0	No	Other
<b>Subtotal</b>	<b>25 357</b>	<b>19 273</b>	<b>0</b>		
<b>TOTAL</b>	<b>25 357</b>	<b>19 273</b>	<b>0</b>		

## Fonds pour la vente de biens et services du ministère des Transports

<b>Sales of goods and services</b>					
Concession holders' fees	0	2 843	1 414	No	Other
Road and information signs	6 296	6 731	7 092	No	Other
<b>Subtotal</b>	<b>6 296</b>	<b>9 574</b>	<b>8 506</b>		
<b>TOTAL</b>	<b>6 296</b>	<b>9 574</b>	<b>8 506</b>		

## Fonds vert

<b>Fees and permits</b>					
Climate change fees	0	0	100 376	No	Other
Fees for the elimination of residual materials	0	47 779	64 458	No	Other
<b>Subtotal</b>	<b>0</b>	<b>47 779</b>	<b>164 834</b>		
<b>TOTAL</b>	<b>0</b>	<b>47 779</b>	<b>164 834</b>		

## Institut de la statistique du Québec

<b>Sales of goods and services</b>					
Sales of services	1 789	2 060	3 121	No	CR
<b>Subtotal</b>	<b>1 789</b>	<b>2 060</b>	<b>3 121</b>		
<b>TOTAL</b>	<b>1 789</b>	<b>2 060</b>	<b>3 121</b>		

**Institut de tourisme et d'hôtellerie du Québec**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Retraining, ongoing training and tailor-made training	741	598	828	No	Market
Regular instruction	458	565	549	No	Other
Food service	2 189	2 391	2 081	No	Market
Accommodation	1 074	1 166	1 274	No	Market
Professional services	763	801	170	No	Market
Other revenues	958	797	870	—	—
<b>Subtotal</b>	<b>6 183</b>	<b>6 318</b>	<b>5 772</b>		
<b>TOTAL</b>	<b>6 183</b>	<b>6 318</b>	<b>5 772</b>		

**Institut national de santé publique du Québec**

<b>Sales of goods and services</b>					
Miscellaneous	3 214	3 151	5 781	No	C
<b>Subtotal</b>	<b>3 214</b>	<b>3 151</b>	<b>5 781</b>		
<b>TOTAL</b>	<b>3 214</b>	<b>3 151</b>	<b>5 781</b>		

**Investissement Québec**

<b>Sales of goods and services</b>					
Attestations	2 160	3 687	3 832	Yes	CR
Guarantee fees	19 696	22 073	35 187	No	Market
Commitment fees	12 151	6 599	6 373	No	Market
<b>Subtotal</b>	<b>34 007</b>	<b>32 359</b>	<b>45 392</b>		
<b>TOTAL</b>	<b>34 007</b>	<b>32 359</b>	<b>45 392</b>		

**La Financière agricole du Québec**

<b>Fees and permits</b>					
Administrative fees	2 896	3 209	2 452	No	Other
Other	1 557	2 497	2 018	—	—
<b>Subtotal</b>	<b>4 453</b>	<b>5 706</b>	<b>4 470</b>		
<b>TOTAL</b>	<b>4 453</b>	<b>5 706</b>	<b>4 470</b>		

## Musée d'art contemporain de Montréal

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Space rental	192	143	198	Yes	Market
Exhibition rentals	29	47	35	No	Market
Ticket office	308	424	432	Yes	Market
Publications	22	22	18	No	Market
Educational and cultural activities	109	121	153	No	Market
Fees – food services	63	53	51	Yes	Market
Miscellaneous	165	176	15	No	Market
<b>Subtotal</b>	<b>888</b>	<b>986</b>	<b>902</b>		
<b>TOTAL</b>	<b>888</b>	<b>986</b>	<b>902</b>		

## Musée de la civilisation

<b>Sales of goods and services</b>					
Leasing and concessions	569	559	528	No	Market
Exhibition rentals	493	2	224	No	Other
Ticket office	878	886	1 188	No	Market
Gift shop	607	603	710	No	C
Sponsorships in exchange for the mounting of exhibitions	179	408	786	No	Other
Sales of goods and services	499	439	402	No	C
Miscellaneous	79	336	91	No	Other
<b>Subtotal</b>	<b>3 304</b>	<b>3 233</b>	<b>3 929</b>		
<b>TOTAL</b>	<b>3 304</b>	<b>3 233</b>	<b>3 929</b>		

