

Budgetary Rules for the 2024-2025 to 2026-2027 School Years

Kativik School Board

Coordination et rédaction

Direction des politiques budgétaires
Direction générale des politiques budgétaires et du financement des réseaux
Secteur du financement et du budget

Pour Information

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NOTE TO THE READER

In the negotiation of these Budgetary Rules, it was agreed that the 2023-2024 and 2024-2025 school years would not be included in the current text of these rules.

The portions of the text highlighted in yellow indicate the principal modifications made in comparison with the previous budgetary rules approved by the Conseil du trésor for the 2019-2020 to 2022-2023 school years.

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INTRODUCTION

Preparing the Budgetary Rules for the Kativik School Board for the 2024-2025 to 2026-2027¹ school years is one of the responsibilities of the Minister of Education.

This Budgetary Rules document applies only to the Kativik School Board, which is governed by the *Education Act for Cree, Inuit and Naskapi Native Persons*. These rules cannot be interpreted as modifying the obligations of the signatories of the *James Bay and Northern Québec Agreement*.

The allocations provided by the Ministère de l'Éducation to the School Board are base allocations (the better part of the resources allotted in advance), supplementary allocations (allocated in advance upon request or based on the declaration of school enrolments), and specific allocations (allocated specifically and/or determined definitively in the financial report). The Budgetary Rules prescribe the method used for allocating resources to the school board, not the way services are organized.

Consequently, the educational organization must manage the public funds made available to it for the purpose of supporting the educational institutions so that they can offer students the best possible conditions for educational success, in compliance with the legal and regulatory frameworks.

Within the perspective of accountability, the financial resources allocated for operations can be transferred between themselves, unless otherwise indicated. The financial resources allocated for investments cannot be transferred to the operating budget. This does not prevent the School Board from funding non-capitalizable investment expenses. The specific allocations for investments cannot be transferred between themselves, or between the base and supplementary allocations for investments.

With regard to the establishment of allocations, it should be mentioned that the amount of the base allocations provided to the School Board is determined, in part, by means of the individual allocation parameters that ensue from the Budgetary Rules.

The date for the attestation of school attendance is September 29 of the school year concerned or, if September 29 falls on a Saturday or Sunday, the working day preceding September 29 of the school year concerned.

An educational organization cannot decide on its own to change the date for the attestation of school attendance or indicate on its school calendar that the date for the attestation of school attendance is a pedagogical day.

A request to postpone the date for the attestation of school attendance can, however, be sent to the Ministère in the event that an unforeseeable and one-time exceptional situation arises that does not allow the educational organization to carry out the enumeration of the school population on the date set in the first paragraph.

¹ The amounts established for 2026-2027 remain subject to approval by the Conseil du trésor.

As soon as the educational organization is informed of the situation, the request must be emailed to the Contrôle de l'effectif scolaire team at the Direction de la gestion financière des réseaux (DGFR) at controle-effectif@education.gouv.qc.ca.

The allocation for salary expenses, including the employer's contribution, are adjusted in accordance with the rates indicated in the collective agreements of unionized staff and the rates indicated in the working conditions applicable to non-unionized staff as approved by the Minister of Education.

These Budgetary Rules and the allocation standards ensuing from them will be adjusted in accordance with future changes to the working conditions of the School Board staff.

The Ministère and the School Board may discuss adding other allocations not covered under the present allocation rules. There could, for example, be future allocations associated with new or existing ministerial policies or programs, including those in the area of adult education and vocational training, offered to all Québec's school boards that could also be applicable to the School Board. These allocations are determined by taking into account factors specific to the School Board.

These allocations may also relate to special situations not included in the present Budgetary Rules. These allocations are subject to approval by the Ministère and are conditional upon the availability of financial resources. **These allocations are subject to the *Regulation respecting the promise and awarding of grants*.**

In order to ensure predictability in budget levels and to maintain a collaborative relationship with the federal partners, the Ministère de l'Éducation and the School Board agree to hold an annual meeting with Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC). This meeting is intended to present the parameters of the applicable measures, including the specific allocations and non-recurrent adjustments, and to encourage a common understanding of the financial issues.

SECTION A

OPERATING BUDGETARY RULES

1. Measures 10000 — Base allocations

Base allocations incorporate the amounts resulting from the general allocation parameters. They essentially correspond to the basic configuration of the services provided by the School Board and are characterized as follows:

- They represent the better part of the resources allotted to the School Board to enable it to carry out its obligations with respect to educational activities for students enrolled in the youth sector, adult general education and vocational training, and school transportation.
- They are provided based on predetermined parameters and variables specific to the School Board, those of the student population and surface areas in particular, independently of the expenses recorded in the financial report.

Base allocations are broken down as follows:

- educational activities for students in the youth sector (11000)
- educational activities for students in adult general education as well as educational activities for youth and adult students in vocational training (12000)
- organization of services (16000)
- school transportation (19000)

1.1 Measures 11000 — Base allocation for educational activities for students in the youth sector

Educational activities for students in the youth sector encompass teaching, support for teaching, student services, school administration and professional development for the staff concerned.

The base allocation for educational activities for students in the youth sector is established by totalling up the following elements:

- a base allocation for teaching staff
- a base allocation for expenses other than for teaching staff

1.1.1 Base allocation for teaching staff

The base allocation for teaching staff corresponds to the total of the subsidized student population (kindergartens for four-year-olds and for five-year-olds, elementary school and secondary school) on **September 29** of the school year concerned multiplied by the amount per student applicable to the cost of teachers at each of these educational levels.

The amounts per student with respect to the cost per teacher at each educational level are established for the School Board based on the subsidized cost per teacher and the Board's teacher/student ratios stemming from the teachers' tasks and the basic regulation applicable to the school year concerned.

The envelope allocated is increased by the following amounts for the school years concerned in order to fund the addition of teachers dedicated to the Work-Oriented Training Path (WOTP), Nurture Class specialist teachers, teachers for the Compassionate Schools, French and English teachers and specialist teachers for students with disabilities, social maladjustments or learning difficulties.

School year	Increase ¹
2024-2025	\$8 760 000
2025-2026	\$11 500 000
2026-2027	\$15 800 000

The amounts indicated in the table above are expressed in 2024-2025 dollars. For the 2025-2026 and subsequent school years, these amounts will be adjusted annually to take into account, where applicable, changes in employer contribution rates and the provisions of collective agreements or other agreements for teaching personnel.

¹ Increase over the amount for the reference 2023-2024 school year.

Teacher/student ratios

The following are the teacher/student ratios for the school year concerned:

Kindergarten for four-year-olds	:	1/20.7536
Kindergarten for four-year-olds, full-time	:	1/10.3768
Kindergarten for five-year-olds, full-time	:	1/10.3768
Elementary school	:	1/10.0398
Secondary school	:	1/6.8378

Subsidized cost

The subsidized cost per teacher is determined based on the School Board's declarations concerning its teaching staff as of **September 29¹** (block 3) of the school year preceding the school year concerned available in the Personnel des commissions scolaires (PERCOS) system, as well as the data in block 2 for the three most recent school years for which data is available (absences and other remuneration). The School Board's subsidized cost takes into consideration, if applicable, adjustments to the employer contribution rate and the aging rate of teachers in general education specific to the School Board for the school year concerned. It also takes into account an indexation rate for that same year and the average observed for the three most recent school years for which data is available on the isolated area pay premiums. Lastly, it also takes into account retention premiums and an additional amount of 66% for food transportation expenses.

1.1.2 Base allocation for expenses other than for teaching staff

The base allocation for expenses other than for teaching staff is broken down as follows:

- non-unionized staff
- unionized staff
- employer contribution
- other expenses

¹ Between September 30 of the preceding school year and September 30 of the current school year for the 2024-2025 school year.
Between September 30 of the preceding school year and September 29 of the current school year for the 2025-2026 school year.

For the school year concerned, the allocation is determined based on that of the previous school year, adjusted to take into account, if applicable, any changes to the employer contribution rate, provisions in collective agreements or other agreements that cover unionized and non-unionized staff, and the variation in the Consumer Price Index (CPI) for the school year concerned for the other expenses, as defined in [Appendix A](#).

The base allocation for the school year is then determined by applying the percentage variation in the youth sector student population as defined in [Appendix A](#).

The allocation is \$35 254 339 for the 2024-2025 school year (including the increase of \$4 810 000) and is indexed annually in accordance with the applicable adjustment rate.

The envelope allocated is increased by the following amounts for the school years concerned in order to fund an induction and professional development plan, multilingual teaching and professional development, the updated Inuit pedagogical approach, distance education, the development of a history course, the development of a personal orientation project, the professional development of education consultants, the increase in the subsidy for IT staff and staff transportation expenses.

School year	Increase ¹
2025-2026	\$300 000
2026-2027	\$90 000

1.1.3 Student population subsidized

For funding purposes, the student populations are those described in the following paragraphs, unless otherwise indicated.

The student population taken into consideration by the Ministère in calculating the base allocations for educational activities for youth includes any person, legally enrolled on **September 29** of the school year concerned and recognized by the Ministère, who is pursuing studies in a general education program established and approved in accordance with the *James Bay and Northern Québec Agreement* and any applicable legislation.

Students are recognized for funding purposes if they are:

- present at one of the School Board's schools on **September 29**² of the school year concerned or absent on that date but attending class prior to that date and their attendance is confirmed during the school year concerned
- under age 21 on June 30 of the previous school year

¹ Increase over the amount for the reference 2024-2025 school year.

² On September 30 for the 2024-2025 school year.

On September 30 of the school year concerned, students must not be attending school in another school board or at a private preschool, elementary school or secondary school.

Part-time secondary school students

Secondary school students present on **September 29**¹ of the school year concerned are considered enrolled on a part-time basis when they participate in fewer than 900 hours of activities prescribed by the Basic School Regulation. For funding purposes, the School Board must “convert” a part-time student into a full-time equivalent (FTE) student using the following formula:

FTE	=	$\frac{\text{Number of hours of activities by the student per year}}{\text{Minimum number of hours of activities prescribed per year by the Basic school regulation (900 hours)}}$
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A student who is declared in more than one type of schooling

A student who is concurrently declared:

- in general education in both the youth and adult sectors in one or more school boards; or
- in general education in the youth sector and in vocational training in one or more school boards

and is declared as having more than 900 hours may be the subject of a negative adjustment by the Ministère based on their actual number of hours of attendance.

Student population covered by agreements

Subsidized student population

- The subsidized student population includes, in addition to students living within the School Board’s jurisdiction and legally attending its schools, students who are attending its schools under agreements with other school boards, agreements between the Ministère de l’Éducation and the Ministère de la Santé et des Services sociaux (MEQ-MSSS), agreements concerning Indigenous students and other agreements duly concluded in conformity with the laws, regulations and directives in force transmitted by an instruction or other means.

¹ On September 30 for the 2024-2025 school year.

Adjustment to the student population

- In the case of MEQ-MSSS agreements, the student population may be adjusted to agree with that recognized by the Ministère in the agreement, after a critical analysis of the schedules to the agreements, but the number of students is not to exceed that contained in these schedules.
- In addition, an adjustment may be made during the school year concerned in order to take into account the transfers of student population due to new service procedures in the health and social services network.

Transfer of regular student population between the School Board and private educational institutions authorized for subsidy purposes

An adjustment will be made during the school year concerned to take into account transfers of regular student population between the School Board and private educational institutions authorized for subsidy purposes that take place after **September 29**¹ of the school year concerned.

The methods for calculating this adjustment are presented in [Appendix C](#) of the Budgetary Rules.

¹ On September 30 for the 2024-2025 school year.

1.2 Measures 12000 — Base allocation for educational activities in Adult General Education and Vocational Training

The base allocation for educational activities in adult general education and vocational training is provided for activities related to teaching, individualized follow-up and support, the cost of instructional materials and raw materials, teaching support, reception and support services, pedagogical development and professional development of staff involved in these activities, administration and management of adult education centres and the vocational training centre.

1.2.1 Annual allocation

A closed budget envelope is available to the School Board to fund educational activities in adult general education and vocational training, and for the administration and pedagogical support for these activities, as well as materials, equipment and tools.

ALLOCATION STANDARD

This allocation corresponds to the allocation for the previous school year indexed for the school year concerned, based on the variation in the CPI as defined in [Appendix A](#).

The envelope allocated is increased by \$240 000 starting with the 2024-2025 school year in order to fund the addition of administrative and management staff.

1.2.2 Special administrative rule

Any portion of the general base allocation that is not used during a school year will be deferred to the following school year by the School Board which may use it by adding it to the annual general base allocation that it will receive from the Ministère.

1.2.3 Allotments of the general base allocation for educational activities in adult general education

1.2.3.1 Authorized allotments

The School Board may allot the general base allocation to fund the following activities that take place in the territory served by the School Board and that are designed for adults enrolled in general education:

- adult education, which includes the expenses related to teaching staff
- individual pedagogical follow-up carried out by teaching staff in general education in an educational institution

- the cost of instructional materials and other documents designed for teaching staff and students
- professional development for staff assigned to teach general education in adult education programs
- reception services for students and other services that respond to their needs
- Recognition of Acquired Competencies services

It is the School Board's responsibility to determine the rules governing the composition of the classes for each course in an adult education program being offered and to establish the portion of the general base allocation allotted to each of these courses.

1.2.3.2 Eligible school population

The student population eligible for educational activities funded by the base allocation for educational activities for adults includes any person, legally enrolled in educational services for the school year concerned, who is pursuing studies in compliance with the *Education Act for Cree, Inuit and Naskapi Native Persons* and the *Basic Adult General Education Regulation*.

This person must also participate in educational activities provided by one or more of the following education services offered by the School Board and in the "Assistance for self-directed learners" and the "Evaluation and certification of prior learning (examination only)" sessions:

- pedagogical support
- literacy
- preparatory services for secondary education
- Secondary Cycle One education
- Secondary Cycle Two education
- vocational training preparation
- preparatory services for post-secondary education
- social integration
- sociovocational integration
- francization

However, adults who are taking any of the following are not eligible:

- courses that lead to a Diploma of Vocational Studies or an Attestation of Vocational Specialization when these courses are not among the optional subjects for obtaining a Secondary School Diploma
- a training program for beneficiaries under a workforce training program recognized by the Ministère or not and subsidized by the Ministère de l'Emploi et de la Solidarité sociale or under a program of any other government department
- personal development or work-related professional development activities, even if the courses are recognized by the Ministère
- educational activities offered by the School Board, the cost of which is fully paid by individuals, groups, organizations and, especially, businesses that have asked the School Board to organize these activities
- activities subsidized by supplementary allocations or non-recurrent adjustments

In addition, a student may, at the same time, be declared in both the adult and youth general education sectors in one or more school boards. If the declared number of hours exceeds 900, the student may be the subject of a negative adjustment by the Ministère based on the actual number of hours of attendance (see subsection 1.1.3, Student population subsidized).

