

ANNUAL EXPENDITURE MANAGEMENT PLANS OF THE DEPARTMENTS AND BODIES

2025 • 2026



ANNUAL EXPENDITURE MANAGEMENT PLANS OF THE **DEPARTMENTS** **AND BODIES**

2025 • 2026

for the fiscal year ending March 31, 2026

Tabled in the National Assembly as required
by section 46 of the
Public Administration Act (CQLR, chapter A-6.01)
by Mrs. Sonia LeBel,
Minister responsible for Government Administration
and Chair of the Conseil du trésor

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Expenditure Budget 2025-2026
**Annual Expenditure Management Plans
of the Departments and Bodies**

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**EXPLANATORY
NOTES**

1. PURPOSE OF THE ANNUAL EXPENDITURE MANAGEMENT PLANS OF THE DEPARTMENTS AND BODIES VOLUME

The **Annual Expenditure Management Plans of the Departments and Bodies** volume presents the choices made in allocating resources and the actions undertaken to achieve the objectives set out in the strategic plans. To this end, the Chair of the Conseil du trésor is responsible for tabling in the National Assembly the annual expenditure management plans prepared by each Minister under section 46 of the Public Administration Act (CQLR, chapter A-6.01).

This volume also groups the explanations for the budgetary data of entities under the responsibility of a Minister, and where applicable, a Minister Responsible, i.e. the Department, budget-funded bodies, special funds and bodies other than budget-funded bodies, thus reflecting the budgetary reality of the portfolio assigned to them. Its purpose is to explain the budgetary information for departmental portfolios presented in the **Estimates and Expenditures of the Departments and Bodies** volume.

2. CONTENTS OF THE ANNUAL EXPENDITURE MANAGEMENT PLANS OF THE DEPARTMENTS AND BODIES VOLUME

The volume is divided into two sections.

The first section presents the summary for the 2025-2026 Expenditure Budget. This summary covers the total budgetary expenditures. The second section presents the annual expenditure management plans for each of the departmental portfolios, consisting of four subsections reporting key portfolio data, mission, resource allocation and actions undertaken by the Department to achieve the objectives set out in the strategic plan and, where applicable, two additional subsections presenting budget information for special funds and bodies other than budget-funded bodies, as well as those of budget-funded bodies in an appendix.

The following is presented for each departmental portfolio:

- a first subsection, "Snapshot of the Portfolio," which presents the key data representing the essential facts of the portfolio in relation to its activities, its clientele and its results;
- a second subsection, "Minister's Portfolio," which summarizes the Department's mission and, where applicable, the budget-funded bodies, special funds and bodies other than budget-funded bodies comprising the portfolio;
- a third subsection, "The Budget Plan for the Department and Budget-funded Bodies," which sets forth the program spending budgets for the Department and budget-funded bodies, where applicable, followed by an explanation of significant variations for each program, and the capital budget, followed by an explanation of significant variations in forecast investments, including fixed assets other than information resources, information resources assets, and loans, investments, advances and other costs;
- a fourth subsection, "Budgetary Choices," which states, for each orientation in the strategic plan, the goals set forth in the strategic plan and the actions proposed by the Department to achieve these goals;

- where applicable, a fifth subsection, "Budget Plan of Special Funds and Bodies Other than Budget-funded Bodies," which reports on budget planning for special funds and bodies other than budget-funded bodies and includes an explanation of significant variations in revenues, expenditures and investments;
- where applicable, a sixth subsection, "Budget-funded Bodies," which is an appendix presenting the expenditures of budget-funded bodies.

FIRST SECTION: SUMMARY OF THE EXPENDITURE BUDGET

This section presents the budget summary of the information for each departmental portfolio, including the National Assembly and the persons appointed by the National Assembly, for which the detailed information appears in the **Estimates, Expenditures and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly** volume.

The section consists of an "Expenditure Budget" table, which compares the 2025-2026 Expenditure Budget, including the elements integrated into the Contingency Fund, i.e. 2025-2026 Budget measures and subsidized infrastructure, to the comparative 2024-2025 probable expenditure, which excludes 2025-2026 non-recurring budget items. The variations are presented with and without the effects of subsidized infrastructure.

SECOND SECTION: ANNUAL EXPENDITURE MANAGEMENT PLANS OF THE DEPARTMENTS AND BODIES

This section presents, for each portfolio under the responsibility of a Minister, and where applicable, a Minister Responsible, the department's mission and, where applicable, the budget-funded bodies, special funds and bodies other than budget-funded bodies that comprise the portfolio. It then presents the allocation of resources as well as the actions proposed by the Department to achieve the objectives set out in its strategic plan.

SNAPSHOT OF THE PORTFOLIO

This subsection presents an overview of the portfolio in the form of key data, in the form of text boxes, representing the essential facts of the portfolio in relation to its mission, its activities, its clientele and its results. These portfolio data cover the Department and, where applicable, its budget-funded bodies, its special funds, its bodies other than budget-funded bodies and its network bodies.

MINISTER'S PORTFOLIO

This subsection summarizes the department's mission and, where applicable, the mission of budget-funded bodies, the purpose of special funds, and the mission of bodies other than budget-funded bodies comprising the portfolio. The information is presented in separate parts by type of entity.

The mission statement outlines the nature of the department, its clientele, its areas of activity and its purpose. For special funds and bodies other than budget-funded bodies, the presentation text includes a list of the major sources of financing.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

This subsection presents, in two separate parts, the planning related to the expenditure budget and capital budget of the Department and, where applicable, the budget-funded bodies.

Expenditure Budget

The expenditure budget section begins with a brief description of program spending for the portfolio and for each program, followed by a description of each program and an explanation of significant variations in each program's expenditure.

Where applicable, clarification is added following the description of program spending for the portfolio regarding the total amount of elements integrated into the Contingency Fund, i.e. 2025-2026 Budget measures and subsidized infrastructure.

The section ends with the following tables:

- an "Expenditure Budget by Program" table, which compares the 2025-2026 Expenditure Budget to the 2024-2025 probable expenditure and which presents a 2024-2025 comparative budget, including a comparison to the total elements integrated into the Contingency Fund as well as the elements with no recurrence in the 2025-2026 Budget, if applicable;
- if applicable, an "Elements Integrated into the Contingency Fund" table detailing these elements, i.e. 2025-2026 Budget measures and subsidized infrastructure or a table showing 2025-2026 Budget measures integrated into the expenditure budget.

Capital Budget

The Capital Budget section provides an explanation of significant variations in forecast investments, including fixed assets other than information resources, information resources assets, as well as loans, investments, advances and other costs.

The section ends with the following table "Capital Budget" table that compares the 2025-2026 capital budget to the 2024-2025 capital budget for fixed assets other than information resources, information resources assets, as well as loans, investments, advances and other costs.

BUDGETARY CHOICES

This subsection presents, for the 2025-2026 fiscal year, a statement of the department's proposed actions to achieve the objectives of the 2023-2027 Strategic Plan. This statement may also present the priorities that guided the development of the 2025-2026 financial framework and major governmental priorities.

Thus, this subsection presents the goals set forth in the strategic plan and the department's proposed actions to achieve them.

To this end, each orientation of the strategic plan is presented separately as follows:

- a reminder of the strategic plan's orientation with a summary description;

- a presentation of the department's proposed actions, allowing for a better understanding of the strategy used to achieve objectives set out in the strategic plan with available resources. These actions are presented for each orientation and provide information on the means implemented to achieve the objectives associated with the orientation.

BUDGET PLAN OF SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

This subsection consists of two separate parts, the first dealing with budget information for special funds and the second dealing with budget information for bodies other than budget-funded bodies.

This information consists of the explanation of significant variations in revenues, expenditures, and investments for each of the special funds and bodies other than budget-funded bodies in the portfolio for the 2025-2026 and 2024-2025 fiscal years.

The subsection ends with the following tables:

- a "Special Fund Revenues, Expenditures and Investments" table, which compares the revenues, expenditures and investments for each of the special funds, as well as the financial contribution from the Department responsible for 2025-2026 and 2024-2025 fiscal years and, if applicable, the total of the 2025-2026 Budget measures and other variations added to the forecast expenditures and investments to be approved by the National Assembly;
- a "Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies" table, which compares the revenues, expenditures, and investments for each of the bodies other than budget-funded bodies, as well as the financial contribution from the Department responsible for 2025-2026 and 2024-2025 fiscal years and, where applicable, the total of the 2025-2026 Budget measures and other variations added to the forecast expenditures and investments.

BUDGET-FUNDED BODIES

This subsection is intended to be an appendix, when required, presenting an "Expenditures of Budget-funded Bodies" table that provides the names of all budget-funded bodies of the portfolio, their expenditure budget for the 2025-2026 fiscal year, and the probable expenditure for the 2024-2025 fiscal year.

3. CHANGES TO THE PRESENTATION STRUCTURE OF PORTFOLIOS

The presentation structure of the 2025-2026 Expenditure Budget has been adjusted from the structure in effect in the 2024-2025 fiscal year. These changes may be for a department or a budget-funded body and concern the programs or program elements that comprise them, as well as certain special funds, bodies other than budget-funded bodies or defined-purpose accounts. This, in particular, is to reflect the changes to status, name as well as new government orientations or internal restructurings.

These changes, presented by portfolio, can be found in section 3 of the explanatory notes of the **Estimates and Expenditures of the Departments and Bodies** volume.

4. TERMS APPEARING IN THE SUMMARY OF THE EXPENDITURE BUDGET AND BUDGET PLAN SUBSECTIONS

Definitions of key terms can be found in sections 4 to 7 of the explanatory notes of the **Estimates and Expenditures of the Departments and Bodies** volume.

**SUMMARY OF THE
EXPENDITURE BUDGET**

Summary of the Expenditure Budget

Expenditure Budget¹

(millions of dollars)

	2025-2026 Expenditure Budget	Elements Integrated into the Contingency Fund		2025-2026 Expenditure Budget (Including Elements)	2024-2025 Probable Expenditures
		Budget Measures	Subsidized Infrastructures		
National Assembly ²	198.0	-	-	198.0	190.4
Persons Appointed by the National Assembly ²	172.4	-	-	172.4	157.2
Affaires municipales et Habitation	3,682.9	156.5	1,080.9	4,920.2	3,161.5
Agriculture, Pêcheries et Alimentation	1,261.6	38.1	23.4	1,323.1	1,285.1
Conseil du trésor et Administration gouvernementale ^{3,4}	18,219.5	(2,172.3)	(11,145.0)	4,902.2	16,380.2
Conseil exécutif ³	567.6	22.4	22.2	612.2	587.6
Culture et Communications	820.9	125.0	359.5	1,305.4	961.5
Cybersécurité et Numérique ³	253.4	52.1	14.4	319.9	346.0
Économie, Innovation et Énergie	1,496.3	505.3	142.9	2,144.4	2,316.6
Éducation	19,825.6	154.8	3,413.0	23,393.4	19,798.2
Emploi et Solidarité sociale	5,204.6	64.2	0.0	5,268.8	5,437.3
Enseignement supérieur	8,909.4	45.0	1,191.8	10,146.2	8,816.5
Environnement, Lutte contre les changements climatiques, Faune et Parcs	529.3	20.8	8.8	558.9	544.8
Famille	4,076.2	34.2	293.4	4,403.8	3,677.1
Finances ³	209.6	1.8	-	211.4	160.0
Immigration, Francisation et Intégration ³	806.2	28.2	-	834.4	565.5
Justice	1,890.5	1.7	4.7	1,896.9	1,824.4
Langue française	80.4	7.0	0.1	87.5	81.8
Relations internationales et Francophonie	163.3	6.3	-	169.6	176.8
Ressources naturelles et Forêts	491.7	63.4	111.9	667.0	574.8
Santé et Services sociaux	57,028.4	772.0	3,781.7	61,582.1	55,979.5
Sécurité publique	2,169.8	32.7	26.6	2,229.1	2,637.8
Tourisme	123.9	19.0	369.8	512.7	273.0
Transports et Mobilité durable	3,016.2	21.8	299.9	3,337.9	3,781.4
Travail	35.9	-	-	35.9	49.3
Reallocation of government expenditures during the fiscal year	(600.0)	-	-	(600.0)	-
Program Spending	130,633.6	-	-	130,633.6	129,764.1
Debt Service	6,449.9	-	-	6,449.9	6,575.1
Budget Expenditures	137,083.5	-	-	137,083.5	136,339.2

¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.

² Information on this portfolio's appropriations and expenditures is presented in the volume "Estimates, Expenditures and Annual Expenditure Management Plans of the National Assembly and the Persons Appointed by the National Assembly".

³ This portfolio contains one or more provisions allowing transfers of appropriations to other portfolios and the expenditures recorded therein in 2024-2025 take into account transfers to any portfolio.

