



CREE SCHOOL BOARD

BUDGETARY RULES

FOR THE 2019-2020 TO 2023-2024 SCHOOL YEARS

Note to the Reader

Should there be disparity between the two versions
(French and English) the French version prevails

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Introduction

This Budgetary Rules document applies only to the Cree School Board ("School Board"), which is governed by Section 16 of the *James Bay and Northern Quebec Agreement* ("JBNQA") and by the *Education Act for Cree, Inuit and Naskapi Native Persons*¹. This document may not be interpreted as modifying the obligations of the signatories to the JBNQA. In case of inconsistency, the provisions of the JBNQA shall prevail over the provisions of these Budgetary Rules.

The operating allocations for youth sector education are intended to ensure funding of the normal activities of the School Board for the 2019-2020 to 2023-2024 school years.

The allocation which the Ministère de l'Éducation (the Ministère) provides to the School Board fall into four categories: base allocations, supplementary allocations, specific allocations and special allocations.

a) Base allocations

Base allocations are provided automatically, independently of the expenses recorded in the School Board's financial reports, according to predetermined parameters and variables specific to the School Board, particularly student populations and surface areas.

These base allocations are intended to finance recurrent services of the School Board. They are entirely transferable.

b) Supplementary allocations

Supplementary allocations are intended to finance certain expenses of a recurrent nature linked to specific programs.

Unless otherwise specified, these supplementary allocations are determined beforehand, independently of expenses recorded in the annual financial report at June 30th. The balance of these allocations, if any, is transferable within the School Board's budget.

c) Specific allocations

Specific allocations are intended to finance certain expenses of a recurrent nature based on the actual costs recognized by the Ministère pursuant to the allocation standards.

¹ RLRQ, Chapter R-14.

These specific allocations are not transferable to other categories of allocations, and they require supporting documents, if required by the Ministère.

d) Special allocations

Special allocations are intended to finance certain expenses of a non-recurrent nature linked to one-off programs.

These special allocations are not transferable to other categories of allocations unless special provisions to that effect have been included in the measure, and their use must be the subject of a report to the Ministère.

Before the School Board's budget for the school year concerned is submitted, the Ministère and the School Board may discuss adding other allocations not covered under the present Budgetary Rules, including new administrative terms and conditions applicable to these other allocations. There could, for example, be future allocations associated with new or existing ministerial policies or programs, including those in the area of adult education, 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 unique to the School Board, including the exceptional nature of its geographical location and the composition of its student population.

PART 1 — YOUTH SECTOR EDUCATION

Chapter 1 – Base allocations

The base allocations for youth sector education concern:

- preschool education
- elementary education
- secondary general education
- secondary vocational education

The base allocation for youth sector education includes two items, the base allocation for expenses other than for teaching staff and the base allocation for teaching staff.

1.1 Student population subsidized under base allocations

For funding purposes, and unless otherwise indicated, the student population taken into consideration in the calculation of the base allocations are those registered in general education in the youth sector and in vocational education who meet the criteria defined below.

1.1.1 General criteria

For the school year concerned, the student population taken into consideration by the Ministère includes all persons registered on September 30th of the school year concerned² who are pursuing studies in a general or vocational education program established and approved in accordance with the JBNQA and the applicable legislation.

Secondly, a student recognized for purposes of funding is one who is present in one of the Board's schools on September 30th of the school year concerned³ or absent on that date but has been attending class since the start of the school year and will definitely be returning, and who is declared in the Ministère's system. In addition, the student must not be attending school in another school board or at a private preschool, elementary school or secondary school on September 30 of the school year concerned.

Lastly, persons who are registered in a preschool program for four-year-olds (a child who turned four before October 1 of the school year concerned⁴) or in a preschool program for five-year-olds (a child who

² Or the working day immediately preceding September 30 if September 30 falls on a Saturday or Sunday.

³ Or the working day immediately preceding September 30 if September 30 falls on a Saturday or Sunday.

⁴ The Ministère may authorize students to attend school even though they have not reached the required age by October 1 of the school year concerned.

turned five before October 1 of the school year concerned)⁵, or in elementary education (a child who turned six before October 1 of the school year concerned)², or in secondary education or vocational education without also being registered in educational activities for adult students during the same school year, must meet one of the following criteria:

- be under 21 years of age on June 30th of the preceding school year; or
- be 21 years of age or older on June 30th of the preceding school year, be recognized by the Ministère as a student with a handicap and authorized by the Ministère to pursue their studies in the school year concerned.

The student population includes not only those students under the School Board’s jurisdiction who attend its schools, but also students who are being educated in its schools in accordance with agreements concluded with other school boards, agreements between the Ministère and the Ministère de la Santé et des Services sociaux (MEES-MSSS agreements), agreements for Indigenous students and other agreements duly concluded in compliance with the laws, regulations and directives in force.

1.1.2 Full-time and part-time

A student may be considered as being enrolled full-time or part-time for funding purposes.

A full-time student is one who is registered for a minimum of 900 hours of general education activities scheduled by the School Board for the school year concerned, in accordance with the academic requirements defined in subsection 1.1.3.

A part-time student is one who is not registered for a minimum of 900 hours of general education activities scheduled by the School Board for the school year concerned, in accordance with the terms and conditions defined in subsection 1.1.3. For funding purposes, the School Board must “convert” a part-time student into a full-time equivalent student (FTE) using the following formula:

FTE	=	Number of hours of activities by the student per school year
Minimum number of hours of activities per school year (900 hours)		

1.1.3 Academic requirements

The student must follow the program of study established and approved for the level of education in compliance with the JBNQA and the applicable legislation.

⁵ The Ministère may authorize students to attend school even though they have not reached the required age by October 1 of the school year concerned.

The following levels of instruction are offered in the School Board's schools: preschool for four-year-olds, preschool for five-year-olds, elementary (Elementary 1 to 6), presecondary (grade 7, at the discretion of the School Board), and secondary (I to V).

The school calendar for half-time preschool education for four-year-old students consists of at least 180 teaching days per school year, on the basis of 2.5 hours per day. For full-time preschool education for four-year-old students, preschool education for five-year-old students, and for elementary, presecondary and secondary school students, the school calendar also consists of at least 180 teaching days, but on the basis of 5 hours per day. The School Board may, with the authorization of the Minister, establish special school calendars of less than 180 days and increase proportionately the daily number of teaching hours.

1.1.4 Specific administrative rules

For each student, the School Board must have on file a student application for admission to the School Board. This application must include the following information:

- the child's family name and first name
- the child's home address
- the language of instruction requested
- the family name and first name of the child's parents

This application for admission must be accompanied by the child's birth certificate, or a certified copy of same, or a document certified by a Band Council officer and containing the following information:

- the child's beneficiary number
- the child's date of birth
- the child's family name and first name
- the child's gender
- the family name and first name of the father, the mother or the guardian
- the child's place of birth, if possible

In the files of one of its schools, the School Board must have a registration card for each student that attests to that student's identity and attendance at that school on September 30 of the school year concerned. The card must be signed by the school principal and a school staff member or by the student's father or mother or, if applicable, by the student's guardian.

If the student is absent from the school on September 30 of the school year concerned, the above-mentioned card must be signed by the school principal and by one of the student's parents (father, mother or other family member) or by the child's guardian, and must attest to the fact that the student has been attending the school since the start of the school year and will definitely be returning.

1.2 Base allocation for expenses other than for teaching staff

1.2.1 Calculation of the general base allocation for expenses other than for teaching staff

For the 2019-2020 and subsequent school years, the general base allocation for expenses other than for teaching staff is calculated based on that determined for the 2018-2019 school year.

1.2.2 Calculation of the general base allocation for the 2019-2020 and subsequent school years

The general base allocation for the 2019-2020 and subsequent school years is calculated in accordance with Schedule A, summarized as follows:

The general base allocation for 2018-2019, determined in accordance with the previous budgetary rules applicable to the School Board, is broken down into the following categories:

- funding associated with the general administration of the School Board
- funding associated with facilities other than the School Board's schools
- funding associated with educational services and student services
- funding associated with the administration of schools
- funding associated with School Board facilities (schools)
- funding associated with the School Board's energy expenses other than in Whapmagoostui
- funding for the global education plan adopted by the School Board that takes into account the unique characteristics of the student population
- funding associated with the allocation program for assisting with boarding expenses for young preschool, elementary and secondary school students

Each of these categories is generally divided into two subcategories: remuneration and other costs. Adjustments are made to each of these sub-categories based on two factors—the volume of activity and indexation.

Depending on the category, the adjustment for the volume of activity is determined by considering one or the other, or a part of, the following two factors:

- the percentage variation in student population, as defined in subsection 1.1, between September 30 of the previous school year and September 30 of the current school year
- with the exception of the Sabtuan Regional Vocational Training Centre in Waswanipi and its related student residence, the percentage variation in square metres recognized by the Ministère between June 30 of the school year preceding the previous school year and June 30 of the previous school year, all as outlined in Schedule A

The weighting given to each factor and the calculation method for each of these factors for each category are presented in Schedule A.

It should be noted that these two variation factors can be positive or negative, depending on the case. When the factor related to percentage variation in square meters is negative, an adjustment is made to offset the negative effects on the recurrent expenses for each activity related to the general base allocation. When the factor related to percentage variation in the youth student population is negative, a specific formula described in Schedule A is used to mitigate the negative effects on the recurrent expenses. Given the significant increase in the surface area volume of the School Board's facilities in Chisasibi, especially the need to operate temporarily out of excess facilities due to the construction of the new secondary school and adult education centre, the School Board and the Ministère will negotiate special funding adjustments to cover the resulting operating costs, including heating, electricity and maintenance.

Adjustments for the indexation of items related to the general base allocation are made as follows:

- Allocations for payroll expenses, including the employer's contribution, are adjusted according to the rates provided for in the collective agreements for unionized personnel and the rates provided for in the working conditions applicable to non-unionized personnel as approved by the Ministère.
- Allocations for expenses other than wages, excluding energy expenses, are adjusted according to the fluctuations in the Consumer Price Index for all of Canada (CPI)⁶ between the month of June of the previous school year and the month of June of the school year preceding the previous school year.

Allocations for energy expenses are adjusted to reflect the variation in the prices of electricity and heating oil⁷ for non-residential purchasers in the province of Québec between the month of June of the previous school year and the month of June of the school year preceding the previous school year.

⁶ Unless otherwise indicated, all references to the Consumer Price Index in this text and its appendices are based on the index in Statistics Canada Table 18-10-0004-01.

⁷ Table 18-10-0204-01 of Statistics Canada for electricity (2014 = 100) and Table 18-10-0031-01 of Statistics Canada for heating oil (2010 = 100).

The weightings for unionized and non-unionized personnel, as well as for electricity and heating oil expenses, are defined in Schedule A.

1.3 Base allocation for teaching staff

1.3.1 The base allocation for teaching staff is calculated according to the following formula:

Base allocation for teaching staff	=	Subsidized school population by level of education	x	Teacher/student ratio for each level of education	x	Subsidized cost per teacher
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The subsidized student population used for calculating the base allocation for teachers is that enrolled for the current school year and is established in accordance with the definition in subsection 1.1 of this chapter.

For the purpose of calculating the base allocation, the student population is broken down into the following levels of education for which the teacher-student ratios are presented:

Level of Education	Teacher/Student Ratio
Preschool education 4-year-olds – half-time	1 : 25.0900
Preschool education 4-year-olds – full-time	1 : 12.5450
Preschool education 5-year-olds	1 : 12.5450
Elementary education, including presecondary students (grade 7)	1 : 10.9800
Secondary general or vocational education	1 : 8.8613

The teacher-student ratios mentioned above are determined on the basis of the following principles:

- the taking into account of the following levels of education:
 - preschool education (4-year-olds and 5-year-olds)
 - elementary education (Elementary 1 to 6 and grade 7)
 - secondary education (Secondary I to V)
- the taking into account of the regular school population (by school-building) and of students with handicaps, social maladjustments or learning difficulties (at the school board level)
- the recognition of three languages of instruction:
 - English
 - Cree

— French

— the recognition of the attendance times for specific students at the School Board

Level of Education	Attendance Times
Preschool education 4-year-olds – part-time	12.5 hours per week
Preschool education 4-year-olds – full-time	25 hours per week
Preschool education 5-year-olds	25 hours per week
Elementary education	25 hours per week
Secondary education	900 hours per year

- the taking into account of the teachers' workload as provided for in the collective agreements
- the taking into account of the rules for forming groups smaller than those provided for in the collective agreements applicable to all school boards in order to take into account the unique characteristics of the School Board's student population

The subsidized cost per teacher for the school year is determined based on the School Board's declaration concerning its general education teaching staff between July 1 and June 30 of the school year preceding the previous school year, in accordance with the simulation model currently in use by the Ministère (the calculation method is presented in Schedule E). Adjustments are nevertheless made to take into account the unique characteristics of the School Board, including the following:

- the taking into account of a sample of its teaching staff, based on information provided by the School Board;
- the taking into account of provincial averages for other aspects of remuneration, with the exception of northern allowances
- the taking into account of an indexation rate for northern allowances based on the CPI rather than on wage indexations

This subsidized cost is subject to ongoing adjustments during the school year, in accordance with possible changes in the teaching staff's pay conditions and in employer contribution levels.

The Ministère and the School Board will discuss additional remuneration for teachers in order to comply with paragraphs 16.0.27 j) and 16.0.37 of the JBNQA concerning teacher recruitment and retention. If the School Board and the Ministère come to an agreement on this additional remuneration, the subsidized cost per teacher under these Budgetary Rules will be adjusted accordingly.

The calculation of the subsidized cost per teacher for the 2018-2019 school year appears in Schedule F.

1.3.2 Specific administrative rules

In this section, the student population deemed eligible by the Ministère is that defined in section 1.1 of this chapter.

The subsidized cost per teacher is calculated using the information in the Ministère's Personnel des commissions scolaires (PERCOS) system. The School Board's declarations cover full-time and part-time teaching staff, with the exception of substitute teachers.

To facilitate the recruitment and retention of teaching staff, the School Board has the right to recruit, on a full-time, permanent basis, teaching staff qualified outside Québec, that is, in another province or territory of Canada. In such cases, these teachers are to be recognized and remunerated as if they were legally qualified in Quebec.

Chapter 2 – Supplementary allocations

2.1 Translation

DESCRIPTION OF THE MEASURE

The School Board receives a yearly allocation for translation. This allocation serves, in particular, for the translation of part of the correspondence and documents issued by the Québec government and by the School Board, as well as for the payment of general expenses related to translation services. For the 2019-2020 school year, the allocation is \$351,980, indexed annually based on the variation in the CPI as set out in Schedule B.

The annual expenses related to this measure shall be specifically accounted for in the annual financial report as at June 30.

2.2 Remuneration of the Chairperson and Commissioners

DESCRIPTION OF THE MEASURE

The School Board receives an allocation each school year as a contribution to the cost of remunerating the elected Chairperson of the School Board. For the 2019-2020 school year, the allocation is \$121,786, and it is indexed annually based on the variation in the CPI as set out in Schedule B. The remuneration of the elected commissioners is already included in the general base allocation for expenses other than those relating to teaching staff.

SPECIFIC ADMINISTRATIVE RULES

The remuneration of the Chairperson and the commissioners shall be determined by a by-law adopted by the Council of Commissioners in accordance with amendments to be made to the *Education Act for Cree, Inuit and Naskapi Native persons*, as has been agreed with the Ministère on the recommendation of the working group established under the previous funding rules, which proposed a revision of the conditions for the remuneration of the Chairperson and commissioners based, in particular, on northern conditions.

Pending the adoption of these legislative amendments:

- the annual remuneration of the Chairperson is established at \$153 960, indexed in accordance with the percentage of indexation applicable to the salary scale of the Director General of the School Board; and
- the maximum aggregate amount of the annual remuneration of the commissioners is obtained by multiplying the annual amount of \$22 258 by the number of commissioners. This total compensation will be distributed among the commissioners based on their tasks, as

determined by the Council of Commissioners, and shall be indexed annually based on the variation in the CPI as set out in Schedule B.

The School Board and the Ministère will collaborate to implement any interim measures that may be required in this regard, if applicable.

The annual expenditures linked to this measure must be specifically accounted for in the annual financial report as of June 30.

2.3 School food program

DESCRIPTION OF THE MEASURE

The purpose of this measure is to provide milk and traditional Cree foods to certain students, as well as to encourage students to develop the habit of consuming milk and traditional Cree foods, promote healthy eating habits and to raise parental awareness of the need for a healthy diet.

SPECIFIC ADMINISTRATIVE RULES

For the 2019-2020 school year, the allocation is \$118 525, indexed annually based on the variation in the CPI as set out in Schedule B.

2.4 School transportation for students in youth sector education

DESCRIPTION OF THE MEASURE

The School Board receives an allocation for transportation for students in the youth sector. It relates to the following services:

- daily transportation organized by or on behalf of the School Board for students enrolled in preschool (4-year-olds), preschool (5-year-olds), Elementary One and Two and, at the discretion of the School Board, Elementary Three, as well as for students living more than 1.5 kilometres from the school they attend, regardless of their grade level
- inter-school and complementary transportation that enables the students concerned to attend courses and participate in educational, cultural or sports activities in places or communities other than their community of residence
- daily transportation organized by or on behalf of the School Board for students with handicaps, social maladjustments or learning difficulties, regardless of their grade level

This allocation is paid irrespective of the type of student population transported, the mode of transport used or the eligibility criteria established by the School Board. The allocation does not include the

administrative costs of the transportation services, which are covered by the base allocation for expenses other than for teachers for youth sector education provided for in Part 1, Chapter 1.

Moreover, this allocation does not cover the cost of acquiring vehicles owned and operated by the School Board or any other complementary facilities, such as bus shelters, garages and other facilities, which are covered by the allocations for investments.

The allocation for the 2017-2018 school year was \$2 818 226. For the 2018-2019 school year and annually for the subsequent school years, it is adjusted based on the variation in the CPI as set out in Schedule B and on the variation in the school population eligible for school transportation during the school year concerned in relation to the historical maximum of this school population. The applicable adjustment formula is as follows:

Allocation for the school year concerned	=	Allocation for the preceding school year	x	Variation rate in the school population	x	Variation rate in the CPI
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where

Variation rate in the school population eligible for transportation	=	1	+	<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 10px;"> <div style="text-align: center;"> Student population in general education in the youth sector eligible for transportation in the school year concerned </div> <div style="text-align: center; border-top: 1px solid black;"> 2115 </div> </div> <div style="margin: 0 10px;">-</div> <div style="text-align: center;"> 2 115 </div> </div>
				2115

- The eligible school population is comprised of students enrolled in preschool (4-year-olds), preschool (5-year-olds), and Elementary One, Two and Three, as well as students living more than 1.5 kilometres from the school they attend, regardless of their grade level.
- If the variation rate in the eligible school population is negative, it equals 1.
- If the variation rate in the CPI is negative, it equals 1.

SPECIFIC ADMINISTRATIVE RULES

It is recognized that the supplementary allocation described above includes, among others, the transportation of an estimated 22 students with handicaps.

Should the School Board be called upon to transport more than 22 students with handicaps in a school year, the School Board will receive a special allocation of \$5 000 per student with a handicap transported, in addition to the 22 students included in the supplementary allocation.

For this purpose, a student with a handicap who is eligible for this supplementary allocation is defined as any student recognized by the Ministère as having a handicap or difficulties that justify transportation to school.

