

□ Additional information on portfolio expenditures

■ General Fund

The General Fund comprises the expenditures of departments and budget-funded bodies. Their budgets consist essentially of appropriations authorized by the National Assembly.

Program spending

(millions of dollars)

	2020-2021
Program spending	96 341

Note: Totals may not add due to rounding.

■ Special funds

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

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

Special fund expenditures

(millions of dollars)

	2020-2021
Land Transportation Network Fund (LTNF)	4 411
Educational Childcare Services Fund	2 728
Labour Market Development Fund	1 310
Tax Administration Fund	1 234
Economic Development Fund	1 077
Green Fund ⁽¹⁾	890
Police Services Fund	706
Natural Resources Fund – Sustainable Forest Development Component	612
Health and Social Services Information Resources Fund	359
Regions and Rurality Fund	260
Tourism Partnership Fund	220
Other funds and consolidation adjustments ⁽²⁾	2 881
TOTAL	16 688

Note: Expenditures exclude debt service.

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

(2) These results include the elimination of reciprocal transactions between special funds.

■ Non-budget-funded bodies

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

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

Expenditures of non-budget-funded bodies

(millions of dollars)

	2020-2021
Régie de l'assurance maladie du Québec	13 286
Agence du revenu du Québec	1 278
Société d'habitation du Québec	1 194
Société québécoise des infrastructures	921
Société de financement des infrastructures locales du Québec	734
La Financière agricole du Québec	516
Héma-Québec	479
Société de l'assurance automobile du Québec	280
Other bodies and consolidation adjustments ⁽¹⁾	3 006
TOTAL	21 693

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

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

■ Bodies in the health and social services network

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

The activities of the health and social services network are funded primarily through transfers from program spending plus, in particular, the sale of goods and services, such as the contribution of adults sheltered in CHSLDs or parking revenues.

Expenditures of bodies in the health and social services network

(millions of dollars)

	2020-2021
Bodies in the health and social services network	34 704
<i>% change</i>	19.9

Note: Expenditures exclude debt service.

■ Bodies in the education networks

Bodies in the education networks include school service centres,¹ CEGEPs and the Université du Québec and its constituents. These bodies offer preschool, elementary, secondary, college and university educational services.

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

Expenditures of bodies in the education networks

(millions of dollars)

	2020-2021
School service centres	15 119
CEGEPs	2 891
Université du Québec and its constituents	1 693
TOTAL	19 703
<i>% change</i>	7.5

Note: Expenditures exclude debt service.

¹ To simplify the presentation, for the purposes of this table, school service centres include English school boards and special-status school boards as well as the Comité de gestion de la taxe scolaire de l'île de Montréal.

■ Tax-funded expenditures

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

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

Tax-funded expenditures (millions of dollars)

	2020-2021
Tax-funded expenditures	8 004
<i>% change</i>	<i>4.4</i>