	Subsidized infrastructure integrated into the Contingency Fund	Non-recurring budget items 2025-2026 ⁵	2024-2025 Comparative Probable Expenditure	Variation excluding infrastructure		Variation including infrastructure	
				\$ million	%	\$ million	%
National Assembly	-	-	190.4	7.7	4.0	7.7	4.0
Persons Appointed by the National Assembly	-	-	157.2	15.2	9.6	15.2	9.6
Affaires municipales et Habitation	805.1	-	3,966.7	677.9	21.4	953.6	24.0
Agriculture, Pêcheries et Alimentation	20.0	-	1,305.1	14.6	1.1	18.0	1.4
Conseil du trésor et Administration gouvernementale	(11,365.5)	-	5,014.7	(333.0)	3.2	(112.5)	4.1
Conseil exécutif	20.5	-	608.1	2.5	0.4	4.2	0.7
Culture et Communications	282.4	-	1,243.9	(15.6)	(1.6)	61.5	4.9
Cybersécurité et Numérique	16.5	(12.2)	350.3	(28.3)	(8.5)	(30.4)	(8.7)
Économie, Innovation et Énergie	109.0	(515.0)	1,910.6	200.0	11.1	233.9	12.2
Éducation	4,149.2	(378.6)	23,568.7	560.9	2.9	(175.3)	(0.7)
Emploi et Solidarité sociale	0.1	(64.7)	5,372.7	(103.8)	(1.9)	(103.9)	(1.9)
Enseignement supérieur	1,297.3	(23.7)	10,090.2	161.6	1.8	56.0	0.6
Environnement, Lutte contre les changements climatiques, Faune et Parcs	7.8	-	552.6	5.2	1.0	6.3	1.1
Famille	214.7	285.0	4,176.9	148.2	3.7	226.9	5.4
Finances	-	48.1	208.2	3.2	1.5	3.2	1.5
Immigration, Francisation et Intégration	-	240.0	805.6	28.8	3.6	28.8	3.6
Justice	4.2	(7.3)	1,821.3	75.1	4.1	75.6	4.2
Langue française	0.1	-	81.8	5.7	7.0	5.7	7.0
Relations internationales et Francophonie	-	-	176.8	(7.2)	(4.0)	(7.2)	(4.0)
Ressources naturelles et Forêts	64.5	-	639.4	(19.8)	(3.4)	27.6	4.3
Santé et Services sociaux	4,049.7	(12.2)	60,017.0	1,833.1	3.3	1,565.1	2.6
Sécurité publique	26.3	(170.3)	2,493.8	(264.9)	(10.7)	(264.7)	(10.6)
Tourisme	231.9	(61.0)	443.9	(69.1)	(32.6)	68.8	15.5
Transports et Mobilité durable	66.1	(1,000.0)	2,847.5	256.7	9.2	490.5	17.2
Travail	-	(11.3)	38.0	(2.0)	(5.3)	(2.0)	(5.3)
Reallocation of government expenditures during the fiscal year	-	-	-	(600.0)	-	(600.0)	-
Program Spending	-	(1,683.1)	128,081.0	2,552.6	2.0	2,552.6	2.0
Debt Service	-	-	6,575.1	(125.2)	(1.9)	(125.2)	(1.9)
Budget Expenditures	-	(1,683.1)	134,656.1	2,427.4	1.8	2,427.4	1.8

⁴ Excluding program 5 – Contingency Fund, the variation excluding subsidized infrastructure is \$37.6 million and the variation percentage is 3.2%. Including the subsidized infrastructure of \$32.0 million in 2025-2026 and \$19.9 million in 2024-2025, the variation is \$49.7 million and the variation percentage is 4.1%.

⁵ Details of non-recurring items in the 2025-2026 Budget can be found in the “Expenditure Management Strategy – Additional Information” volume.

**ANNUAL EXPENDITURE MANAGEMENT PLANS
OF THE DEPARTMENTS AND BODIES**

AFFAIRES MUNICIPALES ET HABITATION

SNAPSHOT OF THE PORTFOLIO

<p>Municipal organization in 2024</p> <p>1,127</p> <p>local municipalities</p> <p>87 regional county municipalities</p> <p>2 metropolitan communities</p>	<p>2025-2035 Québec Infrastructure Plan</p> <p>\$7.0 billion</p> <p>for municipal infrastructure</p> <p>\$4.0 billion</p> <p>for social and community housing</p>	<p>Housing</p> <p>139,299</p> <p>low-rental and affordable housing units as at March 31, 2024</p> <p>78,642</p> <p>Administrative Housing Tribunal hearings in 2023-2024</p>
<p>Regional and metropolitan development</p> <p>\$289.8 million</p> <p>in financial assistance under the Regions and Rurality Fund in 2025-2026</p> <p>\$17.0 million</p> <p>in financial assistance under the Fonds signature métropole in 2025-2026</p>	<p>Partnerships with local governments</p> <p>\$686.0 million</p> <p>in transfers to share in the one-point increase in Québec sales tax (QST) in 2025-2026</p> <p>\$695.2 million in transfers for compensation in lieu of taxes on public buildings in 2025-2026</p>	<p>Municipal integrity</p> <p>2,058</p> <p>cases opened pertaining to municipal integrity as a result of disclosures or investigations initiated by the Commission municipale in 2023-2024</p> <p>98% of disclosures processed in 180 days or less</p>
<p>Land use</p> <p>251</p> <p>government notices regarding land use and development plans in 2023-2024</p> <p>\$360.4 million for the 2023-2027 Implementation Plan for the Politique nationale de l'architecture et de l'aménagement du territoire</p>	<p>Drinking water and wastewater</p> <p>\$267.5 billion</p> <p>replacement value of municipal water infrastructure and roadways over pipes in 2024</p> <p>53% of municipalities reached their residential drinking water consumption target in 2022</p>	<p>Climate change</p> <p>10</p> <p>bureaux de projets for flooding</p> <p>\$39.1 million under the 2024-2029 Implementation Plan of the 2030 Plan for a Green Economy to carry out adaptation solutions for coastal erosion and flooding</p>

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The mission of the Ministère des Affaires municipales et de l'Habitation consists of working alongside municipalities to promote the planning and development of high-quality living environments for the well-being of the public. The Department supports the Minister of Municipal Affairs, the Minister Responsible for Housing, and the Minister Responsible for the Metropolis and the Montréal Region in the exercise of their responsibilities.

The Commission municipale du Québec is an independent, multi-functional body that works to improve the governance and management of municipal bodies and to promote integrity, thereby increasing public confidence in its institutions. It acts as an administrative tribunal and body, auditor of accounts and inspector of the affairs of municipalities and municipal bodies. It also acts as an investigative and advisory body.

As a specialized tribunal exercising its jurisdiction in matters relating to residential leases, the mission of the Administrative Housing Tribunal is to rule on disputes brought before it using a simple procedure based on the rules of natural justice, to inform the public about the rights and obligations that arise from a residential lease, to promote reconciliation between landlords and tenants, and in certain circumstances, to oversee the preservation of housing stock.

SPECIAL FUND

REGIONS AND RURALITY FUND

The Regions and Rurality Fund is a financial assistance program set up by the Department to support the economic development of Québec's various regions and promote local vitality.

The Fund has five components:

- Component 1 – Support for regional outreach;
- Component 2 – Support for regional county municipality (RCM) expertise in local and regional development;
- Component 3 – RCM "Signature Innovation" projects;
- Component 4 – Support for vitality and intermunicipal cooperation;
- Component 5 – Local businesses.

The Fund is one of the commitments of the Partnership 2020-2024: Towards Stronger Municipalities and Regions, which was renewed by the signing, by representatives of the Gouvernement du Québec of the Déclaration de réciprocité concernant le nouveau partenariat entre le gouvernement du Québec et les gouvernements de proximité : ensemble au service des citoyens.

The Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (CQLR, chapter M-22.1) stipulates that revenues for the Fund be derived from appropriations allocated for that purpose by Parliament.

BODY OTHER THAN A BUDGET-FUNDED BODY

SOCIÉTÉ D'HABITATION DU QUÉBEC

The mission of the Société d'habitation du Québec (SHQ) is to meet the housing needs of the Québec public through an integrated, sustainable approach. It supports the Québec public by offering low-rental and affordable housing and residential construction, renovation, adaptation and home ownership programs. The SHQ employs an integrated, sustainable housing approach across Québec, contributing to the development of a variety of affordable, quality dwellings and stimulating innovation and public-private housing initiatives. It subscribes to and participates in current major government orientations, such as economic inclusion and social participation, homelessness, preventive health measures, occupancy and vitality of territories, and the Northern Plan.

Financing for the SHQ's activities derive mainly from contributions from the Gouvernement du Québec and the Canada Mortgage and Housing Corporation and through independent revenue sources.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Affaires municipales et Habitation" portfolio is set at \$3,682.9 million before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to the following:

- the enhanced funding for the construction of new affordable housing;
- the increase in payments for compensation in lieu of taxes;
- the increase in payments under the QST one-point increase sharing program.

An amount of \$1,237.4 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$156.5 million for measures announced in the 2025-2026 Budget;
- \$1,080.9 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Support for Departmental Activities

The purpose of this program is to allocate the resources needed so that the administrative units can work efficiently to manage programs, draw up and implement government orientations and policies concerning municipalities, housing, as well as sustainable planning, development, and occupancy of the territory. It also includes amounts invested in information technology and depreciation of IT systems.

There is no significant variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure.

PROGRAM 2

Municipal Infrastructure Modernization

The purpose of this program is to provide financial support to municipalities to maintain, replace, improve or build drinking water treatment, wastewater treatment, and community infrastructure, and/or infrastructure to mitigate or reduce the impacts of climate change, including flooding.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the decrease in expenditures associated with certain infrastructure programs.

PROGRAM 3

Compensation in Lieu of Taxes and Support to Municipalities

The purpose of this program is mainly to encompass tax measures and unconditional transfer programs to municipalities. In addition, it seeks to allocate compensation to municipalities in lieu of taxes on property belonging to the Government and property belonging to the health and social services, education and higher education networks.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the following:

- the increase in payments for compensation in lieu of taxes;
- the increase in payments under the QST one-point increase sharing program.

PROGRAM 4

Development of the Regions and Territories

The purpose of this program is to provide support to bodies carrying out development projects aligned with regional priorities or that contribute to the occupancy and vitality of territories. It also offers financial support to RCMs in the exercise of their jurisdiction to foster local and regional development, including revitalization efforts and intermunicipal cooperation. It includes budgeted amounts allocated to regional and territorial development.

There is no significant variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure.

PROGRAM 5

Promotion and Development of Greater Montréal

The purpose of this program is to promote and support the territorial, economic, cultural and social development of greater Montréal by ensuring policy coherence and the coordination of government actions in this area, by supporting initiatives and transformative projects, and by pursuing concerted action with the principal stakeholders within this area.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to expenditures unrelated to infrastructure planned for 2025-2026 linked to the revitalization de l'Est de Montréal measure announced in the 2023-2024 Budget.

PROGRAM 6

Commission municipale du Québec

Through this program, the Commission municipale du Québec exercises responsibility in both judicial and administrative matters. As part of its judicial functions, it renders enforceable decisions, including decisions concerning municipal tax exemption requests, violations of municipal codes of ethics and conduct or municipal arbitration. In terms of administrative powers, the Commission municipale du Québec exercises executive functions of control, oversight, administration and advice, including auditing certain municipal bodies and municipalities, administrative investigations of disclosures concerning elected municipal officials and disclosures of wrongdoing involving municipal bodies, interim administration, trusteeships and assistance to municipalities.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to certain remuneration needs in 2024-2025.

PROGRAM 7

Housing

The purpose of this program is to meet the housing needs of the Québec public through an integrated, sustainable approach. It financially supports the development of low-rental and affordable housing, the renovation of Québec's housing stock (ensuring quality renovations), and public and private initiatives to establish and consolidate quality living environments across Québec. This program also supports the activities of the Administrative Housing Tribunal. As a specialized tribunal exercising its jurisdiction in matters relating to residential rental housing, its mission is principally to decide on disputes brought before it, promote reconciliation between landlords and tenants, and inform the public on the rights and obligations arising from a residential lease. In certain circumstances, the Tribunal oversees the preservation of the housing stock.

The variation in the 2025-2026 Expenditure Budget from 2024-2025 probable expenditure is due mainly to enhanced funding for the construction of new affordable housing.

Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Support for Departmental Activities	89,000.6	(932.1)	87,428.0	89,932.7
2. Municipal Infrastructure Modernization	142,244.9	(18,381.8)	157,961.9	160,626.7
3. Compensation in Lieu of Taxes and Support to Municipalities	1,540,977.1	103,939.0	1,454,953.3	1,437,038.1
4. Development of the Regions and Territories	279,839.0	(8.7)	277,508.7	279,847.7
5. Promotion and Development of Greater Montréal	140,325.3	2,465.9	147,509.4	137,859.4
6. Commission municipale du Québec	14,258.3	(583.5)	13,502.2	14,841.8
7. Housing	1,476,227.8	434,866.0	1,026,602.8	1,041,361.8
Subtotal	3,682,873.0	521,364.8	3,165,466.3	3,161,508.2
Elements integrated into the Contingency Fund:				
Budget Measures	156,500.0	156,500.0	-	-
Subsidized Infrastructures	1,080,853.8	275,709.2	805,144.6	805,144.6
Non-recurring budget items 2025-2026	-	-	-	-
Total	4,920,226.8	953,574.0	3,970,610.9	3,966,652.8

Elements Integrated into the Contingency Fund
(thousands of dollars)

Element name	2025-2026
Budget Measures	
Fund the renovation of the low-rental housing stock	62,000.0
Fund the operation of low-rental housing	41,200.0
Extend the Residential Adaptation Assistance Program	38,000.0
Extend work to protect the territory from flooding	7,600.0
Respond to urgent needs on the eve of July 1	3,900.0
Allocate 1,000 new units of the Rent Supplement Program	3,800.0
Subtotal	156,500.0
Subsidized Infrastructures	1,080,853.8
Total	1,237,353.8

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget (thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	490.0	145.0	345.0
Information Resource Assets	2,361.2	947.6	1,413.6
Loans, Investments, Advances and Other Costs	-	-	-
Total	2,851.2	1,092.6	1,758.6

BUDGETARY CHOICES

ORIENTATION 1 STRENGTHEN SUPPORT FOR MUNICIPAL BODIES

The Department must strengthen its support to better assist the municipal sector, particularly by working in collaboration with other government departments and bodies to foster greater coherence in government action with regard to municipalities. The Department will strengthen its support efforts with a view to better matching available resources with the often complex needs of municipalities. The Department will continue adapting its resources, programs and strategies to the challenges faced by municipalities of all sizes, while taking regional characteristics into account.