For the 2019-2020 school year and subsequent school years, the School Board will provide the Ministère with the list of all students residing more than 1.5 km from their school and who are taken into account in the calculation of the supplementary allocation provided for above. This list will contain the name, address, distance from the school and grade level of each student.

2.5 Information technologies

2.5.1 High speed telecommunications network

DESCRIPTION OF THE MEASURE

The Ministère grants annually to the School Board a supplementary allocation for the high-speed telecommunications network, including participation in the fibre optics communications network (Eeyou Communications Network [ECN]). For the 2019-2020 school year, the allocation is \$893 957 and is indexed annually based on the variation in the CPI as set out in Schedule B.

SPECIFIC ADMINISTRATIVE RULES

Annually, the School Board will send the Ministère a copy of the financial statements it receives from the manager of the fibre optics communications network.

2.5.2 Support for the use of digital technologies in schools

DESCRIPTION OF THE MEASURE

The Ministère grants annually to the School Board a supplementary allocation to support the use of digital technologies in its schools. For the 2019-2020 school year, the allocation is \$378 000 and is indexed annually based on the variation in the CPI as set out in Schedule B.

2.5.3 Fibre optics in the residences belonging to the School Board

DESCRIPTION OF THE MEASURE

The Ministère grants annually to the School Board a supplementary allocation for fibre optic service in the residences belonging to the School Board that house staff members. For the 2019-2020 school year, the allocation is \$628 950 and is indexed annually based on the variation in the CPI as set out in Schedule B.

SPECIFIC ADMINISTRATIVE RULES

The allocation will be adjusted annually to reflect any change in the number of residences to which these services are provided.

2.5.4 Digital Transformation

DESCRIPTION OF THE MEASURE

For each of the school years 2019-2020 to 2023-2024, the Ministère grants the School Board a supplementary allocation to support the digital transformation of the School Board and to respond to its evolving technological needs and to certain educational and administrative needs. The allocations granted for each school year are presented below. The allocations for the 2020-2021 school year and subsequent school years are indexed annually based on the variation in the CPI as set out in Schedule B.

School year	Allocation
2019-2020	\$1 750 000
2020-2021	\$1 675 000
2021-2022	\$1 575 000
2022-2023	\$1 050 000
2023-2024	\$1 050 000

SPECIFIC ADMINISTRATIVE RULES

Any portion of the allocation not used in a given school year shall be carried forward by the School Board and may be used during the following school year only for the purposes of this measure.

2.6 At-risk students and students with handicaps, social maladjustments or learning difficulties

DESCRIPTION OF THE MEASURE

This measure concerns supplementary allocations to improve services to at-risk students and students with handicaps, social maladjustments or learning difficulties.

The School Board receives a supplementary allocation from the Ministère for the school years and in the amounts listed below:

School year	Allocation
2019-2020	\$5 110 000
2020-2021	\$5 590 000
2021-2022	\$5 840 000
2022-2023	\$6 090 000
2023-2024	\$6 090 000

The amounts defined in the table above are expressed in 2018-2019 dollars. For the 2019-2020 school year and subsequent school years, these amounts will be indexed annually based on the variation in the CPI as set out in Schedule B.

SPECIFIC ADMINISTRATIVE RULES

The School Board may grant an amount of up to \$933 503 annually from these allocations for the allocations related to at-risk students and students with handicaps, social maladjustments or learning difficulties as indicated in the collective labour agreement in force with the School Board’s teachers. This amount is indexed in accordance with the parameters indicated in this collective agreement. The total value of the indexation so determined will be added, as applicable, to the amounts described in the preceding paragraph for each school year concerned.

In addition to the amounts allocated by the Ministère, an annual additional recurrent amount of at least \$2 316 555 must be allocated by the School Board for services to at-risk students and students with handicaps, social maladjustments or learning difficulties. This amount is to be taken from the global budget envelope reserved for education in the youth sector.

To ensure that actions in this regard are targeted to maximize the support and expertise provided for these students, a committee comprising three representatives of the Ministère and three representatives of the School Board will be created to monitor this measure. The School Board must submit to this committee an annual action plan for these students.

Any portion of the allocation not used in a given school year shall be carried forward by the School Board and may be used during the following school year only for the purposes of this measure.

2.7 Administrative support

The Ministère also allocates an annual recurrent amount of \$50 000 to the School Board for a student ombudsperson.

2.8 Cree teacher training program

2.8.1 Description of the measure

For each of the 2019-2020 to 2023-2024 school years, the Ministère will grant the School Board a supplementary allocation to support the enhancement and expansion of the in-community Cree teacher training program, the whole having regard to the provisions of paragraph 16.0.9 of the JBNQA. The allocation for each of the school years concerned is set out in the table below:

School year	Allocation
2019-2020	\$763 000
2020-2021	\$2 590 000
2021-2022	\$2 590 000
2022-2023	\$2 405 000
2023-2024	\$2 693 000

2.8.2 Annual adjustments

The amounts defined in section 2.8.1 are expressed in 2019-2020 dollars. For the 2020-2021 school year and subsequent school years, these amounts will be indexed annually based on the variation in the CPI as set out in Schedule B.

2.8.3 Student assistance program

For each of the 2019-2020 to 2023-2024 school years, the Ministère will grant the School Board a supplementary allocation to cover the actual costs of the assistance program for students enrolled in the Cree teacher training program. There is no maximum limit to the number of students eligible for this program. The standards applicable to this assistance program are those of the Program relating to allocations concerning students in the Cree Teacher Training program and In-Community Adult Education students (Part 3, Chapter 1).

2.9 Existing or new policies or programs of the Ministère

2.9.1 Description of the measure

With regard to the Ministère's existing or new policies or programs, including, but not limited to, those concerning adult education offered to all Québec school boards, which could apply to the School Board, the Ministère provides the School Board with an allocation of \$3 921 912 \$ in 2019-2020, to be adjusted annually in accordance with the evolution of these policies or programs as determined by the Ministère. These allocations are determined by taking into account factors unique to the School Board, including

the exceptional nature of its geographical location and the composition of its student population. In addition, any increase in the budget envelope available for these measures or for any new measure applies to the allocation granted to the School Board. This budget envelope may be used for the following measures, among others:

- Support for the implementation of effective measures for preventing violence and bullying and for promoting a safe, positive and caring school climate
- À l'école, on bouge!
- Parental assistance
- Educational success of children in preschool and Elementary Cycle One
- Help from Elementary 2 to Elementary 6
- Support for students attending secondary schools, vocational training centres and adult education centres
- Helping students stay in school and achieve educational success: from birth to age 8
- Support for elementary schools in disadvantaged neighbourhoods
- Support for the implementation of compulsory content
- Cultural activities
- Inspiring and accessible schools
- Extracurricular activities in secondary schools

2.9.2 Specific administrative rules

The School Board will determine the manner in which it will implement the Ministère's existing or new policies or programs, including the actual allocation of amounts, in accordance with the School Board's priorities.

Chapter 3 – Specific allocations

3.1 User fees and local or municipal taxes

DESCRIPTION OF THE MEASURE

Each school year, the School Board receives a specific allocation covering the actual costs of user fees and of utilization of municipal services charged to the School Board. The same applies to local or municipal taxes levied by the Cree First Nations or a municipality having jurisdiction.

SPECIFIC ADMINISTRATIVE RULES

Once a year, the School Board will submit the following information to the Ministère, at the same time it submits its June 30 annual financial report:

- the procedure in effect at the School Board for analysing the invoices or bills related to user fees or municipal taxes
- any laws of the Cree First Nations establishing user fee rates
- the inventories of surface areas in square metres computed by the School Board and by the Cree First Nations concerned, as well as the reconciliation of these two inventories
- the invoices or other documents addressed to the School Board by the Cree First Nations and establishing the amount owed by the School Board for user fees
- the documents establishing adjustments following prior invoicing of the School Board by each Cree First Nation
- the invoices received by the School Board establishing the amount owed for local or municipal taxes
- the School Board resolution authorizing payment of the amounts owed

If the rules relating to the funding of the Cree First Nations are changed by a decision of either the federal or provincial government, and these changes result in an increase in the user fees charged to the School Board, then the Ministère and the School Board will discuss the impact of those changes.

Until the current allocation rules related to user fees and local or municipal taxes are amended, the Ministère will continue to pay the School Board the specific allocation related to user fees based on the methods and rules concerning the funding of the Cree First Nations that are currently in effect in order to establish the level of user fees for the School Board.

3.2 Energy costs in certain communities

DESCRIPTION OF THE MEASURE

Each school year, the School Board receives a specific allocation to cover the actual costs related to electricity or other energy sources incurred by the School Board in the community of Whapmagoostui.

SPECIFIC ADMINISTRATIVE RULES

Should the costs in Whapmagoostui under this measure exceed the increase attributable to the combination of the following two factors:

- the price increase in the raw material concerned (heating oil, gas, electricity, etc.) as it applies to Whapmagoostui
- the increase in square metres of the surface area of the School Board's buildings in Whapmagoostui

then the School Board must provide the Ministère with additional information concerning the increase in costs that cannot be explained by the combination of the two factors listed above. In such an event, the Ministère will take into account the information it has that could explain the increase, for example, changes in temperature and weather conditions.

The Ministère will grant the allocation based on the actual costs of electricity or other energy sources as long as the costs are attributable to buildings used by the School Board for the purposes for which it was established.

The School Board must also formulate a policy on energy conservation and savings, especially for the community mentioned above.

3.3 Interest on short-term loans

DESCRIPTION OF THE MEASURE

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 stemming from the present Budgetary Rules.

SPECIFIC ADMINISTRATIVE 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, the rate at which the Ministère's subsidy is being used up as well as the average preferential rate obtained by the School Board for the school year concerned, compounded monthly.

3.4 Leasing of buildings

DESCRIPTION OF THE MEASURE

The allocation covers the actual costs of long-term leasing (more than one year) authorized in advance by the Ministère. The School Board must produce a copy of the lease for each building covered under this measure.

SPECIFIC ADMINISTRATIVE RULES

Before concluding and signing a new long-term lease (more than one year), the School Board must have it authorized by the Ministère. After the signature of the lease authorized by the Ministère, the School Board must submit a copy to the Ministère and provide specific information in its annual financial report as of June 30.

3.5 Professional development of personnel other than teachers

DESCRIPTION OF THE MEASURE

Each school year, the School Board receives a specific allocation to cover the actual costs of professional staff other than teachers. The allocation is equal to the costs for the professional development of staff other than teachers, as is indicated in the collective agreements currently in force.

SPECIFIC ADMINISTRATIVE RULES

The Ministère will confirm to the School Board the allocation for costs associated with professional development of staff other than teachers upon analysis of the annual financial report as at June 30. The School Board will provide the detailed calculation for each collective agreement establishing the amount of the allocation.

3.6 Upgrading of French language skills for non-unionized staff and support staff

DESCRIPTION OF THE MEASURE

This measure is intended to facilitate the introduction of the use of French in the School Board's administrative activities and in its communications with the Ministère.

SPECIFIC ADMINISTRATIVE RULES

For the 2018-2019 school year, the maximum allocation is \$32 776. This maximum annual allocation will be indexed annually based on the variation in the CPI as set out in Schedule B.

The annual expenses related to this measure must be specifically accounted for in the annual financial report as at June 30.

3.7 Administrative bonuses for recruitment and retention

DESCRIPTION OF THE MEASURE

This allocation provides funding for expenses incurred by the School Board with regard to the payment of administrative bonuses to certain categories of non-teaching staff with regard to recruitment or retention.

The allocation related to this measure concerns only the administrative bonuses related to recruitment or retention agreed to by the Ministère in concert with the unions or associations of the employees concerned and that the School Board must pay to certain categories of employees, more specifically, its non-teaching professional staff, school principals and vice-principals, targeted in Part 1 of these Budgetary Rules.

SPECIFIC ADMINISTRATIVE RULES

The final allocation under this measure is determined after analysis of the School Board's financial report as at June 30, which report must specifically account for the costs incurred by the School Board in this regard.

Chapter 4 - Special allocations

4.1 Job security

4.1.1 Teachers

DESCRIPTION OF THE MEASURE

This measure is designed to fund expenses stemming from the collective agreements as they concern job security for the teaching staff employed by the School Board.

The Ministère will pay a special allocation corresponding to the total of the following items:

- the costs of remuneration of the teacher, including employer contributions, for the period during which this teacher is on availability, paid in accordance with the provisions of the teachers' collective agreement; and
- the cost of measures included in the teachers' collective agreement that allow a reduction in the number of teachers on availability or their reassignment. Examples of such costs are reassignment or transfer expenses, the cost of the measures approved by the joint Ministère-School Board committee provided for in the collective agreement, the cost of any severance allowance paid to a given teacher under a provision of the collective agreement and the cost of any other measure taken in accordance with the collective agreement.

The number of teachers to be considered in calculating this allocation for a school year is determined based on the following components:

- the teachers on availability as at June 30 of the preceding school year who were the subject of funding by the Ministère with regard to job security; and
- the teachers placed on availability on July 1 of the current school year following a reduction in the number of teachers assigned by language sector, by community and by field. This reduction in the number of teachers assigned is calculated by applying the student-teacher ratios for the respective school years to the school population on September 30 of each school year in each of the language sectors, communities and fields concerned.

SPECIFIC ADMINISTRATIVE RULES

The names of the teachers declared as being on availability in accordance with the terms and conditions described in the measure must be on the School Board list. This list, which must indicate the regional employment office at which the teacher is registered, will make it possible to ascertain the number of teachers on availability to be considered in the calculation of the special allocation.

The cost of the measures leading to the reduction or reassignment of teachers on availability will be taken into account in calculating the allocation on the basis of information provided by the School Board and validated by the Ministère.

The school population taken into account to determine the number of teachers on availability comes from the Déclaration de l'effectif scolaire (declaration of enrolments) as at September 30 of each year.

The amount of the special allocation for teacher job security will be determined when the allocations are certified and based on the data that will then be available. A form will then be created to gather all the data needed to calculate this allocation.

4.1.2 Professional, support and non-unionized staff

DESCRIPTION OF THE MEASURE

This measure is intended to fund expenses stemming from collective agreements in effect or from working conditions applicable to non-unionized staff, as approved by the Ministère, related to job security for professional, support and non-unionized staff employed by the School Board.

4.1.2.1 Allocation for staff placed on availability during the school year

For staff placed on availability during the school year, the Ministère will pay a special allocation corresponding to the lesser of the following two factors:

- The cost of remuneration, including employer contributions, of professional, support and non-unionized staff for the period of time these staff members are on availability and the cost of the measures allowing the reduction or reassignment of professional, support and non-unionized staff, including the costs of reassignment, the costs of the measures approved by the joint Ministère-School Board committee, the costs of any severance allowances paid in accordance with a provision in the collective agreement in effect or the working conditions applicable to non-unionized staff and the costs of any other measure taken in accordance with these provisions, all in accordance with the collective agreements in effect or with the working conditions applicable to non-unionized staff as approved by the Ministère.
- The drop in constant-value dollars of the general base allocation for expenses other than for teachers between the school year concerned and the preceding school year.

Following the calculation of the special allocation, the School Board must identify which staff are targeted by this being placed on availability measure based on their actual salary up to the amount of the allocation.

The Ministère will pay an additional allocation to cover the costs of the measures allowing the reduction or reassignment of the staff identified in the preceding paragraph, for the portion not otherwise funded.

4.1.2.2 Allocation for staff on availability on June 30 of the preceding school year

For the staff who were on availability on June 30 of the school year preceding the school year concerned and who are still on availability during the school year concerned, the allocation for the school year concerned is calculated as follows:

- Based on the amount of the allocation for job security for staff other than teachers for the preceding school year, indexed based solely on staff still on availability and only for the portion of the school year during which those staff are still on availability. This allocation may include the costs of the measures taken in accordance with the collective agreements in effect or the applicable working conditions that allow reduction or reassignment of this professional, support or non-unionized staff on availability.

An additional allocation is paid by the Ministère to cover the cost of measures not otherwise funded that allow reduction or reassignment of staff identified by the School Board during the calculation of the preceding school year, if such staff is still on availability during the school year concerned.

4.1.2.3 Other allocations

In addition to the allocations listed in subsections 4.1.2.1 and 4.1.2.2, the Ministère will allocate the funding difference between the allocation provided for in subsection 4.1.2.1 or in subsection 4.1.2.2 and the cost of the remuneration and of the reduction measures provided for in the collective agreements or working conditions, as agreed to by the joint Ministère-School Board committee, in the following cases:

- Support or professional staff placed on availability as a result of an administrative reorganization related to a significant reduction (10% or more) in the total school population or in in square metres of surface area within a particular Cree community or language sector: in such a case, the allocation may not exceed the costs of the variation in grants resulting from the reduction in school population or in square metres of surface areas for the community or language sector concerned. This allocation takes into account the adjustments made to the general base allocation, if applicable, to offset the negative impacts on recurrent expenses.
- Professional, support or non-unionized staff placed on availability as a result of the application of provisions in collective agreements or working conditions applicable to non-unionized staff as approved by the Ministère concerning the replacement of staff who are not Cree beneficiaries within the meaning of the JBNQA by staff who are Cree beneficiaries within the meaning of the JBNQA.

At the request of the School Board, the Ministère may consider an additional allocation to take into account any other particular situation related to job security.

SPECIFIC ADMINISTRATIVE RULES

The names of the staff members declared as being on availability in accordance with the terms and conditions described in subsection 4.1.2.1 must be on the School Board list. This list, which must indicate the regional employment office at which the staff member is registered, will make it possible to ascertain the number of employees on availability to be considered in the calculation of the special allocation.

The cost of the measures allowing the reduction or reassignment of professional, support and non-unionized staff will be taken into account in calculating the allocation on the basis of the information provided by the School Board and validated by the Ministère.

The amount of the special allocation for the job security of professional, support and non-unionized staff will be determined when the allocations are certified, taking into account any information then available. A form will be then be created to gather all the data needed to calculate this allocation.

4.2 Professional development and support for management staff and for administrative and technical support staff

DESCRIPTION OF THE MEASURE

Each school year, the Ministère will pay the School Board an amount of \$106 590 to cover expenses for the professional development of management staff and administrative and technical support staff. The amount allocated must be used solely for this purpose.

This measure targets the professional development of management staff and administrative and technical support staff other than teachers.

SPECIAL ADMINISTRATIVE RULES

Should the School Board not use the full yearly amount for these purposes in a given school year, it may use the balance remaining in a subsequent school year, to which will be added the allocation paid by the Ministère for this subsequent school year.

A report on the use of the resources allocated for this measure must be appended to the School Board's annual financial report as at June 30.

4.3 Homeschooling

The Ministère will provide the School Board with a special allocation to pay the additional costs related to the homeschooling of certain students, in accordance with the letters of understanding signed several years ago by the Ministère and the School Board.

4.4 Daycare services

DESCRIPTION OF THE MEASURE

This measure is intended to ensure funding, through the School Board, of school daycare services provided by outside organizations or by the School Board, at its discretion, for children at the preschool and elementary school levels, and requiring a contribution by the parents.

ADMINISTRATIVE RULES

To receive an allocation for classroom days, the daycare service must comply with the following conditions:

- The service must be available in the morning, if need be, at lunchtime and after classes, at least until 5:00 p.m.
- A portion of the time must be devoted to doing schoolwork.
- The children must be registered on a regular basis, in other words, must attend at least two partial or full periods a day, three days a week. For funding purposes, each day of daycare is comprised of three periods, i.e. before classes, at lunchtime and after classes.
- The financial contribution required from parents must not exceed the amount charged for similar services in other school boards in Québec per child registered on a regular basis, for five hours of daycare services, including the schoolwork activities period.