1.2.4 Allotment of the general base allocation for vocational training

1.2.4.1 Authorized allotments

The base allocation for educational activities in vocational training covers instruction provided to students with a view to their earning a Diploma of Vocational Studies, the cost of instructional materials, complementary services, educational support services, teaching methods, welcome and support services, management of the centres as well as the professional development of staff involved in these activities.

It is the School Board's responsibility to determine the rules governing the composition of the classes for each course in a vocational training program being offered and to establish the portion of the general base allocation allotted to each of these courses.

1.2.4.2 Student population subsidized for vocational training educational activities

The school population eligible for subsidized vocational training educational activities in the School Board includes any person, legally enrolled under section 215.1, who is pursuing studies in compliance with the *Education Act for Cree, Inuit and Naskapi Native Persons*, the *Basic vocational training regulation* and the vocational training directives.

The course offering in vocational training results from ordinances presented by the School Board and accepted by the Minister. Because of this School Board's special status, the Minister's authorization may include certain conditions for admission to and organization of the training.

In its files, the School Board must have the learning profile for each student declared as a member of the student population in vocational training. The educational services must be provided by the school board authorized to do so on the list of vocational education programs (*Education Act*, c. I-13.3, section 467). To this end, the School Board must determine and declare the school population and transmit the results using the Ministère's systems. The School Board is also responsible for the contractual link with the teachers.

The following students are not eligible:

- students who, on **September 29**¹ of the school year concerned, were part of the youth sector student population in the same or another school board. However, a student may, at the same time, be declared in both the general education and vocational training sectors in one or more school boards. If the declared number of hours exceeds 900, the student may be the subject of a negative adjustment by the Ministère based on the actual number of hours of attendance.
- students who were taking training leading to an attestation issued by the School Board
- students who were in a workforce training program subsidized by the Ministère de l'Emploi et de la Solidarité sociale or under a program of any other government department
- students who were taking personal development or work-related professional development activities, even if the courses are recognized by the Ministère de l'Éducation
- educational activities offered by the School Board, the cost of which is fully paid by individuals, groups, organizations and, especially, businesses that have asked the School Board to organize these activities
- students who were taking a course that leads to a Diploma of Vocational Studies or an Attestation of Vocational Specialization when that course is among the optional subjects for obtaining a Secondary School Diploma
- students who were participating in activities subsidized by non-recurrent adjustments or supplementary allocations

1.2.4.3 Transmission of information to the Ministère

No matter the source of the funding, the School Board must transmit to the Ministère, in accordance with the provisions of Section C of these Budgetary Rules, information on every person enrolled in activities or courses recognized by the Ministère as well as their results for each course, even if this person does not form part of the subsidized student population. In addition, the School Board must provide information on students who were in a workforce training program, whether or not these students were enrolled in activities or courses recognized by the Ministère.

¹ On September 30 for the 2024-2025 school year.

1.2.4.4 Recognized programs of study in vocational training

The vocational training programs of study and courses recognized for funding purposes are those whose credits can be included in those required to obtain a Diploma of Vocational Studies (DVS).

Following discussions between the Ministère and the School Board, the list of vocational training courses that the School Board may offer on its territory is established annually, before the start of the school year.

1.3 Measures 16000 — Base allocation for the organization of services

The expenses related to the organization of services are related to activities at the School Board's head office, including general administration, human resources, information technologies and equipment, as well as maintenance and repair, housekeeping, energy consumption, protection and security activities.

1.3.1 Calculation of the base allocation for the organization of services

The base allocation for the organization of services is calculated by adding up the following elements:

- an allocation for management of the head office
- an allocation for equipment operation

1.3.2 Management of the head office

The allocation for the management of the head office is broken down as follows:

- non-unionized staff
- unionized staff
- employer contribution
- other expenses

For the school year concerned, the allocation is determined based on that of the previous school year, adjusted to take into account, if applicable, any changes to the employer contribution rate, provisions in collective agreements or other agreements that cover unionized and non-unionized staff, and the other expenses, in accordance with variation in the CPI for the school year concerned, as defined in [Appendix A](#).

The base allocation for the school year concerned is then determined by applying the percentage variation in the youth sector student population as defined in [Appendix A](#).

The allocation is \$12 691 027 for the 2024-2025 school year (including the increase of \$1 990 000) and is indexed annually in accordance with the applicable adjustment rate.

The envelope allocated is increased by the following amounts for the school years concerned in order to fund the addition of resources in Information Technology (IT), the creation of a Certification of Studies department and the hiring of supplementary staff in the Human Resources department.

School year	Increase ¹
2025-2026	\$460 000
2026-2027	\$530 000

1.3.3 Equipment operation

The allocation for equipment operation is broken down as follows:

- non-unionized staff
- unionized staff
- employer contribution
- other expenses

For the school year concerned, the allocation is determined based on that of the previous school year, adjusted to take into account, if applicable, any changes to the employer contribution rate, provisions in collective agreements or other agreements that cover unionized and non-unionized staff, and the variation in the CPI for the school year concerned for the other expenses, as defined in [Appendix A](#).

The base allocation for the school year concerned is then determined by applying the percentage variation in the youth sector student population and that of the surface areas in square metres as defined in [Appendix A](#).

The allocation is \$35 845 775 for the 2024-2025 school year (including the increase of \$6 920 000) and is indexed annually in accordance with the applicable adjustment rate.

The envelope allocated is increased by the following amounts for the school years concerned in order to fund the maintenance of buildings and janitorial services, the addition of staff at the head office for material resources, the rental of land and the adjustment of energy costs:

School year	Increase ²
2025-2026	\$910 000
2026-2027	\$340 000

An additional increase of \$1 900 000 is added to the above envelope to fund the addition of staff for the operation of the new residence in Kuujjuaq and the expansion of the Kuujjuaq and Kangiqsujuaq adult education centres.

¹ Increase over the amount for the reference 2024-2025 school year.

² Increase over the amount for the reference 2024-2025 school year.

1.4 Measures 19000 — Base allocation for school transportation

The School Board is authorized to organize transportation for its students. It receives a base allocation to do so. This allocation covers the daily and periodic transportation of secondary school and post-secondary students as well as that of students enrolled in the program for community workers that leads to a certificate, the transportation of personal effects and the training of student transportation vehicle drivers.

1.4.1 Daily transportation

The daily transportation allocation funds the operating costs of state-managed vehicles belonging to the School Board and includes the drivers' remuneration, gas, repairs, rental of spaces and the allocations paid to parents intended to cover transportation expenses in whole or in part.

1.4.2 Periodic transportation for secondary school students

The periodic transportation allocation covers the real transportation expenses for students enrolled in a program leading to a Secondary School Diploma in a Québec public school or in one of the province's public adult education centres who must live away from their permanent residence because the program is not offered in their community school.

In cases where the periodic transportation must be by airplane, the allocation covers the real costs of the transportation of the student, the student's spouse and children living with the student, from their home to the municipality in which the educational institution is located, up to a maximum of three round trips per year. These three trips are: one-way at the beginning of the school year and one back at the end, one round trip at Christmastime and one round trip at the discretion of the School Board. If the student is enrolled in the youth sector, the real costs of one additional round trip, in accordance with the calendar established by the School Board, will be covered.

1.4.3 Periodic transportation for post-secondary students

The allocation for the periodic transportation of post-secondary students covers the real costs of the transportation of students enrolled in a college, university or technological institute recognized by the Ministère de l'Éducation et de l'Enseignement supérieur for the purposes of applying the provisions of the *Regulation respecting financial assistance for education expenses*, to follow a program of study that requires the prior successful completion of secondary school studies.

The allocation covers the student's expenses as well as those of the student's spouse and children living with the student, from their home to the municipality where the educational institution is located, up to a maximum of three round trips per year. These three trips are: one-way at the beginning of the school year and one back at the end, one round trip at Christmastime and one round trip at the discretion of the School Board.

1.4.4 Periodic transportation for students enrolled in a program for community workers that leads to a certificate

The allocation for the periodic transportation for students enrolled in a program for community workers that leads to a certificate covers the real costs of their transportation, provided they are enrolled in three semesters a year. It covers a maximum of three round trips a year, from the student's home to the training site.

The real costs of the round-trip transportation of the student's spouse and children living with the student from their home to the training site are also covered, in accordance with the following standards:

- When the session lasts less than six weeks, the real round-trip transportation expenses for the children under the age of two are eligible.
- When the session lasts longer than six weeks, the real costs of the round-trip transportation of the student's spouse and children are eligible.

The authorization of these trips is at the School Board's discretion.

1.4.5 Transportation of personal effects

The allocation for the transportation of personal effects covers the real costs if the periodic transportation must take place by airplane, up to an annual maximum of:

- 135 kg for the student and the student's spouse
- 90 kg per dependent aged two or over
- 45 kg per dependent under the age of two

1.4.6 Training of student transportation vehicle drivers

Subject to the availability of funds, the School Board receives an allocation to train school bus drivers who will receive, during the school year, training to obtain the necessary permit authorizing them to drive a school bus set up to transport more than 24 passengers at a time or a bus set up to transport 24 passengers or less, and a minibus.

2. Measures 20000 — Non-recurrent adjustments

The adjustments may be upward or downwards and may be made at the beginning of or during the year.

2.1 Verification of student enrolment

Allocation reductions or increases stem from the verification of student enrolment in the youth sector and adult sector for the preceding school year and the school year concerned, the results of which were not integrated into the base allocations during the previous or current year. The non-recurrent adjustment applies only to the base allocation for educational activities for the year affected. No adjustment will be made for the years prior to the previous school year, except in the case of a specific situation attributable to the Ministère or a specific verification operation.

2.2 Strikes or lockouts

Allocation reductions stem from the interruption of activities due to strikes or lockouts. Compensation may, however, be granted for certain expenses incurred during such events.

2.3 Technical adjustments

Changes to allocations may be made during the period covered by the Budgetary Rules.

Furthermore, the Ministère may amend, for the school year concerned, the allocation parameters for school boards affected by the transfer of staff or student population in order to take into account the financial consequences of this transfer.

2.4 Transfer of regular school population after September 29

The non-recurrent adjustment enables the transfer of regular student population between the School Board and private educational institutions authorized for subsidy purposes after **September 29** of the current school year to be taken into consideration. The adjustment corresponds to the amount allocated to each of the private educational institutions authorized for subsidy purposes that has a certain number of students “converted” into the equivalent of full-time students in accordance with the method described in [Appendix C](#).

2.5 Others

Adjustments to the funding may be made for unforeseen situations. **These allocations are subject to the *Regulation respecting the promise and awarding of grants*.**

2.6 **Non-recurrent allocations paid in connection with the 2023-2028 collective agreements, the agreements with non-unionized staff and administrative staff as well as the allocation granted following the conclusion of the budgetary rules negotiations**

a) Retroactive salary adjustments

This measure allows for the retroactive payment of amounts linked to the signing of collective agreements and other adjustments connected to agreements.

Component 1 – Allocations of retroactive salary indexation for support, professional and teaching staff

Because the collective agreements had expired, the Ministère has not granted any salary indexation to the School Board for support, professional and teaching staff since the 2022-2023 school year.

However, since the signing of the collective agreement, the salary indexation rates are now known. This component allows the resultant retroactive salary adjustments to be covered.

Allocation standard

The allocation calculations for each educational organization were based on the data from the Personnel des commissions scolaires (PERCOS) system.

In accordance with the 2023-2028 collective agreements, the applicable salary indexation rates are set at 6% effective April 1, 2023, at 2.8% effective April 1, 2024, at 2.6% effective April 1, 2025, and at 2.5% effective April 1, 2026. An additional salary adjustment linked to the consumer price index could also be applied on March 31, 2026, in accordance with the defined terms and conditions.¹

The 2022-2023 salary indexation was calculated based on the total payroll for unionized staff – teaching, professional and support staff – for the 2022-2023 school year.

For the 2023-2024 and 2024-2025 school years, the allocations linked to the salary indexation are divided in accordance with the original allocation for teaching, professional and support staff for these same school years.

¹ Adjustment clause

- 1) A salary adjustment could be applied in accordance with the following terms and conditions:
 - i) On March 31, 2026, each salary scale in force on March 30, 2026, (for the teaching staff, on the 140th day of the 2025-2026 school year, all rates and salary scale in force on the 139th day of the 2025-2026 school year), is increased by the percentage variation between the average annual consumer price index for Québec in 2025-2026 and the average annual consumer price index for Québec in 2024-2025, and this variation is reduced by 2.60 percentage points. The increase may not exceed 1.00%.
 - 2) For each increase calculated above, if the result is lower than 0.05%, the salary rate scales are not changed.
 - 3) The salary adjustments set out in the preceding paragraphs are applied to the pay of salaried staff and are paid retroactively within 180 days following the publication of data by Statistics Canada.
 - 4) For the purposes of calculating the amounts resulting from this clause:
 - i) The consumer price index for Québec corresponds to the average per fiscal year (from April to March) for all products, the source of which is Statistics Canada, *Table 18-10-0004-01 Consumer Price Index, monthly, not seasonally adjusted*.
 - ii) The variation in the consumer price index is expressed as a percentage, rounded off to the second decimal.
 - 5) In all cases, the salary adjustment must never be negative.

Component 2 – Allocations of retroactive salary indexation for non-unionized and administrative staff

The Ministère has not granted any salary indexation to the School Board for non-unionized and administrative staff since the 2022-2023 school year.

The salary indexation rates are now known. This component allows the resultant retroactive salary adjustments to be covered.

Allocation standard

The allocation calculations for each educational organization were based on the data from the Personnel des commissions scolaires (PERCOS) system.

The salary indexation rates are set at 6% effective April 1, 2023, at 2.8% effective April 1, 2024, at 2.6% effective April 1, 2025, and at 2.5% effective April 1, 2026. An additional salary adjustment linked to the consumer price index could also be applied on March 31, 2026.¹

The salary indexation was calculated based on the total payroll for non-unionized and administrative staff for the 2023-2024 school year.

Component 3 – Non-recurrent allocations for bonuses for support, professional and teaching staff

Bonuses for unionized teaching, professional and support staff were negotiated as part of the signing of the 2023-2028 collective agreements. This component is intended to fund the retroactive adjustments connected with these bonuses, in accordance with the signed agreements.

Allocation standard

The amounts associated with the bonuses are divided among the teaching, professional and support staff in accordance with the terms and conditions set out in the applicable collective agreements.