Proposed Actions

- Provide financial support for municipal interventions aimed at preventing or limiting the impacts of flooding, including coastal flooding and coastal erosion;
- Provide financial support for climate change actions included in RCM climate plans;
- Support municipalities in the development of their water infrastructure asset management plans;
- Implement financial aid programs supported by the Blue Fund;
- Continue providing support to municipalities, particularly in the area of municipal finance.

ORIENTATION 2

CREATE CONDITIONS CONDUCIVE TO COMMUNITY DEVELOPMENT

In addition to direct support, the Department will work to create conditions conducive to the planning and development of dynamic and sustainable living environments. This will involve a focus on intermunicipal cooperation, land-use planning and the promotion of a healthy municipal democracy. The Department will also continue its interdepartmental consultation efforts with respect to territorial development and its direct support for community revitalization.

Proposed Actions

- Promote the Department's support services for intermunicipal cooperation and municipal amalgamation;
- Sign agreements with the RCMs concerned to help them update their land use and development plans;
- Work with the departments and bodies concerned to ensure that land-use planning is given greater consideration in transformative government projects;
- Strengthen ties between regional administrative conferences (CAR) and the Table gouvernementale aux affaires territoriales by inviting regional administrative conference chairs to present their work;
- Implement measures to increase public interest in and knowledge of municipal affairs, in particular by disseminating information on municipal affairs to the general public;
- Carry out a communication campaign to increase candidacies in municipal elections.

ORIENTATION 3

OFFER A STIMULATING ENVIRONMENT

To maintain and enhance its performance, the Department aims to provide its staff with a stimulating work environment. With this in mind, between now and 2027, the Department will focus on the employee experience and the digital transformation.

Proposed Actions

- Implement a staff engagement plan;
- Increase the number of training courses offered to staff on existing digital tools and promote existing digital services and tools to maximize their use;
- Evaluate how artificial intelligence can be used to increase organizational capacity;
- Improve the governance and use of the Department's data;
- Stimulate innovation and creativity among staff through collective intelligence activities.

BUDGET PLAN FOR THE SPECIAL FUND AND BODY OTHER THAN THE BUDGET-FUNDED BODY

SPECIAL FUND

REGIONS AND RURALITY FUND

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

No investments are planned for 2025-2026.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Regions and Rurality Fund					
Revenues	284,574.0	279,839.0	281,965.0	277,500.0	2,609.0
Expenditures	289,774.8	-	291,607.4	-	(1,832.6)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODY OTHER THAN A BUDGET-FUNDED BODY

SOCIÉTÉ D'HABITATION DU QUÉBEC

The variation in revenues is due mainly to the following:

- the enhanced funding for the construction of new social and affordable housing;
- the decrease in revenues from the Canada Mortgage and Housing Corporation.

The variation in expenditures is due mainly to the following:

- the construction of new social and affordable housing;
- the renovation of non-profit housing stock.

The variation in investments is due mainly to a non-recurring investment in 2024-2025 to renovate housing stock belonging to the Société d'habitation du Québec.

Revenues, Expenditures and Investments of the Body Other than a Budget-funded Body
(thousands of dollars)

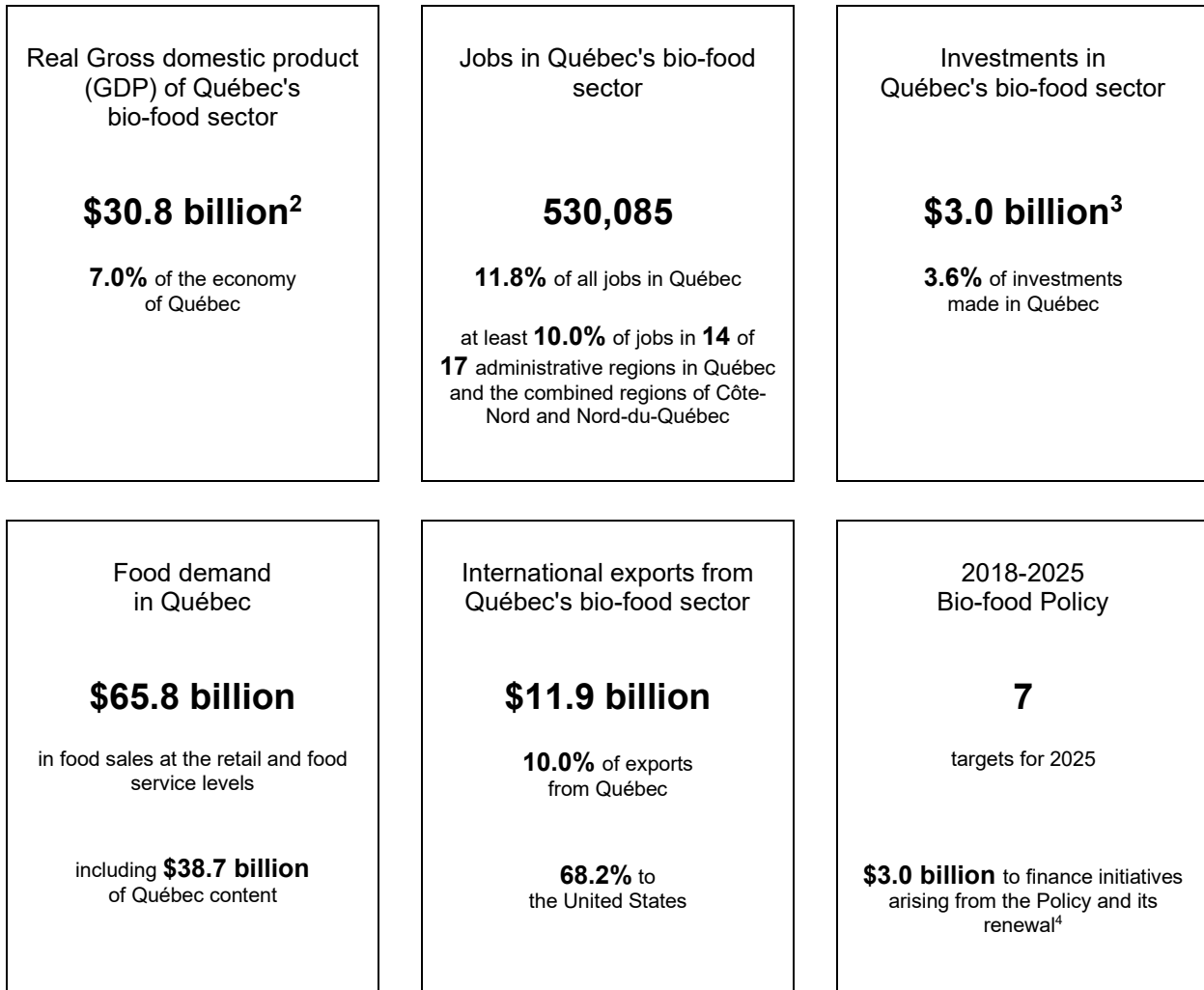
	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société d'habitation du Québec					
Revenues	2,712,101.8	1,844,922.8	1,950,591.4	986,509.4	761,510.4
Expenditures	2,691,278.3	-	2,239,313.6	-	451,964.7
Investments	286,114.2	-	365,078.1	-	(78,963.9)
Budget measures and other variations added to the forecast					
Expenditures	148,900.0	-	-	-	148,900.0
Investments	-	-	-	-	-

APPENDIX 1**BUDGET-FUNDED BODIES****Expenditures of Budget-funded Bodies**
(thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Commission municipale du Québec	14,258.3	14,841.8
Tribunal administratif du logement	33,884.6	32,473.0

AGRICULTURE, PÊCHERIES ET ALIMENTATION

SNAPSHOT OF THE PORTFOLIO¹



¹ Data subject to periodic review

² Data for the year 2023, in 2017 chained dollars

³ In agriculture, fishing and food processing

⁴ The March 2018 to March 2024 Budget Speeches and the Updates on Québec's Economic and Financial Situation – Fall 2020 and 2023

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The "Agriculture, Pêcheries et Alimentation" portfolio includes the Department, the Régie des marchés agricoles et alimentaires du Québec, the Commission de protection du territoire agricole du Québec, the Institut de technologie agroalimentaire du Québec and La Financière agricole du Québec. The interventions relate to the bio-food sector, which encompasses agricultural production, seafood harvesting, aquaculture, production services, food processing and distribution, including retail and food services destined for the hospitality network, restaurant services and institutions.

The mission of the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation is to foster a quality food supply and support the development of a prosperous, sustainable bio-food sector that contributes to the vitality of territories and the health of the population. It also ensures improvements in animal health and welfare. To this end, the Department is responsible for designing and implementing policies, programs and measures for the development of the bio-food sector.

The Régie des marchés agricoles et alimentaires du Québec is an economic regulatory body. Its functions are to promote the efficient and orderly commercialization of agricultural and food products, develop harmonious relations among the various stakeholders and resolve any difficulties that arise in the production and marketing of these products, taking into account consumer interest and the protection of the public interest.

Lastly, the mission of the Commission de protection du territoire agricole du Québec is to sustain a territory conducive to the practice and sustainable development of agricultural activities. As such, it ensures the protection of farmland and agricultural activities, and contributes to introducing this objective as a central community concern.

BODIES OTHER THAN BUDGET-FUNDED BODIES

INSTITUT DE TECHNOLOGIE AGROALIMENTAIRE DU QUÉBEC

The Institut de technologie agroalimentaire du Québec (the Institut) is a legal person and a mandatary of the State established on July 1, 2021, under the Act respecting the Institut de technologie agroalimentaire du Québec (CQLR, chapter I-13.012), whose main mission is to offer college-level regular and continuing education in the agricultural, agri-food and agro-environmental fields, as well as in related fields. The body may also offer training at other levels.

The mission of the Institut also includes research, knowledge transfer activities and the provision of services to meet the needs of the community it serves.

The Institut fulfills its obligations and finances its activities with funds derived from the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, contributions from students and external clientele and revenues from its activities.

LA FINANCIÈRE AGRICOLE DU QUÉBEC

La Financière agricole du Québec (the Agency) is a legal person and a mandatary of the State, established under the Act respecting La Financière agricole du Québec (CQLR, chapter L-0.1) whose mission is to support and encourage the development of the agricultural and agri-food sector within a sustainable development perspective. In pursuing this mission, the Agency places particular importance on the development of the primary sector.

The Agency makes available to businesses various products and services relating to income protection, insurance and farm and forestry financing, adapted to managing the risks inherent to this sector of activity.

The Agency fulfills its obligations and finances its operations with funds derived mainly from the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, contributions from businesses and revenue from the Agency's operations. The Agency also receives contributions from the Government of Canada for administering federal, provincial and territorial cost-shared programs.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Agriculture, Pêcheries et Alimentation" portfolio is set at \$1,261.6 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to the end of various budgetary measures previously announced.

An amount of \$61.5 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$38.1 million for measures announced in the 2025-2026 Budget;
- \$23.4 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Bio-food Business Development and Food Quality

The purpose of this program is to develop a prosperous, sustainable and thriving bio-food sector that reflects the needs of consumers by providing support to businesses involved in agricultural, fisheries and aquaculture production, and in the processing and marketing of bio-food products. Its purpose is also to monitor the entire food chain to protect public health and improve animal health and welfare.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the end of various budgetary measures previously announced;
- budget reallocations between Program 1, "Bio-food Business Development and Food Quality," and Program 2, "Government Bodies," in the portfolio, to support agricultural producers—more specifically, to support the Sustainable Growth Investment Program, fund the Agri-Québec Plus program, adapt the Protection against Interest Rate Hikes Program for aspiring farmers, implement the Sustainable Agriculture Plan, roll out a growth plan for greenhouse and horticulture production and increase investments in the agricultural and agri-food sector.

PROGRAM 2 Government Bodies

The purpose of this program is to foster sound management of agricultural risk by offering, in particular, a range of financial instruments to ensure the financial and economic stability of Québec agricultural businesses and make agriculture succession planning easier. The program also seeks to promote effective marketing of agricultural, fish and food products, to train people in agri-food skills and to preserve cultivable land. The program's expenditure budget includes La Financière agricole du Québec, the Régie des marchés agricoles et alimentaires du Québec, the Institut de technologie agroalimentaire du Québec and the Commission de protection du territoire agricole du Québec.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the increase in measures to provide financial support and regulatory streamlining to Québec's agricultural producers, more specifically to support the Sustainable Growth Investment Program and adapt the Protection against Interest Rate Hikes Program for aspiring farmers;
- budget reallocations between Program 1, "Bio-food Business Development and Food Quality," and Program 2, "Government Bodies," in the portfolio, to support agricultural producers: more specifically, to implement the Sustainable Agriculture Plan, roll out a growth plan for greenhouse and horticulture production and increase investments in the agricultural and agri-food sector.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Bio-food Business Development and Food Quality	748,578.5	(82,233.8)	813,533.9	830,812.3
2. Government Bodies	513,057.5	58,777.4	474,280.1	454,280.1
Subtotal	1,261,636.0	(23,456.4)	1,287,814.0	1,285,092.4
Elements integrated into the Contingency Fund:				
Budget Measures	38,100.0	38,100.0	-	-
Subsidized Infrastructures	23,405.9	3,382.7	20,023.2	20,023.2
Non-recurring budget items 2025-2026	-	-	-	-
Total	1,323,141.9	18,026.3	1,307,837.2	1,305,115.6

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Continue the 2020-2030 Sustainable Agriculture Plan	20,000.0
Implement the Politique bioalimentaire 2025-2035	16,100.0
Ensure funding for the Sustainable Growth Investment Program	2,000.0
Subtotal	38,100.0
Subsidized Infrastructures	23,405.9
Total	61,505.9

Element Integrated into the Expenditure Budget

(thousands of dollars)

	2025-2026
Budget measure	
Improve the infrastructure and supply of the network of the Food Banks of Québec organization	1,000.0
Total	1,000.0

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Investment and Expenditure Plan for information resources and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	21,770.9	3,959.7	17,811.2
Information Resource Assets	5,646.0	165.8	5,480.2
Loans, Investments, Advances and Other Costs	500.0	-	500.0
Total	27,916.9	4,125.5	23,791.4

BUDGETARY CHOICES**ORIENTATION 1****INVEST FOR FOOD AUTONOMY AND PRODUCTIVITY**

Food autonomy means improving supply and demand for Québec food. Bio-food suppliers, consumers and those responsible for food purchasing in major distribution networks, restaurants, hotels and institutions must all get involved to achieve this. The ambition for greater food autonomy is part of a complex business environment with an international scope. The COVID-19 pandemic highlighted how important it is for bio-food businesses to reinforce their supply chains, especially in a context of labour scarcity, and to diversify their markets. Markets inside and outside of Québec offer development opportunities for bio-food businesses, with a wide variety of products to satisfy the diverse needs and expectations of consumers.