To receive an allocation for pedagogical days, the daycare service may not require parents to pay a financial contribution that exceeds the amount charged for similar services in other school boards in Québec for 10 hours of daycare.

If the services are provided by a third party, the School Board is obliged to pay the amounts attributed to this measure only to the organizations providing the daycare services.

The level of the allocation granted by the Ministère to the School Board is determined on the same basis as the allocation provided to other school boards in Quebec for daycare services, to which a northern multiplier factor of 1.3 is applied for the services provided in the Cree communities.

The School Board is not obliged to provide daycare services.

4.5 Sick leave

When a teacher permanently leaves the employ of the School Board or obtains a non-teaching position, the Ministère grants a special allocation to the School Board to fund the additional costs related to the payment of the balance of unused sick leave days for each school year. The special allocation takes into account the theoretical funding of sick leave days used described in Schedule E and Schedule F. To

receive this allocation, the School Board must provide the Ministère with the name, social insurance number, number of days to be paid and the corresponding costs for each teacher concerned.

4.6 Other allocations

DESCRIPTION OF THE MEASURE

These allocations concern special situations not provided for in the base allocations or in any other supplementary or special allocation measures in these Budgetary Rules.

ALLOCATION STANDARDS

Any allocation under this measure is made pursuant to specific analyses by the Ministère and depends on the financial resources available. Under the *Regulation respecting the promise and awarding of grants*, “any award or any promise of grant must be submitted for the prior approval: of the Government, on the proposal of the Conseil du trésor, where the amount of such award or promise is equal to or greater than \$1,000,000; of the Conseil du trésor, where the amount of such award or promise is less than \$1,000,000 but greater than \$50,000.”

Chapter 5 – Administrative rules

5.1 Projected revenues, expenses and certifications

5.1.1 Preliminary confirmation of parameters

During the month of March of the year preceding the school year concerned, the Ministère and the School Board estimate the principal variables to be used in calculating the revenues stemming from the application of these Budgetary Rules. Based on these estimates, the Ministère will produce a preliminary confirmation of the parameters to be used in establishing the allocations for the school year concerned, all in accordance with the provisions of these Budgetary Rules.

5.1.2 Submission and approval of the budget for the school year concerned

In accordance with the applicable legislation, the School Board will submit a budget setting out the projected operating and investment expenses, as well as the projected revenues.

Information concerning the expenses relating to the programs, projects and specific activities of the School Board may be required in accordance with these Budgetary Rules.

After analyzing this budget, the Ministère may approve it in accordance with the applicable legislation.

5.1.3 Certification of allocations for the school year concerned

The Ministère will send the School Board a certification of the allocations stemming from these Budgetary Rules for the school year concerned on the following dates:

- in March of the school year concerned (first certification)
- in the September following the school year concerned (second certification)
- in the February following the school year concerned (final certification, after analysis of the annual financial report as at June 30)

All of these certifications will take into account the actual school population as at September 30 of the school year concerned as well as the update of the other variables.

5.2 Accountability

The School Board shall submit to the Ministère a complete financial report by the October 31 that follows the end of the school year concerned. This financial report is to include a statement of the financial position, a statement of surpluses, an income and expenses statement, detailed appendices on the

operating and investment expenses of the School Board as well as detailed schedules on the calculation of revenues from the Ministère.

The financial report shall be submitted to the Ministère after being audited by an independent firm. The auditor's report must form an integral part of the financial report. The auditor's mandate established by the School Board must include the general description of the mandate established by the Ministère for the auditors of all of Québec's school boards.

The Ministère and the School Board will assess the possibility of using a standardized method for transmitting financial data that would be beneficial to both parties.

5.3 Procurement and awarding of contracts

The Ministère and the School Board will establish a joint working group tasked with studying and proposing specific administrative terms and conditions for the governance and management of information resources while taking into account the exceptional nature of the School Board's geographical location and Cree rights under paragraph 28.10.3 of the JBNQA, as approved by the *Act approving the Agreement concerning James Bay and Northern Québec*.⁸

If applicable, this working group may also discuss how any new government orientation with regard to the specific rules that apply to the School Board concerning procurement and the awarding of contracts could affect these Budgetary Rules.

⁸ CQLR, c. C-67.

PART 2 — PROGRAMS REGARDING ALLOCATIONS FOR POST-SECONDARY STUDENTS (ON-COMMUNITY AND OFF-COMMUNITY) AND OFF-COMMUNITY SECONDARY-LEVEL ADULT STUDENTS

Chapter 1 – Program regarding allocations for post-secondary students

1.1 Objective of the program

The objective of the program is to encourage Cree beneficiaries, within the meaning of the JBNQA, to acquire university, college or professional qualifications so that they may become economically self-sufficient and realize their full potential so as to contribute to the Cree community and to Québec and Canadian society as well as to help increase the capacity of the Cree Nation to ensure its self-government and fulfil its needs for a qualified local workforce.

1.2 General principles for resource allocations

1.2.1 The Ministère provides allocations to the School Board and not to the students concerned. The School Board uses these allocations as it deems appropriate.

1.2.2 The Ministère provides these allocations to the School Board under a global envelope that is completely independent of the actual expenses (except for those specifically mentioned in subsections 1.4.6, 1;4.7, 1.5.3 and 1.7), the revenues of the students and their dependents, and the student-assistance standards used by the School Board.

1.2.3 The envelope allocated by the Ministère is completely transferable within the total budget of the School Board.

1.2.4 The envelope allocated by the Ministère is determined by applying the rules and standards described below.

1.2.5 The envelope allocated by the Ministère is determined principally on the basis of the actual student population, the actual number of months of studies and, in certain cases, the actual expenses.

1.2.6 For the purpose 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.

1.2.7 If a student eligible for the purposes of calculating these allocations receives non-reimbursable student assistance grants under other Québec government programs, the amounts of these grants

will be deducted from the allocations that would otherwise be provided to the School Board based on the standards set out below.

- 1.2.8** The School Board encourages students to attend Québec educational institutions and will therefore distribute information on Québec-based post-secondary educational institutions to the eligible students to encourage them to attend these institutions. This does not, however, deny the right of the student to attend a Canadian or foreign educational institution nor the right of the School Board to obtain funding from the Ministère for such students insofar as permissible under the standards stated below.

1.3 Eligible student population and definitions

- 1.3.1** For the purpose of calculating the allocations provided by the Ministère to the School Board on the basis of the rules set out in sections 1.4, 1.5 and 1.6, a student is eligible who is a Cree beneficiary under the JBNQA, entitled to receive benefits under the JBNQA and registered on a full-time basis in a post-secondary educational institution. Students are deemed to be registered on a full-time basis if the post-secondary educational institution that they attend recognizes them as such. A student who is registered as a part-time student in one or more post-secondary educational institutions but who attends twelve hours or more of courses per week is deemed to be registered on a full-time basis for the purposes of this program.

For the student (Cree beneficiary under the JBNQA) registered as a part-time student in one or more post-secondary educational institutions and who attends less than twelve hours of courses per week, the Ministère shall only provide to the School Board the allocation mentioned in subsection 1.7.1.

For the student (Cree beneficiary under the JBNQA) registered in correspondence courses with a post-secondary institution leading to credits recognized by that educational institution, the Ministère shall provide to the School Board only the allocation mentioned in subsection 1.7.2.

- 1.3.2** For the purposes of this program, a post-secondary educational institution includes a Canadian university, CEGEP, technical institute, teacher training college, school of nursing or any other Canadian educational institution that:
- a) normally requires secondary school graduation as a prerequisite or that, in certain cases, allows the registration of a student who does not meet this criterion (“mature matriculant”)
 - b) is recognized as a post-secondary educational institution by the government authorities mandated to do so in the province in which it is located

Post-secondary educational institutions located outside Canada are also recognized for this purpose if they normally require secondary school graduation as a prerequisite. However, if the program of study of the student attending such an institution is offered in Canada, the School Board will be funded as if the student attended the Canadian educational institution that is nearest to the Cree community where the

student is registered as a beneficiary of the JBNQA and that offers the program of study in the official Canadian language of the student's choice.

1.3.3 For the purposes of this program, a dependent of an eligible student means the spouse or child, defined as follows:

- a) spouse: the person who has become a spouse by virtue of a legally contracted marriage or the unmarried person who has been permanently living in a marital state for at least one year with the unmarried student
- b) child: a child (who is under 18 years of age, who is not married or who is not living in a marital state with another person):
 - i) of the student or of the student's spouse or of both, or
 - ii) for whom formal adaption procedures have been undertaken, or
 - iii) who has been adopted by the student in accordance with Cree tradition

1.3.4 For the purposes of this program, a recognized month of study includes all or part of a month during which the eligible student is enrolled on a full-time basis in and is attending a post-secondary education institution or during which the student is carrying out an internship, a research program or placement training which is required as part of the student's program of study.

1.3.5 For the purposes of calculating the allocations established on the basis of the standards set out in subsections 1.4.1, 1.4.2 and 1.4.3, the family situation of the student in terms of numbers of dependents and the age of the children is the one prevailing on the first day of each month of study except for the months of study which begin a study session. For these months of study, the situation prevailing on the first day of study of the month of study is the one considered for these purposes.

1.3.6 The allocations granted to the School Board under subsections 1.4.1 to 1.4.5 for a student in a month of study are reduced by the amount, if any, received by the student concerned in the month of study concerned pursuant to an internship, research program or training placement which is required as part of the student's study program.

1.4 General costs

Subsections 1.4.1 to 1.4.7 set out the standards for calculating the allocations that make up the portion of the budget envelope allocated by the Ministère in relation to the following general costs:

1.4.1 Living expenses

Living expenses consist of the costs relating to food, personal care, hygiene, lodging (additional costs may be allocated as per subsection 1.4.2), daily transportation, leisure activities, clothing and personal

expenses. Under this heading, the Ministère allocates to the School Board for each student concerned, as applicable, the sum of the following amounts:

Element	Allocation
For the student themselves	\$1 497.40 per month of study
For the first dependent person who lives with the student and who does not receive any assistance under this program	\$299.46 per month of study
For each additional dependent person who lives with the student and who does not receive any assistance under this program	\$171.10 per month of study

Furthermore, if a student does more than two months of study in a school year, the Ministère allocates to the School Board an additional amount corresponding to 50% of the amount calculated for the first month of living expenses applicable to this student for the school year concerned.

1.4.2 Additional lodging costs

a) For each month of study by the student, the Ministère provides the School Board with an additional lodging allocation that corresponds to the difference, if applicable, between:

- The average monthly rent for a one-bedroom⁹ apartment as indicated in Table 34-10-0133-01 published by Canadian Mortgage and Housing Corporation and/or Statistics Canada for the school year concerned and, in accordance with the most recent edition of the Rental Market Indicators Average rent for metropolitan area and major urban centres, in vacancy rates, apartment structures of six units and over, privately initiated in urban areas), for the metropolitan area or urban centre in which the post-secondary educational institution attended by the student is located or, if applicable, for the metropolitan area or urban centre located closest to the educational institution.

And

- 25% of the monthly allocation provided by the Ministère for the living expenses for the student concerned, as defined in subsection 1.4.1.

b) The Ministère grants to the School Board an additional allocation for lodging for the summer period for the student who was registered full-time in a post-secondary educational institution for the session preceding the summer period, who is not registered for the summer period, but who is registered for the following session in the same educational institution or in another post-secondary educational institution in the same region. This additional lodging allocation is calculated according to the formula described in paragraph a) above for each month of the

⁹ Read “two-bedroom” if the student is living with one dependent child and “three-bedroom” if the student is living with two or more dependent children.

summer period (May, June, July and August only) that is not otherwise recognized as a month of study, and the allocation is paid in the school year in which the student returns to their studies.

For the purposes of calculating this allocation, the student concerned is presumed to receive the same level of living allowances established under subsection 1.4.1, as if they were studying.

1.4.3 Childcare costs

The Ministère grants the following allocations to the School Board, if applicable:

Element	Allocation
Students with one or more dependent children aged 6 and under living with them	\$556.16 per dependent child per month of study by the student
Students with one or more dependent children aged over 6 and under 14 living with them	\$299.35 per dependent child per month of study by the student

The amount of the allocations determined under the standards set out in subsection 1.4.3 may not, however, exceed the amount of \$1540.14 per month of study by the student.

1.4.4 Other school expenses

Other school expenses include the cost of school supplies, tutorial services, special clothing and equipment as well as school expenses related to dependents.

For these expenses, the Ministère grants the School Board \$205.34 per month of study by each student concerned.

1.4.5 Contingencies and unforeseen costs

For each eligible student, the Ministère allocates to the School Board \$34.22 per month of study by the student to cover their unforeseen costs or contingencies, or those of their dependents.

1.4.6 Tuition and registration fees

The Ministère allocates to the School Board an amount equal to the real costs of all the tuition and registration fees required from the student by the post-secondary institution.

As stated in subsection 1.3.2 of this document, if the student is attending a post-secondary educational institution outside of Canada to follow a program of study that is available at a post-secondary educational institution in Canada, the tuition and registration fees reimbursed to the School Board will be those that would have been required by the educational institution in Canada that offers that program in the student's choice of official language of Canada and is located closest to the Cree community where the student is registered as a beneficiary.

In cases where the program of study followed by the student is not available in Canada in the student's choice of official language of Canada, the Ministère will reimburse the real costs of the tuition and registration fees required by the foreign educational institution.

1.4.7 Moving and transportation expenses

The Ministère grants to the School Board an allocation equal to the real costs of all moving and transportation expenses incurred by the student and their dependents, provided that these expenses are incurred in the circumstances and in accordance with the criteria which follow.

1.4.7.1 Moving expenses

The moving expenses of the student and the student's dependents are covered; these expenses represent the real transportation costs of the student and the student's dependents as well as the cost of moving their personal effects and the furniture used for family purposes.

These expenses are reimbursed only in the following cases:

- for a student who becomes eligible for this program as a student registered on a full-time basis and for whom the School Board receives an allocation from the Ministère under this program: one trip and one move for the student and the student's dependents from the point of departure of the student to the place of study in Canada
- when, for this student, the School Board ceases to receive allocations from the Ministère under this program as a student enrolled on a full-time basis: one trip and one move for the student and the student's dependents from the place of study in Canada to the point of departure
- when the student for whom the School Board receives an allocation from the Ministère under this program as a student enrolled on a full-time basis changes their place of study: one trip and one move for the student and the student's dependents from one place of study in Canada to the other place of study in Canada. For the purposes of calculating the allocation, only one change of place of study per student per school year is permitted.

For the purposes of these rules and subsection 1.4.7.2, the point of departure means the student's choice of either the Cree community in which they are registered as a beneficiary of the JBNQA or the student's place of residence in Canada before beginning their studies.

For the student whose anticipated duration of studies at the beginning of the program is two months or less, the allocation covers only the return-trip transportation costs of the student concerned and the student's personal effects. In such a case, the transportation costs of dependents and the move of furniture are not covered by the allocation.

1.4.7.2 Periodic transportation expenses

The following periodic transportation expenses of the student and of the student's dependents are also covered:

- a) for each three-month period of recognized studies: one return trip from the place of study in Canada to the point of departure; in this regard, the student and the student's dependents may travel at different times. When the student attends an institution where the normal academic year (two sessions) is of an effective duration of eight months, the student is deemed to have completed nine months of recognized studies and to have the right to a third return trip.
- b) in case of emergency and upon authorization by the School Board: one return trip from the place of study in Canada to the point of departure
- c) to enable the student to complete entrance or classification exams or interviews at an educational institution, upon authorization by the School Board and only if this exam or interview takes place more than two weeks before the month of the start of studies: one return trip (without dependents) from the point of departure to the proposed place of study in Canada

1.4.7.3 Transportation expenses for students outside of Canada

If the student attends on a full-time basis a post-secondary educational institution outside Canada in order to take a program of study that is also offered at a Canadian educational institution, the moving and transportation expenses referred to above are covered, but only to the extent that they do not exceed the moving and transportation periodic expenses that the student and the student's dependents would have incurred if the student had taken the program of study at a Canadian educational institution that offers the program in the official language of Canada of the student's choice and that is located the closest to the Cree community where the student is registered as a beneficiary.

If the program of study taken by the student is not offered in Canada in the official language of Canada of the student's choice, the allocation will then cover the moving and periodic transportation expenses referred to above to the location of the foreign post-secondary educational institution.

1.5 Allocations: incentives for completing post-secondary studies

1.5.1 The Ministère allocates to the School Board an amount of \$1 711.29 for each student who obtains a bachelor's degree.

1.5.2 In recognition of the higher costs and to encourage further studies, the Ministère allocates to the School Board, for each student enrolled in a master's degree program, an additional amount of \$2567.23 per completed year of study.

The Ministère also grants to the School Board, for each student enrolled in a doctoral (Ph.D.) program, an additional amount \$5 133.87 per completed year of study.

For the purposes of this subsection 1.5.2, a completed year of study is equivalent to eight months of study in one or more calendar years.

1.5.3 For students enrolled in a master’s or Ph.D. university program or in an equivalent program and whose identity is provided by the School Board to the Ministère, the allocations provided for in subsections 1.4.1 to 1.4.7, 1.5.1 and 1.5.2, are replaced by the following:

- a) the reimbursement of the tuition and registration fees as defined in subsection 1.4.6; and
- b) the reimbursement of the moving and transportation expenses as defined in subsection 1.4.7; and
- c) a monthly allocation equal to 50% of the average monthly salary earned by the student during the student’s most recent 12 months of work; and
- d) the reimbursement of the real costs of the purchase of books required to follow the program of study

The grants provided in this paragraph only apply if the student concerned is not registered on a full-time basis in another undergraduate program of study at the same time.

1.6 Management and support expenses for the student population eligible for the Program regarding allocations for post-secondary students

1.6.1 The management and support expenses include the administrative expenses incurred to coordinate the Program regarding allocations for post-secondary students and the expenses associated with the promotion of the social and personal development of students in order to encourage them to pursue their studies. For this purpose, the Ministère grants the School Board an annual amount determined as follows :

Element	Allocation
A base amount for the first 1500 months of study ¹⁰ recognized for the school year concerned	\$717 588
For each additional month of study recognized for the school year concerned	\$171.10

¹⁰ Including months of study recognized under the Program Relating to Allocations for Secondary Level Off-Community Adult Students. For the purposes of applying section 1.6, the number of months of study for a given school year is equal to the number of months of study for all the students participating in the Post-Secondary Student Allowance Programs (in-community and off-community) and adult secondary off-community students for that school year.

1.6.2 If the total months of study¹¹ in a given school year is less than 1000, the Ministère and the School Board agree to establish a new base amount that takes into account the reduction in management and support costs.

1.6.3 For the 2019-2020 school year and for each subsequent school year, an amount of \$100 000 is subtracted from the total amount granted for management and support expenses provided for in subsection 1.6.1.

1.7 Part-time students and correspondence courses

1.7.1 For students who are registered on a part-time basis in a post-secondary educational institution (including distance education programs offered in a Cree community by a post-secondary educational institution), the Ministère allocates to the School Board an amount equivalent to the real costs of the registration and tuition fees required from these students by the institution, as well as an amount of \$171.10 per course followed (minimum 30 hours) to cover the costs of school supplies.