## Musée national des beaux-arts du Québec

<b>Sales of goods and services</b>					
Rental and dissemination of art works and exhibitions	1185	485	299	No	Other
Sponsorships and advertising	449	394	464	No	Other
Gift shop and publications	727	820	691	No	C
Space rental and allied services	349	315	293	No	Market
Educational and cultural activities	231	213	205	No	Other
Fees – food services	142	171	199	No	Other
Ancillary operations – parking	197	215	232	No	Market
Ticket office and cloakrooms	1 228	1 306	1 571	No	Market
Miscellaneous	26	43	58	No	CR
<b>Subtotal</b>	<b>4 534</b>	<b>3 962</b>	<b>4 012</b>		
<b>TOTAL</b>	<b>4 534</b>	<b>3 962</b>	<b>4 012</b>		

**Office des professions du Québec**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Contributions from members of the professional corporations	6 295	5 468	7 107	No	CR
<b>Subtotal</b>	<b>6 295</b>	<b>5 468</b>	<b>7 107</b>		
<b>TOTAL</b>	<b>6 295</b>	<b>5 468</b>	<b>7 107</b>		

**Régie de l'assurance maladie du Québec**

<b>Sales of goods and services</b>					
Recovery from third parties and foreign nationals in respect of hospital care	2 608	2 661	2 850	No	CR
Reciprocal agreements with the other provinces	32 707	32 923	36 839	No	CR
Miscellaneous	6 409	5 823	6 040	No	Market
<b>Subtotal</b>	<b>41 724</b>	<b>41 407</b>	<b>45 729</b>		
<b>TOTAL</b>	<b>41 724</b>	<b>41 407</b>	<b>45 729</b>		

**Régie de l'énergie**

<b>Sales of goods and services</b>					
Fees – remuneration and operations	8 010	8 672	9 210	Yes	CR
Contribution carried forward – capital assets	86	69	153	No	CR
<b>Subtotal</b>	<b>8 096</b>	<b>8 741</b>	<b>9 363</b>		
<b>TOTAL</b>	<b>8 096</b>	<b>8 741</b>	<b>9 363</b>		

## Régie des installations olympiques

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Sports and tourism facilities – admission fees	4 756	4 569	4 581	No	Other
Sports and tourism facilities – rents	1 279	1 690	1 648	Yes	Market
Sports and tourism facilities – advertising	447	476	432	No	Other
Parking lots and cloakrooms	2 312	2 374	2 721	No	Market
Souvenirs	640	594	642	No	Market
Concession holders' fees	1 071	1 001	1 766	No	Market
Commercial space and offices	1 596	1 689	1 613	Yes	Market
Recovery of the cost of energy supplied to third parties	3 925	3 824	3 963	Yes	CR
Work and services invoiced to third parties	1 326	2 104	2 266	Yes	CR
Miscellaneous	72	177	305	No	Other
<b>Subtotal</b>	<b>17 424</b>	<b>18 498</b>	<b>19 937</b>		
<b>TOTAL</b>	<b>17 424</b>	<b>18 498</b>	<b>19 937</b>		

## Régie du bâtiment du Québec

<b>Fees and permits</b>					
Liquefied petroleum gas sales	473	437	470	Yes	C
Registration – development of liquefied petroleum gas	215	209	214	Yes	C
Gas installations	15	4	3	Yes	C
Inspection fees – gas distribution	2 164	2 313	2 507	Yes	C
Electrical installations	12 748	13 074	13 429	Yes	C
Installations of fixed machines	2 436	2 661	2 517	Yes	C
Pipefitting contractors	4 451	4 224	4 603	Yes	C
Construction contractors	21 097	21 952	22 847	Yes	C
Mechanical games and lifts	56	281	222	Yes	C
Lifting gear	1 140	1 539	1 508	Yes	C
User permits – high-risk petroleum equipment	0	0	1 656	Yes	C
<b>Subtotal</b>	<b>44 795</b>	<b>46 694</b>	<b>49 976</b>		
<b>Sales of goods and services</b>					
Forms and documents	0	35	24	Yes	Other
<b>Subtotal</b>	<b>0</b>	<b>35</b>	<b>24</b>		
<b>TOTAL</b>	<b>44 795</b>	<b>46 729</b>	<b>50 000</b>		

## Régie du cinéma

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Examination fees – film classification requests	1 376	1 513	1 385	No	Other
Examination fees – permit applications	101	90	89	No	Other
Permits	1 285	1 097	1 046	No	Other
Video material control	11 999	13 278	11 475	No	Other
<b>Subtotal</b>	<b>14 761</b>	<b>15 978</b>	<b>13 995</b>		
<b>TOTAL</b>	<b>14 761</b>	<b>15 978</b>	<b>13 995</b>		