Proposed actions

The Department intends to roll out the following actions to achieve Orientation 1:

- continue rolling out the Stratégie nationale d'achat d'aliments québécois : pour une alimentation locale dans les institutions publiques in order to mobilize targeted establishments that have not yet adopted a local food purchasing target;
- assist and support bio-food businesses, particularly through financial assistance programs supporting the marketing of their products within and outside Québec;
- support the growth, production and productivity of bio-food businesses' workforces, mainly through financial assistance programs supporting investments.

ORIENTATION 2**INTENSIFY SUSTAINABLE PRACTICES AND OUR RESPONSE TO CLIMATE CHANGE**

Sustainable development takes into account the inseparable nature of the environmental, social and economic dimensions of activities. The goal of greater food autonomy must therefore be achieved while taking into account Québec's sustainable development issues. Economic stakes ("made in Québec," local markets and exports, investments, labour and innovation) are combined with those of environmental and social sustainability (e.g., sustainable agriculture, fighting climate change, human and animal health, animal welfare, food waste, consumer expectations and social acceptability).

The priority given to sustainable development in the bio-food sector and the fight against climate change was reflected in several governmental and departmental policies and strategies, particularly the 2018-2025 Bio-food Policy: Feeding Our World and its aim to increase responsible business practices, the 2020-2030 Sustainable Agriculture Plan and the Department's 2023-2028 Sustainable Development Action Plan.

The bio-food sector must collectively acquire the means to contribute to Québec's sustainable economy, the fight against climate change and for the health of people, animals and the environment. This involves controlling health risks, innovating and improving the business practices of bio-food businesses and the Department's clientele.

Proposed actions

The Department intends to roll out the following actions to achieve Orientation 2:

- control food safety by inspecting food establishments;
- increase the number of eligible businesses having received at least one support visit aimed at collectively improving animal health and welfare practices;
- support research and innovation activities with partners, including research and expertise centres, through financial assistance programs;
- support the commitment of bio-food businesses through targeted measures aimed primarily at implementing responsible business practices and agri-environmental practices;
- roll out various interventions designed to help improve the bio-food sector's carbon footprint through certain key measures listed in the Department's 2020-2030 Sustainable Agriculture Plan and the 2023-2028 Sustainable Development Action Plan.

ORIENTATION 3**ENHANCE OUR FARMLAND AND OUR BIO-FOOD ENTREPRENEURS**

The territory is vast, and each region has its own assets, challenges and special features. The Bio-food Policy and the 2020-2030 Sustainable Agriculture Plan highlight the need to articulate the many functions of the bio-food sector and the rationales of sectoral and territorial development, which involve a multitude of players from different backgrounds (e.g., federal, provincial and municipal levels of government, businesses and associations).

Enhancing the value of the farmland and its entrepreneurs requires the engagement and commitment of the stakeholders regarding the issues they see as priorities for the prosperity and sustainability of the bio-food sector. It favours the development of communities by generating sustainable economic benefits for the bio-food sector and the environment while maintaining the social fabric and preserving heritage in the regions.

Proposed action

To achieve Orientation 3, the Department intends to continue mobilizing bio-food sector players in consultation exercises to highlight the bio-food potential of the territories.

ORIENTATION 4**IMPROVE THE CLIENT AND EMPLOYEE EXPERIENCE**

In keeping with the government orientations on human resources and digital transformation, the Department is, above all, focusing on improving the experience of its clientele and employees in order to stand out for its organizational performance and attractiveness.

This context also calls for a concerted effort to improve the client and employee experience in three main areas: client satisfaction, innovative human resources management and the digital transformation of key services.

Proposed actions

The Department intends to roll out the following actions to achieve Orientation 4:

- maintain a high rate of client satisfaction with the key Department services delivered;
- offer efficient tools to clients and the staff of laboratories of expertise, optimizing these tools according to need;
- continue the strategy of improving quality of life in the workplace for the Department's employees.

BUDGET PLAN OF BODIES OTHER THAN BUDGET-FUNDED BODIES**BODIES OTHER THAN BUDGET-FUNDED BODIES****INSTITUT DE TECHNOLOGIE AGROALIMENTAIRE DU QUÉBEC**

No significant variation in revenues was observed.

The variation in expenditures is due mainly to the increase in remuneration expenditures, resulting primarily from a salary increase for the teachers' job category.

The variation in investments is due mainly to the increase in expenditures for infrastructure maintenance in La Pocatière and Saint-Hyacinthe.

LA FINANCIÈRE AGRICOLE DU QUÉBEC

No significant variation in revenues was observed.

The variation in expenditures is due mainly to the decrease in transfer expenditures for the Agency's funding and insurance programs.

No significant variation in investments was observed.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Institut de technologie agroalimentaire du Québec					
Revenues	43,973.1	39,880.7	42,226.7	37,223.9	1,746.4
Expenditures	51,048.0	-	48,402.3	-	2,645.7
Investments	12,888.9	-	9,281.0	-	3,607.9
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
La Financière agricole du Québec					
Revenues	650,139.4	443,672.8	649,512.1	405,273.3	627.3
Expenditures	640,668.8	-	745,649.0	-	(104,980.2)
Investments	45,356.9	-	43,564.7	-	1,792.2
Budget measures and other variations added to the forecast					
Expenditures	2,000.0	-	-	-	2,000.0
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies

(thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Commission de protection du territoire agricole du Québec	11,693.2	11,346.1
Régie des marchés agricoles et alimentaires du Québec	4,677.7	4,543.1

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

SNAPSHOT OF THE PORTFOLIO

<p>Government's 2025-2026 program expenditures</p> <p>\$130.6 billion</p> <p>including \$64.0 billion in payroll</p>	<p>Government's 2025-2035 Québec Infrastructure Plan</p> <p>\$164.0 billion</p>	<p>Government staffing (estimated for 2024-2025)</p> <p>608,793 FTEs</p>
<p>Government contracts valued at \$25,000 or more awarded in 2023-2024</p> <p>32,892</p>	<p>Total value of government contracts valued at \$25,000 or more awarded in 2023-2024</p> <p>\$31.6 billion</p>	<p>Files processed by the clerk of the Secrétariat du Conseil du trésor</p> <p>2,500</p> <p>on average per year</p>

MINISTER'S PORTFOLIO

The "Conseil du trésor et Administration gouvernementale" portfolio includes the activities of the Secrétariat du Conseil du trésor, the Commission de la fonction publique, the Fonds de la région de la Capitale-Nationale, the Autorité des marchés public, the Centre d'acquisitions gouvernementales, the Commission de la capitale nationale du Québec, the Office des professions du Québec and the Société québécoise des infrastructures.

SECRÉTARIAT DU CONSEIL DU TRÉSOR AND BUDGET-FUNDED BODY

The Secrétariat du Conseil du trésor is the administrative arm of the Conseil du trésor. It supports their activities and assists the Chair in performing their duties and the Government in its responsibilities as an employer. It also supports and oversees public sector departments and bodies in the implementation of government guidelines on the State's resource management and on government procurement and performance of government administration.

The Secrétariat supports the Conseil du trésor with a view, in particular, to the following:

- preparing the annual expenditure budget for submission to the National Assembly, taking into account the particularities of each department and body, and monitoring the budget and ensuring its consistency with the Government's budgetary policy;
- submitting a multi-year capital budget for public infrastructure to the Government each year, as well as a report on how it was used, to be tabled in the National Assembly;
- assisting the Government in its role as a public service employer and as a regulator and coordinator of public administration negotiations;
- ensuring sound governance and overseeing human and financial resource management as well as public procurements;
- making recommendations to the Government on applications and projects submitted by departments and bodies;
- developing the results-based management framework and improving its application by departments and bodies, in particular via operational data and performance indicators that measure commitment achievement;
- providing support through the Secrétariat à la Capitale-Nationale, the Minister Responsible for the Capitale-Nationale region, on any issue that has significant benefits for the region or on its social, cultural, tourism and economic development.

The "Conseil du trésor et Administration gouvernementale" portfolio includes a budget-funded body, the Commission de la fonction publique. As an administrative tribunal, the Commission de la fonction publique hears appeals of certain disciplinary or administrative decisions made by the employer with respect to public servants. It also monitors the public service recruiting and promotion system and ensures that decisions affecting public servants made pursuant to the Public Service Act (CQLR, chapter F-3.1.1) or certain provisions of the Public Administration Act (CQLR, chapter A-6.01) are fair and impartial. Lastly, it occasionally provides the authorities involved with recommendations, reports or certifications.

SPECIAL FUND

CAPITALE-NATIONALE REGION FUND

The purpose of the Capitale-Nationale Region Fund is to support projects that contribute to the dynamism, vitality, development and outreach of the Capitale-Nationale region pursuant to the Act to grant Ville de Québec national capital status and increase its autonomy and powers (S.Q. 2016, chapter 31).

Revenues for the Fund derive from appropriations allocated by Parliament to the minister responsible.

BODIES OTHER THAN BUDGET-FUNDED BODIES

AUTORITÉ DES MARCHÉS PUBLICS

The Autorité des marchés publics (the Autorité) is tasked with overseeing all public procurement contracts for public bodies, including municipal bodies. It is also responsible for applying the provisions of the Act respecting contracting by public bodies (CQLR, chapter C-65.1) as regards the integrity regimes of enterprises, particularly those concerning ineligibility for public contracts and prior authorization to obtain public contracts or subcontracts.

The Autorité may, for example, examine the compliance of a tendering or awarding process for a public contract of a public body on its own initiative following a complaint filed by an interested person, upon request by the Chair of the Conseil du trésor or the Minister Responsible for Municipal Affairs, or following communication of information.

The Autorité may also, in certain circumstances, review the execution of such a contract.

The Autorité must ensure that the contract management of a public body designated by it or by the Government is carried out in accordance with the normative framework.

Furthermore, the Autorité is responsible for monitoring public contracts and subcontracts, particularly for the purpose of analyzing procurement trends and public bodies' contracting practices and identifying problematic situations that affect competition.

The Act respecting contracting by public bodies confers various powers on the Autorité, including the power to audit and conduct investigations and, following an audit or investigation, as the case may be, issue orders, submit recommendations or suspend or cancel a contract. When the audit or investigation concerns a municipal body, the decision of the Autorité takes the form of a recommendation to the board of the municipal body in question.

Autorité revenues are derived mainly from the departmental portfolio.

CENTRE D'ACQUISITIONS GOUVERNEMENTALES

The mission of the Centre d'acquisitions gouvernementales (the Centre) is to provide public bodies with the goods and services they require to exercise their functions with a view to optimizing government procurement in compliance with the applicable contract rules, including the principles set out in section 2 of the Act respecting contracting by public bodies.

The Centre also provides departments and bodies with the opportunity for a mandate to procure specific goods and services, including information technology and advertising and media placement support. The Centre can also provide asset disposal services to public bodies when these goods are no longer needed.

The Centre finances its operations mainly through appropriations from the departmental portfolio. It may also generate revenue from fees and other forms of compensation for providing its services. These fees and other forms of remuneration may vary depending on the goods and services provided or offered or the clientele served.

COMMISSION DE LA CAPITALE NATIONALE DU QUÉBEC

The Commission de la capitale nationale du Québec (the Commission) ensures that the capital is equipped and developed to showcase its attributes as a central venue for the exercise of political and administrative power and a national symbol of the coming together of all Quebecers. It also provides for the capital's promotional activities.

To this end, the Commission can do the following within the territory of the Communauté métropolitaine de Québec:

- contribute to the development and improvement of major buildings and facilities that characterize a capital;
- establish public squares, parks and gardens, parkways, monuments, and works of art;
- contribute to improving the quality of the architecture and landscape;
- contribute to the conservation, development and accessibility of public squares, parks and gardens, parkways, and highways, as well as of historical sites, works, monuments and property that ensure the beautification or outreach of the capital;
- contribute to the realization of works to improve access to the capital.

The Commission also maintains and develops the burial sites of Québec premiers, whether or not they are located within the territory of the Communauté métropolitaine de Québec.

The Commission can exceptionally, with the authorization of the Government and when justified by particular circumstances, develop historical sites, monuments and property that contribute to the outreach of the capital outside the territory of the Communauté métropolitaine de Québec.

The Commission contributes to the organization and promotion of historical, cultural and social activities and rallies aimed at showcasing the capital.

Commission revenues are derived mainly from a subsidy from the departmental portfolio.

The Commission also receives contributions from partners and own-source revenue (hall rentals, parking, admission fees, educational activities, royalties and interest income).