1.7.2 For students registered in correspondence courses, the Ministère allocates to the School Board an amount equivalent to the real costs of the registration and tuition fees required by the post-secondary educational institution for each course, providing that the students have successfully completed the course in which they were registered.

1.8 Indexation of the calculation standards

1.8.1 The amounts indicated in subsections 1.4.1, 1.4.3, 1.4.4, 1.4.5, 1.5.1, 1.5.2, 1.6.1 and 1.7.1 are those that applied for the 2018-2019 school year.

For the 2019-2020 and subsequent school years, the amounts applicable for the previous school year are indexed annually on July 1, starting on July 1, 2019, based on the variation in the CPI as set out in Schedule B.

1.9 Administrative rules

For the purposes of determining the allocations intended for post-secondary students, the School Board must provide the Ministère with the information indicated below for each eligible student, in a format acceptable to the Ministère.

¹¹ Ibid 38

The information must be provided no later than:

Date	Period
November 30	For the period of studies from July 1 st to September 30 th
March 31	For the period of studies from July 1 st to January 31 st
September 30	For the period of studies from July 1 st to June 30 th

The Ministère may request a verification of the supporting documents related to the allocations for the reimbursement of real costs, namely the allocations indicated in subsections 1.4.6, 1.4.7, 1.5.3, 1.7.1 and 1.7.2, as well as a verification of the supporting documents related to the eligible students.

The Ministère requires the following information:

Student

- Name
- Social insurance number
- Beneficiary number
- Date of birth
- Address of permanent residence

Educational institution

- Name
- Address

Studies

- Level
- Program
- Status of studies (full-time, part-time, correspondence)
- Number of months
- Diploma (if necessary)

Dependents

- Number
- Names and relationship with student
- Date of birth
- Beneficiary number (if applicable)

Expenses

- Tuition and registration fees
- Transportation
- Amounts received by the student under subsection 1.3.6
- Others (if necessary)

Chapter 2 – Program regarding allocations for off-community secondary-level adult students

2.1 Objective of the program

The objective of the program is to encourage Cree beneficiaries, within the meaning of the JBNQA, to acquire secondary level or professional qualifications so that they may pursue post-secondary education or become economically self-sufficient and realize their full potential so as to contribute to the Cree community and to Québec and Canadian society as well as to help increase the capacity of the Cree Nation to ensure its self-government and fulfil its needs for a qualified local workforce.

2.2 General principles for resource allocations

The principles defined in section 1.2 of this Part 2 for the Program related to allocations for post-secondary students apply in the same way to the secondary-level adult students in this program.

2.3 Eligible student population and definitions

2.3.1 To be eligible for the purposes of calculating the allocations granted by the Ministère to the School Board based on the standards contained in sections 2.4, 2.5 and 2.6, students who are beneficiaries within the meaning of the JBNQA and are entitled to benefit from the provisions of that Agreement must be:

- a) at least 18 years of age
- b) enrolled full-time in an educational institution or school in a program of study leading to a secondary school diploma or technical qualification, or any other program normally given at the secondary level, and must be living away from their permanent residence because the program of study is not offered by the educational institutions or schools in their community or because they are not eligible to enrol in the program offered by the educational institutions or schools in their community or because they must study outside their community for social reasons recognized by the School Board. For the purposes of this allocation program, programs of study revolving around personal development or self-improvement activities such as martial arts or macramé are not recognized. Furthermore, students are recognized as being enrolled on a full-time basis when the educational institution recognizes them as being so enrolled. However, students who are enrolled on a part-time basis in one or more educational institutions located outside their community and who are taking at least 20 hours of courses per week or the equivalent (laboratories, practical training, etc.) are recognized as being enrolled on a full-time basis.

For students (Cree beneficiaries within the meaning of the JBNQA) who are at least 18 years of age, enrolled on a part-time basis in an educational institution located outside their community and taking

fewer than 20 hours of courses per week or the equivalent (laboratories, practical training, etc.), the Ministère issues to the School Board only the allocation indicated in section 2.6.

For students (Cree beneficiaries within the meaning of the JBNQA) enrolled in correspondence courses at the secondary level, the Ministère issues to the School Board only the allocation indicated in section 2.6.

2.3.2 For the purposes of this Program, an educational institution includes any secondary school, comprehensive, technical or vocational school or any other Canadian educational institution which is recognized by the competent governmental authorities of the province where the education is provided, which provides secondary level instruction or which provides technical or other training normally acquired at the secondary level.

2.3.3 For the purposes of this program, a dependent of an eligible student is defined in the same way as in subsection 1.3.3 of the Program regarding allocations for post-secondary students.

2.3.4 For the purposes of this program, a recognized month of study includes all or part of a month during which the eligible student is enrolled on a full-time basis and is attending a recognized educational institution.

2.4 General costs

The standards defined in section 1.4 of the Program related to allocations for post-secondary students apply to this program, adjusted as required.

2.5 Management and support expenses for the clientele eligible for the Program regarding allocations for off-community secondary-level adult students

The management and support expenses include the direct administrative expenses incurred to coordinate the Program regarding allocations for off-community secondary-level adult students and the staff or other expenses required to promote the social and personal development of students and encourage them to pursue their studies.

The amounts granted under this heading are those indicated in section 1.6 of the Program regarding allocations for post-secondary students.

2.6 Part-time students and correspondence courses

The provisions of section 1.7 of the Program regarding allocations for post-secondary students apply to this program, adjusted as required.

2.7 Indexation of calculation standards

The provisions for the indexation of calculation standards indicated in section 1.8 of the Program regarding allocations for post-secondary students apply to this program, adjusted as required.

2.8 Administrative rules

The provisions of section 1.9 of the Program regarding allocations for post-secondary students apply to this program, adjusted as required.

PART 3 — PROGRAM RELATING TO ALLOCATIONS CONCERNING STUDENTS IN THE CREE TEACHER TRAINING PROGRAM AND IN-COMMUNITY ADULT EDUCATION STUDENTS

Chapter 1 – Program relating to allocations concerning students in the Cree Teacher Training program and In-Community Adult Education program students

1.1 Objective of the program

The objective of the program is to encourage Cree beneficiaries, within the meaning of the JBNQA, to become qualified teachers and participate in further professional development through the Cree Teacher Training program; or to pursue their studies through In-Community Adult Education programs (general education or vocational training).

1.2 General principles for resource allocations

1.2.1 The Ministère grants allocations to the School Board and not to the students concerned. The School Board uses these allocations as it deems appropriate.

1.2.2 The Ministère provides these allocations to the School Board under a global envelope that is completely independent of the actual expenses, the revenues of the students and their dependents, and the student-assistance standards used by the School Board.

— The envelope allocated by the Ministère is completely transferable within the School Board's budget for the Cree Teacher Training program (Part 1, section 2.8) and for the In-Community Adult Education programs (general education and professional training) (Part 4).

1.2.3 The envelope allocated by the Ministère is determined by applying the rules and standards described below.

1.2.4 The envelope allocated by the Ministère is determined principally on the basis of the actual student population and the actual number of months of studies.

1.2.5 For the purpose 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.

1.2.6 If a student eligible for the purposes of calculating of these allocations receives non-reimbursable student assistance grants under other Québec government programs, the amounts of these grants

will be deducted from the allocations that would otherwise be provided to the School Board based on the standards set out below.

1.3 Eligible student population and definitions

1.3.1 For the purpose of calculating the allocations provided by the Ministère to the School Board on the basis of the rules set out in section 1.4, a student is eligible if they are a Cree beneficiary under the JBNQA, entitled to receive benefits under the JBNQA and registered on a full-time basis in The Cree Teacher Training program or in an In-Community Adult Education program (general education or vocational training).

1.3.2 1.3.2 For the purposes of this program, a dependent of an eligible student means the spouse or child, defined as follows:

- a) spouse: the person who has become a spouse by virtue of a legally contracted marriage or the unmarried person who has been permanently living in a marital state for at least one year with the unmarried student
- b) child: a child (who is under 18 years of age, who is not married or who is not living in a marital state with another person):
 - i) of the student or of the student's spouse or of both, or
 - ii) for whom formal adaption procedures have been undertaken, or
 - iii) who has been adopted by the student in accordance with Cree tradition

1.3.3 For the purposes of this program, a recognized month of study includes all or part of a month during which the eligible student is enrolled on a full-time basis.

1.3.4 For the purposes of calculating the allocations established on the basis of the standards set out in subsection 1.4.1, the family situation of the student in terms of numbers of dependents and the age of the children is the one prevailing on the first day of each month of study except for the months of study which begin a study session. For these months of study, the situation prevailing on the first day of study of the month of study is the one considered for these purposes.

1.4 General costs

The standards for calculating the allocations that make up the portion of the budget envelope allocated by the Ministère in relation to general costs are presented below.

1.4.1 Living expenses

Living expenses consist of the costs relating to food, personal care, hygiene, lodging, daily transportation, leisure activities, clothing and personal expenses. Under this heading, the Ministère allocates to the School Board for each student concerned, as applicable, the sum of the following amounts:

Element	Allocation
For the student themselves	\$1 497.40 per month of study
For the first dependent person who lives with the student and who does not receive any assistance under this program	\$299.46 per month of study
For each additional dependent person who lives with the student and who does not receive any assistance under this program	\$171.10 per month of study

1.4.2 Childcare costs

The Ministère grants the School Board an allocation that covers in-community childcare costs incurred by the student for each child aged six or under living with them and attending an in-community daycare, in accordance with the applicable provincial standards or those of the daycare concerned.

1.5 Indexation of the calculation standards

The amounts indicated in subsection 1.4.1 are those that applied to the 2018-2019 school year.

For the 2019-2020 and subsequent school years, the amounts applicable for the previous school year are indexed annually on July 1, starting on July 1, 2019, based on the variation in the CPI as set out in Schedule B.

1.6 Administrative rules

For the purposes of determining the allocations intended for students enrolled in the Cree Teacher Training program and for In-Community Adult Education students, the School Board must provide the Ministère with the information indicated below for each eligible student, in a format acceptable to the Ministère.

The information must be provided no later than September 30 for the period of studies from July 1 to June 30.

The Ministère requires the following information:

Student

- Name
- Social insurance number
- Beneficiary number
- Date of birth
- Address of permanent residence

Program of study

- Program
- Number of months

Dependents

- Number
- Names and relationship with student
- Date of birth
- Beneficiary number (if applicable)

PART 4 — IN-COMMUNITY ADULT EDUCATION (GENERAL EDUCATION AND VOCATIONAL TRAINING)

Chapter 1 - Introduction and general framework

The allocations intended for adult education and vocational training are granted to the School Board to enable it to provide general education to its adult student population and vocational training to its youth and adult student population.

The allocations intended for the operation of the adult education and vocational training sectors comprise the following elements, which are described in more detail in the chapters that follow:

- a general base allocation covering the operating, administrative and maintenance costs for the adult education learning centres, including the Waswanipi student residence, and the cost of educational activities, including the costs related to teacher remuneration, for both adult education and vocational training
- an allocation for the students, covering living expenses and childcare costs, the whole as defined in Part 3
- specific allocations, as detailed in Chapter 3 of this section

The operations allocations for the elements listed above must be adjusted to support any new adult education centres to be constructed in the Cree communities and to provide them with funding similar to that granted to the existing adult education centres.

Chapter 2 – General base allocation

2.1 General base allocation

2.1.1 Description of the measure

The general base allocation covers the operating, administrative and maintenance costs for the adult education learning centres, including the Waswanipi student residence, and the cost of educational activities, including the costs related to teacher remuneration, for both adult education and vocational training.

For each of the school years covered by these Budgetary Rules, the Ministère grants the School Board the general base allocation set out in the following table.

School year	Allocation
2019-2020	\$20 390 000
2020-2021	\$22 730 000
2021-2022	\$23 585 000
2022-2023	\$24 575 000
2023-2024	\$24 840 000

2.1.2 Annual adjustment

The amounts set forth in subsection 2.1.1 above are expressed in 2019-2020 dollars. For the 2020-2021 and subsequent school years, these amounts are indexed annually to reflect the adjustments in accordance with the following provisions:

- Teacher remuneration: the teacher salary component mentioned must be adjusted annually to take into account the increase in the subsidized cost per teacher in accordance with Schedule E and Schedule F. For this purpose, the following amounts constitute the teacher salary component and are included in the amounts set out in subsection 2.1.1 above:

School year	Allocation
2019-2020	\$6 627 000
2020-2021	\$7 083 000
2021-2022	\$7 768 000
2022-2023	\$8 159 000
2023-2024	\$7 852 000

- **Price adjustment:** Starting in the 2020-2021 school year, the balance of the general base allocation, excluding the teacher salary component, is indexed annually, based on the variation in the CPI as set out in Schedule B.

2.2 Specific administrative rule

Any portion of the allocation not used in a given school year shall be carried forward by the School Board and may be used during the following school year only for the purposes of adult general education and vocational training, in addition to the annual general base allocation provided by the Ministère.

2.3 Uses of the general base allocation for adult general education

2.3.1 Authorized uses

The School Board may use the general base allocation to fund the following activities that take place in the territory of the School Board for adult students in general education:

- instruction provided to adult students, including the expenses related to teaching staff
- individual pedagogical follow-up carried out by teachers in general education in a training establishment
- the cost of instructional materials and other documents for teaching staff and students
- professional development of staff assigned to teach general education in adult education programs
- reception services for the students and other services that respond to their needs

It is the School Board's responsibility to determine the rules applicable to the formation of groups for each adult education program offered and to establish the portion of the general base allocation granted to each of these courses.

2.3.2 School population eligible for the education activities in adult general education

The school population taken into account for the purposes of calculating the general base allocation for educational activities for students in adult general education includes all persons aged 18 years and over enrolled in adult education services at the School Board in order to participate, in the territory of the Cree communities, in the educational activities offered in one or more of the following educational services:

- pedagogical support
- social integration

- literacy in Cree, English or French
- presecondary studies
- Secondary Cycle One
- Secondary Cycle Two
- Socio-professional integration
- Preparation for vocational training
- Preparation for post-secondary studies

These persons must be registered with the School Board and declared as part of the school population in the Charlemagne system according to the period and the services obtained.

The following persons are excluded from the school population considered for these purposes:

- persons declared on September 30 of a given school year as being enrolled in preschool, elementary school or secondary school in the youth sector at the School Board, another school board or a private school recognized by the Ministère for subsidy purposes
- persons benefitting from a workforce training program who are pursuing these training activities, recognized by the Ministère or not and subsidized or sponsored by the Ministère du Travail, de l'Emploi et de la Solidarité sociale, or under a program of any other government department
- persons pursuing training activities related to personal development, even if the courses are recognized by the Ministère
- persons pursuing training activities associated with self-funded educational activities. These are educational activities that are organized by the School Board but are fully funded by individuals, groups, organizations and, especially, businesses that have asked the School Board to organize these activities

2.3.3 Specific administrative rule for educational activities for adults in general education

Students taking an adult education course must follow the program of study established and approved in compliance with the JBNQA and with the applicable laws and regulations.

2.4 Uses of the general base allocation for vocational training

2.4.1 Authorized uses

The School Board may use the general base allocation to fund the following activities for youth sector and adult sector students in vocational training :

- instruction provided to students, including the expenses related to teaching staff, instructional materials, documents and materials used by teachers
- use of machines, equipment, tools and materials required to carry out the practical tasks that help develop the competencies defined in the program of study
- cost of instructional materials used by students
- professional development of staff assigned to teach vocational training courses
- reception services for the students and other services that respond to their needs
- transportation and a contribution towards the costs of lodging, meals and childcare for dependents for adult students who must travel from the Cree community in which they reside to the Cree community in which the desired vocational training is offered

It is the School Board's responsibility to determine the rules applicable to the formation of groups for each vocational training program offered and to establish the portion of the general base allocation granted to each of these courses.

2.4.2 School population eligible for vocational training

The school population taken into account for the purposes of calculating the general base allocation for educational activities for youth sector and adult sector students in vocational training includes all persons enrolled in the educational services offered by the School Board in order to take a vocational training course included in the vocational training course list established yearly by the School Board after discussions with the Ministère. These persons must be registered with the School Board and declared as part of the school population in the Charlemagne system.

However, the following persons are excluded from the school population eligible for the purposes of funding educational activities for youth sector and adult sector students in vocational training:

- persons benefitting from a workforce training program who are pursuing these training activities, recognized by the Ministère or not and subsidized or sponsored by the Ministère du Travail, de l'Emploi et de la Solidarité sociale, or under a program of any other government department
- persons pursuing training activities related to personal development, even if the courses are recognized by the Ministère
- persons pursuing training activities associated with self-funded educational activities. These are educational activities that are organized by the School Board but are fully funded by

individuals, groups, organizations and, especially, businesses that have asked the School Board to organize these activities

It is important to note that any person enrolled in educational activities in vocational training in either the youth sector or the adult sector must be declared as either a youth sector student or an adult sector student. Youth sector students must meet the age-related criteria listed in Part 1, Chapter 1, subsection 1.1.1. Youth sector students that are so registered are included in the count pursuant to which the School Board is granted the operating allocations for youth sector educational activities under Part 1.

2.4.3 Recognized programs in vocational training

The vocational training programs and courses that are recognized for the purposes of these Budgetary Rules are those in which students may obtain credits toward an Attestation of Vocational Specialization (AVS) or a Diploma of Vocational Studies (DVS).

Following discussions between the Ministère and the School Board, the list of vocational training courses that may be offered by the School Board on the territory of the Cree communities is established annually, before May 1 of the school year.

2.4.4 Specific administrative rule for educational activities in vocational training

Students taking a vocational training course must follow the program of study established and approved in compliance with the JBNQA and with the applicable laws and regulations.

2.5 Uses of the general base allocation for expenses not related to educational activities

2.5.1 Authorized uses

The School Board may use the general base allocation to cover administrative costs, expenses related to pedagogical support, and operating and maintenance costs for adult education centres and vocational training centres, including the Waswanipi student residences, and also for the following purposes:

- general administration
- education counsellors and orientation services
- pedagogical services and student services, including student animation services
- administrative fees
- pedagogical development of adult education and vocational training programs
- promoting the implementation of a Cree human resources development strategy

- professional development of the staff at the Regional vocational and technical training centre in Waswanipi and local adult education centres in the Cree communities
- course development for the programs and courses provided under the applicable programs
- operating and maintenance costs related to the adult education centres in the Cree communities, including the student residence in Waswanipi, such as housekeeping services, security services, heating and electricity
- cafeteria services for the Regional vocational and technical training centre in Waswanipi
- study incentives for students
- Reception, Referral, Counselling and Support Services (SARCA) and services to respond to other student needs

Chapter 3 – Specific allocations

3.1 Student moving and transportation expenses

Each school year, the Ministère grants the School Board a specific allocation corresponding to the actual costs of the moving and transportation expenses required to enable students to attend courses at adult education centres, provided such costs are incurred in the circumstances and in accordance with the criteria that follow.

The moving and periodic transportation expenses of students and their dependents are funded only in the following circumstances: the students do not reside in the Cree community where the adult education centre at which they are enrolled full-time (20 hours or more of supervised pedagogical activities a week) in a program with a minimum duration of 12 weeks is located.

These expenses are funded in accordance with the terms and conditions stated in Part 2, subsections 1.4.7.1 and 1.4.7.2 of these Budgetary Rules, adapted as follows: airfare expenses will not be recognized for students whose community of residence immediately prior to their registration at the centre was linked to the provincial road network. The School Board will provide the Ministère with the appropriate supporting documents for these expenses.