¹ Adjustment clause

- 1) A salary adjustment could be applied in accordance with the following terms and conditions:
 - i) On March 31, 2026, each salary scale in force on March 30, 2026, is increased by the percentage variation between the average annual consumer price index for Québec in 2025-2026 and the average annual consumer price index for Québec in 2024-2025, and this variation is reduced by 2.60 percentage points. The increase may not exceed 1.00%.
- 2) For each increase calculated above, if the result is lower than 0.05%, the salary rate scales are not changed.
- 3) The salary adjustments set out in the preceding paragraphs are applied to the pay of salaried staff and are paid retroactively within 180 days following the publication of data by Statistics Canada.
- 4) For the purposes of calculating the amounts resulting from this clause:
 - i) The consumer price index for Québec corresponds to the average per fiscal year (from April to March) for all products, the source of which is Statistics Canada, *Table 18-10-0004-01 Consumer Price Index, monthly, not seasonally adjusted*.
 - ii) The variation in the consumer price index is expressed as a percentage, rounded off to the second decimal.
- 5) In all cases, the salary adjustment must never be negative.
- 6) The salary adjustments resulting from the increases established in the first paragraph are applied to the pay and are paid retroactively within 180 days following the publication of data by Statistics Canada. The remuneration of administrative staff is increased, if applicable, in accordance with the provisions related to the red circle rates.

b) One-time allocations following the conclusion of the budgetary rules negotiations

This measure allows for the retroactive payment of amounts linked to the conclusion of the budgetary rules negotiations.

Allocation standard

In conformity with the negotiated allocation amounts:

For the 2022-2023 school year, the amounts are granted for the management of the head office, operation of equipment, expenses other than those for teachers and the increased cost of air transportation.

For the 2023-2024 and 2024-2025 school years, the amounts are granted for the management of the head office, operation of equipment, expenses other than those for teachers, the increased cost of air transportation, the base allocation for teachers as well as for the addition of supplementary allocations, such as those for the Summer school and the Documentation and literacy centre.

For the 2025-2026 school year, the amounts are granted for the management of the head office, operation of equipment, expenses other than those for teachers, the increased cost of air transportation, the base allocation for teachers, the adjustment of the teacher-student ratio, as well as for the addition of supplementary allocations, such as those for the Summer school and the Documentation and literacy centre.

3. Measures 30000 — Supplementary allocations

The measures for which there are supplementary allocations are described below.

Measure 30020 — Ongoing teacher training

FOCUS

This measure is intended to provide ongoing support and training for teachers in isolated Northern communities.

ALLOCATION STANDARDS

Sub-measure 30025 — Training of Inuit teachers in the territory under the School Board's jurisdiction

An allocation of up to \$365 000 will be granted annually for the training of Inuit teachers. To receive it, the School Board must submit a policy and a report on the use of resources to the Ministère.

Sub-measure 30027 — Supplementary allocation for training and the regional pedagogical days

In addition, the Ministère will allocate an amount equivalent to that of the School Board to carry out educational activities related to the training of Inuit teachers and regional pedagogical days following an administrative rationalization, to a maximum of \$375 000 a year. The amount will be determined following an analysis of the School Board's financial reports. The Ministère will conduct its analysis based on the administrative expenses (code 50000 in TRAFICS) for the previous year. The continuing professional development expenses will not, however, be included in this calculation. They should be diminishing every year. The Ministère reserves the right to withdraw this measure based on the financial resources available.

Measure 30100 — Support for pedagogical development

FOCUS

These measures contribute to pedagogical development in general education and vocational training in both the youth and adult sectors, in the minority language and in Indigenous communities. The projects may take various forms (development and implementation of programs, training in Québec detention centres, etc.). To carry them out, the Ministère may team up with staff from school boards or retain the services of the School Board.

ALLOCATION STANDARDS

Sub-measure 30106 — Training in federal detention centres

This measure is intended to support the adapted educational services offered in federal detention centres. The Ministère will cover the amount of expenses set in accordance with the agreement on adult general education in federal penitentiaries between the Kativik School Board and Correctional Service Canada. The School Board must submit a report on the use of resources to the Ministère at the end of the fiscal year.

The allocation is \$126 700 for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

Sub-measure 30107 — Training in Québec's detention centres

In establishing the allocation for supplementary costs associated with training groups whose numbers are below the funding standard, the Ministère takes into account the implementation of general education programs and customized vocational training as well as the supplementary resources required to support the organization of services in a detention centre, in accordance with the agreement between the Ministère de l'Éducation and the Ministère de la Sécurité publique du Québec. The Ministère will cover the expenses presented for the support of training in Québec's detention centres. At the start of the school year concerned, the School Board must present the nature of its requests and a budget for each of them. It must submit a report on the use of resources to the Ministère at the end of the fiscal year. The financial resources available at the Ministère will determine the nature and number of the requests accepted.

The allocation is increased by \$253 000 starting with the 2024-2025 school year. The maximum amount of the allocation is set at \$437 800 in order to fund the addition of resources to strengthen teaching and learning in detention centres.

Sub-measure 30108 — Training in youth centres and rehabilitation centres for young people with difficulties

This measure is intended to support the training of young people in youth centres and rehabilitation centres using the School Board's educational services.

For clients being educated in centres that have agreements with the Régie régionale de la santé et des services sociaux du Nunavik (Nunavik Regional Board of Health and Social Services), a teaching-related allocation is granted

based on the number of unoccupied places¹ on **September 29** of the current school year. The amounts per place are established by the School Board based on the subsidized cost per teacher from the School Board and a 1/8 teacher-student ratio. The School Board will provide the Ministère with the list of students being schooled in the centres on **September 29** of the school year concerned.

For clients being educated in Montréal, the Ministère will cover the expenses presented to support their training. The amount is confirmed at the end of the fiscal year of the current school year and takes into account the expenses incurred during the school year. The School Board must provide the Ministère with a report on the use of resources.

Measure 30110 — Support for student retention and educational success

This measure is intended to support schools in implementing initiatives which have been validated by research as helping students to stay in school and achieve success. These initiatives are adapted to the age, developmental stage and realities of the students.

Measure 30111 — Services d'accueil, de référence, de conseil et d'accompagnement (reception, referral, counselling and support services) (SARCA)

In order to facilitate the expansion of the reception, referral, counselling and support services (SARCA) offered to adults by the School Board, the Ministère provides it with funding. The allocation is \$161 417 for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

Sub-measure 30112 — Support for the implementation of effective measures to prevent violence and bullying and promote a safe, positive and caring school climate

FOCUS

This measure assists schools in implementing a structured and concerted strategy to prevent and counter violence and bullying in school.

It is intended primarily to foster the development of relational skills at all grade levels in order to promote a safe, positive and caring school climate conducive to student success and the well-being of all. The measure also contributes to the organization of pedagogical and psychosocial support services that promote preventive actions (support the work of the team created to counter violence and bullying).

ALLOCATION STANDARDS

The allocation is \$52 061 for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

¹ Refers to the places attributed by the Ministère de la Santé et des Services sociaux to rehabilitation centres that offer educational services. The places occupied on September 29 of the current year are funded by the base allocation for educational activities.

Sub-measure 30113 — Support for the implementation of effective suicide prevention measures

FOCUS

This measure is consistent with the implementation of effective interventions to prevent violence and bullying and promote a safe, positive and caring school climate. It is intended to help schools implement effective suicide prevention measures and, more specifically, to hire locally available resources to support young people. The resources hired will enable the creation of a program to directly support young people and strategies for addressing traumatic incidents, and will also provide support for the local counsellors in the schools.

ALLOCATION STANDARDS

The funding for hiring each of these resources is granted depending on the actual hiring. The maximum allocation is **\$2 300 000** for each of the school years and is indexed annually in accordance with the applicable adjustment rate. The amount is confirmed at the end of the fiscal year of the current school year and takes into account the expenses incurred during the school year.

Sub-measure 30114 — Minimum level of services in schools

FOCUS

This measure is intended to ensure a basic level of complementary services provided by qualified resources in each school that serves preschool, elementary and secondary school students in order to meet their needs in the areas of support for learning, accompaniment and follow-up.

It provides financial support for practices that promote a continuity of services as well as collaborative, interdisciplinary work in the school that ensures that the roles of prevention, intervention and counselling for students and workers are filled. The actions implemented under this measure are intended to encourage all students to stay in school and achieve success throughout their entire schooling. The school's choices are in line with its educational project.

ALLOCATION FORMULAS

Allocation for preschool and elementary school (in advance)	=	Base amount per school building	x	Number of school buildings taken into account for kindergarten for five-year-olds and for elementary school	
		+			
		$\left[\frac{\text{Number of student groups taken into account by the School Board}}{\text{Number of student groups taken into account by all the school boards}} \right]$		x	
					Balance of the budget envelope available

Allocation for secondary school (in advance)	=	Base amount per school	x	Number of secondary schools taken into account	
		+			
		$\left[\frac{\text{School Board student population taken into account}}{\text{Student population taken into account for all the school boards}} \right]$		x	
					Balance of the budget envelope available

ALLOCATION STANDARDS

1. The allocation to the School Board is granted in advance.
2. The budget envelope available for special-status school boards for the 2024-2025 school year is \$10.12 million and it is indexed annually in accordance with the applicable adjustment rate. It consists of a \$6.58 million budget envelope for preschool and elementary school, and a \$3.54 million budget envelope for secondary school. Any increase in the budget envelope available for this measure for the school years covered by these Budgetary Rules applies to the allocation granted to the School Board.
3. The allocation includes a base amount of \$69 311 per school building for kindergarten for five-year-olds and elementary school, and per school for secondary. The base amount for the school year concerned is indexed annually in accordance with the applicable adjustment rate.
4. The school buildings in which students in kindergarten for five-year-olds and in elementary schools were being educated on **September 29**¹ of the previous school year are taken into account in the calculation of the allocation for preschool and elementary school. School buildings with more than 15 students or in which the number of elementary school students represents more than 10% of the total student population are taken into account. The groups of students taken into account are those attending kindergarten for five-year-olds and elementary school in the school buildings that are taken into account.
5. Secondary schools with a school population of more than 10 students on **September 29**¹ of the previous school year are taken into account in the calculation of the allocation for secondary school.

¹ On September 30 for the 2024-2025 school year.

Sub-measure 30115 — Educational success of children in preschool and Elementary Cycle One

This sub-measure is intended to provide support for schools and teachers by contributing to the funding of professional resources in order to foster the success and overall development of students in preschool and Elementary Cycle One. The sub-measure also covers the implementation of actions designed to ensure that the first transition from preschool to elementary school is a smooth one for students and their parents. Lastly, the sub-measure is intended to make more children's books available to children attending preschool and Elementary Cycle One in order to encourage their love of reading, their introduction to written language and the development of their reading skills. The allocation is \$414 725 for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

Sub-measure 30116 — Parental assistance

This sub-measure is intended to better guide parents of preschoolers and Elementary 1 students. The support offered under this measure can take the form of awareness raising on school life, including the organization of lectures by specialists in cognitive development, mathematics instruction during the first years of school and the new grammar, workshops on motor stimulation, emergent literacy, self-esteem, and so forth. This accompaniment is organized in concert with the school governing boards and complements the measures proposed by the Ministère de la Famille to better support the transition to school. This allocation to the Kativik School Board is calculated using the same allocation formula as that used for the school service centres and school boards, in accordance with the Operating budgetary rules for the 2024-2025 to 2026-2027 school years.¹ The allocation for the 2024-2025 school year is \$65 601. Furthermore, any increase in the budget envelope available for this measure for the school years covered by the present Budgetary Rules applies to the allocation granted to the School Board.

Sub-measure 30117 — Support for the implementation of compulsory content

Focus

This measure is intended to support and equip school staff in implementing the compulsory content in sexuality education, and in academic and career guidance. The measure helps cover the cost of release time for teachers to participate in training activities.

¹Corresponds to Measure 15024 of the Règles budgétaires de fonctionnement des centres de service scolaires et des commissions scolaires (operating budgetary rules for school service centres and school boards) for the 2024-2025 to 2026-2027 school years.

Component 1 — Supporting schools in the implementation of sexuality education content

ALLOCATION FORMULA

		Base amount of \$30 136 per educational organization	
Allocation (in advance)	=		+
		\$1 205	x
			Number of schools taken into account

ALLOCATION STANDARDS

1. Allocations to educational organizations are granted in advance.
2. The base amount for each educational organization and the amount for each school taken into account correspond to those for the 2024-2025 school year and are indexed annually in accordance with the applicable adjustment rate.
3. Schools with students in kindergarten for five-year-olds, elementary school or secondary school in general education in the youth sector on September 29 of the previous school year (year concerned - 1) are considered.
4. Investment expenses are excluded because they are covered by the Investment budgetary rules of the educational organizations.

Component 2 — Support for the implementation of Academic and Career Guidance Content

ALLOCATION FORMULA

Allocation (in advance)	=	\$24 108 per educational organization
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ALLOCATION STANDARDS

1. Allocations to educational organizations are granted in advance. The allocation is \$24 108 per educational organization for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

Sub-measure 30118 — Documentation and literacy centre

FOCUS

This measure is intended to provide additional support for the development of literacy initiatives in collaboration with Réseau BIBLIO.

ALLOCATION STANDARDS

The allocation is \$270 000 for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

The envelope for the next school year will be increased as follows:

School year	Increase
2025-2026	\$30 000

Sub-measure 30119 — Summer school

FOCUS

This measure is intended to promote student educational success by offering summer courses to enable some students to obtain the last credits they need to earn their diploma.

ALLOCATION STANDARDS

The allocation is \$310 000 for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

Measure 30120 — Inspiring and accessible schools

Sub-measure 30121 — Inspiring Schools

FOCUS

An inspiring school that has its local identity opens new horizons for its elementary and secondary school students by stimulating their talents and aptitudes. The Inspiring Schools measure is intended to support schools and enable all students to broaden their fields of interest and commit more deeply to their educational success. It also helps provide all students with access to various activities, educational field trips and school projects. This measure thus promotes the optimal development of young people by introducing them to culture, science, physical activities, entrepreneurial activities, or by getting them to participate in special projects.

This allocation to the Kativik School Board is calculated using the same allocation formula as that used for the school service centres and school boards, in accordance with the Operating budgetary rules for the 2024-2025 to 2026-2027 school years.¹ The allocation is \$240 961 for the 2024-2025 school year.