## Société d'habitation du Québec

<b>Sales of goods and services</b>					
Honoraria – Immobilière SHQ	520	529	526	No	CR
Honoraria – Société de gestion immobilière SHQ	50	60	60	No	Other
Honoraria – miscellaneous bodies	340	49	25	No	CR
<b>Subtotal</b>	<b>910</b>	<b>638</b>	<b>611</b>		
<b>TOTAL</b>	<b>910</b>	<b>638</b>	<b>611</b>		

## Société de développement de la Baie-James

<b>Sales of goods and services</b>					
Management fees	1 113	1 205	1 134	No	CR
Sales	4 753	5 574	6 197	Yes	Market
Space leasing	1 485	1 353	1 365	Yes	Market
Service delivery	10 744	12 423	13 320	No	CR
<b>Subtotal</b>	<b>18 095</b>	<b>20 555</b>	<b>22 016</b>		
<b>TOTAL</b>	<b>18 095</b>	<b>20 555</b>	<b>22 016</b>		

## Société de développement des entreprises culturelles

<b>Sales of goods and services</b>					
File processing	0	111	119	No	Other
Guarantee fees	567	474	428	No	Other
Ticket office	40	42	42	No	Other
Certification fees	1 461	1 464	1 464	No	Other
Built heritage – rents and other	1 579	1 529	1 564	Yes	Other
<b>Subtotal</b>	<b>3 647</b>	<b>3 620</b>	<b>3 617</b>		
<b>TOTAL</b>	<b>3 647</b>	<b>3 620</b>	<b>3 617</b>		

**Société de financement des infrastructures locales du Québec**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Additional registration fees – big-engined vehicles	34 360	44 653	48 424	No	Other
<b>Subtotal</b>	<b>34 360</b>	<b>44 653</b>	<b>48 424</b>		
<b>TOTAL</b>	<b>34 360</b>	<b>44 653</b>	<b>48 424</b>		

**Société de la Place des Arts de Montréal**

<b>Sales of goods and services</b>					
Ancillary services	3 574	3 956	4 194	Yes	Market
Commercial space and offices	1 818	1 826	2 024	Yes	Market
Auditorium rentals	3 314	3 473	3 848	Yes	Market
Fees and other ticket office revenues	2 084	2 662	3 198	Yes	Market
Sponsorship and advertising	624	575	579	No	Market
Stage services	19	22	—	Yes	—
<b>Subtotal</b>	<b>11 433</b>	<b>12 514</b>	<b>13 843</b>		
<b>TOTAL</b>	<b>11 433</b>	<b>12 514</b>	<b>13 843</b>		

**Société de l'assurance automobile du Québec**

<b>Fees and permits</b>					
Registration fees – roadside inspections	55 578	54 721	59 666	No	Other
<b>Subtotal</b>	<b>55 578</b>	<b>54 721</b>	<b>59 666</b>		
<b>Sales of goods and services</b>					
Administrative expenses	95 224	100 938	100 716	No	Other
<b>Subtotal</b>	<b>95 224</b>	<b>100 938</b>	<b>100 716</b>		
<b>TOTAL</b>	<b>150 802</b>	<b>155 659</b>	<b>160 382</b>		

**Société de télédiffusion du Québec (Télé-Québec)**

<b>Sales of goods and services</b>					
Advertising	0	0	11 451	No	Market
Space rental and allied services	0	0	3 631	No	Market
Programming revenues	0	0	2 649	No	Market
Other	15 860	15 563	1 075	No	Market
<b>Subtotal</b>	<b>15 860</b>	<b>15 563</b>	<b>18 806</b>		
<b>TOTAL</b>	<b>15 860</b>	<b>15 563</b>	<b>18 806</b>		



## Société des établissements de plein air du Québec

(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Fees and permits</b>					
Admission fees to parks and reserves	0	0	5 295	No	Other
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>5 295</b>		
<b>Sales of goods and services</b>					
Services in parks and reserves	12 836	15 874	78 846	Yes	C
Food service	9 560	10 342	—	Yes	—
Gift shops	6 937	6 993	—	Yes	—
Concession holders' fees	277	311	—	Yes	—
Hunting, fishing, resort and campground packages	45 544	46 485	—	Yes	—
Other revenues	970	36	—	—	—
<b>Subtotal</b>	<b>76 124</b>	<b>80 041</b>	<b>78 846</b>		
<b>TOTAL</b>	<b>76 124</b>	<b>80 041</b>	<b>84 141</b>		