OFFICE DES PROFESSIONS DU QUÉBEC

The Office des professions du Québec (the Office) is an independent body that reports to the Minister Responsible for Government Administration and Chair of the Conseil du trésor, who, by decree, is the minister responsible for applying legislation respecting professions. The Office ensures that each professional order protects the public in such a way that professions are practised and developed while guaranteeing competence and integrity to the public.

The activities of the Office are financed through contributions from the members of professional orders. These contributions are paid to the professional orders, which in turn remit them to the Office.

SOCIÉTÉ QUÉBÉCOISE DES INFRASTRUCTURES

The Société québécoise des infrastructures (the Société) is a body whose mission is, among other things, to develop, maintain and manage a building inventory that meets its clients' needs, primarily by putting buildings at their disposal and providing construction, operations and real estate management services.

The Société is responsible for ensuring the sustainability of one of the largest building inventories in Québec. It must therefore maintain its assets in a satisfactory condition so that their physical and functional integrity are sustained over the long term. Moreover, it must meet the real estate needs of government departments and bodies by providing premises whose location, availability, quality and costs meet their needs, while ensuring optimal occupancy in order to rigorously manage governmental rental expenses.

The Société derives its revenue mainly from the fees charged for its services.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

Excluding the Contingency Fund, the 2025-2026 Expenditure Budget for the "Conseil du trésor et Administration gouvernementale" portfolio is set at \$1,228.1 million. The variation in the budget from the 2024-2025 probable expenditure is due mainly to the following:

- the increase in certain expenditures as a public service employer;
- revised pension plan costs.

Meanwhile, the Contingency Fund includes, in particular, for the portfolio an additional amount of \$32.0 million subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Support for the Conseil du trésor

This program finances the services provided by the staff of the Secrétariat du Conseil du trésor, which supports the Conseil du trésor, develops recommendations for the Government and supports government administration management regarding the use of financial, human and material resources.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to an increase in remuneration expenditures following the settlement of main collective agreements.

PROGRAM 2

Support for Government Operations

This program contributes to the financing of obligations and services necessary for the operation of the government apparatus.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the combined impact of the following factors:

- an increase in certain expenditures as a public service employer;
- certain needs, in 2024-2025, related in particular to financing governmental IT systems.

PROGRAM 3

Commission de la fonction publique

This program includes expenditures of the Commission de la fonction publique enabling it to audit and conduct investigations in matters concerning human resources management, hear appeals allowed for under the Public Service Act, give opinions, submit recommendations to the appropriate authorities and, if deemed helpful, report on them directly to the National Assembly.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to a decrease in the expenditures arising from the implementation of optimization measures.

PROGRAM 4

Retirement and Insurance Plans

The purpose of this program is to provide government contributions to certain pension and insurance plans. It covers government contributions to the pension plans of judges and employees of government departments and budget-funded bodies, as well as group life insurance for public and parapublic sector employees.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to a review of pension plan costs.

Pension plan expenditures for employees of the education, higher education and health and social services networks are recorded in the budgets of the departments concerned, while those of the Members of the National Assembly are included in the National Assembly expenditure budget.

PROGRAM 5 Contingency Fund

The purpose of this program is to cover unexpected expenditures that may arise in any government program during the fiscal year, expenditures on subsidized infrastructure as well as certain measures announced in the Budget.

The residual probable expenditure is due to the level of expenditure required to close the fiscal year, mainly in view of the funding required for subsidized infrastructure.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due in particular to the amounts added for 2025-2026 Budget measures and unexpected expenditures that may arise in any government program during the fiscal year, as well as to a decrease in expenditures earmarked for subsidized infrastructure under the 2025-2035 Québec Infrastructure Plan and an increase in asset retirement obligations.

PROGRAM 6 Support for Government Infrastructure

This program is responsible for planning and monitoring public infrastructure investments. It develops the framework (policies, strategies and directives) required to ensure optimal governance of investments and public infrastructure projects and ensures it is implemented under the Public Infrastructure Act (CQLR, chapter I-8.3).

There is no significant variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure.

PROGRAM 7 Promotion and Development of the Capitale-Nationale

The purpose of this program is to develop and promote the Capitale-Nationale region by reinforcing Québec City in its role as the national capital, by contributing to the planning and enhancement of its sites, monuments and activities, and by acting in complementarity with local and regional communities to support their economic, social, cultural and tourism development.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to a decrease in appropriations to the Fonds de la région de la Capitale-Nationale.

Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Support for the Conseil du trésor	108,349.2	5,787.0	108,467.8	102,562.2
2. Support for Government Operations	291,815.3	14,343.7	258,724.4	277,471.6
3. Commission de la fonction publique	5,313.0	(568.2)	5,881.2	5,881.2
4. Retirement and Insurance Plans	740,176.9	21,547.2	718,629.7	718,629.7
5. Contingency Fund	16,991,400.0	1,801,750.3	17,913,768.1	15,189,649.7
6. Support for Government Infrastructure	13,741.8	(144.7)	13,861.5	13,886.5
7. Promotion and Development of the Capitale-Nationale	68,726.6	(3,402.8)	72,462.7	72,129.4
Subtotal	18,219,522.8	1,839,312.5	19,091,795.4	16,380,210.3
Elements integrated into the Contingency Fund:				
Budget Measures	(2,172,300.0)	(2,172,300.0)	-	-
Subsidized Infrastructures	(11,145,001.8)	220,460.0	(11,365,461.8)	(11,365,461.8)
Non-recurring budget items 2025-2026	-	-	-	-
Total	4,902,221.0	(112,527.5)	7,726,333.6	5,014,748.5

Elements Integrated into the Contingency Fund
(thousands of dollars)

	Budget Measures 2025-2026	Subsidized Infrastructures	Total
Portfolio element			
Conseil du trésor et Administration gouvernementale	-	31,998.2	31,998.2
Other portfolio elements			
Santé et Services sociaux	(772,000.0)	(3,781,676.6)	(4,553,676.6)
Économie, Innovation et Énergie	(505,300.0)	(142,885.8)	(648,185.8)
Affaires municipales et Habitation	(156,500.0)	(1,080,853.8)	(1,237,353.8)
Éducation	(154,800.0)	(3,412,994.2)	(3,567,794.2)
Culture et Communications	(125,000.0)	(359,523.1)	(484,523.1)
Emploi et Solidarité sociale	(64,200.0)	(5.0)	(64,205.0)
Ressources naturelles et Forêts	(63,400.0)	(111,915.8)	(175,315.8)
Cybersécurité et Numérique	(52,100.0)	(14,439.5)	(66,539.5)
Agriculture, Pêcheries et Alimentation	(38,100.0)	(23,405.9)	(61,505.9)
Other portfolios	(240,900.0)	(2,249,300.3)	(2,490,200.3)
Total	(2,172,300.0)	(11,145,001.8)	(13,317,301.8)

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

The capital budget also includes \$4,000.1 million in the "Loans, Investments, Advances and Other Costs" supercategory, mostly under Program 5, the Contingency Fund. This program consists of provisions aimed, in particular, to provide for the temporary liquidity needs of departments and bodies, on condition that the amounts added be reimbursed from their envelope of appropriations before the end of the fiscal year, the funding of investment needs as well as the transformation of government processes.

Capital Budget (thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	12,849.1	10,789.1	2,060.0
Information Resource Assets	1,570.0	(700.0)	2,270.0
Loans, Investments, Advances and Other Costs	4,000,125.0	4,788,845.4	(788,720.4)
Total	4,014,544.1	4,798,934.5	(784,390.4)

BUDGETARY CHOICES

The budgetary choices of the Secrétariat du Conseil du trésor have been aligned with government orientations so as to fully carry out its mission. The four main issues identified in its 2023-2027 Strategic Plan—optimal management of government spending and staff, optimal planning of public infrastructure investments, transition of public administration and placing the employee experience at the heart of the organization's performance—have shaped the budget priorities set for 2025-2026.

ORIENTATION 1

REINFORCE SOUND MANAGEMENT OF SPENDING AND STAFF

Québec's economic situation, combined with limited budgetary and human resources, will require optimal management of government spending and staff in order to have the leeway needed to invest in priority sectors and improve public services.

Proposed Actions

- Ensure optimal management of spending and staff by:

- rigorously monitoring the budget to ensure compliance with government budgetary policy and optimal allocation of available funds where appropriate;
- taking the necessary action to meet savings targets set by the Government;
- monitoring the implementation of measures proposed by departments and bodies to meet the objectives of the review of budgetary expenditures;
- regularly monitoring the consumption of paid hours by public bodies;
- continuing to renew collective agreements or agreements that expired on March 31, 2023, with government workers and to pursue negotiations with the various professional groups who deliver public services within the Government's financial framework.

ORIENTATION 2

ENSURE EFFECTIVE PLANNING OF PUBLIC INFRASTRUCTURE INVESTMENTS

Given the importance of having an infrastructure portfolio that meets current needs and keeping it in good condition for future generations, the Secrétariat du Conseil du trésor will focus on optimal planning of public infrastructure investments.

Proposed Actions

- Equip Québec with modern infrastructure to meet current and future priorities by:
 - ensuring compliance with the annual level of public infrastructure investments planned to control the future impact of these investments on government spending and debt;
 - properly allocating investments between infrastructure maintenance and enhancement to ensure its sustainability and leave a legacy of infrastructure in good condition for future generations.

ORIENTATION 3

IMPROVE THE EFFICIENCY OF PUBLIC ADMINISTRATION

As the department responsible for providing resource management support to public-sector organizations, the Secrétariat du Conseil du trésor will focus on transitioning the public administration to increase the State's efficiency.

Proposed Actions

- Make the most of the economic leverage of public procurement to promote purchasing in Québec and sustainable development by:

- continuing to implement the Stratégie gouvernementale des marchés publics, which began in February 2022, making Québec-based, regional, sustainable purchasing a priority;
- supporting public bodies and raising their awareness of the various tools available to diversify their acquisition strategies.
- Stand out as an employer of choice by:
 - implementing the new Stratégie de gestion des ressources humaines 2023-2028 by monitoring the annual action plan and strategy evaluation framework.
- Consolidate performance by:
 - equipping human resource departments and managers with best practices in individual performance appraisals for staff;
 - supporting departments and bodies in performance;
 - improving state efficiency by reducing the regulatory and administrative burden on the public and clients.
- Foster a culture of innovation by:
 - focusing on program review and continuous improvement to ensure that programs are administered effectively and efficiently and to help transform how public administration is carried out;
 - continuing efforts to reduce accountability reporting required of public bodies by the Secrétariat du Conseil du trésor.

ORIENTATION 4

MAKE THE EMPLOYEE EXPERIENCE A PERFORMANCE DRIVER

The Secrétariat du Conseil du trésor will face the challenges of retaining and attracting talent in the coming years. Employee mobilization is one of the ways in which organizations can meet these challenges.

Proposed Actions

- Enhance the employee experience of staff at the Secrétariat du Conseil du trésor by:
 - implementing specific actions to enhance the employee experience based on the results of the Gouvernement du Québec employee experience survey;
 - focusing on the quality of services offered to public bodies.

BUDGET PLAN FOR THE SPECIAL FUND AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUND

CAPITALE-NATIONALE REGION FUND

The variation in revenues is due mainly to a decrease in contributions from the departmental portfolio to the Fund in 2025-2026.

The variation in expenditures is due mainly to a decrease in subsidies to be paid in 2025-2026.

No investments are planned for 2025-2026.

Special Fund Revenues, Expenditures and Investments (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Capitale-Nationale Region Fund					
Revenues	25,000.0	25,000.0	28,133.3	28,133.3	(3,133.3)
Expenditures	25,000.0	-	28,133.3	-	(3,133.3)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

AUTORITÉ DES MARCHÉS PUBLICS

The variation in revenues is due mainly to an increase in revenue from authorization and renewal fees following the adoption of the Act mainly to promote Québec-sourced and responsible procurement by public bodies, to reinforce the integrity regime of enterprises and to increase the powers of the Autorité des marchés publics (S.Q. 2022, chapter 18), which increased the validity period of current contract authorizations from three to five years, moving the deadline for authorization renewal fees to June 2025.

No significant variation in expenditures was observed.

The variation in investments is due mainly to cost increases in information technology resources for a project to replace the system that manages and processes authorization requests submitted by businesses wishing to conclude contracts with public bodies.

CENTRE D'ACQUISITIONS GOUVERNEMENTALES

The variation in revenues is due mainly to an increase in contributions from the departmental portfolio.

The variation in expenditures is due mainly to certain one-time remuneration expenditures in 2024-2025.

The variation in investments is due mainly to the following:

- postponement to 2025-2026 of construction of a building to be used for surplus asset disposal in the Montréal region;
- postponement to 2025-2026 of development work on the government acquisitions management system and other major systems.

COMMISSION DE LA CAPITALE NATIONALE DU QUÉBEC

The variation in revenues is due mainly to an increase in contributions from the departmental portfolio for executing subsidized public infrastructure projects included in the Québec Infrastructure Plan, such as those involving the Parc de la Francophonie and the eastern shore.

The variation in expenditures is due mainly to a decrease in expenditures for developing the national capital.

The variation in investments is due mainly to the work planned for the Parc de la Francophonie and the Littoral Est du Saint-Laurent (phase IV) projects

OFFICE DES PROFESSIONS DU QUÉBEC

The variation in revenues is due mainly to an increase in the contribution rate for members of professional orders, which has been raised by \$5.50 to be set at \$35.00 for 2025-2026.

The variation in expenditures is due mainly to an increase in remuneration expenditures following the settlement of main collective agreements.

The variation in investments is due mainly to anticipated costs to modernize employee work equipment.