3.2 User fees and local or municipal taxes

The provisions of Part 1, section 3.1 (User fees and local or municipal taxes) apply to adult education centres and all the residences and other related buildings in the Cree communities. The allocations are granted through this measure.

Chapter 4 – Program regarding allocations for adult students in general education and vocational training

4.1 Student assistance program

For each of the 2019-2020 to 2023-2024 school years, the Ministère grants the School Board an allocation to cover the actual costs of the Student assistance program for adult students in general education and vocational training. There is no maximum limit to the number of students eligible for this program. The standards applicable to this assistance program are those of the Program relating to allocations concerning students in the Cree Teacher Training program and In-Community Adult Education students.

PART 5 — INVESTMENT BUDGETARY RULES

The allocations for investments are comprised of five main elements:

- a) a base allocation for the acquisition of furniture, equipment and tools (MAO) for preschool education, elementary education and secondary general education
- b) a base allocation for minor building improvement and transformation projects
- c) supplementary allocations for building renovation and transformation projects, the Waskaganish community's conversion to electric heating and the fibre optic communication network
- d) specific allocations for the addition of space, building refitting, renovation, improvement or transformation projects not otherwise funded under the allocations described above, and school transportation
- e) specific allocations for the acquisition of furniture, equipment and tools for specialized purposes

These elements are described in the rules that follow.

Chapter 1 – Base allocation

1.1 Base allocation for the acquisition of furniture, equipment and tools (MAO) for preschool education, elementary education and secondary general education

This base allocation is intended mainly for the acquisition of furniture, equipment and tools (MAO) for preschool education, elementary education and secondary general education, the daycare service and residences (including residences for students and for staff from outside the community). It is also intended to be used for the improvement and transformation of buildings,¹² more specifically, work required by workplace health and safety laws and regulations, for the safety of public building and for technological development. For the 2017-2018 school year, the School Board received a base allocation of \$777 424 from the Ministère.

This base allocation is renewed by the Ministère and adjusted for the 2018-2019 and 2019-2020 as well as for the school years in accordance with the variation in the percentage of the student population in the youth sector and the CPI as established in Schedule B. The applicable adjustment formula is as follows:

$$BAMAO_x = BAMAO_{x-1} + (BAMAO_{x-1} \times VC_x) + AJCPI_x$$

where:

$$VC_x = \frac{YSP_{x-1} - YSP_{x-2}}{YSP_{x-2}}$$

$$AJCPI_x = \frac{CPI_{x-1} - CPI_{x-2}}{CPI_{x-2}} \times BAMAO_{x-1}$$

and where:

BAMAO: represents the base allocation for the acquisition of furniture, equipment and tools (MAO) for preschool education, elementary education and secondary general education

YSP: represents the student population in the youth sector, as defined in section 1.1 of Chapter 1 of Part 1, expressed in full time equivalents as at September 30

CPI: represents the variation in the Consumer Price Index for Canada as established in Schedule B

x: represents the school year concerned starting on July 1

¹² For the purposes of these budget rules, the term, “building” may also designate a parcel of land, if applicable.

$x-1$: represents the previous school year

$x-2$: represents the school year preceding the previous school year

In order to avoid any confusion, it is appropriate to note that the value of the variable BAMA0 is obtained by adding to the result of the equation defining this variable for the school year concerned the value for the preceding school year for this same variable. This new value becomes the value $x-1$ of this variable for the following school year.

Subject to the foregoing, this formula may also be presented in simplified form as shown in the following table; in case of divergence or inconsistency, the formula set out above prevails:

Base allocation for the acquisition of furniture, equipment and tools for preschool, elementary and secondary general education for the school year concerned	=	Allocation for the previous school year	x	% variation in the school population	x	% variation in the CPI
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1.2 Base allocation for minor building improvement and transformation projects

For the 2017-2018 school year, the School Board received a base allocation of \$907 273 from the Ministère for minor improvement and transformation projects for its buildings.

This base allocation is renewed by the Ministère and adjusted for the 2018-2019 and 2019-2020 as well as for the school years in accordance with the variation in the percentage of square metres and the CPI as established in Schedule B. The applicable adjustment formula is as follows:

$$BAIT_x = BAIT_{x-1} + (BAIT_{x-1} \times VM_x) + AJCPI_x$$

where:

$$VM_x = \frac{SMB_{x-1} - SMB_{x-2}}{SMB_{x-2}}$$

$$AJCPI_x = \frac{CPI_{x-1} - CPI_{x-2}}{CPI_{x-2}} \times BAIT_{x-1}$$

And where:

BAIT: represents the base allocation for minor building improvement and transformation projects

SMB: represents the total surface area in square meters in the Ministère's file on June 30 of each school year as declared by the School Board and validated by the Ministère for all the buildings used by the

School Board on the territory of the province of Québec. The square meters are calculated for each level of floor space in accordance with the procedure provided for in the agreed-upon declaration system

CPI: represents the variation in the Consumer Price Index for Canada as established in Schedule B

x: represents the school year concerned starting on July 1

x-1: represents the previous school year

x-2: represents the school year preceding the previous school year

In order to avoid any confusion, it is appropriate to note that the value of the variable BAIT is obtained by adding to the result of the equation defining this variable for the school year concerned the value for the preceding school year for this same variable. This new value becomes the value x-1 of this variable for the following school year.

Subject to the foregoing, this formula may also be presented in simplified form as shown in the following table; in case of divergence or inconsistency, the formula set out above prevails:

Base allocation for minor building improvement and transformation projects for the school year concerned	=	Allocation for the previous school year	x	% variation in areas in square metres	x	% variation in the CPI
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Chapter 2 – Supplementary allocations

2.1 Supplementary allocations for building refitting, renovation, improvement, demolition or transformation, and the acquisition of vehicles

This measure is intended for building refitting, renovation, improvement, demolition or transformation projects costing more than \$30 000. Each project must concern just one building and consist of one or more interdependent elements.

This measure may also be applied to projects for:

- the acquisition of service vehicles and school buses
- improving schoolyards

Each project must be included in the investment plan submitted annually by the School Board and must also be submitted to the Ministère for analysis and approval.

The Ministère will allocate the following amounts to the School Board for these purposes for each of these school years concerned:

School year	Allocation
2019-2020	\$6 500 000
2020-2021	\$7 000 000
2021-2022	\$7 500 000
2022-2023	\$8 000 000
2023-2024	\$8 500 000

This minimum yearly allocation can be increased during any school year based on the available resources and the needs identified by the School Board in its capital plan. The payment of this allocation is conditional on the School Board's entering all required data in the Gestion des infrastructures de l'Éducation et de l'Enseignement supérieur (GIEES) system in accordance with Schedule C (collecte des données relatives aux bâtiments / collection of data concerning buildings), subject to section 1.7 of Part 6.

2.2 Information technologies

ELEMENTS CONCERNED

For each of the 2019-2020 to 2023-2024 school years, the Ministère grants the School Board a supplementary allocation for the acquisition of digital equipment and information technologies for general education and for upgrading to technological infrastructure standards. The allocations granted for each of the school years are indicated below.

School year	Allocation
2019-2020	\$833 170
2020-2021	\$818 225
2021-2022	\$803 225
2022-2023	\$788 225
2023-2024	\$773 225

This minimum yearly allocation can be increased during any school year based on the available resources and the needs identified by the School Board in its capital plan.

SPECIFIC ADMINISTRATIVE RULE

Any portion of the allocation not used in a given school year shall be carried forward by the School Board and may be used during the following school year only for the purposes of this measure.

Chapter 3 – Specific allocations

3.1 Addition of space, major building refitting, renovation, improvement or transformation projects

This measure concerns projects to add space and major projects for the refitting, renovation, improvement or transformation of buildings, which are not funded by the supplementary allocations.

This measure also concerns projects related to the acquisition, construction or refitting of premises to meet specific needs for administrative facilities, such as offices, dwellings for students or employees, heated warehouses and garages for school buses, and school bus shelters.

Each project must be submitted separately to the Ministère for a detailed analysis and approval. If approved, the project will be funded through a specific allocation.

3.2 Acquisition of furniture, equipment and tools (MAO) for specialized purposes

This measure concerns projects to acquire furniture, equipment and tools (MAO), especially for distance adult education and for vocational training.

Each project must be submitted separately to the Ministère for a detailed analysis and approval. If approved, the project will be funded through a specific allocation.

3.3 Construction defects—Litigation

The purpose of this measure is to reimburse expenses inherent to:

- the redoing of a component of a building affected by a construction defect
- the settlement of particular situations for which the School Board is not liable and which are related to an authorized construction project. These expenses may stem from a judgment rendered in a civil court or from an out-of-court settlement.

Each project will be approved following an analysis of the justifications presented by the School Board, and the allocation will be provided based on the resources available.

3.4 Indemnification plan

This measure is intended to indemnify the School Board for direct damages caused to its property following a loss or accident, subject to the provisions of the plan concerning excluded property and risks, and the terms and conditions with regard to replacement. It applies to the reimbursement of capitalizable costs, after a deductible of \$15 000 per incident. This deductible could be reimbursed within the framework of a project submitted in accordance with Chapter 2 or section 3.1 of this Part.

The process the School Board must follow to submit a request is detailed in *Régime d'indemnisation pour dommages directs aux biens des commissions scolaires*, published by the Ministère and available in French only.

3.5 Materials that present a health hazard – losses or accidents

This measure applies to the reimbursement of capitalizable costs inherent to:

- the recovery, replacement or elimination of materials presenting a health risk.
- work required following a loss or accident that is not covered by the indemnification plan. For the purposes of this document, a loss or accident is an unforeseeable event which is beyond the School Board's control and which results in damage to or loss of a building or its contents.

Each project will be approved based on an analysis and on the justifications presented by the School Board, and the allocation will be determined based on the resources available.

3.6 Specific allocations related to school transportation

Expenses related to the acquisition and installation of devices and accessories in the vehicles which belong to the School Board or a third party and which are used for the daily transportation of students with handicaps are eligible for a specific allocation, provided that the total costs of purchase and installation of the equipment and accessories exceeds \$1 000.

The Ministère also authorizes the replacement of a school transportation vehicle that belongs to the School Board under the following conditions:

- The School Board must submit a request to the Ministère no later than January 31st of the school year concerned.
- In the case of a school bus used for transporting students, the vehicle must be more than eight years old or have done more than 160 000 km; in the case of a minivan, it must be more than eight years old or have done more than 140 000 km. In all cases, the vehicle cannot be rendered operational without repairs that would cost more than 75% of its market value.

3.7 Acquisition of digital equipment and information technologies for general education

This measure is intended to contribute to the funding of material resources devoted to the management, acquisition, development, maintenance, operation, access, use and interoperability of digital resources of educational institutions, based on the priorities set by the School Board.

The digital equipment acquired under this measure must be used directly by students for learning or by teaching staff in their planning or teaching activities.

The following are considered to be digital equipment: personal computers, operating systems, basic integrated software and adaptations required by students with handicaps, peripheral equipment, interactive whiteboards, digital projectors, interactive devices and touch screens.

Expenses directly related to the construction of a high-speed telecommunication network are not eligible under this measure.

The allocation covers 70% of the acquisition costs of the digital equipment described above, the balance being assumed by the School Board.

For the 2019-2020 school year and for each subsequent school year, the allocation comprises a base amount of \$80 000 and an additional amount determined by multiplying by \$9 the number of students registered and recognized by the Ministère in general youth sector education (preschool for five-year-olds, elementary school and secondary school) on September 30 of the preceding school year.

When analyzing the School Board's annual financial report as at June 30, the Ministère may undertake any verifications it deems appropriate with regard to the expenses incurred under this measure.

In addition, the School Board will be eligible for any new measures relating to new information and communication technologies under the terms and conditions agreed to by the School Board and the Ministère, taking into account factors unique to the School Board, including the exceptional nature of its geographical location and the composition of its student population.

PART 6 — COLLECTION OF DATA

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

Chapter 1 – Collection of data

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

The deadline for the September 30 declaration of enrolments (funding declaration), for educational institutions using the Charlemagne system's interactive data entry or remote data transmission is the beginning of November of the school year concerned. For the 2019-2020 school year, the date is November 7, 2019.

Declarations submitted through the interactive data entry system or remote data transmission will continue to be accepted after that date, but will be subject to agreed conditions regarding the format, until the fourth student enrolment certification report scheduled for mid-August following the end of the school year concerned.

However, students under the age of 21 registered in vocational training are considered students in general education and must be declared throughout the year.

1.2 Collection of data concerning enrolments in adult general education

a) Declaration of student enrolments

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

b) Transmission of results

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

1.3 Collection of data concerning student enrolments in vocational training

a) Declaration of student enrolments in vocational training

Declaration of enrolments should be completed as students arrive at a training centre, using the Charlemagne system's interactive data entry or remote data transmission.

The data must be submitted before the fourth student enrolment certification report is produced in mid-August following the end of the school year concerned. Declarations submitted using interactive data entry or remote data transmission will continue to be accepted after that date, but will be subject to special acceptance 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.

1.4 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 school year.

For more information, consult the *Guide des données individuelles du système PERCOS* (available in French only).

1.5 Collection of data related to buildings

Each school 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 the GIEES system all the data on the components of its buildings and the repair or renovation work completed.

1.6 Agreements with another school board

The School Board must send the Ministère a copy of any 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.

1.7 Specific administrative rules

If the information is not available by the scheduled deadlines, the School Board will not be adversely affected. However, the Ministère and the School Board will discuss a solution to satisfy the needs of the Ministère as soon as possible.

In order to allow the School Board to transmit compliant data, the Ministère will support the School Board in its dealings with its computer systems supplier concerning the training of its staff called upon to enter the data in the computer systems. Once the analysis of its needs is completed, the School Board and the Ministère will discuss the kind of support that the Ministère will provide to the School Board in each of the Cree communities for these purposes.

PART 7 — SCHEDULES

SCHEDULE A

YOUTH SECTOR EDUCATION – GENERAL BASE ALLOCATION FOR EXPENSES OTHER THAN FOR TEACHING STAFF

The amounts of the general base allocation for the 2017-2018 school year, established in accordance with the previous allocation rules applicable to the School Board, are apportioned in the activities structure by distinguishing between the payroll portion and the non-payroll portion. The activities structure of the general base allocation for the 2017-2018 school year is broken down as follows in order to determine the evolution rules for the 2018-2019, 2019-2020 and subsequent school years.

		General base allocation 2017-2018 Total
General administration of School Board		\$7 457 930
- Salaries	\$3 074 368	
- Other costs	\$4 383 562	
Operation and maintenance of facilities, excluding schools		\$2 566 125
- Salaries	—	
- Other costs	\$2 566 125	
Educational services and student services		\$10 270 775
- Salaries	\$7 077 560	
- Other costs	\$3 193 215	
Administration of schools		\$7 043 108
- Salaries	\$5 013 174	
- Other costs	\$2 029 934	
Operation and maintenance of schools		\$13 282 620
- Salaries	\$9 928 013	
- Other costs	\$3 354 607	
Electricity and heating	\$2 970 434	\$2 970 434
Global educational plan		\$8 026 440
- Salaries	\$5 498 467	
- Other costs	\$2 527 973	
Assistance for room and board	\$2 325 478	\$2 325 478
TOTAL		\$53 942 910

The general base allocation for the 2017-2018 school year is adjusted for the 2018-2019 and 2019-2020 and subsequent school years based on the following two factors:

- a constant-value cost adjustment based on the volume of activity
- an adjustment related to the indexation of allocations

These two factors are applied by using the formula in Table 1 of this Schedule.

1. Adjustments related to the volume of activity

The adjustments related to the School Board's volume of activity are made in accordance with the following variables:

- the percentage of variation in the youth sector student population, as defined in Part 1, Chapter 1, section **Erreur ! Source du renvoi introuvable.**, between September 30 of the previous school year and September 30 of the school year concerned
- the percentage of variation in the School Board's total surface area in square metres, excluding the Sabtuan Regional Technical and Vocational Training Centre in Waswanipi and the related student residence, recognized by the agreed-upon declaration system, between June 30 of the school year preceding the previous school year and June 30 of the previous school year, for activities other than electricity and heating
- the percentage of variation in square meters of surface area for electricity and heating recognized by the agreed-upon declaration system between June 30 of the school year preceding the previous school year and June 30 of the previous school year for the School Board's buildings located elsewhere than in Whapmagoostui

The variation factors may be positive or negative. When the factor relating to the percentage of variation in square meters is negative, an adjustment is made to offset the negative effects on recurrent expenses for each of the activities in the general base. When the factor relating to the percentage of variation in the youth sector student population is negative, only 50% of the variation factor is taken into account; however, if this variation in the youth sector student population is negative by more than 1%, the reductions affecting recurrent expenses must be discussed between the School Board and the Ministère.

The weighting given to each of the factors is as follows:

Factor	Youth sector student	Square metres recognized by the
General administration (GA)	50%	0%
Operation and maintenance of facilities, excluding schools (OM)	25%	75%
Educational services and student services (ES)	100%	0%
Administration of schools (AS)	50%	0%
Operation and maintenance of schools (OS)	25%	75%
Electricity and heating (EH)	0%	100%
Global educational plan (EP)	100%	0%
Assistance for room and board ¹³ (ARB)	N/A	N/A

The percentage variation in the youth sector student population applicable on July 1 of each school year starting July 1, 2019, for the 2019-2020 school year, is calculated as follows:

$$\frac{\text{Youth sector student population on September 30 of the current school year} - \text{Youth sector student population on September 30 of the previous school year}}{\text{Youth sector student population on September 30 of the previous school year}} \times 100$$

Thus, as an example, the percentage variation in the youth sector student population applicable as of July 1, 2019, for the 2019-2020 school year, is calculated as follows:

$$\frac{\text{Youth sector student population on September 30, 2019} - \text{Youth sector student population on September 30, 2018}}{\text{Youth sector student population on September 30, 2018}} \times 100$$

The percentage variation in surface area expressed in square metres applicable as of July 1 of each school year starting July 1, 2019, for the 2019-2020 school year, is calculated as follows:

$$\frac{\text{Number of square metres}^{14} \text{ on June 30 of the previous school year} - \text{Number of square metres}^{15} \text{ on June 30 of the school year preceding the previous school year}}{\text{Number of square metres}^{16} \text{ on June 30 of the school year preceding the previous school year}} \times 100$$

¹³ The evolution of the allocation for room and board is specified in Schedule C.

¹⁴ Excluding the Sabtuan Regional Technical and Vocational Training Centre in Waswanipi and the related student residence.

¹⁵ Excluding the Sabtuan Regional Technical and Vocational Training Centre in Waswanipi and the related student residence.

¹⁶ Excluding the Sabtuan Regional Technical and Vocational Training Centre in Waswanipi and the related student residence.

Thus, as an example, the percentage variation in surface area expressed in square meters applicable as of July 1, 2019, for the 2019-2020 school year, is calculated as follows:

$$\frac{\text{Number of square metres on June 30, 2019} - \text{Number of square metres on June 30, 2018}}{\text{Number of square metres on June 30, 2018}} \times 100$$

The percentage variation in surface area in square metres for the purposes of determining the cost of electricity and heating is determined in the same way, but excluding the surface area in square metres not converted to electricity for the community of Whapmagoostui.

The inventory of premises of the School Board as at June 30, 2019 is found in Schedule D.