## Société des traversiers du Québec

<b>Sales of goods and services</b>					
Vehicle transportation	7 758	7 828	8 244	Yes	Market
Passenger transportation	6 203	6 458	6 718	Yes	Market
Miscellaneous	606	834	847	No	Market
<b>Subtotal</b>	<b>14 567</b>	<b>15 120</b>	<b>15 809</b>		
<b>TOTAL</b>	<b>14 567</b>	<b>15 120</b>	<b>15 809</b>		

**Société du Centre des congrès de Québec**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Space rental – events	1 974	2 183	2 430	Yes	Market
Fees – food services	1 161	1 249	2 085	Yes	Market
Fees - audiovisual services	193	266	393	Yes	Market
Fees – other	15	41	73	Yes	Market
Optional services – handling, shipping and securing	465	444	637	Yes	Market
Optional services – electricity, plumbing and other technical personnel	379	429	580	Yes	Market
Optional services – housekeeping	15	16	29	Yes	Market
Optional services – outfitting and furnishing	286	312	365	Yes	Market
Optional services – audiovisual, PA equipment and lighting	97	97	63	Yes	Market
Optional services – telecommunications	270	272	328	Yes	Market
Optional services – reception, ticket office, cloakroom	93	132	173	Yes	Market
Optional services – security	37	44	40	Yes	Market
Optional services – other	49	133	65	Yes	Market
<b>Subtotal</b>	<b>5 034</b>	<b>5 618</b>	<b>7 261</b>		
<b>TOTAL</b>	<b>5 034</b>	<b>5 618</b>	<b>7 261</b>		

**Société du Grand Théâtre de Québec**

<b>Sales of goods and services</b>					
Parking space rental	104	103	117	No	Market
Ticket office	1 815	1 777	2 143	No	Market
Auditorium rental	841	806	837	No	Market
Stage services	898	873	977	No	Market
Production and presentation of shows	1 509	1 601	1 422	No	Market
Client services	105	113	96	No	Market
Miscellaneous	50	54	51	No	Market
<b>Subtotal</b>	<b>5 322</b>	<b>5 327</b>	<b>5 643</b>		
<b>TOTAL</b>	<b>5 322</b>	<b>5 327</b>	<b>5 643</b>		

**Société du Palais des congrès de Montréal**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Space rental – events	7 281	6 655	6 605	Yes	Market
Fees – food services	1 782	2 282	2 335	No	Market
Fees – audiovisual services	871	633	585	No	Market
Fees – tickets sold	464	445	483	No	Market
Fees – other	129	103	125	No	Market
Optional services – housekeeping	534	427	508	No	Market
Optional services – telecommunications	822	730	588	No	Market
Ancillary services – parking	878	1 009	1 064	No	Market
Ancillary services – outfitting	1 487	1 380	1 154	No	Market
Ancillary services – audiovisual	529	488	716	No	Market
Ancillary services – cloakroom	203	181	162	No	Market
Ancillary services – crowd controller	39	42	27	No	Market
Ancillary services – plumbing and electricity	1 678	1 438	1 409	No	Market
Ancillary services – security	174	140	271	No	Market
Ancillary services – dynamic signing	28	4	3	No	Market
Ancillary services – other	853	765	803	No	Market
<b>Subtotal</b>	<b>17 752</b>	<b>16 722</b>	<b>16 838</b>		
<b>TOTAL</b>	<b>17 752</b>	<b>16 722</b>	<b>16 838</b>		

**Société du Parc industriel et portuaire de Bécancour**

<b>Fees and permits</b>					
Port revenues	2 958	2 607	2 974	No	Market
<b>Subtotal</b>	<b>2 958</b>	<b>2 607</b>	<b>2 974</b>		
<b>Sales of goods and services</b>					
Industrial water service	1 194	1 348	710	Yes	CR
Immovable property leasing	608	517	438	Yes	C
<b>Subtotal</b>	<b>1 802</b>	<b>1 865</b>	<b>1 148</b>		
<b>TOTAL</b>	<b>4 760</b>	<b>4 472</b>	<b>4 122</b>		

**Société immobilière du Québec**  
(in thousands of dollars)

	2005-2006	2006-2007	2007-2008	Indexation	Fee-setting method
<b>Sales of goods and services</b>					
Space rental – other clients	46 173	41 742	44 323	Yes	C
<b>Subtotal</b>	<b>46 173</b>	<b>41 742</b>	<b>44 323</b>		
<b>TOTAL</b>	<b>46 173</b>	<b>41 742</b>	<b>44 323</b>		