SOCIÉTÉ QUÉBÉCOISE DES INFRASTRUCTURES

The variation in revenues is due mainly to a decrease in anticipated project revenues, which are noted as work progresses.

The variation in expenditures is due mainly to a decrease in anticipated project expenditures, which are noted as work progresses.

The variation in investments is due mainly to higher system development costs.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Autorité des marchés publics					
Revenues	38,094.0	33,437.4	37,008.6	33,437.4	1,085.4
Expenditures	38,094.0	-	37,908.5	-	185.5
Investments	3,249.8	-	1,984.7	-	1,265.1
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Centre d'acquisitions gouvernementales					
Revenues	68,382.3	34,241.2	66,915.1	32,763.2	1,467.2
Expenditures	64,806.4	-	66,492.9	-	(1,686.5)
Investments	3,816.4	-	495.9	-	3,320.5
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	1,373.1	-	-	-	1,373.1
Commission de la capitale nationale du Québec					
Revenues	36,275.8	32,868.5	35,070.2	29,008.6	1,205.6
Expenditures	34,444.6	-	38,017.8	-	(3,573.2)
Investments	19,602.0	-	12,166.7	-	7,435.3
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	5,964.0	-	-	-	5,964.0

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Office des professions du Québec					
Revenues	15,796.2	-	13,327.0	-	2,469.2
Expenditures	15,181.9	-	13,392.3	-	1,789.6
Investments	160.0	-	100.0	-	60.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société québécoise des infrastructures					
Revenues	3,855,697.7	8,178.8	3,881,929.0	17,887.1	(26,231.3)
Expenditures	3,855,697.7	-	3,887,590.6	-	(31,892.9)
Investments	530,940.0	-	427,468.5	-	103,471.5
Budget measures and other variations added to the forecast					
Expenditures	(30,000.0)	-	-	-	(30,000.0)
Investments	29,280.0	-	-	-	29,280.0

APPENDIX 1

BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Commission de la fonction publique	5,313.0	5,881.2

CONSEIL EXÉCUTIF

SNAPSHOT OF THE PORTFOLIO¹

<p>Support for government decision-making</p> <p>2,272</p> <p>files presented to the Cabinet</p>	<p>Support for public bodies in applying the Act²</p> <p>576</p> <p>requests processed for advisory services related to the application of the Act respecting Access to documents held by public bodies and the Protection of personal information (CQLR, chapter A-2.1)</p>	<p>Government communications</p> <p>2,791</p> <p>public government activities coordinated by the Secrétariat à la communication gouvernementale</p>
<p>Mission activities</p> <p>149</p> <p>initiatives supported regarding First Nations and Inuit relations</p>	<p>Mission activities</p> <p>365</p> <p>financial assistance agreements and conventions reached regarding First Nations and Inuit relations and Canadian relations</p>	

¹ Statistical data from the Department's 2023-2024 Annual Management Report, unless otherwise indicated.

² Data extracted from the "Suivi des demandes de services-conseils" software for the year 2023-2024

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The Ministère du Conseil exécutif has specific and strategic functions pertaining to state governance. Its primary responsibility is to support government bodies in their decision-making processes. It provides analysis, advice and coordination to the Premier and the Cabinet.

In the execution of its analytical, advisory, coordination and support functions for government decision-making, the Department relies on the following secretariats:

- the Secrétariat général, coordination gouvernementale et administration;
- the Secrétariat à la communication gouvernementale, including the Ordre national du Québec;
- the Secrétariat à la législation;
- the Secrétariat aux emplois supérieurs;
- the Secrétariat aux grands projets économiques et aux questions budgétaires;
- the Secrétariat aux priorités et aux projets stratégiques;
- the Secrétariat du Conseil exécutif;
- the Secrétariat du Comité ministériel de l'économie et de l'environnement;
- the Secrétariat du Comité ministériel des services aux citoyens.

The Department also consists of mission secretariats and a coordination office tasked with fulfilling specific mandates entrusted to them by the Government:

- the Secrétariat à la réforme des institutions démocratiques, à l'accès à l'information et à la laïcité assists the Minister responsible in coordinating all government actions relating to the reform of democratic institutions, public participation, access to information, the protection of personal information and the laicity of the State. It develops and maintains recognized expertise in these areas for the benefit of departmental authorities and the government apparatus. The Secrétariat is also responsible for supporting public bodies in applying laws respecting access to documents held by public bodies and the protection of personal information, the laicity of the State, and adherence to State religious neutrality, mainly in terms of requested accommodations for religious reasons in certain bodies;
- the Secrétariat aux relations avec les Premières Nations et les Inuit assists the Minister responsible in their mission of acting as liaison between Indigenous peoples and the Gouvernement du Québec. It coordinates government action in Indigenous communities in order to establish harmonious relations and partnerships between the Gouvernement du Québec, Indigenous peoples and the general public;

- the Secrétariat du Québec aux relations canadiennes supports the Minister responsible in their mission, in particular by ensuring that Québec's constitutional jurisdictions are respected and by defending and promoting Québec's interests in its relations with other governments in Canada. The Secrétariat's mandate also includes advising the Government on all matters relating to Canadian relations and fostering interaction with Canadian civil society. Finally, the network of Québec offices in Canada provides support to Québec businesses wanting to develop their markets in Canada, attract investments and identify business and partnership opportunities, in particular in close collaboration with Investissement Québec International;
- the Bureau de coordination de la lutte contre le racisme assists the Minister Responsible for the Fight Against Racism in carrying out their roles and responsibilities. It coordinates government follow-up of actions taken by the departments and bodies involved in implementing the recommendations made in the report by the Groupe d'action contre le racisme.

All of these secretariats and the Bureau de la coordination de la lutte contre le racisme operate in the various spheres of activity of the Gouvernement du Québec by ensuring that the action taken by the departments and bodies is rigorous and coherent.

The work undertaken by the Department is supported by the Direction générale de la gouvernance et de l'administration reporting to the Secrétariat général, coordination gouvernementale et administration, which provides expertise and support in planning, accountability and evaluation, integrated document management, as well as human, financial, material and informational resources.

The Commission d'accès à l'information, which reports to the Minister Responsible for Access to Information and Protection of Personal Information, is both an administrative tribunal and an oversight body that enforces the application of the Act respecting Access to documents held by public bodies and the Protection of personal information (CQLR, chapter A-2.1) and the Act respecting the protection of personal information in the private sector (CQLR, chapter P-39.1). The Commission also ensures and respects the rights of the public to access documents held by public bodies and to the protection of personal information. Its main clientele are the public, public bodies and private companies.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Conseil exécutif" portfolio is set at \$567.6 million, before taking into account elements included in the Contingency Fund. The variation in the 2025-2026 Expenditure Budget compared with the 2024-2025 probable expenditure is due mainly to the expiration of an agreement regarding relations with the First Nations and Inuit, for which the renewal amounts are provided for in the 2025-2026 Expenditure Budget, in the Contingency Fund.

An amount of \$44.6 million will be added to budget of this portfolio from the Contingency Fund to take into account the following:

- \$22.4 million for a measure announced in the 2025-2026 Budget;

- \$22.2 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Office of the Lieutenant Governor

The purpose of this program is to enable the Lieutenant Governor of Québec to perform the constitutional (executive and legislative) protocol and community duties conferred by law.

The 2025-2026 Expenditure Budget for this program is comparable to the 2024-2025 probable expenditure.

PROGRAM 2

Support Services for the Premier and the Conseil exécutif

The purpose of this program is to fund the human, financial, material and information resources required to assist the Premier, the Conseil exécutif and its committees in carrying out their duties.

The 2025-2026 Expenditure Budget for this program is comparable to the 2024-2025 probable expenditure.

PROGRAM 3

Canadian Relations

The purpose of this program is to defend and promote Québec's powers and interests in its relationships with other governments in Canada.

The 2025-2026 Expenditure Budget for this program is comparable to the 2024-2025 probable expenditure.

PROGRAM 4

Relations with the First Nations and Inuit

The purpose of this program is to ensure coordination and policy development in government actions with respect to relations with the First Nations and Inuit.

The variation in the 2025-2026 Expenditure Budget compared with the 2024-2025 probable expenditure is due mainly to the expiration of an agreement regarding relations with the First Nations and Inuit, for which the renewal amounts are provided for in the 2025-2026 Expenditure Budget, in the Contingency Fund.

PROGRAM 5

Democratic Institutions, Access to Information and Laicity

The purpose of this program is to develop and implement government orientations pertaining to democratic institutions, access to information and the protection of personal information, institutional transparency and the laicity of the State. It also oversees and monitors the application of legislation governing access to information and the protection of personal information.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the indexation of the remuneration budget.

Expenditure Budget by Program (thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Office of the Lieutenant Governor	1,163.1	7.9	1,155.2	1,155.2
2. Support Services for the Premier and the Conseil exécutif	125,882.8	(3,928.9)	127,630.1	129,811.7
3. Canadian Relations	10,431.9	499.1	9,923.2	9,932.8
4. Relations with the First Nations and the Inuit	413,190.9	(17,312.9)	426,353.6	430,503.8
5. Democratic Institutions, Access to Information and Laicity	16,962.9	793.6	16,478.9	16,169.3
Subtotal	567,631.6	(19,941.2)	581,541.0	587,572.8
Elements integrated into the Contingency Fund:				
Budget Measures	22,400.0	22,400.0	-	-
Subsidized Infrastructures	22,216.6	1,739.4	20,477.2	20,477.2
Non-recurring budget items 2025-2026	-	-	-	-
Total	612,248.2	4,198.2	602,018.2	608,050.0

Elements Integrated into the Contingency Fund (thousands of dollars)

Element name	2025-2026
Budget Measures	
Support the reduction of the cost of living in Nunavik	22,400.0
Subtotal	22,400.0
Subsidized Infrastructures	
	22,216.6
Total	44,616.6

CAPITAL BUDGET

The variation in the capital budget is due, in particular, to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	1,320.8	1,195.0	125.8
Information Resource Assets	3,454.0	591.0	2,863.0
Loans, Investments, Advances and Other Costs	66.5	(40.0)	106.5
Total	4,841.3	1,746.0	3,095.3

BUDGETARY CHOICES**ORIENTATION 1****PROVIDE EFFECTIVE SUPPORT FOR THE DECISION-MAKING PROCESS**

The decision-making process is at the very heart of government action. In exercising its leadership role, the Cabinet makes day-to-day normative, political and administrative decisions in response to multiple and interdependent social issues.

In this context, the Government must rely on the quality of the analyses and advice provided by the Department to ensure that decisions are made in the public's best interests and contribute to the Government's effectiveness. The Department is therefore responsible for effectively supporting the decision-making process.

The Department will continue to provide the necessary support to the Cabinet. It will reinforce its advisory and analysis roles with members of the Cabinet, especially in terms of governmental priorities, as well as the laws, policies, programs and services that impact the Québec population.

The Department will also ensure that it offers quality services that meet the needs of those who hold a senior position in order to support them in developing their strategic skills.

Proposed actions

- Ensure that the Cabinet decision-making process operates efficiently, thereby facilitating the implementation of the Government's action plan;
- Strengthen the service offering of the Secrétariat aux emplois supérieurs with a view to supporting the development of the strategic skills of those who hold senior positions and the next generation so they can carry out their mandates as efficiently as possible.

ORIENTATION 2**STRENGTHEN THE PUBLIC'S CONFIDENCE IN DEMOCRATIC INSTITUTIONS AND OPTIMIZE GOVERNMENT COMMUNICATION**

Strengthening the public's confidence in democratic institutions is one of the Government's primary concerns.

The Department will continue its efforts to improve public access to the content of briefs submitted to the Cabinet, as well as to information on how it operates. It is also committed to optimizing communication between the Government and the public, with digital technology playing a key role. As a result, it will strive to increase the availability on Québec.ca of government content that meets the needs of the public.

The Department is also committed to increasing transparency by working with the Ministère de la Cybersécurité et du Numérique to promote open government by decompartmentalizing the Government's databases.

Proposed actions

- Continue to provide support to various stakeholders to improve access to briefs presented to the Cabinet;
- Enhance the quantity and quality of information on Québec.ca related to the activities of the Government and all its Departments in order to better meet the needs of the Québec population in this regard;
- Continue to increase the overall transparency of departments and bodies through various actions linked to open government.

ORIENTATION 3**IMPROVE CLIENT AND PARTNER SERVICES**

The Department supports the Government in its efforts to increase the Government's efficiency through digital transformation.

The Department will therefore work with public bodies to advise and support those responsible for access to documents and the protection of personal information so they can effectively meet the requirements of the Act respecting Access to documents held by public bodies and the Protection of personal information.

In addition, it will ensure that employees possess the necessary skills to help them move towards a digital transformation, enabling enhanced organizational performance.

It will also work with the Departments during negotiations with the federal government in various areas of public action. One of its activities is supporting the Ministère des Finances during negotiations on funding for health transfers.

Through its representation of the Québec network in Canada, the Department supported more than 1,200 business initiatives by Québec businesses between 2019 and 2022. It will continue to work with the Ministère de l'Économie, de l'Innovation et de l'Énergie to increase exports and economic exchanges with Canada.

Proposed actions

- Expand and enhance the Department's strategic and advisory role with public bodies in relation to the application of the Act respecting Access to documents held by public bodies and the Protection of personal information;
- Offer public bodies a variety of training activities related to access to documents and protection of personal information;
- Promote and increase participation of the Department's staff in training activities aimed at developing digital skills, including the use of technological tools, adoption of behaviours that promote computer security and management in the digital era.

ORIENTATION 4

CONTRIBUTE TO THE FULL PARTICIPATION OF INDIGENOUS NATIONS

The Government is making the full participation of the First Nations and Inuit a major priority for the prosperity of Québec.