If square metres of surface area are added during a school year, an adjustment to the general base will be made during the course of the school year concerned on a pro rata basis in accordance with the terms and conditions already agreed between the Ministère and the School Board.

2. Adjustments related to the indexation of allocations

The average adjustment rate for payroll expenses takes into account the allocations related to payroll expenses, including the employer's contribution. These allocations are adjusted based on the rates provided for in the collective agreements for unionized staff, and the rates provided for in the working conditions for non-unionized staff approved by the Ministère. These allocations also take into account the ratio of the School Board's non-unionized staff to unionized staff, which is 28% non-unionized staff and 72% unionized staff.

Allocations to cover non-payroll expenses for activities other than energy costs (electricity and heating) are adjusted on July 1 of each school year, as of July 1, 2019 for the 2019-2020 school year, according to the variation in the CPI as set out in Schedule B.

Allocations for energy expenses (electricity and heating) are adjusted on July 1 of each school year, as of July 1, 2019 for the 2019-2020 school year, to reflect the percentage increase in prices of electrical energy (ELPI), and heating oil (HOPI), deemed to be used 96% and 4% respectively, for non-residential consumers in the province of Québec for the 12-month period preceding July 1 of the period concerned. Statistics Canada data are used for this purpose. The increase is determined within three months of publication of the two indices used.

Thus the percentage increase applicable on July 1, 2019, is calculated as follows:

Variation rate ELPI Québec =	=	$\left[\frac{\text{ELPI in June 2019} - \text{ELPI in June 2018}}{\text{ELPI in June 2018}} \right] \times 0.96$	+	$\left[\frac{\text{ELPI in June 2019} - \text{ELPI in June 2018}}{\text{ELPI in June 2018}} \right] \times 0.04$

For subsequent school years, the same formula is used to calculate the percentage increases, making the appropriate changes for the years concerned.

The rates used to index the general base allocation are rounded off to the second decimal. When the third decimal is greater than or equal to 5, the second decimal is rounded up to the next unit.

TABLE 1: GENERAL BASE ALLOCATION ADJUSTMENT FORMULA

The following formula is used to define the method for adjusting the general base allocation for the 2019-2020 and subsequent school years.

$$\begin{aligned}
 \text{GBA}_x &= [(\text{GBAS}_{x-1} + \text{AJS}_x) \times (1 + \text{PS}_x)] \\
 &+ [(\text{GBAO}_{x-1} + \text{AJO}_x) \times (1 + \text{PA}_x)] \\
 &+ [(\text{EH}_{x-1} + \text{AJEH}_x) \times (1 + \text{EHP}_x)] \\
 &+ [(\text{ARB}_{x-1} \times (1 + \text{PA}_x))]
 \end{aligned}$$

where:

$$\begin{aligned}
 \text{GBAS}_{x-1} &= \text{GAS}_{x-1} + \text{OES}_{x-1} + \text{ESS}_{x-1} + \text{ASS}_{x-1} + \text{OSS}_{x-1} + \text{EPS}_{x-1} \\
 \text{GBAO}_{x-1} &= \text{GAO}_{x-1} + \text{OEO}_{x-1} + \text{ESO}_{x-1} + \text{ASO}_{x-1} + \text{OSO}_{x-1} + \text{EPO}_{x-1} \\
 \text{AJS}_x &= \text{GAS}_x + \text{OES}_x + \text{ESS}_x + \text{ASS}_x + \text{OSS}_x + \text{EPS}_x \\
 \text{AJO}_x &= \text{GAO}_x + \text{OEO}_x + \text{ESO}_x + \text{ASO}_x + \text{OSO}_x + \text{EPO}_x \\
 \text{AJEH}_x &= \text{EH}_{x-1} \times \text{VMC}_x \\
 \text{GAS}_x &= \text{GAS}_{x-1} \times 0.5 \text{ VC}_x \\
 \text{GAO}_x &= \text{GAO}_{x-1} \times 0.5 \text{ VC}_x \\
 \text{OES}_x &= \text{OES}_{x-1} \times (0.25 \text{ VC}_x + 0.75 \text{ VM}_x) \\
 \text{OEO}_x &= \text{OEO}_{x-1} \times (0.25 \text{ VC}_x + 0.75 \text{ VM}_x) \\
 \text{ESS}_x &= \text{ESS}_{x-1} \times \text{VC}_x \\
 \text{ESO}_x &= \text{ESO}_{x-1} \times \text{VC}_x \\
 \text{ASS}_x &= \text{ASS}_{x-1} \times 0.5 \text{ VC}_x \\
 \text{ASO}_x &= \text{ASO}_{x-1} \times 0.5 \text{ VC}_x \\
 \text{OSS}_x &= \text{OSS}_{x-1} \times (0.25 \text{ VC}_x + 0.75 \text{ VM}_x) \\
 \text{OSO}_x &= \text{OSO}_{x-1} \times (0.25 \text{ VC}_x + 0.75 \text{ VM}_x) \\
 \text{EPS}_x &= \text{EPS}_{x-1} \times \text{VC}_x \\
 \text{EPO}_x &= \text{EPO}_{x-1} \times \text{VC}_x
 \end{aligned}$$

and where:

$$\text{VC}_x = \frac{(\text{YSP}_x - \text{YSP}_{x-1})}{\text{YSP}_{x-1}}$$

$$VM_x = \frac{(SMB_x - SMB_{x-1})}{SMB_{x-1}}$$

$$VMC_x = \frac{SMBA_x - SMBA_{x-1}}{SMBA_{x-1}}$$

$$PS_x = (PSU_x \times 0.72) + (PSA_x \times 0.28)$$

$$PA_x = \frac{(CPI_{x-1} - CPI_{x-2})}{CPI_{x-2}}$$

$$EHP_x = \frac{(ELPI_{x-1} - ELPI_{x-2})}{ELPI_{x-2}} \times 0.96$$

$$+ \frac{(HOPI_{x-1} - HOPI_{x-2})}{HOPI_{x-2}} \times 0.04$$

and where:

CPI : represents the Consumer Price Index for Canada as at the month of June, as published by Statistics Canada (Cat. 18-10-0004-01).

ELPI : represents the sales price index for electric energy in Québec as at the month of June, as published by Statistics Canada (CANSIM Table 329-073 (2009=100)).

HOPI : represents the sales price index for heating oil in Québec as at the month of June, as published by Statistics Canada (CANSIM Table 329-076 (2010=100)).

PSU	:	represents the combined effect of the indexation rate set for unionized staff under the collective agreements.
PSA	:	represents the combined effect of the indexation rate set for management personnel on July 1 under the working conditions for non-unionized staff approved by the Ministère.
x	:	represents the school year concerned, beginning on July 1.
x-1	:	represents the previous school year.
x-2	:	represents the school year preceding the previous school year.
YSP	:	represents the youth sector student population as defined in Part 1, Chapter 1, section 1.1, expressed in full-time equivalents as at September 30.
SMB	:	represents the total surface area in square metres stated in the Ministère's file on June 30 of each school year, as declared by the School Board for all of the buildings used by the School Board in the territory of the province of Québec. The square metres are calculated for each floor level in accordance with the agreed-upon procedure.
SMBA	:	represents the total surface area in square metres stated in the Ministère's file on June 30 of each school year, as declared by the School Board for all of the buildings used by the School Board located elsewhere than in Whapmagoostui. The square metres are calculated for each floor level in accordance with the agreed-upon procedure.
GBA	:	represents the adjusted general base:
	:	GBAS : portion representing salaries and employer's contribution
	:	BGAA : portion representing other costs
GA	:	represents the basic amount for all of the School Board's administrative services:
	:	GAS : portion representing salaries and employer's contribution
	:	GAO : portion representing other costs
OE	:	Represents the basic amount for the operation and maintenance of facilities other than schools:
	:	OES : portion representing salaries and employer's contribution
	:	OEO : portion representing other costs

ES	:	represents the basic amount for educational services and student services:
ESS	:	portion representing salaries and employer's contribution
ESO	:	portion representing other costs
AS	:	represents the basic amount for the administration of schools:
ASS	:	portion representing salaries and employer's contribution
ASO	:	portion representing other costs
OS	:	represents the basic amount for the operation and maintenance of schools:
OSS	:	portion representing salaries and employer's contribution
OSO	:	portion representing other costs
EP	:	represents the basic amount for the global educational plan:
EPS	:	portion representing salaries and employer's contribution
EPO	:	portion representing other costs
EH	:	represents the basic amount for electricity and heating for the School Board's buildings in all communities except Whapmagoostui
ARB	:	Represents the basic amount for assistance for room and board expenses

and where:

Replace VCx by VCx/2 when the factor relating to the percentage variation in the youth sector student population is negative. However, if the variation in youth student clientele is negative by more than 1%, the parties must then discuss the VCx factor then applicable.

NOTE: For the 2019-2020 and subsequent school years, the price indices used are those for the month of June of the school year previous to the school year concerned. This is why the reference years become the previous school year (x-1) and the school year preceding the previous school year (x-2).

To avoid any confusion, it should be noted that the value of each of the variables GASx, GAOx, OESx, OEOx, ESSx, ESOx, ASSx, ASOx, OSSx, OSOx, EPSx and EPOx for a given school year is obtained as follows: the value of the variable in the previous school year is added to the result of the equation defining this variable for

the school year concerned. The value thus obtained will become the x-1 value of this variable for the following school year.

NOTE: Subject to the foregoing, this formula may also be presented in simplified form as shown in the following table; in case of divergence or inconsistency the formula set out above prevails.

Taking into account the elements mentioned above, the adjustment rates for each of the components of the base allocation activity structure for expenses other than those relating to teaching staff are established as follows:

Rate adjustment GA - remuneration	=	1 +	$\left[0.5 \times \frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation remuneration}}{\text{Rate variation remuneration}} \right]$
Rate adjustment GA – other costs	=	1 +	$\left[0.5 \times \frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation CPI}}{\text{Rate variation CPI}} \right]$
Rate adjustment OE – other costs	=	1 +	$\left[0.25 \times \frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0.75 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation CPI}}{\text{Rate variation CPI}} \right]$
Rate adjustment ES – remuneration	=	1 +	$\left[\frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation remuneration}}{\text{Rate variation remuneration}} \right]$
Rate adjustment ES – other costs	=	1 +	$\left[\frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation CPI}}{\text{Rate variation CPI}} \right]$
Rate adjustment AS - remuneration	=	1 +	$\left[0.5 \times \frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation remuneration}}{\text{Rate variation remuneration}} \right]$
Rate adjustment AS – other costs	=	1 +	$\left[0.5 \times \frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation CPI}}{\text{Rate variation CPI}} \right]$
Rate adjustment OS - remuneration	=	1 +	$\left[0.25 \times \frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0.75 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation remuneration}}{\text{Rate variation remuneration}} \right]$
Rate adjustment OS – other costs	=	1 +	$\left[0.25 \times \frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0.75 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation CPI}}{\text{Rate variation CPI}} \right]$
Rate adjustment EC – other costs	=	1 +	$\left[0 \times \frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[\frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation ELPI Québec}}{\text{Rate variation ELPI Québec}} \right]$
Rate adjustment EP – remuneration	=	1 +	$\left[\frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation remuneration}}{\text{Rate variation remuneration}} \right]$
Rate adjustment EP – other costs	=	1 +	$\left[\frac{\text{Rate var. youth school population}}{\text{Rate var. youth school population}} \right]$	x	1 +	$\left[0 \times \frac{\text{Rate var. of m}^2}{\text{Rate var. of m}^2} \right]$	x	1 +	$\left[\frac{\text{Rate variation CPI}}{\text{Rate variation CPI}} \right]$
Rate adjustment Assistance for room and board expenses	=	1	+						$\left[\frac{\text{Rate variation CPI}}{\text{Rate variation CPI}} \right]$

SCHEDULE B

FORMULAS FOR CALCULATING THE VARIATION IN THE CPI, STUDENT POPULATION AND AREAS

Variation in the Consumer Price Index for Canada (CPI)

The percentage variation in the CPI is calculated as follows:

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

Thus, the percentage variation applicable on July 1, 2019, for the school year 2019-2020, is calculated as follows:

Percentage variation in the CPI 2019-2020	=	$\frac{\text{CPI on June 30, 2019} - \text{CPI on June 30, 2018}}{\text{CPI on June 30, 2018}}$	x	100
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CPI evolution factor	=	1	+	Percentage variation in the CPI
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The rates used for indexation are rounded off to the second decimal. When the third decimal is greater than or equal to 5, the second decimal is rounded up to the next unit.

Variation in the youth sector school population

The percentage variation in the youth sector school population, as defined in Part 1, Chapter 1, section **Erreur ! Source du renvoi introuvable.**, expressed in full-time equivalents, applicable on July 1 of each school year, is calculated as follows:

Percentage variation in the youth sector school population	=	$\frac{\text{Student population, general education, youth sector, at September 30 of the school year concerned} - \text{Student population, general education, youth sector, at September 30 of the previous school year}}{\text{Student population, general education, youth sector, at September 30 of the previous school year}}$	x	100
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Thus, for example, the percentage variation in the student population applicable on July 1, 2019, for the school year 2019-2020 is calculated as follows:

Percentage variation in the youth sector school population	=	$\frac{\text{Student population, general education, youth sector, at September 30, 2019} - \text{Student population, general education, youth sector, at September 30, 2018}}{\text{Student population, general education, youth sector, at September 30, 2018}}$	x	100
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Evolution factor for the student population, general education, youth sector	=	1	+	Variation rate for the student population, general education, youth sector
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Variation in areas

The percentage variation in square metres¹⁷ applicable on July 1 of each school year as of July 1, 2019, for the 2019-2020 school year is calculated as follows:

Percentage variation in areas	=	$\frac{\text{Total number of m}^2 \text{ on June 30 of the previous school year} - \text{Total number of m}^2 \text{ on June 30 of the school year preceding the previous school year}}{\text{Total number of m}^2 \text{ on June 30 of the school year preceding the previous school year}}$	x	100
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Thus, for example, the percentage variation in square metres¹⁸ applicable on July 1, 2019, for the 2019-2020 school year, is calculated as follows:

Percentage variation in areas	=	$\frac{\text{Total number of m}^2 \text{ on June 30, 2019} - \text{Total number of m}^2 \text{ on June 30, 2018}}{\text{Total number of m}^2 \text{ on June 30, 2018}}$	x	100
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Evolution factor for areas	=	1	+	Variation rate for areas
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The percentage variation in square meters for the cost of electricity and heating is calculated in the same way, but the formula above excludes square meters not converted to electricity for the community of Whapmagoostui.

The inventory of School Board premises in square meters as of June 30, 2019 is set out in Schedule D.

If square meters of surface are added during the school year, an adjustment to the general base during the school year concerned will be made on a pro rata basis in accordance with the methods already agreed between the Ministère and the School Board.

¹⁷ Excluding the Sabtuan Regional Technical and Vocational Training Centre in Waswanipi and the related student residence.
¹⁸ Excluding the Sabtuan Regional Technical and Vocational Training Centre in Waswanipi and the related student residence.

SCHEDULE C

ALLOCATION PROGRAM REGARDING ASSISTANCE WITH ROOM AND BOARD EXPENSES FOR YOUTH SECTOR STUDENTS IN PRESCHOOL EDUCATION, ELEMENTARY SCHOOL AND SECONDARY SCHOOL

The main objectives of the program are to provide host family services for the School Board's students whose parents are either absent from the community or are unable to care for the students for reasons recognized by the School Board, and for School Board students who are studying off-community for academic, social, sports or cultural reasons recognized by the School Board.

The students eligible for this program are all Cree beneficiaries under the *James Bay and Northern Québec Agreement*; certain other students are exceptionally recognized by the School Board if they are under 18 years of age and are eligible for registration in the schools administered by the School Board at the preschool, elementary school or secondary school level.

GENERAL PRINCIPLES

- The Ministère allocates to the School Board a global envelope which is totally independent of the expenses incurred and the standards used by the School Board. This envelope is completely transferable within the global budget of the School Board.
- For the 2019-2020 school year, the allocation is \$2 430 578 and is indexed annually in accordance with the variation in the CPI as set out in Schedule B.
- The envelope covers all expenses related to the program, including tuition fees and transportation costs, but excluding the administration costs of the program, which are funded from the general administration expenses of the School Board.

Administrative rule

Each school year, the School Board submits to the Ministère, along with its annual financial report at June 30, an activity report on this program. This report includes a breakdown of the expenses relating to this program, all in the format previously agreed upon with the Ministère.

SCHEDULE D

INVENTORY OF THE CREE SCHOOL BOARD'S PREMISES AS AT JUNE 30, 2019

SUMMARY

Community	Area as at June 30, 2019
Waswanipi	22 067 m ²
Chisasibi	34 330 m ²
Waskaganish	18 229 m ²
Wemindji	14 699 m ²
Eastmain	7 070 m ²
Whapmagoostui	7 029 m ²
Mistissini	31 766 m ²
Nemaska	8 095 m ²
Oujé-Bougoumou	6 372 m ²
Total inventory of premises	149 657 m²
Deduction for premises not recognized for youth sector education purposes:	
– Sabtuan Regional Technical and Vocational Training Centre (SRVTC) in Waswanipi	(4 537)
– Student residence for SRVTC in Waswanipi	(1 862)
Inventory of premises recognized for the calculation of the general base allocation for expenses other than those for teaching staff	143 258
– Total areas in Whapmagoostui	(7 029)
Inventory recognized for electricity and heating	136 229

DETAILS ON THE AREAS, BY COMMUNITY – WASWANAPI

Code	Building name and/or category	Address	Area at June 30, 2019
759001	Jolina Gull Blacksmith Memorial	6, rue Birch	435 m ²
759003	Student bungalow VTC	3, rue Elder David Neeposh	1 862 m ²
759004	Semi-detached	46 AB, rue Poplar	191 m ²
759005	Semi-detached	48 AB, rue Poplar	191 m ²
759006	Semi-detached	50 AB, rue Poplar	191 m ²
759007	Semi-detached	52 AB, rue Poplar	191 m ²
759008	Semi-detached	5 AB, rue Cedar	191 m ²
759009	Semi-detached	3 AB, rue Cedar	191 m ²
759010	Semi-detached VTC	30, 32, rue Chief Peter Gull	194 m ²
759011	Semi-detached VTC	34, 36, rue Chief Peter Gull	194 m ²