Measure 30122 — Cultural activities and field trips

FOCUS

This measure is intended to financially support school boards in designing and carrying out actions that help integrate the cultural dimension into the schools, including activities that fall under the Alliance Culture-Éducation strategy. The measure contributes to providing students with quality cultural products and promotes culture. It results in the

¹ Corresponds to Measure 15230 of the Règles budgétaires de fonctionnement des centres de service scolaires et des commissions scolaires (operating budgetary rules for school service centres and school boards) for the 2024-2025 to 2026-2027 school years.

organization of educational field trips to cultural venues and the hosting of information, promotion and training activities in the school system. The allocation for the 2024-2025 school year is \$284 158.

Measure 30123 — À l'école, on bouge!

FOCUS

This measure is intended to support preschools and elementary schools in increasing and optimizing opportunities for all their students to be physically active each school day, thus enabling them to meet the recommendations regarding physical activities¹ and to draw the maximum benefit from these activities. Physical activity contributes to increasing the attention span and promoting the educational success, overall development and well-being of students.

The objective is to support school teams in thinking about and then implementing lasting structured actions that enable the amount of time that students spend being physically active on a daily basis to be increased. It is therefore a lever to promote changing practices in the educational organization as well as in the interventions of all members of the school team.

In particular, the allocation provides for:

- Putting someone in charge of coordinating the implementation of this measure and supporting the school team, and include this responsibility in that person's duties. Given the nature of their expertise, the physical education and health teacher should play this role.²
- Providing, throughout the day and to all students, several opportunities to be physically active by, for example, maximizing active play during recesses or childcare periods, by integrating physical activities into the classroom or active corridors, or by enhancing the offer of extracurricular activities.
- Offering diverse physical, sports and outdoor activities that appeal to the different interests of the students and are adapted to their abilities, paying special attention to less active or more vulnerable students (with a view to inclusivity). In the activities offered to students, include a field trip to an outdoor site, near the school or not, or a nature class.
- Promoting the optimal use of the schoolyard in all seasons (a variety of equipment and materials, organization, facilitation, supervision, outdoor teaching, etc.).

It is hoped that schools benefiting from this measure will receive, during the first years, a sufficient allocation to enable them to adopt new structuring ways of doing things (e.g. integrating coordination and support into a job). It is also

¹ According to the [World Health Organization](#), "Children and youth aged 5-17 should accumulate at least 60 minutes of moderate- to vigorous-intensity physical activity daily" in order to draw the maximum benefits. To do so, the number of minutes where students have the opportunity to be physically active should be higher.

² *Guide for physical and health education teachers in charge of physical activity projects at school.*

hoped that all schools that have already benefited from this measure will continue to receive a base amount each year. This measure could thus be implemented gradually with the goal of having all school buildings benefiting from it starting with the 2024-2025 school year.

ALLOCATION STANDARDS

This allocation to the School Board is calculated using the same allocation formula as that used for the school service centres and school boards, in accordance with the Operating budgetary rules for the 2024-2025 to 2026-2027 school years.¹ The allocation is \$103 250 for the 2024-2025 school year.

Sub-measure 30124 — Extracurricular activities in secondary school

This measure is intended to support secondary schools so that they can offer a free, diversified program of extracurricular activities to all of their students, thus encouraging the regular practice of physical activities, fun, feelings of satisfaction and accomplishment, and the development of a sense of belonging to the school. The goal is to encourage participation and create an environment that is stimulating and conducive to student retention and educational success.

This allocation to the Kativik School Board is calculated using the same allocation formula as that used for the school service centres and school boards, in accordance with the Operating budgetary rules for the 2024-2025 to 2026-2027 school years.² The allocation is \$922 997 for the 2024-2025 school year.

Sub-measure 30125 — Pedagogical and digital development

FOCUS

This measure is intended for the professional development of school staff through continuing education activities on the educational use of digital technologies. School staff can therefore update and expand their skills and be better equipped to continue incorporating digital technologies into their educational setting.

¹ Corresponds to Measure 15023 of the Operating budgetary rules for school service centres and school boards for the 2024-2025 to 2026-2027 school years.

² Corresponds to Measure 15028 of the Operating budgetary rules for school service centres and school boards for the 2024-2025 to 2026-2027 school years.

The allocations may be used to:

- provide release time for teachers to participate in professional development activities
- cover the cost of training activities in which school staff participate

The measure is also intended to support the School Board so that it can strengthen and improve the technical support for students, teachers, and professional and technical staff (users) with regard to their use of digital technology in an educational setting.

Lastly, the measure contributes to funding the acquisition of digital educational resources (DER) to support the teaching, learning and evaluation of all students, including those with social maladjustments or learning disabilities, and contributes to the development of 21st-century competencies by students. This measure provides funding for DER such as subscriptions to DER platforms and annual licences.

ALLOCATION STANDARDS

The allocation is \$541 565 for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

Measure 30130 — Allocations with respect to collective agreements

FOCUS

This measure is intended to fund certain expenses stemming from the provisions in the collective agreements related to the professional development of the School Board's teaching staff in remote regions and job security. The funding is contingent on compliance with the collective agreements and the Ministère's policies with regard to job security.

ALLOCATION STANDARDS

Sub-measure 30134 — For the professional development of teaching staff in remote regions

The allocation standard for the school year concerned is that contained in the collective agreements.

Sub-measure 30135 — Job security

This allocation funds part of the expenses related to job security for the staff employed by the School Board. The funding is contingent on compliance with the collective agreements and the Ministère's policies with regard to job security. The allocation is granted following an ad hoc analysis of the amounts related to staff laid off by the School Board.

Measure 30140 — Support for administration and equipment

FOCUS

This measure covers the compensation fund, rental of buildings and interest on short-term loans.

ALLOCATION STANDARDS

Sub-measure 30144 — Damaged property

FOCUS

This measure covers the reimbursement of operating expenses associated with the restoration of damaged property. The eligibility criteria are specified in [Appendix D](#) and are the same as for Measure 50550 — Damage to property described in the Investment budgetary rules for the Kativik School Board.

ALLOCATION STANDARDS

1. In all cases, the eligible operating expenses are:
 - a) activities designed to make the premises safe
 - b) cleanup required as a result of damages
 - c) repairs, which include work performed by a service provider or by the staff of the educational organization working overtime:
 - i) of damaged movable property (furniture, equipment, tools, initial stocks)
 - ii) that are urgent and necessary to enable the Kativik School Board to continue its activities
 - d) the temporary relocation of students and staff, including the fees for renting buildings
 - e) the other fees related to the damages, especially incident-related and legal
 - f) the amount of taxes not reimbursed on the expenses listed above

Sub-measure 30145 — Rental of buildings

The rented floor space recognized for allocation purposes and viewed as necessary to temporarily fill a need for classrooms, administrative premises or teachers' residences, will be established based on the size of the surface area that has been standardized by the Ministère for spaces of the same type. The allocation is granted following a specific analysis carried out by the Ministère. It covers 75% of the rental costs for the head office located in Montréal and 100% of other costs related to the rental of buildings.

Sub-measure 30146 — Interest on short-term loans

This allocation serves to fund the real costs incurred because of delays in the payment of operating subsidies. The Ministère will provide an allocation to fund only the interest expenses for loans taken out by the School Board while it awaits the payments of subsidies stemming from the present budget rules.

This allocation will take into account the rate at which funds related to the subsidized elements defined in the description of the measure are disbursed and the rate at which the Ministère’s subsidy is being used up.

Measure 30150 — Education allocations specific to special-status school boards

Focus

This measure provides funding for certain education expenses specific to the School Board, given its special status.

Sub-measure 30151 — Resource teachers to replace teachers and to support and accompany students and teachers

This sub-measure is designed to allow each school to hire a full-time resource teacher available to replace teachers who are absent. When resource teachers are not replacing absent teachers, they are assigned to support and accompany students and teachers in accordance with the school’s organizational plan.

The maximum annual allocation is indicated in the table below and its purpose is to fund the “Resource teacher” part of the hired teacher’s task. When the resource teacher replaces an absent teacher, this “Replacement” part of the task of the hired teacher is assumed by the “Absence” part of the subsidized cost per teacher. The amount is confirmed at the end of the fiscal year of the current school year and takes into account the expenses incurred during the school year. The School Board must provide the Ministère with a report on the use of resources.

School year	Maximum allocation
2024-2025	\$3 200 000
2025-2026	\$3 750 000
2026-2027	\$4 300 000

The amounts indicated in the table above are expressed in 2024-2025 dollars. For the 2025-2026 and subsequent school years, these amounts will be indexed annually to reflect the increase in the subsidized cost per teacher.

Sub-measure 30152 — Nutrition program

This allocation funds the provision of milk and food to certain students and is intended to help students develop the habit of drinking milk and eating nutritious foods, to promote healthy eating habits and to raise parental awareness of the necessity of good nutrition. This allocation corresponds to that of the previous school year, indexed for the school year concerned and subsequent years based on the variation in the CPI as defined in Appendix A.

Sub-measure 30153 — Support and guidance for students with difficulties or handicaps

This allocation is intended to ensure the implementation of educational services designed for these students, whether they have handicaps, severe behavioural disorders, adjustment difficulties or learning difficulties. It allows for the hiring of specialized resources to support students with bilateral hearing loss, fetal alcohol spectrum disorders, severe emotional problems stemming from the increase in violence in the schools, among others, and ensures support for the students in each of the languages of instruction.

The allocation of \$3 221 521 for the 2024-2025 school year is indexed each year in accordance with the collective agreements. It consists of two amounts indexed at different rates. Of this amount, \$2 200 106 (for the 2024-2025 school year) is indexed annually at 50% according to the parameters for teaching staff and non-teaching unionized staff, respectively. The \$1 021 415 balance of the allocation is indexed at 67% in accordance with the parameters for teaching staff and at 33% for the non-teaching unionized staff.

Sub-measure 30155 — Tutoring and home-schooling of students

The allocation of \$178 553 (for the 2024-2025 school year) to hire a part-time coordinator is indexed annually based on the variation in the CPI as defined in [Appendix A](#). This amount includes remuneration, travel and communication expenses, the provision of a room and the necessary pedagogical materials.

In addition, a maximum amount of \$12 000 per student is allotted for students being schooled in the tutoring program, in accordance with the funding procedures contained in the policy that the School Board must establish at the start of each school year and send to the Ministère no later than November 1 of the same year. This program is intended for all students enrolled in the School Board and students who are beneficiaries of the *James Bay and Northern Québec Agreement* and who are enrolled in other school boards.

For students who are entirely home-schooled, based on the declaration of the student population, the allocation is \$17 000 per student. Students who are entirely home-schooled must be declared in Charlemagne as being home-schooled in order to receive this allocation. Under section 15.4 of the *Education Act* (CQLR, c. I-13.3), a student is exempted from attending a school if the student is being home-schooled and the education experience being provided is, as per an evaluation conducted by the School Board or at its request, deemed equivalent to that offered by or experienced at the school.

The list of students who are being schooled in the tutoring program or being entirely home-schooled must be sent annually to the Direction générale des politiques budgétaires et du financement des réseaux of the Ministère at the same time as the School Board's financial report.

Sub-measure 30156 — Multidisciplinary teams for students with special needs

This sub-measure is intended for hiring professionals in order to deploy three multidisciplinary mobile teams to evaluate students' difficulties and to accompany and support them throughout their schooling.

The funding for hiring each of these resources is granted depending on the actual hiring. The maximum allocation is \$2 000 000 for each of the school years. The amount is confirmed at the end of the fiscal year of the current school year and takes into account the expenses incurred during the school year. The School Board must submit a report to the Ministère on the use of the resources.

Measure 30170 — Administrative allocations specific to special-status school boards

FOCUS

This measure provides funding for certain administrative expenses specific to the School Board, given its special status.

ALLOCATION STANDARDS

Sub-measure 30171 — Operating costs following new construction or expansion during the year

This allocation serves to fund, on a transitional basis, the operating costs stemming from new construction or expansion not covered by the base allocations.

An allocation request can be submitted to the Ministère if a substantial number of square metres of floor space (500 m² or more) is added during a school year for the construction or expansion of a school. The calculation of the allocation will take into account the floor space added and subtract the square metres that have become obsolete during the year. It corresponds to an adjustment of the general base allocation during the school year concerned, prorated based on the number of months of use and in accordance with the analysis conducted by the Ministère.

Sub-measure 30174 — Administrative bonuses for recruitment and retention

This allocation provides funding for certain expenses incurred by the School Board related to the agreement with the Association de l'enseignement du Nouveau-Québec as well as with the Fédération des professionnelles et professionnels de l'éducation du Québec with regard to the renewal of the working conditions of its teaching and professional staff. More specifically, it concerns the administrative bonus for recruitment and retention granted to the School Board's teachers in adult education and vocational training, professionals, school principals and directors of adult education centres, and school vice-principals and assistant directors of adult education centres. The final allocation is determined after the analysis of the School Board's financial report and upon presentation of a report on the costs assumed by the School Board.

Sub-measure 30175 — Additional reimbursement of expenses incurred for the transportation of food

This allocation helps fund the School Board's expenses related to the reimbursement of 66% of the expenses incurred for the transportation of food, in the school year concerned, by School Board employees other than teachers in general education in the youth sector. The amount is allocated after the analysis of the School Board's financial report and upon presentation of a report on the costs assumed by the School Board.

Sub-measure 30177 — Activities related to human resources

This allocation helps fund:

- costs relating to the recruitment of teachers outside the province
- organization of an orientation week for new staff who come from outside Nunavik; the allocation helps mainly to pay the staff during this week
- upgrading of French-language skills for non-unionized staff and support staff
- professional development for non-unionized staff and support staff
- welcome and orientation week for all new employees

The maximum allocation is \$1 260 000 and the actual amount is determined after the analysis of the School Board's financial report and upon presentation of a report on the costs assumed by the School Board.

Sub-measure 30178 — Fringe benefits for non-unionized employees

This allocation help fund fringe benefits for non-unionized employees in order to offer them the same benefits as unionized employees.

The allocation is \$1 410 000 for the 2024-2025 school year and is indexed annually in accordance with the applicable adjustment rate.

Measure 30180 — Student assistance program

Sub-measure 30181 — Support for students

This allocation is intended to help the School Board assume the costs of this program. The Ministère determines the allocation standards for this program and how it is managed. The allocation is granted in accordance with the criteria defined in the document on the student assistance program ([Appendix B](#)).

For the 2025-2026 school year, the maximum allocation provided for in this sub-measure is increased, as a temporary measure for the year 2025-2026, in order to integrate additional funding of \$1.5 million from the Ministère de l'Enseignement supérieur. This exceptional increase will be paid in advance and is intended to support Inuit students

by covering the increased costs associated with their education. The amounts of this exceptional increase under Sub-measure 30182 are transferable to Sub-measure 30181.