**Société québécoise d'assainissement des eaux**

<b>Sales of goods and services</b>					
Management fees	292	415	9	No	Other
<b>Subtotal</b>	<b>292</b>	<b>415</b>	<b>9</b>		
<b>TOTAL</b>	<b>292</b>	<b>415</b>	<b>9</b>		

**Société québécoise de récupération et de recyclage**

<b>Fees and permits</b>					
Environmental tax on tires	21 771	22 650	23 524	No	Other
<b>Subtotal</b>	<b>21 771</b>	<b>22 650</b>	<b>23 524</b>		
<b>Sales of goods and services</b>					
Revenues from deposit-refund schemes – bottlers and brewers	871	863	738	No	Other
Revenues from industrial agencies	493	490	508	No	Other
Revenues – selective collection compensation	0	1 627	2 133	No	Other
<b>Subtotal</b>	<b>1 364</b>	<b>2 980</b>	<b>3 379</b>		
<b>TOTAL</b>	<b>23 135</b>	<b>25 630</b>	<b>26 903</b>		

**Société québécoise d'information juridique**

<b>Sales of goods and services</b>					
Miscellaneous	12 469	12 270	12 687	No	C
<b>Subtotal</b>	<b>12 469</b>	<b>12 270</b>	<b>12 687</b>		
<b>TOTAL</b>	<b>12 469</b>	<b>12 270</b>	<b>12 687</b>		

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<b>Fees and permits</b>					
Redress procedures carried out	174	146	433	Yes	Market
<b>Subtotal</b>	<b>174</b>	<b>146</b>	<b>433</b>		
<b>TOTAL</b>	<b>174</b>	<b>146</b>	<b>433</b>		

### 3.4.3 Appendix 3 – Examples of non-indexed unit user fees

#### □ Examples of non-indexed unit user fees

The ministère des Finances has inventoried a number of non-indexed user fees levied both by government departments and government bodies. Some of these fees have not changed for 10 years. The following list provides an overview of such fees.

TABLE 25

#### List of non-indexed user fees by government department and body

	User fee (\$)	Last adjustment
<b>Agriculture, Pêcheries et Alimentation</b>		
Type of bacteriological analysis		
– Routine analysis of milk	7.50	2007
– Routine analysis of other specimens	24.75	2007
– Salmonella spp.	30.00	2007
Avian serology		
– Infectious avian bronchitis	10.00	2007
Toxicology		
– Whole blood	50.00	2007
<b>Transport</b>		
Licences		
– Driver's licences	16.00	1997
Fee to obtain and renew a permit to display roadside advertising		
– One year	50.00	1989
– Three years	100.00	1989
– Five years	150.00	1989
<b>Bureau de décision et de révision en valeurs mobilières</b>		
Reproduction		
– Photography	5.95	2004
– Slides	1.20	2004
– Videocassettes	50.00	2004
Transcription		
– Per hour of recording	32.25	2004
– Using computerized documents	20.00	2004

TABLE 25 (continued)

**List of non-indexed user fees by government department and body**

	<b>User fee (\$)</b>	<b>Last adjustment</b>
<b>Régie des Installations olympiques</b>		
Daily parking rate		
– Public, per day	12.00	2004
– Employees	6.00	2004
<b>Services Québec (Directeur de l'état civil)</b>		
Birth certificate, marriage certificate, civil union certificate, death certificate and name change certificate		
– Normal processing, per certificate	15.00	1996
– Normal processing, per copy of an act	20.00	1996
– Accelerated processing, per certificate	35.00	1996
– Accelerated processing, per copy of an act	35.00	1996
<b>Société des établissements de plein air du Québec</b>		
Individual admission fees to the network of parks		
– Adults	3.50	2001
– Children 6 to 17 years of age	1.50	2001
– Children 5 years of age and under	Free	2001
Rates for organized groups		
– Per adult	3.00	2001
Family admission rates		
– Daily admission, one adult and children	5.00	2001
– Daily admission, two adults and children	7.00	2001
<b>Société québécoise de récupération et de recyclage</b>		
Environmental fee		
– Environmental fee for the purchase of new tires	3.00	1999
<b>Urgences-santé</b>		
Cost of ambulance transportation		
– Basic cost	125.00	1997
– For non-residents of Canada	400.00	1997