Code	Building name and/or category	Address	Area at June 30, 2019
759012	Semi-detached VTC	38, 40, rue Chief Peter Gull	194 m ²
759013	Semi-detached VTC	42, 44, rue Chief Peter Gull	194 m ²
759014	Semi-detached VTC	25, 27, rue Chief Peter Gull	194 m ²
759015	Bungalow	32, rue Poplar	182 m ²
759016	Bungalow	45, rue Poplar	182 m ²
759017	Bungalow	51, rue Poplar	182 m ²
759018	Warehouse	Village	166 m ²
759019	Sabtuan Adult Education Services	53, rue Poplar	196 m ²
759022	Semi-detached VTC	29, 31, rue Chief Peter Gull	194 m ²
759023	Semi-detached VTC	33, 35, rue Chief Peter Gull	194 m ²
759025	Semi-detached VTC	37, 39 rue Chief Peter Gull	194 m ²
759020	Willie J. Happyjack Memorial	1, rue Birch	3 935 m ²
759050	Bungalow	88, rue Poplar	182 m ²
759051	Bungalow	90, rue Poplar	182 m ²
759052	Bungalow	92, rue Poplar	182 m ²
759053	Bungalow	93, rue Poplar	182 m ²
759054	Bungalow	94, rue Poplar	182 m ²
759055	Bungalow	109, rue Poplar	182 m ²
759056	Bungalow	110, rue Poplar	182 m ²
759057	Bungalow	116, rue Poplar	182 m ²
759058	Bungalow	118, rue Poplar	182 m ²
759059	Bungalow	120, rue Poplar	182 m ²
759060	Bungalow	122, rue Poplar	182 m ²
759061	Bungalow	11, rue Birch	182 m ²
759062	Bungalow	107, rue Poplar	182 m ²
759063	Bungalow	5, rue Birch	182 m ²
759064	VTC	1, rue Elder David Neeposh	4 537 m ²
759026	Semi-detached	17, 19, rue Chief Peter Gull	170 m ²
759027	Semi-detached	21, 23, rue Chief Peter Gull	170 m ²
759021	Rainbow Elementary	2, rue Chief Peter Gull	3 198 m ²
759028	Semi-detached	19, 21, rue Chief Billy Ottereyes	345 m ²
759029	Semi-detached	23, 25, rue Chief Billy Ottereyes	452 m ²
759030	Semi-detached	27, 29, rue Chief Billy Ottereyes	345 m ²
759031	Townhouse	30 ABCD, rue Chief B Ottereyes	464 m ²
Total			22 067 m²

DETAILS ON THE AREAS, BY COMMUNITY– CHISASIBI

Code	Building name and/or category	Address	Area at June 30, 2019
759100	James Bay Eeyou	11, rue Maamuu	14 383 m ²
759101	Townhouse	1 ABC, rue Cluster F0	369 m ²
759102	Townhouse	2 ABC, rue Cluster F0	369 m ²
759103	Townhouse	3 ABC, rue Cluster F0	369 m ²
759104	Townhouse	7 ABC, rue Cluster F0	369 m ²
759105	Townhouse	8 ABC, rue Cluster F0	369 m ²
759106	Townhouse	9 ABC, rue Cluster F0	369 m ²
759107	Bungalow	4, rue Cluster F2	203 m ²
759108	Bungalow	5, rue Cluster F2	203 m ²
759111	Townhouse	9 ABC, rue Cluster C6	369 m ²
759112	Townhouse	8 ABC, rue Cluster C6	369 m ²
759113	Semi-detached	10 AB, rue Cluster C6	288 m ²
759114	Townhouse	11 ABCDEF, rue Cluster C6	742 m ²
759115	Townhouse	1 ABCD, rue Cluster C6	608 m ²
759116	Townhouse	12 ABCD, rue Cluster C6	608 m ²
759120	Quadruplex	5 ABCD, rue Cluster F0	513 m ²
759121	Quadruplex	4 ABCD, rue Cluster F0	513 m ²
759152	Quadruplex	Bloc #2 ABCD, rue Cluster D4	328 m ²
759153	Quadruplex	Bloc #3 ABCD, rue Cluster D4	328 m ²
759119	Trailer 1	140 A, rue Beaver Creek	78 m ²
759122	Trailer 2	138 B, rue Beaver Creek	78 m ²
759123	Trailer 3	138 A, rue Beaver Creek	78 m ²
759124	Trailer 4	144 B, rue Beaver Creek	78 m ²
759125	Trailer 5	144 A, rue Beaver Creek	78 m ²
759126	Trailer 6	142 B, rue Beaver Creek	78 m ²
759127	Trailer 7	142 A, rue Beaver Creek	78 m ²
759128	Trailer 8	140 B, rue Beaver Creek	78 m ²
759129	Semi-detached	220 AB, rue Wischku	170 m ²
759130	Semi-detached	216 AB, rue Wischku	170 m ²
759131	Townhouse	218 ABC, rue Wischku	255 m ²
759132	Semi-detached	300, 302, rue Otter	452 m ²
759133	Semi-detached	304, 306, rue Otter	345 m ²
759134	Semi-detached	308, 310, rue Otter	345 m ²
759135	Semi-detached	312, 314, rue Otter	452 m ²
759136	Semi-detached	113, 115, rue Beaver Log	345 m ²
759137	Semi-detached	117, 119, rue Beaver Log	345 m ²
759138	Waapinichkush Elementary	507, rue Wiishkichaansh	6 404 m ²

Code	Building name and/or category	Address	Area at June 30, 2019
759139	Townhouse	218AB–220AB, rue Miinduawadaaw	473 m ²
759140	Townhouse	226AB–228AB, rue Miinduawadaaw	474 m ²
759141	Eight-plex	518, ABCDEFGH, rue Wiiskichaansh	1807 m ²
Total			34 330 m²

DETAILS ON THE AREAS, BY COMMUNITY– WASKAGANISH

Code	Building name and/or category	Address	Area at June 30, 2019
759201	Semi-detached and warehouse	43, rue Nottaway	270 m ²
759202	Semi-detached	41 AB, rue Waskaganish	216 m ²
759203	Semi-detached	39 AB, rue Waskaganish	216 m ²
759206	Semi-detached	15 AB, rue Nottaway	193 m ²
759208	Semi-detached	17 AB, rue Nottaway	212 m ²
759209	Semi-detached	1 AB, rue Waskaganish	178 m ²
759210	Wiinibekuu Eeyou	31, rue Smokey Hill	5 170 m ²
759212	Semi-detached	231 AB, rue Charlton	277 m ²
759213	Annie Whiskeychan Memorial Elementary	1, rue Taaktachun	4 985 m ²
759225	Townhouse	225 ABC, rue Kaominak	655 m ²
759226	Townhouse	226 ABC, rue Kaominak	655 m ²
759227	Townhouse	227 ABCD, rue Kaominak	967 m ²
759228	Townhouse	228 ABC, rue Shipashtikw	655 m ²
759229	Semi-detached	15 AB, Tamarack	580 m ²
759230	Semi-detached	348, 350, Wiinibek	228 m ²
759231	Semi-detached	321, 323, Wiinibek	228 m ²
759232	Semi-detached	1 AB, rue Miiywaapin	376 m ²
759233	Semi-detached	3 AB, rue Miiywaapin	376 m ²
759234	Semi-detached	7, 9, rue Kaapeskii	376 m ²
759235	Townhouse	20-22-24-26, rue Naatwashtin	466 m ²
759236	Townhouse	18 ABCD, rue Naatwashtin	475 m ²
759237	Townhouse	16 ABCD, rue Naatwashtin	475 m ²
Total			18 229 m²

DETAILS ON THE AREAS, BY COMMUNITY- WEMINDJI

Code	Building name and/or category	Address	Area at June 30, 2019
759300	Maquatua Eeyou	7, rue Air Creebec	4 000 m ²
759302	Townhouse	11, 13, 15 rue Beaver	241 m ²
759303	Bungalow	3, rue Riverside	162 m ²

Code	Building name and/or category	Address	Area at June 30, 2019
759308	Warehouse	20, rue Beaver	113 m ²
759309	Semi-detached	52 AB, rue Air Creebec	220 m ²
759310	Semi-detached	50 AB, rue Air Creebec	220 m ²
759311	Maquatua Eyou Annex	7, rue Air Creebec	477 m ²
759312	Semi-detached	2, 4 rue Paint Hill	228 m ²
759313	Semi-detached	6, 8 rue Paint Hill	228 m ²
759350	Bungalow	15, rue Porcupine	200 m ²
759351	Bungalow	17, rue Porcupine	200 m ²
759352	Bungalow	19, rue Porcupine	200 m ²
759353	Bungalow	21, rue Porcupine	200 m ²
759356	Semi-detached	33, 35, rue Bush	240 m ²
759357	Bungalow	28, rue Bush	120 m ²
759358	Bungalow	26, rue Bush	120 m ²
759360	Bungalow	24, rue Bush	120 m ²
759316	Townhouse	2 AB, 4, rue Visitor	517 m ²
759315	Semi-detached	6, 8, rue Visitor	452 m ²
759317	Semi-detached	55, 57, rue Air Creebec	376 m ²
759318	Semi-detached	59, 61, rue Air Creebec	376 m ²
759319	Semi-detached	63, 65, rue Air Creebec	376 m ²
759320	Townhouse	5-7-9-11, rue Pine	466 m ²
759321	Townhouse	13-15-17-19, rue Pine	466 m ²
759322	Semi-detached	1-3, rue Pine	235 m ²
759323	Joy Ottereyes Rainbow Memorial School	39, rue Air Creebec	4 146 m ²
Total			14 699 m²

DETAILS ON THE AREAS, BY COMMUNITY- EASTMAIN

Code	Building name and/or category	Address	Area at June 30, 2019
759400	Five-plex	126 ABCDE, rue Shabow	539 m ²
759401	Semi-detached	2 AB, rue Nemaio	146 m ²
759402	Townhouse	8 ABC, rue Nemaio	240 m ²
759403	Warehouse	Rue "G"	160 m ²
759406	Wabannutao Eeyou (new)	124, rue Shabow	3 706 m ²
759407	Gilbert Mayappo Memorial Adult Education Center	232, Rue Shawinjin	241 m ²
759408	Semi-detached	8, 10, rue Nemaio	219 m ²
759409	Semi-detached	28, 30, rue Nouchimii	452 m ²
759410	Townhouse	40, 42, 44, rue Nouchimii	517 m ²

Code	Building name and/or category	Address	Area at June 30, 2019
759411	Semi-detached	1, 5, rue Nouchimii	376 m ²
759412	Townhouse	42 ABCD, rue Nuchimi Crescent	474 m ²
Total			7 070 m²

DETAILS ON THE AREAS, BY COMMUNITY- WHAPMAGOOSTUI

Code	Building name and/or category	Address	Area at June 30, 2019
759505	Sabtuan Adult Education Services	758, rue Kativik	179 m ²
759514	Badabin Eeyou	514, rue Whapmakw	3182 m ²
759515	Semi-detached	A1, A3, rue Chisayakw	220 m ²
759516	Semi-detached	A5, A7, rue Chisayakw	220 m ²
759517	Semi-detached	A9, A11, rue Chisayakw	220 m ²
759518	Semi-detached	A13, A15, rue Chisayakw	220 m ²
759519	Semi-detached	A17, A19, rue Chisayakw	220 m ²
759520	Meeyow Bee Nooquow School	520, rue Whapmakw	343 m ²
759521	Warehouse Whapmagoostui	521, rue Enchukw	312 m ²
759522	Semi-detached	21,23 rue Enchukw	239 m ²
759523	Semi-detached	25,25 rue Enchukw	277 m ²
759524	Semi-detached	29,31 rue Enchukw	239 m ²
759525	Semi-detached	A4, A6, rue Chisayakw	376 m ²
759526	Semi-detached	41-43, rue Beeyow	262 m ²
759527	Townhouse	33-39, chemin Ningauraaluk	520 m ²
Total			7 029 m²

DETAILS ON THE AREAS, BY COMMUNITY- MISTISSINI

Code	Building name and/or category	Address	Area at June 30, 2019
759600	Voyageur Memorial (Elementary)	227, rue Amisk	4835 m ²
759601	Townhouse	251 ABCD, rue Awashish	464 m ²
759602	Townhouse	253 ABCD, rue Awashish	464 m ²
759603	Semi-detached	264 AB, rue Amisk	199 m ²
759604	Semi-detached	272 AB, rue Amisk	199 m ²
759605	Townhouse	331 ABCD, boulevard Mistissini	304 m ²
759606	Semi-detached	352 AB, rue Nesk	178 m ²
759608	Townhouse	15 ABCD, rue Coonishish	475 m ²
759609	Townhouse	16 ABCD, rue Coonishish	475 m ²
759610	Semi-detached	360 AB, rue Nesk	191 m ²
759611	Semi-detached	368 AB, rue Nesk	191 m ²

Code	Building name and/or category	Address	Area at June 30, 2019
759612	Townhouse	19 ABCD, rue Coonishish	475 m ²
759613	Townhouse	251 ABC, boulevard Mistissini	224 m ²
759614	Townhouse	20 ABCD, rue Coonishish	475 m ²
759615	Townhouse	23 ABCD, rue Coonishish	475 m ²
759616	Quadruplex	368 ABCD, boulevard Mistissini	196 m ²
759618	Entrepôt-garage Mistissini	211, rue Main	690 m ²
759620	Voyageur Memorial Kindergarten	240, rue Amisk	869 m ²
759621	Voyageur Memorial Secondary	232, boulevard Mistissini	5950 m ²
759622	Townhouse	203-205-207-209, rue Nesk	642 m ²
759623	Townhouse	656-658-660-662, boulevard Mistissini	642 m ²
759650	Administrative centre	203, rue Main	1840 m ²
759651	Bungalow	51, rue Albanel	157 m ²
759652	Bungalow	16, rue Main	157 m ²
759653	Bungalow	256, boulevard Mistissini	157 m ²
759654	Bungalow	288, boulevard Mistissini	157 m ²
759655	Bungalow	403, boulevard Mistissini	157 m ²
759656	Semi-detached	251 AB, rue Nesk	157 m ²
759657	Bungalow	227, rue Nesk	157 m ²
759658	Bungalow	387, rue Swallow	157 m ²
759659	Bungalow	256, rue Nesk	157 m ²
759660	Bungalow	59, rue Queen	157 m ²
759661	Bungalow	240, rue Queen	157 m ²
759662	Bungalow	259, rue Queen	157 m ²
759663	Bungalow	192, rue St. John	157 m ²
759664	Bungalow	104, rue Sunset	157 m ²
759665	Bungalow	19, rue Wabushush	157 m ²
759666	Bungalow	35, rue Wabushush	157 m ²
759667	Bungalow	67, rue Wabushush	157 m ²
759668	Bungalow	83, rue Wabushush	157 m ²
759669	Bungalow	72, rue Albanel	157 m ²
759670	Bungalow	104, rue Albanel	157 m ²
759671	Bungalow	104, rue Wabushush	157 m ²
759672	Bungalow	99, rue Wabushush	157 m ²
759673	Bungalow	115, rue Wabushush	157 m ²
759674	Bungalow	16, rue Wabushush	177 m ²
759675	Semi-detached	32 AB, rue Wabushush	177 m ²
759676	Bungalow	51, rue Wabushush	177 m ²
759677	Semi-detached	72 AB, rue Wabushush	177 m ²

Code	Building name and/or category	Address	Area at June 30, 2019
759678	Bungalow	88, rue Wabushush	177 m ²
759628	Bungalow	46, rue Mischwek	85 m ²
759627	Semi-detached	34, 36, rue Mischwek	170 m ²
759626	Semi-detached	38, 40, rue Mischwek	170 m ²
759625	Semi-detached	42, 44, rue Mischwek	170 m ²
759629	Bungalow	204, rue Awashish	188 m ²
759630	Bungalow	222, rue Awashish	188 m ²
759631	Bungalow	224, rue Awashish	188 m ²
759632	Bungalow	228, rue Awashish	188 m ²
759633	Bungalow	230, rue Awashish	188 m ²
759634	Bungalow	231, rue Awashish	188 m ²
759635	Bungalow	233, rue Awashish	188 m ²
759636	Bungalow	235, rue Awashish	188 m ²
759637	Bungalow	237, rue Awashish	188 m ²
759638	Bungalow	236, rue Awashish	188 m ²
759640	Semi-detached	238 AB, rue Awashish	376 m ²
759641	Semi-detached	240 AB, rue Awashish	376 m ²
759642	Semi-detached	242 AB, rue Awashish	376 m ²
759639	Bungalow	244, rue Awashish	188 m ²
759643	Townhouse	239 ABCD, rue Awashish	466 m ²
759644	Townhouse	241 ABCD, rue Awashish	466 m ²
759645	Townhouse	243 ABCD, rue Awashish	466 m ²
759646	Townhouse	245 ABCD, rue Awashish	466 m ²
759647	Semi-detached	234 AB, rue Awashish	234 m ²
759648	Townhouse	247 ABCD, rue Awashish	464 m ²
759649	Townhouse	249 ABCD, rue Awashish	464 m ²
Total			31 766 m²

DETAILS ON THE AREAS, BY COMMUNITY- NEMASKA

Code	Building name and/or category	Address	Area at June 30, 2019
759700	Luke Mettaweskum	61, rue Lakeshore	4 470 m ²
759701	Triplex	5 ABC, rue Lynx	304 m ²
759702	Triplex	6 ABC, rue Lynx	304 m ²
759703	Semi-detached	12 AB, rue Beaver	186 m ²
759704	Semi-detached	1 AB, rue Martin	296 m ²
759706	Townhouse	2 ABCD, rue Fox	344 m ²
759707	Townhouse	8 ABCD, rue Martin	298 m ²
759708	Sabtuan Adult Education Services	12, rue Lakeshore	215 m ²
759709	Semi-detached	22 AB, Machishteweyaa Trail	345 m ²
759710	Semi-detached	36 AB, rue Partridge	392 m ²
759711	Townhouse	38 ABCD, rue Partridge	466 m ²
759712	Townhouse	23 ABCD, Shiipaashtikw	475 m ²
Total			8 095 m²

DETAILS ON THE AREAS, BY COMMUNITY- OUJÉ-BOUGOUMOU

Code	Building name and/or category	Address	Area at June 30, 2019
759800	Waapihtiwewan	200, rue Opemiska	3 399 m ²
759801	Townhouse	212 ABCDE, rue Opemiska	437 m ²
759802	Townhouse	214 ABCDE, rue Opemiska	437 m ²
759803	Townhouse	216 ABC, rue Opemiska	437 m ²
759844	Townhouse	143 ABC, Ginshaw Wagumshi	255 m ²
759888	Semi-detached	248, 250, rue Kabeshagamou	376 m ²
759889	Semi-detached	252, 254, rue Kabeshagamou	376 m ²
759890	Semi-detached	260, 262, rue Kabeshagamou	262 m ²
759891	Semi-detached	256, 258, rue Kabeshagamou	393 m ²
Total			6 372 m²

Total inventory of premises	149 657 m²
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SCHEDULE E

METHOD FOR CALCULATING THE SUBSIDIZED COST PER TEACHER

For the 2019-2020 and subsequent school year, the subsidized cost per teacher is determined by following the steps described below.

Step 1: Determination of the average base salary for the school year preceding the previous school year

The average salary on the School Board's own scale is determined based on the schooling and experience of the teachers listed in the *Personnel des commissions scolaires* (PERCOS, block 2) record for the school year preceding the previous school year. PERCOS block 2 lists all the teachers recorded between July 1 and June 30 of the school year preceding the previous school year. The teachers counted for purposes of the calculation are those in the categories that generate payroll costs during the school year concerned, that is, teachers on duty, on availability, on loan of services or on deferred wages. These teachers are considered as full-time equivalents.

The salaries on the scale of the teachers concerned are added up. The salary scale used in the calculation is the one applicable during the school year preceding the previous school year.

Dividing the total payroll thus obtained by the total number of teachers considered, in full-time equivalents, yields an average scale salary for the school year preceding the previous school year. This is the average base salary for the school year preceding the previous school year.