Sub-measure 30182 — Support for accessing post-secondary education outside the community

This sub-measure is intended to develop projects aimed at facilitating the transition of Inuit students to higher education and to ensure a higher student retention rate after the first year of post-secondary studies. The projects must include accompaniment and support activities that are available to students throughout their studies. The Nunavik Sivunitsavut project, implemented with John Abbott College, is an example of a project that could be supported by this measure.

The maximum allocation is \$1 million for each of the school years. The amount is confirmed at the end of the fiscal year of the current school year and takes into account the expenses incurred during the school year.

For the 2025-2026 school year, the maximum allocation provided for in this sub-measure is increased, as a temporary measure for the year 2025-2026, to integrate additional funding of \$0.5 million from the Ministère de l'Enseignement supérieur in order to support projects promoting access to and success in post-secondary education. This exceptional increase will be paid in advance and is intended to strengthen initiatives for the transition and retention of Inuit students in higher education. The amounts of this exceptional increase under Sub-measure 30181 are transferable to Sub-measure 30182.¹

Measure 30360 — Allocations with respect to collective agreements

Focus

This measure is intended to fund certain provisions of the collective agreements concluded with representatives of the teachers, the professionals and the support staff. The allocated funds under this measure must be used exclusively for the purposes for which they were granted.

Sub-measure 30361 — Addition of professional resources associated with the educational success of students in the youth and adult general education sectors (letter of understanding outside of the collective agreement)

The Ministère allocates a budget envelope of \$296 396 for the 2024-2025 school year. This budget envelope will be maintained and updated in accordance with the yearly increases in the professionals' salary rates and scales.

¹ Note that in this case, only the amounts of the increases awarded by the Ministère de l'Enseignement supérieur are transferable between the two sub-measures.

Sub-measure 30362 — Support for classroom integration and addition of resources (Schedules 27 and 35)

The Ministère allocates a recurrent amount of \$251 450 to the Kativik School Board to support classroom integration in elementary school and secondary school for the teaching staff (section 1 of Schedule 27 of the collective agreement).

The Ministère also allocates the following amounts:

- a recurrent amount of \$100 000 to enhance the amounts awarded in section 1 of Schedule 27. Therefore, the total allocation for support for classroom integration in elementary and secondary school for each of the school years for the teachers will be \$351 450.
- a recurrent amount of \$339 400 for the addition of teaching resources whose services are directly aimed at learning by elementary-school students (section 2 of Schedule 27).
- a recurrent amount of \$25 000 to support classroom integration in adult education (Schedule 35).

Sub-measure 30363 — Measures relating to the working conditions of professional and support staff

This measure is intended to fund expenses stemming from collective agreements in effect or from working conditions applicable to professional staff and support staff employed by the School Board, including the following:

- Upgrading and professional development
- Overall health and well-being
- Recognition of master's and doctoral studies in years of schooling

The recurrent allocation intended to fund these provisions totals \$82 328

Sub-measure 30364 — Measures relating to the working conditions of teachers

This sub-measure is intended to fund expenses stemming from collective agreements in effect or from working conditions applicable to the teachers employed by the School Board, including the following:

- Collective supervision in preschool and elementary school
- Support for the mentor teachers roles
- Overall health and well-being

The recurrent allocation intended to fund these provisions totals \$563 967.

Measure 30370 — Student ombudsman

For the 2024-2025 school year, the allocation is \$60 399 and is indexed annually in accordance with the variation in the CPI as set out in [Appendix A](#).

Measure 30380 — Specific supplementary allocations

The Ministère grants the Kativik School Board a supplementary allocation in order to cover the costs related to the region-specific circumstances of the School Board. This allocation stems from work done by the Ministère, the Management Negotiating Committee for the Kativik School Board (CPNCSK) and government representatives.

The envelope will be indexed in accordance with the negotiated indexation parameters.

Measure 30390 — Other allocations

FOCUS

These allocations relate to special situations not included in the base allocations or in any other supplementary allocation measure.

ALLOCATION STANDARDS

All allocations under this measure are granted following specific analyses by the Ministère and based on available resources. **These allocations are subject to the *Regulation respecting the promise and awarding of grants*.**

4. Calculation of the operating allocation

The total amount of the operating allocation is calculated by deducting, from the previously established allocations, the revenues in lieu of government grants described in section 4.1 below.

4.1 Revenues in lieu of government grants

Revenues in lieu of government grants have the following characteristics:

- They are collected by the School Board under administrative agreements or agreements between different agencies, or by authorization of the Ministère.
- They effectively replace the participation of the Ministère in the financing of the expenses covered by the operating allocation.
- They are taken into account in establishing the operating allocation granted by the Ministère and are therefore deducted from the total of the allocations, in accordance with the rules in this part of the document.

4.1.1 Other revenues in lieu of government grants

All other revenues in lieu of government grants not described above, including tuition fees to be collected by the School Board resulting from an agreement with a school board or educational institution elsewhere in Canada, and supplementary contributions through trust accounts, are included in this category.

SECTION B

INVESTMENT BUDGETARY RULES

1. Measures 18000 — Base allocation

The base allocation is intended primarily for the acquisition of furniture, equipment and tools (MAO) for general education and childcare services. It is also used to upgrade and transform buildings, especially for work required to bring them into compliance with the laws and regulations governing workplace health and safety and security in public buildings, and to develop computer systems.

Any unused balance of the base allocation, taking into account the balance brought forward from previous years, may be used to pay off (capital portion) long-term loans for which the School Board is responsible and which were authorized in advance by the Ministère, to fund expenses for investments and for paying off (capital portion) capital leases.

Measure 18010 — Base allocation for the acquisition of furniture, equipment and tools (MAO)

The School Board receives an annual base allocation for the acquisition of furniture, equipment and tools (MAO) for preschool education, elementary education and secondary general education as well as for the residences (teachers, students, professional staff and support staff).

This allocation corresponds to the base allocation for the previous year, adjusted for the school year concerned and subsequent school years based on the variation of the student population in the youth sector and the variation in the CPI, as defined in [Appendix A](#).

The envelope allocated is increased by \$900 000 starting with the 2024-2025 school year.

The School Board also receives an annual base allocation for the MAO for adult general education and for vocational training. This allocation is \$120 860 for the 2023-2024 school year. It is adjusted annually based on the variation in the student population in the youth sector and on the variation in the CPI as defined in [Appendix A](#).

Measure 18040 — Base allocation for minor building renovation and transformation projects

The School Board receives an annual base allocation for minor renovation and transformation projects involving its buildings, including residences (teachers, students, professional staff and support staff).

This allocation corresponds to the base allocation for the previous year, adjusted for the school year concerned and subsequent school years based on the variation in square metres and the variation in the CPI, as defined in [Appendix A](#).

The envelope allocated is increased by \$1 640 000 starting with the 2024-2025 school year.

Measure 18080 — Non-recurrent adjustment

A non-recurrent adjustment is an upward or downward adjustment made to the base allocation for various reasons during the year.

2. Measure 30000 — Supplementary allocations

Measure 30800 — Supplementary allocation for the renovation of buildings, purchase of vehicles and resolution of specific problems

Focus

The projects that can be funded under this measure are grouped into three categories:

- building renovations
- acquisition of a service vehicle or school bus
- projects to resolve specific problems

Building renovations

- building renovation work
- work to bring buildings up to code or up to standard
- correction of an infrastructure that presents a major documented problem likely to compromise the health or safety of the occupants
- functional transformation work

The eligibility criteria are as follows:

- projects must meet one or more of the following criteria:
 - significantly prolong the useful life of a building
 - ensure human health and safety
 - ensure that the building's condition allows it to be used for its intended purpose

- reduce the risks of failure
- remedy the poor physical condition of a building

— The following buildings are eligible, provided that they are the property of the School Board:

- school buildings (e.g. preschools, elementary schools, secondary schools, vocational training centres and adult general education centres)
- residences (teachers, students, professional staff and support staff)
- administrative buildings

— The cost of each project must be at least \$30 000.

— Each project must concern just one building and consist of one or more interdependent elements.

Acquisition of a service vehicle or a school bus

This measure funds the cost of purchasing service vehicles or school buses intended for use by the School Board.

The eligibility criterion for this measure is as follows:

— The school population or its increase as well as the condition of a service vehicle or school bus justifies the acquisition of a service vehicle or a bus.

Projects to resolve specific problems

This sub-measure funds projects to resolve specific problems that are not covered by the other budgetary rules.

ALLOCATION STANDARDS

1. Ministerial authorization is required for projects funded under this measure.
2. A maximum of 10% of the envelope may be used to pay professional fees. If authorized, these expenses are charged to the project budget; if not, they must be assumed by the School Board. This amount may be spent prior to ministerial authorization for a project that is deemed a priority by the School Board. The eligible fees are those related to:
 - a feasibility study (specific expertise)
 - the preparation of the plans and specifications
 - the cost estimate

3. With the exception of the expenses related to the professional fees described in the previous paragraph, the School Board may not start the work prior to receiving ministerial approval. Each project will be approved based on the analysis of the justifications presented by the School Board.

An allocation of \$6 million has been set aside for each of the years covered by these budgetary rules. This allocation may be increased any time in the school year, depending on the available resources and the needs identified by the School Board in its capital planning.

3. Measures 50000 — Specific allocations

The principal characteristics of specific allocations are as follows:

- Unless otherwise indicated, they are limited by the financial resources available to the Ministère for the year concerned.
- They are determined definitively after an analysis and recognition that the conditions attached to each one have been respected.
- Unless otherwise indicated, they cannot exceed the net expense (gross expense less applicable tax reimbursements and funding related to the project).

The Ministère may ask school boards that benefit from one of these specific allocations to submit data that will enable it to monitor the progress of the project.

Specific provisions for the envelopes for digital resources

Transferability of amounts

In the best interests of the students and taking into account the obligation to provide them with the best services in accordance with the evolution of the situation, the Ministère authorizes the transfer of amounts between Measures and Sub-measures 50750, 50761 and 50793.

When preparing the accountability report in the Système intégré de gestion des ressources informationnelles (SIGRI), the amounts transferred to a measure or sub-measure must be declared in that measure or sub-measure.

Act respecting the governance and management of the information resources of public bodies and government enterprises

Adopted in June 2011 and last amended on June 10, 2021, the *Act respecting the governance and management of the information resources of public bodies and government enterprises* (GMIR) (CQLR, chapter G-1.03) establishes the rules of governance and management of informational resources applicable to public bodies and government enterprises.

Educational organizations are public bodies subject to the GMIR. They must also comply with the [Règles relatives à la gestion des projets en ressources informationnelles](#) (Order in Council 1159-2022) and with the [Règles relatives à la planification et à la gestion des ressources informationnelles](#) (Ministerial Order 2025-01) (Rules), as well as with the [Cadre gouvernemental de gestion des bénéfices des projets en ressources informationnelles](#) (Ministerial Order 2022-01) (Framework) and the [Directive gouvernementale sur la sécurité de l'information](#) (Order in Council 1514-2021) (Directive) stemming from the GMIR, and fulfill the obligations set forth therein.

Authorizations required for a qualified project

For Measures 50750, 50761 and 50793, no authorization is required to spend the amounts allocated unless the activity being funded is not a qualified information resources (IR) project. In fact, it is incumbent on each educational

organization, in accordance with the GMIR and with the Rules, to identify all projects that meet the definition of a qualified IR project and, for that, to obtain two authorizations¹:

1. Firstly, at the end of the pre-project phase, the educational organization must send a business case to the email address, Guichet.projetRI@education.gouv.qc.ca, to obtain the authorization to start up the project; in other words, to move on to the planning phase.
2. Secondly, following receipt of this authorization and at the end of the planning phase, the educational organization must send a business plan to that same email address to obtain the authorization to continue the project; in other words, to move on to the execution phase.

Accountability report

The educational organizations must comply with the requirements of the GMIR and its attendant Rules by disclosing in SIGRI the IR activities and assets funded by this measure, which must be:

1. included in the Programming and in the Report on the monies
2. included in the status report on qualified projects in the execution phase, if applicable
3. included in the inventory of assets and the evaluation of their condition, if applicable

Furthermore, under the Rules and the Framework, a plan for making the benefits tangible and monitoring for five years are requested for each qualified project (\$500 000 and over). The reports must be submitted in SIGRI.

Other provisions

The final allocation is confirmed following the analysis of the annual financial report.

The educational organization must submit the required information on investments earmarked under the *Québec Infrastructure Plan* and, when necessary, under the *Public Infrastructure Act*.

Measure 50510 — Addition of space

This measure enables the School Board to increase its capacity by enlarging, acquiring, constructing or transforming a building. It also allows for the addition of administrative offices.

This measure comprises two sub-measures:

- Additional space for general education (50511)
- Addition of space for vocational training leading to a diploma issued by the Minister (50512)

¹Under section 7 of the Règles relatives à la gestion des projets en ressources informationnelles.

Allocation standards common to all the sub-measures

1. A maximum of 10% of the envelope may be used to pay professional fees. If authorized, these expenses are charged to the project budget; if not, they must be assumed by the School Board. This amount may be spent prior to ministerial authorization for a project that is deemed a priority by the School Board. The eligible fees are those related to:
 - a feasibility study (specific expertise)
 - the preparation of the plans and specifications
 - the cost estimate
2. With the exception of the expenses related to the professional fees described in the previous paragraph, the School Board may not start the work prior to receiving ministerial approval.

Sub-measure 50511 — Additional space for general education

Focus

This sub-measure enables the School Board to increase its enrolment capacity in general education by:

- acquiring or constructing a building
- enlarging or transforming a building it owns

The eligibility criteria for the sub-measure are as follows:

- The School Board must demonstrate that:
 - in the village concerned, a large increase in the student population is forecast over the next five years at the elementary school level and over the next ten years at the secondary school level
 - the capacity of the existing schools and of the schools under construction in the village concerned is or will be insufficient

ALLOCATION STANDARDS

1. Each project will be approved based on the analysis of the justifications presented by the School Board. Acceptance may be subject to specific conditions detailed in the letter of authorization from the Ministère.
2. The allocation request form is available from the Ministère.

Sub-measure 50512 — Addition of space for vocational training leading to a diploma issued by the Minister

Focus

This sub-measure enables the School Board to increase its enrolment capacity in general education by:

- acquiring or constructing a building
- enlarging or transforming a building it owns

The eligibility criteria for the sub-measure are as follows:

- In the case of a project to add space, the School Board must demonstrate that the set-up or transformation of existing spaces that it owns in the village concerned does not satisfy the requirements for the programs of study in question.
- The set-up of learning spaces must work with the teaching formats developed by the Ministère.
- The project is in line with the guidelines related to the development and consolidation of vocational training.
- The project allows the new requirements for existing programs of study to be met, or allows a revised or new program of study to be implemented.

ALLOCATION STANDARDS

Each project will be approved based on the analysis of the justifications presented by the School Board. Acceptance may be subject to specific conditions detailed in the letter of authorization from the Ministère.

Sub-measure 50513 — Addition of space for administrative premises

This sub-measure has been removed from the Budgetary Rules.

Measure 50550 — Damage to property

Focus

This measure is intended to allocate a grant to the Kativik School Board when its property is damaged in order to enable the organization to restore the property to the condition it was in before it was damaged.

The eligibility criteria are specified in [Appendix D](#).

ALLOCATION STANDARDS

1. The procedure and management rules for submitting an application are specified in [Appendix D](#).

2. Referring to the concept of direct costs defined in the *Manuel de comptabilité scolaire*,¹ the Ministère confirms that a maximum of 4% of the amounts paid under this measure may be used by the Kativik School Board to plan and follow up on projects that have been carried out.

Measure 50610 — Interest on short-term loans

FOCUS

This measure is intended to fund the cost of the interest on short-term loans, for and on behalf of the School Board, through the Financing Fund to ensure the funding of the subsidized portion of its investment expenses that are the subject of temporary funding by means of lines of credit from the Minister of Finance who is responsible for the Financing Fund.

ALLOCATION STANDARDS

The payment of the grant for the interest on the short-term loans contracted through the Financing Fund in the form of loans against a line of credit is sent by the Ministère, for and on behalf of the School Board, directly to the Financing Fund.

Measure 50640 — Sustainable development

This measure is intended to fund work that respects the principles of sustainable development.

This allocation to the School Board is calculated using the same allocation formula as that used for the school service centres and school boards, in accordance with the Investment budgetary rules for the 2024-2025 to 2026-2027 school years.

It contains four sub-measures:

- Sub-measure 50641 — Energy efficiency
- Sub-measure 50642 — Recommissioning of systems
- Sub-measure 50644 — Drinking water conservation
- Sub-measure 50645 — Improvement of air quality in schools

¹ *Manuel de comptabilité scolaire*, chapter 2310, Immobilisations corporelles, section 024.

— Sub-measure 50646 — Reduction in greenhouse gases

Measure 50750 — IT Development and enterprise resource planning systems

Focus

This measure is intended to fund:

- the design, completion, installation and the breaking-in work that results in a new computer system, an addition of functions or the upgrading of an existing system
- the implementation of educational enterprise resource planning (ERP) systems
- the necessary improvements to the administrative ERP (or administrative systems) that will be replaced eventually by the Transformation numérique des services administratifs du réseau scolaire (TNSA) project
- the development of application programming interfaces (API) and functions aimed at interoperability and system upgrades

Systems that are vulnerable to cyberattacks and activities that help increase information security must be prioritized.

ALLOCATION STANDARDS

1. Allocations to educational organizations are granted in advance.
2. The budget envelope available for the 2024-2025 school year is \$20 million. A fixed amount of \$70 000 is allocated to the Kativik School Board.

Measure 50760 — Digital equipment for general education in the youth sector and in adult general education

Focus

This measure is intended to fund the upgrading of technological infrastructures in order to more effectively integrate 21st-century competencies and the possibilities offered by digital technologies. It includes the following sub-measure:

- Sub-measure 50761 — Digital equipment for general education in the youth sector and in adult general education

Equipment maintenance, the replacement of equipment that is vulnerable to cyberattacks and activities that help increase information security must be prioritized.

Sub-measure 50761 — Digital equipment for general education in the youth sector and in adult general education

Focus

This sub-measure is intended to fund:

- the maintenance, upgrading, replacement and purchase of digital equipment
- the virtualization or conversion of workstations in order to increase performance and lifespan
- the integrated management of all the workstations and the management of access rights
- the management and monitoring of the performance of shared equipment such as printers
- the acquisition of digital educational resources (DER) to support the teaching, learning and development of students' competencies
- the acquisition of computer programming equipment
- the acquisition of digital combo equipment to encourage experimentation, discovery, creativity, innovation, learning and sharing in Québec schools

This sub-measure relates to preschool, elementary and secondary school education as well as to adult general education.

The following digital equipment is eligible:

- interactive technological tools for classrooms (interactive whiteboards, interactive computer screens, etc.); workstations (desktop computers, laptops, whiteboards, Chromebooks, etc.)
- technological equipment for more specific needs (robotics, 3D printer, laser cutting machine, digital embroidery machine, green screen, smartphones, virtual reality helmets, etc.)
- certain items of equipment that have been qualified under an exception granted by the Conseil du trésor in order to allow for the purchase of equipment that meets the pedagogical needs of the school network
- assorted accessories (mouse, headsets, keyboards, camera, etc.)

ALLOCATION FORMULA

Allocation (in advance)	=	Base amount per educational organization		x	Balance of the budget envelope available
		$\frac{\text{Number of teaching positions in the School Board as calculated by the Ministère}}{\text{Number of teaching positions in all educational organizations as calculated by the Ministère}}$	+		

ALLOCATION STANDARDS

1. The allocation to the School Board is granted in advance.
2. The budget envelope available for the School Board for the 2024-2025 school year is \$624 105.
3. The calculated number of teaching positions is comprised of the number of positions in general education in the youth sector established based on the teacher-student ratio.
4. The acquisition of digital equipment must be bundled for assets that are currently covered by a call for tenders (laptops, microcomputers, digital projectors, IWB, etc.).
5. The purchase of refurbished equipment should be favoured as much as possible and does not have to be bundled.
6. For the assorted accessories, which are relatively low cost and difficult to estimate in terms of quantities required, the sub-measure does not stipulate that the purchase should be bundled but does recommend that this be done as much as possible.
7. This measure excludes all operating expenses (e.g. subscriptions, renewals of licences), which are covered by the educational organizations' Operating budgetary rules.

Sub-measure 50762 — Projects to improve efficiency and optimize IT infrastructures

This sub-measure has been removed. Its envelope has been merged with that of Sub-measure 50761 — Digital equipment for general education in the youth sector and in adult general education.

Sub-measure 50763 — Digital educational resources

This sub-measure has been removed. Its envelope has been merged with that of Sub-measure 50761 — Digital equipment for general education in the youth sector and in adult general education.

Sub-measure 50764 — Distance education pilot projects

This sub-measure has been removed from the Budgetary Rules.

Sub-measure 50765 — Programming and robotics projects

This sub-measure has been removed. Its envelope has been merged with that of Sub-measure 50761 — Digital equipment for general education in the youth sector and in adult general education.

Sub-measure 50767 — Special measure for the acquisition of digital combos

This sub-measure has been removed. Its envelope has been merged with that of Sub-measure 50761 — Digital equipment for general education in the youth sector and in adult general education.

Measure 50780 — Improve information security

This measure has been removed. Its envelope has been merged with that of Sub-measure 50761 — Digital equipment for general education in the youth sector and in adult general education.

Measure 50790 — Telecommunications infrastructures of the network

Sub-measure 50791 — High availability and connection to Réseau d'informations scientifiques du Québec (RISQ) for educational organizations in remote regions

Focus

This sub-measure is intended to fund:

- projects to increase the reliability and/or redundancy of the educational organizations' Internet network (high availability of the Internet network)
- projects to connect educational organizations to RISQ for those whose geographic remoteness does not currently allow them to access RISQ

ALLOCATION STANDARDS

1. The educational organization concerned must submit a funding request to the Ministère in order to obtain an allocation.
2. The budget envelope available for the 2024-2025 school year is \$1 million.
3. The funds are granted to educational organizations whose projects have been identified by the RISQ group.
4. The educational organization is invited to submit its funding request to the Ministère by means of a simplified business plan and a cost estimate provided by the RISQ. The template for the simplified business plan is available in French at <https://formulaires.education.gouv.qc.ca/collecteinfo/app/sigri:gabarits/en>.
5. These documents must be emailed to Guichet.projetRI@education.gouv.qc.ca.
6. The expenses that are eligible for financial assistance include the expenses incurred following the authorization of the business plan.

7. The financial assistance from the Ministère may cover up to 100% of the eligible expenses for the project. If it does not cover all the expenses, the educational organization may use other funding sources such as a federal program or another allocation (a priori measure) to complete the detailed financial plan for the project. In all cases, the complete financial plan for the project must be included in the submitted request for authorization file.
8. Following the approval of the project, a financial assistance agreement (FAA) establishing the terms and conditions of the awarding and allocation of the financial assistance as well as the responsibilities and obligations of the beneficiaries and the Ministère with regard to the project must be signed by a representative of the educational organization and a representative of the Ministère.

Sub-measure 50793 — Telecommunications infrastructures

Focus

This sub-measure is to be used to fund projects involving the maintenance, reliability, upgrading and addition of telecommunications infrastructures. It includes the pooling or sharing of telecommunication infrastructures within the same educational organization or with one or more other educational organizations (central projects).

The eligible telecommunications infrastructures are:

- the structured cabling (copper wire, patch panel, copper connection cables)
- the fibre optics for the connection structure, connection cables and panels for the fibre optics
- connectivity equipment (firewall, core, distribution, access and head) and their proper connectors
- wireless equipment of the Wi-Fi (wireless fidelity) or Li-Fi (light fidelity) type
- racks for neighbouring centres and/or telecommunication rooms
- telecommunication infrastructure linking the administrative centre of the educational organization and the schools
- infrastructures of the wired telecommunications network
- acquisition of mapping software for the fibre optic structure in order to facilitate the management of the telecommunication network between the education system's administrative centre and the schools

ALLOCATION FORMULA

Allocation for connectivity equipment and structure between the administrative centre, the schools and centres (in advance)	= \$52 500 +	$\left[\frac{\text{Number of teaching positions in the educational organization as calculated by the Ministère}}{\text{Number of teaching positions in all educational organizations as calculated by the Ministère}} \right]$	x	Balance of the budget envelope available
Allocation for connectivity equipment for telecommunication in schools and centres (in advance)	= \$10 695 +	$\left[\frac{\text{Number of teaching positions in the educational organization as calculated by the Ministère}}{\text{Number of teaching positions in all educational organizations as calculated by the Ministère}} \right]$	x	Balance of the budget envelope available
Allocation for structured cabling in schools and centres (in advance)	= \$8 125 +	$\left[\frac{\text{Number of teaching positions in the educational organization as calculated by the Ministère}}{\text{Number of teaching positions in all educational organizations as calculated by the Ministère}} \right]$	x	Balance of the budget envelope available
Allocation for wireless terminals for Wi-Fi or Li-Fi (in advance)	=	$\left[\frac{\text{Surface area considered of the educational organization}}{\text{Surface area considered of all educational organizations}} \right]$	x	Budget envelope available

ALLOCATION STANDARDS

1. Allocations to educational organizations are granted in advance.
2. The budget envelopes available for the 2024-2025 school year are \$6.47 million for connectivity equipment and structure between the administrative centre, the schools and centres; \$2.29 million for connectivity equipment for telecommunication in schools and centres; \$3.96 million for structured cabling in schools and centres; and \$3.75 million for wireless terminals for Wi-Fi or Li-Fi.
3. The calculated number of teaching positions comprises the number of positions in general education in the youth sector established based on the teacher-student ratio.
4. The educational organization can divide its allocations based on its priorities with regard to the eligible telecommunications infrastructures.
5. The surface area considered for the calculation of the allocation for wireless terminals for Wi-Fi or Li-Fi corresponds to the total of the permanent surface areas of the buildings that are owned or co-owned by the educational organization. The buildings recognized for funding purposes correspond to the buildings considered for the calculation of the allocation of Sub-measure 50624 — Building renovation and Transformation.

Measure 50800 — Other allocations

FOCUS

This measure allows allocations to be paid in special circumstances not included in the base allocation or any other supplementary or specific measure.

ALLOCATION STANDARDS

This type of allocation is granted following specific analyses carried out by the Ministère and depends on the availability of financial resources.

4. Calculation of the allocation for investments

4.1 Allocation related to investments

The total allocation related to investments is obtained by:

- deducting from the previously established allocations the base and supplementary allocations transferable to the following fiscal year, as defined in section 4.2 below; and
- adding them to the fiscal year following the previous school year

The amount of the allocation is confirmed following an analysis of the financial report, depending on the expenses incurred.

4.2 Base and supplementary allocations transferable to the following fiscal year

The amount of base and supplementary allocations that can be transferred to the following fiscal year corresponds to the difference between:

- the total of the allocation established in section 4.1; and
- the total of the investment expenses as described in the *Manuel de comptabilité scolaire*

A negative difference cannot be transferred.

SECTION C

INFORMATION TO BE PROVIDED TO THE MINISTÈRE DE L'ÉDUCATION DURING THE SCHOOL YEAR CONCERNED

This section indicates the information that the School Board must duly transmit to the Ministère in accordance with the methods and deadlines specified for each.

Collection of data concerning student enrolments in general education in the youth sector

The deadline for the **September 29¹** declaration of enrolments (funding declaration), for educational institutions using the Charlemagne system's interactive data entry or using information technology, is the beginning of November of the school year concerned. For the 2024-2025 school year, the date is November 7, 2024.

Declarations will continue to be accepted after that date, but will be subject to special conditions. However, the data must be submitted before the fourth student enrolment certification report is produced at the beginning of August following the end of the school year concerned. For the 2024-2025 school year, the date is August 7, 2025. After that date, declarations sent by either one of the transmission means will be refused for funding purposes.

Collection of data concerning enrolments in adult general education

a) Declaration of enrolments

The declaration of enrolments should be completed as students arrive at a training centre, using the Charlemagne system's interactive data entry or using information technology. The data must be submitted before the fourth student enrolment certification report is produced at the beginning of August following the end of the school year concerned. Declarations submitted using interactive data entry or information technology will continue to be accepted after that date, but will be subject to special conditions.

b) Transmission of results

Throughout the year, as adult learners obtain their results, these results should be transmitted, at the latest before the fourth student enrolment certification report is published at the beginning of August following the end of the school year concerned.

¹ On September 30 for the 2024-2025 school year.

Collection of data concerning the enrolment in vocational training

a) Declaration of enrolments in vocational training

The declaration of enrolments should be completed as students arrive at a training centre, using the Charlemagne system's interactive data entry or using information technology.

The data must be submitted before the fourth student enrolment certification report is produced at the beginning of August following the end of the school year concerned. Declarations submitted using interactive data entry or information technology will continue to be accepted after that date, but will be subject to special conditions.

b) Transmission of results

Results should be transmitted in the days following the administration of the examination or evaluation, or at the end of the course if the student has withdrawn from it, or at the latest before the fourth student enrolment certification report is published in mid-August following the end of the school year concerned.