Step 2: Calculation of the average salary for the school year concerned by applying the indexation and aging rates for the school year concerned (increase in experience, schooling and mobility of teachers)

The average base salary for the school year preceding the previous school year obtained in Step 1 is adjusted to obtain the average salary for the school year concerned. This adjustment is made by first applying the indexation rate and then the aging rate to the average base salary for the school year preceding the previous school year and, secondly, by applying the indexation rate and then the aging rate for the school year concerned.

a) Calculation of the indexation rate

The indexation rate used is calculated based on the observed teacher's grid and the weighted salary table applicable to the preceding school years and the school year concerned. This rate is determined as follows :

INDEXATION

From the weighted average salary for the previous school year determined on the basis of the information provided by the School Board in the PERCOS system, an indexation rate for the school year concerned is determined as follows:

- The rate of increase provided for in the collective agreement, or anything in lieu of such an agreement, is applied to the salary on January 1 of the school year preceding the previous school year in order to obtain the salary on January 1 of the previous school year.
- The rate of increase provided for in the collective agreement, or anything in lieu of such an agreement, is applied to the salary on January 1 of the previous school year to obtain the salary on January 1 of the school year concerned.

The average salary for the previous school year is established by determining the average between the salary on January 1 of the school year preceding the previous school year, and the salary on January 1 of the previous school year.

The average salary for the current school year is established by determining the average between the salary on January 1 of the previous school year, and the salary on January 1 of the school year concerned.

The rate of increase between the average salary for the previous school year and the rate of increase for the school year concerned provides the indexation rate.

b) Calculation of the aging rate

The aging rate aims to take into account the increase in experience and education, as well as the mobility (arrivals and departures), of teachers.

Increase in experience

The Ministère determines the rate of increase in experience for the school year concerned by attributing, for that school year, one additional year of experience to teachers with less than 17 years of experience whose schooling is equal to or less than 19 years, and with less than 15 years of experience for the others. This calculation is made from the “stable” teachers taken from Block 2 of the PERCOS file for the school year preceding the previous school year. The teachers considered as “stable” are those listed in Block 2 of the PERCOS file for the school year preceding the previous school year, and also listed in Block 2 of the PERCOS file for the school year preceding the school year preceding the previous school year. The use of stable teachers is aimed at eliminating the effect of arrivals and departures (transitory teachers) on the calculation of the rate of increase in experience. These will be taken into account further on.

Increase in schooling

With respect to the increase in schooling, a 0.25% increase rate is applied to the School Board.

Teacher mobility

The teacher mobility rate aims to take into account the salary variations between teachers who leave the School Board and those who join the School Board. This rate has been established at -0.8835% for the school years 2019-2020 to 2023-2024.

The aging rate represents the sum of the components of experience, schooling and mobility.

c) Specific administrative rule

If the remuneration system of teachers as provided for in the applicable collective agreement is significantly modified during the period of application of these Budgetary Rules, the Ministère and the School Board will discuss the appropriate adjustments to the calculation of the average salary to take these modifications into account.

Step 3: Calculation of the amount for absences

The amount related to short-term absences is determined by multiplying the average number of days of absence per teacher considered by the Ministère in accordance with paragraphs a) and b) below by the standard costs applicable for one day of absence by one teacher, especially the cost of a substitute teacher.

The amount related to absences only relates to the temporary replacement required for short-term absences, including short-term sick leave, paternity or adoption leave, and the various special leaves provided for in the collective agreement.

a) Calculation of the number of days of short-term absence

The teachers' collective agreement provides for seven days of short-term sick leave. The seventh day may not in any circumstances be paid or carried forward; it is lost if not used. Based on the observations entered in the absence block in the PERCOS file, the Ministère has selected the following: six days of sick leave used.

For the other types of absences, the calculation is based on the data taken from Block 2 of PERCOS for the school years 1994-1995, 1995-1996 and 1996-1997.

Finally, to obtain a number of days per teacher, the total number of days of absence for the School Board was divided by the number of teachers entitled to base allocations in accordance with the certification of budget allocations for each of the school years.

The average number of days of absence (i.e. 1.038 days) over three school years thus obtained is increased by the number of days of sick leave used. The number of days of short-term absence thus obtained (7.038) is the number used for the duration of this agreement.

b) Calculation of the amount per teacher for the school year concerned

A fee for substitute teaching is applied to the total number of unpaid days of absence, that is, the daily rate for the school year concerned provided for in the collective agreement for one day of occasional substitute teaching, plus 4% for vacation pay.

The total amount per teacher for short-term replacement resulting from the days of leave used constitutes the amount related to absences.

Step 4: Calculation of other types of remuneration

Certain elements are added to the average salary, namely:

- sick leave days, convertible into cash, from previous school years
- parental benefits
- liability premiums
- work accident supplements
- salary insurance
- recruitment and retention bonuses
- isolation premiums

For the first five elements, the rates selected represent the provincial average for the last three school years available. Thus, for the 2019-2020 school year, these provincial averages will be calculated based on data from the PERCOS system for 2015-2016 to 2017-2018, as reported.

For the 2018-2019 school year, the amount related to the sixth element, the recruitment and retention bonuses, is \$5 579. For the subsequent school years, the amount related to this element will be determined in accordance with the average cost per teacher incurred by the School Board for this purpose as set out in the declarations made by the School Board in the PERCOS system and validated by the Ministère. For these purposes, only the recruitment or retention bonuses approved by the Ministère with the concurrence of the teachers' union concerned, and that the School Board must pay to its teachers are considered.

For the 2018-2019 school year, the amount related to the seventh element, the isolation premiums, is \$18 101. This amount for 2018-2019 is renewed and indexed for the 2019-2020 and subsequent school years according to the variation in the CPI as set out in Schedule B.

Step 5: Calculation of employer contributions

The Ministère establishes the employer contribution rate for the School Board by applying the parameters specific to the various contributory plans for the school year concerned to the teacher grid found in Block 2 of the PERCOS file.

This rate is applied to the total of the average salary for the school year concerned (Step 1 and Step 2), the amount for absences (Step 3) and other types of remuneration (Step 4), to obtain the employer contribution for the school year concerned. If modifications are made later, the employer contribution rate will be subject to adjustments during the school year.

The calculation is done by following these steps:

a) Determination of an average individual salary for the school year concerned

The salary scale for each individual, according to the PERCOS Block 2 file, is increased to take into account the indexation and aging rates for the school year concerned.

b) Application of parameters specific to the various contributory plans

The employer contribution parameters are applied to the increased individual salary. This procedure makes it possible to take precise account of the contributions paid for persons whose average salary is beneath the threshold specified in certain plans. The parameters used are based on the calendar years covered by the school year concerned. For the 2018-2019 school year, for example, the following parameters are used:

Element	Calendar Year 2018	Calendar Year
Régie des rentes du Québec (Québec pension plan)		
Eligible earnings	\$55 900	\$57 325
General exemption	\$3 500	\$3 500
Contribution rate	5.40%	5.55%
Maximum contribution	\$2 829.60	\$2 987.29
Régie de l'assurance maladie du Québec (Québec health insurance)		
Contribution rate	4.26%	4.26%
Employment insurance		
Regular contribution rate	1.82%	1.82%
Maximum contribution	\$940.94	\$964.93
Reduced contribution rate	1.434%	1.434%
Maximum contribution	\$741.33	\$760.23
Commission des normes, de l'équité, de la santé et de la sécurité du travail (labour standards, equity, workplace health and safety board)		
Eligible earnings	\$74 000	\$75 894
Contribution rate	0.88%	0.88%
Régime québécois d'assurance parentale (Québec parental insurance plan)		
Eligible earnings	\$74 000	\$75 894
Contribution rate	0.767%	0.767%

c) Determination of the average individual salary and the employer contribution rate

The contributions obtained for each person in the different plans listed in item **Erreur ! Source du renvoi introuvable.** are added to the salaries used to determine the contribution for each plan. The ratio

between the employer's total contribution and the salary considered yields the employer's contribution rate.

d) Determination of the employer contribution

The amount paid to the School Board to fund employer contributions is determined by applying the employer contribution rate determined in paragraph c) to the combined total of the average salary, the amount for absences and the amount of other remuneration.

Step 6: Calculation of the subsidized cost per teacher for the school year concerned

The subsidized cost per teacher for the school year concerned is the total of the following elements:

- the average salary for the school year concerned, as determined in Step 2
- the amount per teacher for absences, as calculated in Step 3
- the amount per teacher for other remuneration, as determined in Step 4
- the employer contributions calculated in Step 5
- an amount for professional development equivalent to the amount per teacher provided for in the collective agreement in force for the school year concerned

SCHEDULE F

CALCULATION OF THE SUBSIDIZED COST PER TEACHER FOR THE 2018-2019 SCHOOL YEAR

MINISTÈRE DE L'ÉDUCATION, DE L'ENSEIGNEMENT SUPÉRIEUR ET DE LA RECHERCHE

DIRECTION GÉNÉRALE DU FINANCEMENT

RÈGLES BUDGÉTAIRES 2018-2019 : PARAMÈTRES D'ALLOCATION 2018-2019

DOCUMENT E: CALCUL DU COÛT SUBVENTIONNÉ PAR ENSEIGNANT

CRIE, COMMISSION SCOLAIRE

CODE: 759000

D.G.F.E. EN DATE DU: 19-04-24
ÉMISSION : INITIAUX

PARAMÈTRES D'ALLOCATION 2018-2019
DOCUMENT E : CALCUL DU CÔT SUBVENTIONNÉ PAR ENSEIGNANT (FORMATION GÉNÉRALE DES JEUNES)

CRIE, COMMISSION SCOLAIRE

CODE:759000

A. SALAIRE MOYEN DE BASE 2016-2017	63 028 ¢	SOURCE: ANNEXE 1
-----	-----	
- INDEXATION ET VIEILLISSEMENT		

INDEXATION 2017-2018	1.8260 %	
VIEILLISSEMENT 2017-2018	0.8490 %	SOURCE: ANNEXE 2
INDEXATION 2018-2019	1.3920 %	
VIEILLISSEMENT 2018-2019	0.8383 %	SOURCE: ANNEXE 2
RELATIVITÉ SALARIALE 2018-2019	0.7510 %	
- SOUS-TOTAL: SALAIRE MOYEN 2018-2019	66 672 ¢	

B. MONTANT LIÉ À L'ABSENTEÏSME	2 215 ¢	SOURCE: ANNEXE 3
-----	-----	
C. AUTRES RÉMUNÉRATIONS		SOURCE: ANNEXE 4

. CONGÉS DE MALADIE MONNAYABLES, ANNÉES PRÉC.	0.0679 %	
. ASSURANCE-SALAIRE	2.3009 %	
. DROITS PARENTAUX	0.8061 %	
. SUPPLÉMENTS AUX ACCIDENTS DU TRAVAIL	0.0370 %	
. PRIMES DE RESPONSABILITÉ	0.0477 %	
. PRIMES D'ÉLOIGNEMENT	18 101 ¢	
. PRIMES DE RÉTENTION	5 579 ¢	
. MONTANT TOTAL	25 926 ¢	

D. CONTRIBUTION DE L'EMPLOYEUR		

. TAUX	11.379 %	SOURCE: ANNEXE 5
. MONTANT 2018-2019	10 789 ¢	

E. PERFECTIONNEMENT	240 ¢	
-----	-----	
COÛT SUBVENTIONNÉ 2018-2019 (A+B+C+D+E)	105 843 ¢	
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PARAMÈTRES D'ALLOCATION 2018-2019
DOCUMENT E : CALCUL DU CÔÛT SUBVENTIONNÉ PAR ENSEIGNANT (FORMATION GÉNÉRALE DES JEUNES)

ANNEXE 1: CALCUL DU SALAIRE MOYEN DE BASE 2016-2017

CRIE, COMMISSION SCOLAIRE

CODE:759000

A) MASSE SALARIALE DE BASE À L'ÉCHELLE POUR LES ENSEIGNANTS EN TÂCHE, EN SÉCURITÉ D'EM- PLOI, EN PRÊTS DE SERVICE ET EN TRAITEMENT DIFFÉRÉ TIRÉS DU FICHIER PERCOS 2016-2017	20 724 984 \$ -----
B) NOMBRE D'ENSEIGNANTS EN TÂCHE, EN SÉCURITÉ D'EM- PLOI, EN PRÊTS DE SERVICE ET EN TRAITEMENT DIFFÉRÉ TIRÉS DU FICHIER PERCOS (EN ETC) 2016-2017	328.8183 -----
C) SALAIRE MOYEN À L'ÉCHELLE 2016-2017 (A/B)	63 028 \$ -----

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PARAMÈTRES D'ALLOCATION 2018-2019

CRIE, COMMISSION SCOLAIRE

DOCUMENT E : CALCUL DU COÛT SUBVENTIONNÉ PAR ENSEIGNANT (FORMATION GÉNÉRALE DES JEUNES)

CODE: 759000

ANNEXE 2: TAUX DE VIEILLISSEMENT

EXPÉRIENCE		MOBILITÉ		SOMMAIRE	
TAUX DE VIEILLISSEMENT PROJETÉ 2017-2018					
A- SALAIRE MOYEN EN 2016-2017 (ÉCHELLE 2017-2018)	63 028 \$	A- SALAIRE MOYEN DE LA POPULATION RETENUE EN 2016-2017	38 709 \$	EXPÉRIENCE	1.4825 %
B- SALAIRE MOYEN EN 2017-2018 (ÉCHELLE 2017-2018)	63 963 \$	B- NOUVEAU SALAIRE MOYEN (APRÈS AJOUT DE LA MOBILITÉ CALCULÉE)	38 367 \$	MOBILITÉ	-0.8835 %
C- TAUX PROJETÉ POUR L'EXPÉRIENCE $C = ((B-A)/A) \times 100$	1.4825 %	C- TAUX PROJETÉ POUR LA MOBILITÉ $C = ((B-A)/A) \times 100$	-0.8835 %	SCOLARITÉ(1)	0.2500 %
TAUX DE VIEILLISSEMENT PROJETÉ 2018-2019					
A- SALAIRE MOYEN EN 2017-2018 (ÉCHELLE 2017-2018)	63 963 \$			EXPÉRIENCE	1.4718 %
B- SALAIRE MOYEN EN 2018-2019 (ÉCHELLE 2017-2018)	64 904 \$			MOBILITÉ	-0.8835 %
C- TAUX PROJETÉ POUR L'EXPÉRIENCE $C = ((B-A)/A) \times 100$	1.4718 %			SCOLARITÉ(1)	0.2500 %
				TAUX RETENU	0.8490 %
					0.8383 %

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CONGÉS DE MALADIE UTILISÉS	NOMBRE TOTAL	/	NOMBRE D'ENSEIGNANTS	=	NOMBRE MOYEN	NOMBRE RETENU
A) CONGÉS DE MALADIE UTILISÉS						3.5
B) CONGÉS DE PATERNITÉ						-----
1994-1995	44.00		269		0.163	
1995-1996	27.00		280		0.096	
1996-1997	34.00		282		0.120	
NOMBRE DE JOURS RETENUS						0.126
C) CONGÉS SPÉCIAUX						-----
1994-1995	196.00		269		0.728	
1995-1996	183.00		280		0.653	
1996-1997	207.00		282		0.734	
NOMBRE DE JOURS RETENUS						0.705
D) CONGÉS SPÉCIAUX (GROSSESSES)						-----
1994-1995	40.00		269		0.148	
1995-1996	52.00		280		0.185	
1996-1997	80.00		282		0.283	
NOMBRE DE JOURS RETENUS						0.206
E) TOTAL (A+B+C+D)						4.538
						=====

A) CONGÉS DE MALADIE UTILISÉS	3.5
B) CONGÉS SPÉCIAUX (PATERNITÉ, ÉVÈNEMENTS SOCIAUX, GROSSESSES)	1.038
C) TOTAL (A + B = C)	4.538
D) TARIF QUOTIDIEN DE SUPPLÉANCE (CF. ARTICLE 6.7.03 DES CONVENTIONS COLLECTIVES)	222.11 \$
E) MONTANT DE SUPPLÉANCE PAR ENSEIGNANT AVANT AJOUT POUR PRIMES DE VACANCES (C X D)	1 008.04 \$
F) AJOUT POUR PRIMES DE VACANCES (4.00 %)	40.32 \$
G) MONTANT POUR UTILISATION 2018-2019 (E + F)	1 048.36 \$
MONNAYABILITÉ :	
H) NOMBRE DE JOURS MONNAYÉS	3.5
I) SALAIRE QUOTIDIEN MOYEN	333.36 \$
J) MONTANT POUR MONNAYABILITÉ	1 166.77 \$
K) MONTANT TOTAL LIÉ À L'ABSENTÉISME PAR ENSEIGNANT (K=G+J)	2 215.14 \$
	=====

1) CALCUL DE LA MASSE SALARIALE À PARTIR DE LAQUELLE LA CONTRIBUTION DE L'EMPLOYEUR EST ESTIMÉE

A. MASSE SALARIALE EN 2016-2017 (1)	20 724 984 \$
B. TAUX D'AUGMENTATION (2)	5.6564 %
C. MASSE SALARIALE EN 2018-2019 (A + (A X B))	21 897 274 \$

2) MONTANT À PAYER PAR L'EMPLOYEUR PAR RÉGIME CONTRIBUTOIRE

RÉGIME DES RENTES DU QUÉBEC	ASSURANCE MALADIE DU QUÉBEC	ASSURANCE - EMPLOI	SANTÉ ET SECURITÉ DU TRAVAIL	RÉGIME QUÉBÉCOIS D'ASSURANCE PARENTALE	
951 623 \$	932 823 \$	256 666 \$	187 415 \$	163 349 \$	2 491 878 \$

3) CALCUL DU TAUX DE CONTRIBUTION DE L'EMPLOYEUR

A. MASSE SALARIALE RETENUE AUX FINS DE CALCUL	21 897 274 \$
B. MONTANT À PAYER	2 491 878 \$
C. TAUX DE CONTRIBUTION DE L'EMPLOYEUR 2018-2019 ((B / A) * 100)	11.3798 %

- (1) OBTENUE EN SOMMANT LE TRAITEMENT À L'ÉCHELLE PAR INDIVIDU.
(2) OBTENU EN CONSIDÉRANT LES TAUX DE VIEILLISSEMENT ET D'INDEXATION.

PARAMÈTRES AYANT SERVI AU CALCUL DE LA CONTRIBUTION DE L'EMPLOYEUR	ANNÉE CIVILE 2018		ANNÉE CIVILE 2019	
RÉGIME DES RENTES DU QUÉBEC				
- GAINS ADMISSIBLES		55 900.00 \$		57 325.00 \$
		-----		-----
- EXEMPTION		3 500 \$		3 500 \$
		-----		-----
- TAUX DE COTISATION		5.400 %		5.550 %
		-----		-----
- COTISATION MAXIMUM		2 829.60 \$		2 987.29 \$
		-----		-----
ASSURANCE MALADIE				
- TAUX DE COTISATION		4.26 %		4.26 %
		-----		-----
ASSURANCE-EMPLOI				
	TAUX SIMPLE	TAUX RÉDUIT	TAUX SIMPLE	TAUX RÉDUIT
- TAUX DE COTISATION	1.82 %	1.434 %	1.82 %	1.434 %
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- COTISATION MAXIMUM	940.94 \$	741.33 \$	964.93 \$	760.23 \$
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SANTÉ ET SÉCURITÉ DU TRAVAIL				
- TAUX MOYEN DE COTISATION		0.880 %		0.880 %
		-----		-----
- REVENU MAXIMUM COTISABLE		74 000.00 \$		75 894.00 \$
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RÉGIME QUÉBÉCOIS D'ASSURANCE PARENTALE				
- TAUX DE COTISATION		0.767 %		0.767 %
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- REVENU MAXIMUM COTISABLE		74 000.00 \$		75 894.00 \$
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