Collection of data concerning School Board employees

The declaration of all persons employed by the School Board during the period from July 1 to June 30 of the school year preceding the school year concerned, or during the September 30 pay cycle of that school year, must be transmitted electronically using the Personnel des commissions scolaires (PERCOS) system.

The School Board will be advised of the deadline dates each year.

For more information, consult the *Guide des données individuelles du système PERCOS*, available in French only at <http://www1.education.gouv.qc.ca/percos/>.

Collection of data related to buildings

Each year, the School Board will provide the Ministère with an inventory of the areas, in square metres, of its buildings, in accordance with the methods and deadlines established in the systems set up for these purposes by the Ministère. The School Board will also enter in SIMACS all the data on the components of its buildings and the repair or renovation work completed.

The School Board will also provide the Ministère, on the date set by the latter, a five-year plan that presents its requests for additional of space in the coming years.

Agreements with another school board

The School Board must send the Ministère a copy of agreements that it has signed with other school boards concerning the schooling of students in its jurisdiction, including the list of these students that includes their last names, first names and permanent codes.

Collection of data related to school transportation

Upon request by the Ministère, the School Board must provide the following data:

- information related to state-owned vehicles used
- statistics on the clientele and the organization of the transportation system, in the format specified by the Ministère
- school transportation operational data, in the format specified by the Ministère

Specific conditions

It is agreed that the deadlines must be respected from here on until the end of the period where these allocation rules apply.

If the data is not available on the scheduled deadline dates, the School Board will not suffer any negative effects, provided that it informed the Ministère prior to the deadline date. However, the Ministère and the School Board will discuss a solution that will meet the Ministère's requirements as quickly as possible.

SECTION D

APPENDICES

Appendix A

Formulas for calculating the variation in the CPI, the student population and areas, and their applications

1. Variation rates

Variation in the Consumer Price Index (CPI)

— For use when indicated in the text of the Budgetary Rules.

Percentage variation	=	$\frac{\text{CPI on June 30 of the previous school year} - \text{CPI on June 30 of the school year preceding the previous school year}}{\text{CPI on June 30 of the school year preceding the previous school year}}$	x	100
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Source: Statistics Canada, Table 18-10-0004-0, 2002=100, Geography = Canada

Variation in the youth-sector student population

Used for calculating the following allocations:

- Base allocation for educational expenses in the youth sector – other educational expenses – 100%
- Base allocation for allocation for the management of the head office – 50%
- Base allocation for equipment operation – 25%
- Base allocation for investments – 100% (MAO) (previous year)

Percentage variation	=	$\frac{\text{Student population in General education in the youth sector for the school year concerned} - \text{Student population in General education in the youth sector for the previous school year}}{\text{Subsidized student population in General education in the youth sector for the previous school year}}$	x	100
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Variation in surface areas

Percentage variation	=	$\frac{\text{Total number of m}^2 \text{ on June 30 of the previous school year} - \text{Total number of m}^2 \text{ on June 30 of the school year preceding the previous school year}}{\text{Total number of m}^2 \text{ on June 30 of the school year preceding the previous school year}}$	x	100
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Used for calculating the following allocations:

- Base allocation for equipment – 75%
- Base allocation for investments (IRB) – 100%

Appendix B

Funding policy for the student assistance program

INTRODUCTION

This document presents the funding policy of the Ministère de l'Éducation with respect to the assistance program for students who are attending secondary schools under the jurisdiction of the School Board, as well as for students who are attending secondary and post-secondary educational institutions and must live away from their permanent residence.

The Ministère provides funding through supplementary allocations.

This policy specifies the general principles for the allocation of financial resources, the population eligible for the purposes of this funding, the standards for calculating various allocations and the management methods.

1. GENERAL PRINCIPLES FOR RESOURCE ALLOCATIONS

The allocation for the student assistance program is based on the following principles:

- The Ministère de l'Éducation provides an envelope consisting of supplementary allocations to the School Board and not to the students concerned. The School Board alone is responsible for using this envelope to benefit its students.
- The Ministère de l'Éducation provides these allocations under a global envelope which is completely independent of the real expenses (except for periodic transportation expenses), the revenues of the students and the student assistance standards used by the School Board.
- The envelope allocated by the Ministère de l'Éducation is completely transferable within the total budget of the School Board.
- The Ministère de l'Éducation determines the envelope based on the characteristics of the student population eligible for funding.
- Other than the characteristics of the target student population, the calculation of the envelope is determined principally based on the students' number of months of study.
- The envelope is opened based on the actual student population: the amount of the envelope will therefore be determined at the end of the school year, after the annual financial report has been analyzed.
- For the purposes of calculating the envelope, a person for whom an allocation is established (student, spouse or child) can be considered only once and therefore cannot be the subject of double funding.
- Should a student eligible for the purposes of calculating these allocations receive other student assistance grants

or living and lodging support from the Québec government or other governments, the amount of these grants will be deducted from the allocations which would otherwise normally be provided to the School Board in accordance with the standards described below.

- Should a student eligible for the purposes of calculating these allocations live in a School Board student residence, the amount of the allocation paid to the School Board for lodging expenses will be reduced. In the case of youth-sector secondary school students, this adjustment corresponds to 25% of the amount of the standard set for general expenses (section 2.2.1). For adult secondary school students, it corresponds to 25% of the amounts of the standards related to living expenses (section 3.2.1) and lodging expenses (section 3.2.2).

The amounts included in the allocation standards in this Appendix are those for the 2024-2025 school year. For the 2025-2026 to 2026-2027 school years, the allocation standards will be indexed in accordance with the variation in the CPI, as defined in [Appendix A](#).

2. SUPPLEMENTARY ALLOCATION — YOUTH-SECTOR SECONDARY SCHOOL STUDENTS

2.1 Eligible students

Students eligible for funding from the Ministère are those living within the territory under the jurisdiction of the School Board who are enrolled full-time in a Québec school to follow a secondary school program of study and who must live away from the family home because their program is not offered by the school in the community in which their parents live within this same territory.

2.2 Standards for calculation of the allocation

2.2.1 General expenses

These expenses include costs related to the student's food, personal care, lodging, daily transportation, leisure activities and personal expenses as well as to remedial courses and school supplies, equipment and special clothing. The Ministère's allocation standard for this is **\$1 079.71** per month of study.

2.2.2 Transportation expenses

The allocation standards related to transportation expenses for students eligible for this supplementary allocation are detailed in the budgetary rules for school transportation.

2.3 Management and educational support expenses

These expenses include the costs of operating a residence for secondary school students in Kangiqsujuaq. The Ministère grants the School Board an allocation of **\$215 946** for this purpose. It mainly covers the remuneration and the costs of the annual trips for the two facilitators responsible for running this residence.

In order for this residence to be eligible for this allocation, the School Board must operate it.

3. SUPPLEMENTARY ALLOCATION — ADULT SECONDARY SCHOOL STUDENTS

3.1 Eligible students

Eligible students are those living within the territory under the jurisdiction of the School Board who are enrolled on a full-time basis in an adult education centre to pursue studies leading to a Secondary School Diploma or to earn the credits required to pursue post-secondary studies, and who must live away from home because that program is not offered by an adult education centre in their community within the School Board's territory.

3.2 Standards for calculation of the allocation

3.2.1 Living expenses

These expenses include the costs relating to food, personal care, daily transportation, leisure activities, clothing and personal expenses and, in part, the costs related to lodging. The allocation is determined based on the following standards:

Element	Allocation
Student	\$1 526.19 per month of study
Student's spouse (not classified as a student) living with the student	\$927.19 per month of study
Child living with the student	\$312.15 per month of study

- If the student's studies last more than two months, the living expenses are increased by 50% of the calculation for one month of living expenses.
- Depending on the student's village of origin (permanent family residence), the living expenses calculated above are increased by:
 - 5% if the village is located north of the 50th parallel
 - 10% if it is located north of the 55th parallel
 - 15% if it is located north of the 60th parallel

3.2.2 Lodging expenses

These expenses include costs related to the maintenance, furnishing and additional lodging expenses for students. The allocation is determined based on the following standards:

Element	Allocation
Student living alone (with no dependents)	\$431.83 per month of study
For the first dependent	\$363.23 per month of study
For each additional dependent	\$61.26 per month of study

— If the student's studies last more than two months, the living expenses are increased by 50% of the calculation for one month of living expenses.

3.2.3 Child care expenses

These expenses are costs related to child care. The allocation is determined based on the following standard:

Element	Allocation
Student with at least one dependent child living with the student	\$737.82 per month of study

This allocation applies to the entire family.

3.2.4 School expenses

School expenses include the cost of remedial courses, school supplies, equipment and special clothing. The allocation is determined based on the following standard:

Element	Allocation
Student	\$419.94 per month of study

3.2.5 Transportation expenses

The allocation standards related to transportation expenses for students eligible for this supplementary allocation are detailed in the budgetary rules for school transportation.

3.3 Management and educational support expenses

These expenses include costs for the staff required to coordinate the assistance program for adult secondary school students and to provide support, information and follow-up for eligible individuals.

The allocation granted under this item is included in that provided under section 4.3 of the Supplementary allocation for post-secondary students.

4. SUPPLEMENTARY ALLOCATION — POST-SECONDARY STUDENTS

4.1 Eligible students

Eligible students are those who are beneficiaries of the *James Bay and Northern Québec Agreement* and who are enrolled in a college, university or technical institute recognized by the Ministère for the purposes of the Student Financial Assistance program, for a program of study that requires their successful completion of secondary school or, in certain cases, where the educational institution accepts them without this prerequisite.

Students who are enrolled in a college where instruction is provided in the territory within the School Board's jurisdiction in the community where their parents reside are not eligible for this allocation.

The funding from the Ministère for full-time students is determined based on the standards described in sections 4.2 and 4.3.

In special cases where students who are enrolled full-time must, in order to earn their post-secondary diploma, register as part-time students in one of the two semesters following the last semester in which they were registered full-time, the funding from the Ministère is determined exceptionally based on the standards described in sections 4.2 and 4.3.

For students who are enrolled on a part-time basis or who are taking correspondence courses, the funding from the Ministère is determined based on the standards described in section 4.4.

For the incentives for completing post-secondary studies, the date on which the diploma was earned must be after June 30 of the previous school year, and the request must be made within a period of 12 months.

4.2 Standards for calculation of the allocation

4.2.1 Living expenses

These expenses include the costs relating to food, personal care, daily transportation, leisure activities, clothing, and personal expenses and, in part, the costs related to lodging. The allocation is determined based on the following standards:

Element	Allocation
Student	\$1 526.19 per month of study
Student's spouse (not classified as a student) living with the student	\$927.19 per month of study
Child living with the student	\$312.15 per month of study

- If the student's studies last more than two months, the living expenses are increased by 50% of the calculation for one month of living expenses.
- Depending on the student's village of origin (permanent family residence), the living expenses calculated above are increased by:
 - 5% if the village is located north of the 50th parallel
 - 10% if it is located north of the 55th parallel
 - 15% if it is located north of the 60th parallel

4.2.2 Lodging expenses

These expenses include costs related to the maintenance, furnishing and additional lodging expenses for students. The allocation is determined based on the following standards:

Element	Allocation
Student living alone (with no dependents)	\$431.83 per month of study
For the first dependent	\$363.23 per month of study
For each additional dependent	\$61.26 per month of study

- If the student's studies last more than two months, the living expenses are increased by 50% of the calculation for one month of living expenses.

4.2.3 Child care expenses

These expenses are costs related to child care. The allocation is determined based on the following standard:

Element	Allocation
Student with at least one dependent child living with the student	\$737.82 per month of study

This allocation applies to the entire family.

4.2.4 School expenses

School expenses include the cost of remedial courses, school supplies, equipment and special clothing. The allocation is determined based on the following standard:

Element	Allocation
Student	\$419.94 per month of study

4.2.5 Transportation expenses

The allocation standards related to transportation expenses for students eligible for this supplementary allocation are detailed in the budgetary rules for school transportation.

4.2.6 Incentives for completing post-secondary studies

In an effort to encourage students to pursue their post-secondary studies, the Ministère allocates an amount to the School Board for each student who obtains their diploma:

Element	Allocation
For a bachelor's degree	\$2 070
For a master's degree	\$3 187
For a doctorate	\$6 372

These amounts are fixed for the three-year duration of the present Budgetary Rules.

4.2.7 Other expenses

If a full-time student has a child living with them and the child's school year is longer than that of the student, the Ministère pays the living and lodging expenses until the end of the child's school year.

The living and lodging expenses are determined in accordance with sections 4.2.1 and 4.2.2 for each full month between the end of the student's school year and that of all of their children.

4.3 Management and educational support expenses

These expenses include costs for the staff required to coordinate the assistance program for post-secondary students and to provide support, information and follow-up for eligible individuals.

This allocation from the Ministère is calculated as follows:

Element	Allocation
Base amount for 80 to 400 months of study	\$517 990
Plus	
For the 401st to the 800th month of study	\$567.88 per month of study
For the 801st to the 1 200th month of study	\$397.33 per month of study
For the 1 201st to the 1 600th month of study	\$226.71 per month of study
For the 1 601st to the 2 000th month of study	\$166.45 per month of study
For the 2 001st month of studies or more	\$114.44 per month of study

The calculation of this allocation takes into consideration the adult student's cumulative number of recognized months of study.

4.4 Students who are enrolled part-time or who are taking correspondence courses

- For students who are enrolled on a part-time basis, the Ministère allocates an amount of \$270.97 per course taken (minimum of 30 hours) to cover tuition and registration fees as well as the cost of school supplies.
- For students who are enrolled in correspondence courses, the Ministère allocates an amount of \$53.95 per course to cover registration fees, provided that the student has successfully completed that course.

5. MANAGEMENT PROCEDURES

In order for the supplementary allocations described above to be determined, the School Board must provide the Ministère with the following information for each student eligible for funding from the Ministère de l'Éducation:

- name (and Social Insurance Number)
- date of birth
- village of origin (address of permanent family residence)
- name and address of educational institution attended
- level of studies pursued
- status of studies (full-time, part-time or other)
- number of months of study
- number of dependents living with the student and their names (excluding the student's spouse)
- the status of the spouse as a dependent

This information must be provided no later than:

- November 30 for the period of studies from July 1 to September 30
- March 31 for the period of studies from July 1 to January 31
- August 31 for the period of study from July 1 to June 30

This information must be presented in lists, in a format agreed to with the Ministère de l'Éducation.

The Ministère will determine the final budget allocations after analyzing the School Board's financial report, based on the actual number of students enrolled.

All that needs to be provided for the incentives discussed in section 4.2.6 is a copy of the student's diploma.

Appendix C

Method for calculating the adjustment to take into account transfers of regular student population after September 29¹ of the school year concerned, between the private educational institutions authorized for subsidy purposes and the School Board

A positive non-recurrent adjustment is granted to the School Board to take into account the transfer, after September 29¹ of the school year concerned, of regular students from a private educational institution authorized for subsidy purposes. This adjustment is calculated as follows:

Adjustment	=	$\frac{\text{Base amount for educational services}}{10 \text{ months}}$	X	$\frac{\text{Number of months following the month the student arrived until June 30 of the school year concerned}}{10 \text{ months}}$
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The adjustment corresponds to the amount allocated to the private educational institution authorized for subsidy purposes with a certain number of students “converted” to FTE.

The amounts for the school year concerned are presented in the document, *Renseignements spécifiques à l’année scolaire concernée*, of the budgetary rules for school boards.

A negative adjustment, calculated using the same method, is made when a student transfers, after September 29¹ of the school year concerned, from the School Board to a private educational institution authorized for subsidy purposes.

¹ On September 30 for the 2024-2025 school year.

Appendix D

Eligibility criteria and terms and conditions for the application of Sub-measure 30144 — Damaged property and Measure 50550 — Damage to property

CHAPTER I: DESCRIPTION AND OBJECTIVE OF THE MEASURE

1. This measure is intended to allocate a grant to the Kativik School Board when its property is damaged.
2. It is also intended to enable the organization to restore the property to the condition it was in before it was damaged, in accordance with the conditions determined by the Minister.
3. The School Board cannot benefit from any other budgetary measures, including asset maintenance or the addition of space. However, the School Board may benefit from this budgetary measure in conjunction with another budgetary measure insofar as these measures are used for the purposes for which they were requested.

CHAPTER II: ELIGIBILITY OF DAMAGED PROPERTY

SECTION I: ELIGIBLE DAMAGED PROPERTY

4. Immovable property of which the School Board is the owner or emphyteuta
5. Movable property that is:
 - a) the property of the School Board, used in a vocational training program:
 - i) movable property and animals that are rented and are not eligible for any insurance
 - ii) food purchased in order to offer this program
 - Kept or not kept in one of the School Board's immovables¹
 - b) Necessary for the purposes of the School Board's activities

SECTION II: INELIGIBLE DAMAGED PROPERTY

6. The excess movables and immovables of the School Board that are completely leased or loaned to several renters other than a Québec government department or body.
7. Modules that are not owned by the School Board
8. Road vehicles as defined in the *Highway Safety Code* (CQLR, c. C-24.2)
9. Cash, negotiable instruments, titles and other valuable documents
10. The personal effects of students, teachers and any other person in the building

¹An immovable is a building or piece of land, including the land's existing amenities.

11. Mechanical breakdown of heavy equipment, rolling stock

CHAPTER III: PRESENTATION OF AN APPLICATION FOR FINANCIAL ASSISTANCE

SECTION I: GENERAL CONDITIONS TO BE FULFILLED PRIOR TO SUBMITTING AN APPLICATION FOR FINANCIAL ASSISTANCE

12. As soon as it discovers damage, the costs of which exceed \$17 500, the School Board must:

- a) Take the measures required to protect property and minimize the damages in accordance with CHAPTER VI. In cases where these measures would not be applied, the eligible expenses must exceed \$27 500.
- b) Send an email to the Ministère at indemnisation@education.gouv.qc.ca, with a copy to their project manager at the Ministère, that includes the following information:
 - i) their representative's name and contact information.
 - ii) the building name and code of the immovable concerned
 - iii) the nature of the damages
 - iv) a rough estimate of the costs which must exceed \$17 500
 - v) a reduced plan of the building with the damaged sector outlined, if applicable
 - vi) the relevant details concerning the circumstances and extent of the damages
 - vii) the temporary student and staff relocation measures planned or taken, if applicable
- Retain the services of an adjuster¹ who must:
 - i) carry out their mandate in accordance with CHAPTER VII
 - ii) comply with the additional instructions from the Ministère, if applicable
- c) Comply with the additional instructions from the Ministère, if applicable
- d) Collaborate in:
 - i) facilitating access to the site of the damaged property
 - ii) providing the required information and documents
 - iii) taking measures to preserve any equipment that is likely to help determine the cause of the property damage

¹. If it is unable to find an adjuster, the School Board is invited to contact the Ministère for more instructions.

SECTION II: SPECIFIC CONDITIONS WHEN LEGAL RECOURSE IS A POSSIBILITY

13. As soon as the School Board finds that legal recourse is a possibility, it must send:
- a formal notice to the third party alleged to be responsible and do so before submitting an application for financial assistance to the Ministère¹
 - a) With its application for financial assistance, the documents listed in Chapter VIII by email to indemnisation@education.gouv.qc.ca.

SECTION III: PRESENTATION OF AN APPLICATION FOR FINANCIAL ASSISTANCE

14. The presentation of an application for financial assistance must be:
- a) duly completed and sent to the Ministère within ninety (90) days after the date on which the damages were discovered.
 - b) accompanied by all the documents mentioned in CHAPTER VIII. These documents must be emailed to indemnisation@education.gouv.qc.ca.
 - c) the object of:
 - i) an acknowledgement of receipt
 - ii) a preliminary analysis by the Ministère to determine its recommendation on whether to repair, rebuild or replace the damaged property, and to this end:
 - additional information may be required
 - in the case where there is a substantial² loss of damaged property, the analysis is also conducted based on the analysis criteria set for the measures to add space.

CHAPTER IV: ELIGIBLE EXPENSES

SECTION I: GENERAL ELIGIBILITY CONDITIONS

15. To be eligible, the expenses must be:
- a) more than \$17 500 in total
 - b) incurred after the date on which the damage was discovered
 - c) invoiced to the School Board
 - d) paid by the School Board

¹ When the third party is a municipality, the formal notice must be sent within 15 days following the damages in accordance with section 585 of the *Cities and Towns Act* and section 1112.1 of the *Municipal Code of Québec*.

² Substantially damaged property is property that can no longer mostly or completely serve its purpose in the immediate future and, because of this, students and staff must be relocated and the cost of repair is higher than the cost of reconstruction or replacement.

- e) justified upon request by the Ministère

SECTION II: DETAILS ON THE EXPENSES

16. When the Ministère recognizes the need to repair, rebuild or replace damaged property, the eligible investment expenses are:
- a) The repair, rebuilding or replacement of the damaged immovable, including the work to upgrade to the minimum legal standards and the cost of the construction permit
 - b) The replacement of a damaged movable (furniture, equipment, tools, initial stocks)
 - c) The repair or replacement of:
 - i) heavy equipment and rolling stock, taking into consideration the depreciation of the items
 - ii) instructional materials used for educational purposes and justified by the School Board
 - iii) computer hardware and electronic equipment
 - iv) works of art up to a total of 50% of the eligible expenses, subject to the *Politique d'intégration des arts à l'architecture et à l'environnement des bâtiments et des sites gouvernementaux et publics* (policy on integrating art into the architecture and environment of government and public buildings and sites)
 - d) The work done specifically to repair eligible damaged property by:
 - a) a service provider
 - b) School Board staff working overtime
- A maximum of 4% of the amounts paid under this measure may be used by the School Board to plan and follow up on projects that have been carried out, in accordance with the concept of direct costs defined in the *Manuel de comptabilité scolaire*¹
- e) The amount of taxes not reimbursed on the expenses listed above
17. When the Ministère does not recognize the need to repair, rebuild or replace an immovable, the eligible investment expenses are the replacement of:
- a) Movables (furniture, equipment, tools, initial stocks)
 - b) Instructional materials used for educational purposes and justified by the School Board
 - c) Computer hardware and electronic equipment

¹ *Manuel de comptabilité scolaire*, chapter 2310, Immobilisations corporelles, section 024.

CHAPTER V: REQUEST FOR PAYMENT OF THE FINANCIAL ASSISTANCE

SECTION I: DETAILS ON THE SUBMISSION OF THE REQUEST

- Within one hundred and eighty (180) days after the end date of the work,¹ the School Board must:
 - a) complete the request for payment of financial assistance form
 - b) email all the documents mentioned in CHAPTER VIII to indemnisation@education.gouv.qc.ca
- 18. In the case where the request for payment of assistance form is completed in the period:
 - a) between the one hundred and eightieth (180th) day and the three hundred and sixtieth (360th) day following the end date of the work, the eligible expenses must exceed \$27 500
 - b) After the three hundred and sixtieth (360th) day following the end date of the work, the Ministère reserves the right to refuse any request.

SECTION II: PAYMENT LETTER

- 19. After the analysis and recommendation by the Ministère, a payment letter is sent to the School Board indicating:
 - a) The final amount of the financial assistance that can be paid following the request for payment
 - b) A breakdown of the expenses into operating expenses and investment expenses
 - c) That the financial assistance is being paid in compliance with the terms and conditions stated in CHAPTER IX

CHAPTER VI: MEASURES TO BE IMPLEMENTED BY THE SCHOOL BOARD TO REDUCE THE LEVEL OF RISKS OF DAMAGES TO ITS PROPERTY

- 20. Engrave all valuable equipment (computer hardware and electronic equipment, tools, etc.)
- 21. Install, in all immovables, alarm systems including an intrusion alarm at every exit, a fire detection system connected to an external centre (police, firefighters), an access control system and carbon monoxide detectors in the establishments where combustion engines are used.
- 22. Set up an inspection and maintenance program for the mechanical (heating, air conditioning, etc.) and electrical systems of immovables and a register of actions taken in order to show that these systems were well maintained, should an unexpected event take place.

¹. The end date of the work is the date on the work completion certificate issued by the contractor.

23. Take specific deterrent measures in secluded areas, around a building, that are prone to vandalism. These measures may include additional lighting or increased surveillance (by the police department or the School Board), surveillance cameras, etc.
24. Fully protect sprinkler heads that are in the ceilings of gyms and rooms where physical activities take place.
25. Keep a distance of at least five metres between buildings and objects such as garbage cans, picnic tables, sheds and containers that could cause flames to spread to a building, should vandals start a fire. Use an adequate fastening system.
26. Modify all components of a building that allow anybody to access the roof.

CHAPTER VII: MANDATE OF AN ADJUSTER

27. The adjuster must:
 - a) Send to the Ministère at indemnisation@education.gouv.qc.ca:
 - Within 48 hours after having visited the location, a preliminary report in compliance with section 30
 - Within 30 days, after having conducted an investigation to determine the origin and cause of the damages, a detailed investigation report in compliance with section 31
 - As additional information is obtained, an updated detailed investigation report in compliance with section 31
 - b) Send to the School Board:
 - Within 48 hours after having visited the location:
 - a preliminary report in compliance with section 30
 - recommended measures for cleaning up the premises and for limiting the costs associated with their restoration
 - Within 30 days, after having conducted an investigation to determine the origin and cause of the damages, a detailed investigation report in compliance with section 30
 - As additional information is obtained, an updated detailed investigation report in compliance with section 31
 - c) Take the necessary measures to ensure that the proof regarding the origin of the damages are preserved for a period of one year following the end of any possible legal recourse, if applicable.
28. The preliminary report must contain, at least, the following information:
 - a) the location of the damaged property
 - b) the date the property was damaged
 - c) the nature of the event
 - d) a rough estimate of the damages and costs of the work
 - e) date on which the mandate was entrusted to them

- f) context of the circumstances surrounding the loss
- g) information on possible recourses against one or more third parties

29. The detailed report and its subsequent updates must include:

- a) the detailed circumstances of the loss
- b) witness statements, including the contact information for each witness:
 - the first persons to arrive at the scene of the event, especially employees and witnesses who discovered the event
 - the Fire Chief for the city, municipality or Northern village concerned to establish the circumstances surrounding the discovery of damages and the measures taken to fight the fire, if applicable
 - the police department investigator involved to determine if the incident was accidental or criminal and to obtain all information with regard to the person(s) responsible for the damages, if applicable
 - all third parties, including the parents of children who were involved, contractors, visitors to the premises who could be partially responsible for the damages, if applicable
 - the contact information of the civil liability insurers for any natural or legal person presumed to be at fault as well as the dates on which they were informed that they should notify their insurer
- c) the photographs of the damaged premises
- d) a chart suggesting the amortization for each damaged item of heavy equipment or rolling stock, if applicable
- e) a rough list of the furniture that is irrecoverable
- f) a validation of expenses, in accordance with the event that took place

– **CHAPTER VIII: DOCUMENTS TO BE SENT AS PART OF THE APPLICATION FOR FINANCIAL ASSISTANCE¹**

Time periods:	Documents:
1. No later than 90 days after the date on which the damages were discovered	a) Part 1 of the application for financial assistance form b) A reduced plan of the building with the damaged sector outlined, if applicable c) Digital photos of the condition of the damaged property d) The adjuster's preliminary report e) Estimate of the project costs
2. Throughout the work	a) Photos, if the School Board deems them to be relevant b) The Police and, if applicable, Fire Department report c) Engineer's or expert's report, if applicable d) Follow-up report by the adjuster or any other experts e) Additional documents for significant property damage: ○ architect's and/or engineer's report confirming the total loss of the property ○ additional qualitative explanations and/or arguments to take into consideration when analyzing the need for rebuilding, replacement or repair, if applicable
3. No later than 180 days after the end date of the work	a) Work completion certificate b) Last part of the application for financial assistance form c) Supporting documents d) Invoices paid by the School Board e) Adjuster's final report

¹. The Ministère reserves the right to request all additional documents that it deems important.

CHAPTER IX: TERMS AND CONDITIONS RELATED TO THE PAYMENT OF THE FINANCIAL ASSISTANCE

30. To obtain the financial assistance, the School Board undertakes to satisfy the following conditions:

- a) Use the financial assistance granted in order to restore the property to the condition it was in before it was damaged, in accordance with the conditions determined by the Minister.
- b) Comply with the legislation and regulations applicable to it.
- c) Issue a public call for tenders before awarding any service and construction contract requiring an expenditure equal to or greater than the minimum threshold stipulated in the *Act respecting contracting by public bodies* (CQLR, c. C-65.1), except in the cases provided for by law.
- d) Provide the MINISTER with the documents indicated in CHAPTER VIII and all other documents required for the file in accordance with section 12.e, if applicable.
- e) Keep all the documents related to the application for financial assistance for a minimum of five (5) years after the end-date of the last payment.