In this spirit, the Department will foster relations with the First Nations and Inuit to encourage socio-economic development and will consolidate nation-to-nation partnerships. It will also facilitate the transmission and promotion of Indigenous languages and cultures, and work with government partners to improve the sense of security among Indigenous communities.

In addition, the Department will modernize Québec's approach with the First Nations and Inuit, so as to be able to resolve specific issues from a perspective of acceptance and support for the communities, particularly where children are concerned. Finally, the Department will continue to support projects that Indigenous nations consider as priorities, whether of an economic, social or community nature.

Proposed actions

- Continue to provide support to Indigenous families in their search for information on the circumstances surrounding the disappearance or death of their children;
- Continue to coordinate the implementation of the 2022-2027 Government Action Plan for the Social and Cultural Wellness of the First Nations and Inuit, which includes six projects, 52 measures and provides for investments of nearly \$141.1 million;
- Continue to implement the Indigenous Initiatives Fund IV, which provides a total of \$188.4 million in financial assistance over five years (2022-2023 to 2026-2027) to Québec's Indigenous communities.

APPENDIX 1

BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body
(thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Commission d'accès à l'information	13,496.2	13,115.9

CULTURE ET COMMUNICATIONS

SNAPSHOT OF THE PORTFOLIO

<p>Municipalities served by an independent public library supported by or affiliated with regional public library service centres¹</p> <p>933</p>	<p>Cultural development agreements concluded with municipalities and regional county municipalities¹</p> <p>164</p>	<p>Financial assistance programs²</p> <p>\$170.6 million</p> <p>to support clientele</p>
<p>Community media supported¹</p> <p>155</p>	<p>Organizations supported by the Secrétariat à la jeunesse¹</p> <p>274</p>	<p>Accredited and supported museums¹</p> <p>124</p>

¹ 2023-2024 Annual Management Report

² 2025-2026 Expenditure Budget (not including debt service)

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The mission of the Ministère de la Culture et des Communications is to contribute to the promotion of culture, communications, individual and community development and the establishment of an environment conducive to creation and the vitality of territories. In keeping with its mission, the Department continues to take a position on major current issues and defend Québec's interests in Canada and on the international stage.

Culture is a Québec responsibility and an essential component of society's development that is woven into its social, economic, environmental and territorial fabric and requires commitment from partners.

The Department acts to provide the public with equitable and diverse services in the spheres of culture and communications in each region of Québec. To meet this objective, it works principally with individuals, bodies, businesses, and local and regional authorities.

The Department fulfills its mission with the cooperation of a network of government bodies and state-owned enterprises that report, under their constituting Acts, to the Minister of Culture and Communications.

In cultural matters, the Department, government bodies and state-owned enterprises reporting to the Minister are active in the following fields: museology, archive administration, heritage, archaeology, capital investment projects, the arts (music, song, dance, theatre, visual arts, circus arts, multidisciplinary arts and media arts), literature, libraries, cultural industries (film, television production, recording, variety shows, arts and crafts, and publishing), digital arts, philanthropy as well as cultural recreation.

The Department is also responding to the Government's call to focus on culture and its influence as a means of renewing Quebecers' sense of pride. To this end, the Secrétariat à la promotion de la culture assists the Minister in promoting our distinctive culture both here and elsewhere and expanding the reach and impact of cultural products in each region of Québec.

The Conseil du patrimoine culturel du Québec is an advisory body reporting to the Minister of Culture and Communications. It advises the Minister on the knowledge, preservation, promotion and transmission of Québec's cultural heritage. Through its knowledge and expertise in heritage matters, the Conseil advises and counsels the Minister under the Cultural Heritage Act (CQLR, chapter P-9.002) and the Archives Act (CQLR, chapter A-21.1). In addition, it hears the public or groups at private hearings, public consultations and representations.

SPECIAL FUNDS

AVENIR MÉCÉNAT CULTURE FUND

In the 2014-2015 Budget, the Government confirmed the creation of the Avenir Mécénat Culture Fund to ensure stable and predictable funding of the Mécénat Placements Culture program.

Revenues for the Fund are raised through the specific tax on tobacco products under the Tobacco Tax Act (CQLR, chapter I-2). The amounts paid into this Fund are used entirely to finance various components of the Mécénat Placements Culture program, which enables cultural bodies that collect donations from patrons and donors to increase the amounts collected thanks to matching donations from the Mécénat Placements Culture program.

QUÉBEC CULTURAL HERITAGE FUND

The Québec Cultural Heritage Fund provides financial support for initiatives encouraging the preservation and enhancement of important elements of Québec's cultural heritage. Officially launched on September 6, 2006, the Fund has five components:

- Component 1: property protected by the Gouvernement du Québec under the Cultural Heritage Act;
- Component 2: buildings, sites and complexes of significant heritage interest protected by municipalities;
- Component 3: works of art integrated into architecture and the environment;
- Component 4: permanent exhibitions in museum institutions;
- Component 5: studies, dissemination, awareness, inventory and enhancement of cultural heritage activities related to the Cultural Heritage Act.

Initially, revenues paid into the Fund were derived from the specific tax on tobacco products under the Tobacco Tax Act. Since 2024-2025, the Fund's revenues have come from appropriations allocated by Parliament to the Department for this purpose.

BODIES OTHER THAN BUDGET-FUNDED BODIES

BIBLIOTHÈQUE ET ARCHIVES NATIONALES DU QUÉBEC

The mission of the Bibliothèque et Archives nationales du Québec (BAnQ) is to assemble, permanently preserve and disseminate Québec's published documentary heritage, together with any related document of cultural interest, and documents relating to Québec that are published outside Québec.

The BAnQ also has a mandate to provide democratic access to the documentary heritage constituted by its collections, to culture and knowledge, and in this regard, to act as a catalyst for Québec documentary institutions, thereby contributing to the cultural enrichment of the public.

Lastly, the BAnQ also has the mission to guide, support and advise public bodies regarding the management of their documents, ensuring the permanent preservation of public documents as well as facilitating access to them and fostering their dissemination. The BAnQ is also responsible for promoting the preservation and accessibility of private archives.

Annual revenues for the BAnQ derive from Gouvernement du Québec subsidies and contributions from the Ville de Montréal. Other revenues are generated from parking space leases and the sale and delivery of various services.

CONSEIL DES ARTS ET DES LETTRES DU QUÉBEC

The mission of the Conseil des arts et des lettres du Québec (CALQ) is to support artistic and literary creation, experimentation, production and dissemination across all regions of Québec. The CALQ exercises its functions in areas such as literature and storytelling, the performing arts (theatre, dance, music, song and circus arts), multidisciplinary arts, media arts (digital arts, cinema and video), visual arts as well as arts and crafts and architectural research. The CALQ also seeks to broaden the influence of artists, writers, artistic organizations and their works whether in Québec, elsewhere in Canada or abroad.

Annual revenues derive mainly from Gouvernement du Québec subsidies.

CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

The purpose of the Conservatoire de musique et d'art dramatique du Québec is to administer and operate, in various regions of Québec, educational institutions providing instruction in music and in dramatic arts for the professional training and continuing education of performers and creators.

Revenues derive mainly from Gouvernement du Québec subsidies, tuition fees and service agreements.

MUSÉE D'ART CONTEMPORAIN DE MONTRÉAL

The purpose of the Musée d'Art contemporain de Montréal is to showcase, promote and preserve contemporary Québec art and to ensure a place for international contemporary art through acquisitions, exhibitions and other cultural activities.

Annual revenues derive principally from Gouvernement du Québec subsidies. Other revenues are generated mainly from subsidies from the federal government, ticket sales, space and exhibition rentals, educational and cultural activities, sponsorships and other donations.

MUSÉE DE LA CIVILISATION

The mandate of the Musée de la Civilisation is to showcase the history and various components of our civilization, to ensure the preservation and enhancement of the ethnographic collection and other collections representative of our civilization, and to ensure Québec's presence in the international network of museological events.

Revenues derive mainly from Gouvernement du Québec subsidies and own-source revenues generated through exhibition visits, financial sponsorships, private and special events, space rentals, the boutique and contributions from the Fondation du Musée.

MUSÉE NATIONAL DE L'HISTOIRE DU QUÉBEC

The mandate of the Musée national de l'histoire du Québec is to showcase and promote the history of Québec, its evolution, culture and distinct identity and to bear witness to the contribution of First Nations and Inuit to its development, to establish links within the Québec museum network and to ensure Québec's presence in the international museum network through acquisitions, exhibitions and other activities.

Annual revenues derive principally from Gouvernement du Québec subsidies. Once the museum is operational, own-source revenues will derive from ticket sales, the boutique, sponsorships, other donations and other own-source revenues.

MUSÉE NATIONAL DES BEAUX-ARTS DU QUÉBEC

The mandate of the Musée national des beaux-arts du Québec (MNBAQ) is to showcase, promote and preserve Québec art of all periods, from ancient to contemporary art, and to ensure a place for international art through acquisitions, exhibitions and other cultural activities.

Revenues derive mainly from Gouvernement du Québec subsidies. Subsidies or contributions also come from the Government of Canada, its foundation, or other partners. Other sources of revenues are generated through exhibition visits, the rental and distribution of artworks and exhibitions, educational and cultural activities, the boutique, space rentals and food services.

SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

The specific mandate of the Société de développement des entreprises culturelles (SODEC) is to promote and support the creation and development of cultural enterprises in all regions of Québec. It contributes to improving the quality of products and services and the competitiveness of cultural enterprises in Québec, elsewhere in Canada and abroad. SODEC is also mandated to protect, enhance and manage the heritage properties it has owned since 1989.

To this end, SODEC:

- develops programs and administers government financial assistance for cultural enterprises to support the production, marketing, dissemination and export of works, thereby promoting creativity. This assistance is granted in the form of investments, subsidies or assistance that is repayable according to the terms of the various assistance programs;
- offers the services of an investment bank in the various fields of culture and communications. Financial tools include loans and loan guarantees;
- manages, on behalf of the Gouvernement du Québec, tax assistance measures for cultural enterprises. These take the form of refundable tax credits related to the production of works. The role of SODEC is to assess the eligibility of enterprises and projects;
- conducts or participates in research and sectoral analyses and coordinates the work of various advisory commissions;

- is a partner of the Fonds d'investissement de la Culture et des Communications and the Fonds Capital Québec Culture.

Annual revenues derive primarily from Gouvernement du Québec subsidies and own-source revenues generated primarily by management fees for the tax credit program, interest income and rental income from heritage properties.

SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL

The mission of the Société de la Place des Arts de Montréal is to operate a performing arts company and to administer the Place des Arts de Montréal and any other establishment whose management is entrusted to it by the Gouvernement du Québec.

The activities of the Société are aimed, in particular, to provide a residence for major artistic organizations, improve access to the various types of performing arts, and promote arts and culture in Québec.

Annual revenues are derived mainly from Gouvernement du Québec subsidies. Other revenues are generated by hall rentals, ticket sales, parking space rentals, bar service and services that the Société de la Place des Arts de Montréal offers to producers. The Société also operates rental spaces (offices, restaurants).

SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC

The purpose of the Société de télédiffusion du Québec is to operate an educational and cultural broadcasting enterprise to ensure public access to its content through various means of dissemination. The activities of the Société are specifically aimed at fostering a love of learning, encouraging the acquisition of knowledge, promoting artistic and cultural life, and reflecting regional realities and the diversity of Québec society.

Annual revenues derive mainly from Gouvernement du Québec subsidies, advertising revenue, and space and antenna rentals.

SOCIÉTÉ DU GRAND THÉÂTRE DE QUÉBEC

The mission of the Société du Grand Théâtre de Québec is to operate a performing arts company and to administer the Grand Théâtre de Québec and any other establishment whose management is entrusted to it by the Government.

The activities of the Société are aimed, in particular, to provide a residence for major artistic organizations, improve access to the various types of performing arts, and promote arts and culture in Québec.

Annual revenues are derived mainly from Gouvernement du Québec subsidies. The remaining revenues are generated by room rentals, ticket sales, parking space rentals and stage productions.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Culture et Communications" portfolio is set at \$820.9 million, before taking into account elements included in the Contingency Fund and excluding the debt service. The variation in the budget from the 2024-2025 probable expenditure is due mainly to the end of certain measures announced in previous budgets.

An amount of \$485.5 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$125.0 million for measures announced in the 2025-2026 Budget;
- \$359.5 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Management, Administration and Mission Support

The objectives and priorities of this program are as follows: develop an overview of cultural and communications activities in Québec; develop and administer policies, orientations and programs in the fields of culture and communications; ensure management support services; ensure the classification of films and propose, through the services offered by the Centre de conservation du Québec, guidance to the Department's clientele for the preservation of heritage properties. In addition, through the action of the Conseil du patrimoine culturel du Québec, it provides expertise to promote the protection and development of Québec's heritage.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of certain measures announced in previous budgets.

PROGRAM 2

Support and Development of Culture, Communications and Heritage

The objectives and priorities of this program are as follows: provide support for culture and communications by granting financial assistance to various stakeholders, partners, organizations, municipal institutions and businesses; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; provide artists and promoters with access to large-scale performance facilities; encourage the development of cultural and communications companies; offer educational and cultural television programming; support artistic creation, training and development, experimentation and artistic production throughout Québec and expand its reach; provide democratic access to culture and knowledge by working with Québec's libraries and documentary institutions, and to promote artistic training and raise the awareness of young people about arts and culture.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of certain measures announced in previous budgets.

PROGRAM 3
Youth

The purpose of this program is to ensure the coherence of policies and initiatives concerning youth, coordinate issues of interdepartmental scope and administer the Youth Action Plan.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of a measure announced in a previous budget.

Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
Program Spending				
1. Management, Administration and Mission Support	79,904.3	(7,145.2)	83,271.2	87,049.5
2. Support and Development of Culture, Communications and Heritage	683,759.9	(126,088.9)	804,348.8	809,848.8
3. Youth	57,250.8	(7,349.4)	64,753.5	64,600.2
Subtotal	820,915.0	(140,583.5)	952,373.5	961,498.5
Elements integrated into the Contingency Fund:				
Budget Measures	125,000.0	125,000.0	-	-
Subsidized Infrastructures	359,523.1	77,126.3	282,396.8	282,396.8
Non-recurring budget items 2025-2026	-	-	-	-
Subtotal	1,305,438.1	61,542.8	1,234,770.3	1,243,895.3
Debt Service				
1. Management, Administration and Mission Support	3,370.0	(166.0)	3,536.0	3,536.0
Budget Expenditures	1,308,808.1	61,376.8	1,238,306.3	1,247,431.3

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Increase funding for the Conseil des arts et des lettres du Québec	63,900.0
Continue to support cultural enterprises through SODEC	44,200.0
Fund the next Youth Action Plan	7,700.0
Maintain the service offering of cultural organizations	2,000.0
Continue the digital transformation of Télé-Québec	2,000.0
Increase funding for the Mécénat Placements Culture program	1,000.0
Increase operational support to regional public library service centres	1,000.0
Support the network of approved private archive services	1,000.0
Offer social involvement projects as part of the Créneau Carrefour-jeunesse	900.0
Restore and renovate the maison René-Lévesque	800.0
Carry out emergency work on heritage buildings	500.0
Subtotal	125,000.0
Subsidized Infrastructures	359,523.1
Total	484,523.1

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	540.0	-	540.0
Information Resource Assets	5,214.2	(428.3)	5,642.5
Loans, Investments, Advances and Other Costs	-	-	-
Total	5,754.2	(428.3)	6,182.5

BUDGETARY CHOICES

ORIENTATION 1

PROMOTE QUÉBEC CULTURE, ESPECIALLY AMONG YOUNG PEOPLE, AND INCREASE ITS ACCESSIBILITY AND DISSEMINATION IN QUÉBEC, CANADA AND INTERNATIONALLY

Québec aims to foster young people's curiosity about Québec culture and the work of those who bring it to life. It undertakes and continues efforts to expand audiences and encourage new consumption habits.

Similarly, content produced in Québec is facing global competition and needs to be promoted beyond its borders to have greater outreach.

Québec must capitalize on these opportunities to reach new audiences and ensure the vitality of the cultural sector. The challenge today is to ensure better conditions for disseminating and marketing Québec culture abroad.

Proposed Actions

- Continue to develop the Passeport culturel for young people, an entirely digital tool designed to increase accessibility, visibility and knowledge of Québec culture in French and Indigenous languages;
- Continue to fund structuring measures intended to make Québec cultural content visible in the digital environment;
- Continue to offer free admission to museums;
- Renew the operating assistance program for museums;
- Implement cultural development agreements to bring museum and heritage institutions closer to their communities and especially young people;
- Support cultural projects that contribute to marketing Québec cultural productions outside Québec and promote Québec's outreach and positioning internationally through the Appui aux initiatives internationales program and the market development budget allocated to cultural attachés within the network of Québec representations abroad (support for foreign buyers/programmers and presenters);
- Increase Québec's influence with international partners (e.g., actions with the Organisation internationale de la francophonie and UNESCO);
- Provide financial support for TV5 Monde, TV5MONDEplus and TV5 Québec Canada;
- Enhance youth initiatives and activities offered by the portfolio's state-owned enterprises;
- Mobilize all stakeholders in the book and reading sector to prepare initiatives linked to a year of reading and books.

ORIENTATION 2**INCREASE THE OUTREACH OF QUÉBEC CONTENT IN THE DIGITAL ENVIRONMENT**

The essential influence of cultural content on audiences increasingly relies on its discoverability in search engines and on digital platforms. The Department's next digital cultural development initiatives will help to establish a sustainable and attractive online presence of French-language cultural content from Québec, and thereby boost the vitality and outreach of Québec culture and the resulting benefits.

Proposed actions

- Launch a third call for projects to manage the Programme de soutien à la standardisation des données. This program provides organizations in the cultural sector with financial assistance in adapting their practices to common descriptive standards;
- Offer support to La Vitrine culturelle, which operates a digital platform showcasing the diversity of shows from all over Québec, including Québec cultural outings in French and those of the First Nations and Inuit;
- Continue to develop a legislative tool to promote the accessibility and discoverability of French-language cultural content in the digital environment;
- Continue and finalize work on the revision of the financing model for audiovisual productions to ensure the sustainability, quality and outreach of these productions, both locally and internationally;
- Participate in the France-Québec working group on the linguistic diversity of cultural content in the digital age;
- Participate in international forums and meetings with foreign partners.

ORIENTATION 3**FOSTER INNOVATION AND ACCELERATE THE DEVELOPMENT OF THE DIGITAL CREATIVITY INDUSTRIES SECTOR, AND PROMOTE IT IN QUÉBEC AS WELL AS IN CANADIAN AND INTERNATIONAL MARKETS**

Businesses in the field of digital creativity drive innovation in the cultural sector and contribute to enhancing the experience it offers to diverse audiences. Québec already stands out in this high-potential sector: home to many renowned creators and major global economic players. It therefore aims to increase the accessibility, dissemination and outreach of digital creativity products, and support their development by Québec businesses and creators. It also intends to contribute to the emergence of new businesses and the creation of jobs across all regions.

Proposed actions

- Fund digital creativity projects as part of the call for Québec culture outreach projects (components 2 and 3);

- Fund networking projects to support the structuring of the digital creativity ecosystem, projects that highlight innovative initiatives, and projects that promote the conservation of works;
- Fund digital creativity projects, mainly through the Appui aux initiatives internationales program and the network of cultural attachés at Québec representations abroad;
- Broaden the areas of activity supported by SODEC to include digital creativity.

ORIENTATION 4**POSITION HERITAGE AS A LEVER FOR ECONOMIC, SOCIAL AND CULTURAL DEVELOPMENT**

Heritage is still too often presented as an obstacle to development. Far from standing in the way of progress, heritage is increasingly seen as an asset and a resource to be used to enhance identity, the social development and the vitality of territories. These cultural, economic, social and environmental benefits, which are recognized internationally, must be exploited in collaboration with multiple partners and presented to Quebecers.

Proposed actions

- Strengthen partnerships with municipalities on heritage management and support and develop partnerships with heritage bodies;
- Carry-out an inventory of heritage buildings owned by the State as part of the Politique nationale de l'architecture et de l'aménagement du territoire;
- Provide support in carrying out inventories;
- Take steps to develop shared heritage projects;
- Support heritage enhancement initiatives.

ORIENTATION 5**MAXIMIZE THE INFLUENCE OF OUR ACTIONS TARGETING YOUNG PEOPLE SO THAT THEY CAN HELP SHAPE THE QUÉBEC OF TODAY AND TOMORROW**

The Government's aim is to help ease young Quebecers through the many transitions in their lives so that they have every chance of succeeding on the path to becoming independent.

Participation in public life and the involvement of young people in their communities are concrete ways of enabling young people to influence society in a meaningful way. Government action must therefore facilitate young people's participation in collective reflections. By taking their rightful place, young people will be able to identify with the orientations and decisions being made for the future. They will then be in a position to take over from previous generations and help build the Québec of tomorrow.

Proposed actions

- Launch and roll out the Plan d'action jeune 2025-2030, in which new partnerships will be established to help young people get involved in their communities;

- Roll out various calls for projects for the following:
 - the Programme des stratégies jeunesse en milieu municipal;
 - the Mobilization, development and support of Indigenous youth program;
 - the Échanges entre générations program.
- Support organizations rolling out projects that give young people a voice in the community.

ORIENTATION 6

IMPROVE THE EMPLOYEE EXPERIENCE

The Department is a workplace where employees will be heard with openness and respect. It seeks fluid and two-way communication between managers and their teams. It aims to ensure that staff are committed to the organization, but it also advocates being open to their needs and opinions. Engaged and committed employees will have a positive influence on the organization's development and performance, to the benefit of the Department's clients.

Proposed actions

- Develop a 2025-2029 employee experience strategy;
- Offer a departmental development schedule for cross-disciplinary skills.

BUDGET PLAN FOR SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUNDS

AVENIR MÉCÉNAT CULTURE FUND

No variation in revenues was observed.

The variation in expenditures is due mainly to decreased support for the Mécénat Placements Culture program.

No investments are planned for 2025-2026.

QUÉBEC CULTURAL HERITAGE FUND

The variation in revenues is due mainly to increased funding granted under the 2023-2024 Budget.

Culture et Communications

The variation in expenditures is due mainly to increased expenditures under certain departmental programs designed to support initiatives promoting the conservation and promotion of significant elements of Québec's cultural heritage.

No investments are planned for 2025-2026.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Avenir Mécénat Culture Fund					
Revenues	5,100.0	-	5,100.0	-	-
Expenditures	5,100.0	-	5,628.5	-	(528.5)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	1,000.0	-	-	-	1,000.0
Investments	-	-	-	-	-
Québec Cultural Heritage Fund					
Revenues	25,633.3	25,133.3	22,533.3	21,533.3	3,100.0
Expenditures	32,358.6	-	24,921.4	-	7,437.2
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	15,216.6	-	-	-	15,216.6
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

BIBLIOTHÈQUE ET ARCHIVES NATIONALES DU QUÉBEC

The variation in revenues is due mainly to:

- the end of a measure announced in a previous budget for assistance programs;
- the decrease in revenues related to specific projects.

The variation in expenditures is due mainly to:

- the decrease in expenditures related to the completion of specific projects;
- the decrease in transfer expenditures under assistance programs.

The variation in investments is due mainly to work, in 2025-2026, on the Maison de la chanson et de la musique du Québec project as well as work related to storage spaces.

CONSEIL DES ARTS ET DES LETTRES DU QUÉBEC

The variation in revenues is due mainly to additional one-time subsidies received from the Gouvernement du Québec in 2024-2025 to support artists and cultural organizations, in particular as part of the Plan pour consolider, faire briller et propulser le milieu culturel, the Stimuler l'ambition et l'innovation culturelles measure, and the Mesure particulière à la diffusion de spectacles québécois.

The variation in expenditures is due mainly to additional one-time expenditures for assistance programs in 2024-2025, to support artists and cultural organizations as part of the Plan pour consolider, faire briller et propulser le milieu culturel, the Stimuler l'ambition et l'innovation culturelles measure, and the Mesure particulière à la diffusion de spectacles québécois.

No significant variation in investments was observed.

CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

The variation in revenues is due mainly to the expected increase in the Gouvernement du Québec subsidy to support funding for priority operating needs.

The variation in expenditures is due mainly to the expected increase in remuneration expenditures in line with the rise in the number of students and salary indexation.

No significant variation in investments was observed.

MUSÉE D'ART CONTEMPORAIN DE MONTRÉAL

The variation in revenues is due mainly to increased revenues from the completion of specific projects.

The variation in expenditures is due mainly to increased expenditures related to the completion of specific projects.

No significant variation in investments was observed.

MUSÉE DE LA CIVILISATION

The variation in revenues is due mainly to a decrease in the Gouvernement du Québec subsidy stemming from the creation of the Musée national de l'histoire du Québec.

The variation in expenditures is due mainly to:

- the decrease in expenditures stemming from the creation of the Musée national de l'histoire du Québec;
- the decrease in expenditures related to the completion of specific projects.

The variation in investments is due mainly to a decrease in investments related to the reorientation of the Espaces bleus network project.

MUSÉE NATIONAL DE L'HISTOIRE DU QUÉBEC

The variation in revenues is due mainly to the museum's first year of operation.

The variation in expenditures is due mainly to the museum's first year of operation.

No investments are planned for 2025-2026.

MUSÉE NATIONAL DES BEAUX-ARTS DU QUÉBEC

No significant variation in revenues was observed

No significant variation in expenditures was observed.

The variation in investments is due mainly to the completion of the Espace Riopelle project.

SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

The variation in revenues is due mainly to additional one-time subsidies received from the Gouvernement du Québec in 2024-2025 to support cultural enterprises, particularly under the Stimuler l'ambition et l'innovation culturelle measure and the Plan pour consolider, faire briller et propulser le milieu culturel.

The variation in expenditures is due mainly to one-time expenditures for assistance programs in 2024-2025 to support cultural bodies, particularly under the Stimuler l'ambition et l'innovation culturelle measure and Plan pour consolider, faire briller et propulser le milieu culturel.

The variation in investments is due to additional investments related to work to address the asset maintenance deficit.

SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL

The variation in revenues is due mainly to a decrease in the subsidy from the Gouvernement du Québec for subsidized debt service and operations.

The variation in expenditures is due mainly to the decrease in temporary financing costs.

The variation in investments is due mainly to a decrease in investments for work to address the asset maintenance deficit.

SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC

The variation in revenues is due mainly to:

- the end of measures announced in previous budgets;

- the decrease in revenues related to the completion of specific projects;
- the decrease in the Gouvernement du Québec subsidy.

The variation in expenditures is due mainly to:

- the decrease in expenditures related to the end of measures announced in previous budgets;
- the decrease in expenditures related to the completion of specific projects.

The variation in investments is due mainly to a decrease in investments in asset maintenance and the elimination of the asset maintenance deficit.

SOCIÉTÉ DU GRAND THÉÂTRE DE QUÉBEC

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

The variation in investments is due mainly to an increase in investments related to priority asset maintenance work.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Bibliothèque et Archives nationales du Québec					
Revenues	112,475.4	90,092.6	117,803.6	94,225.0	(5,328.2)
Expenditures	113,586.2	-	119,864.5	-	(6,278.3)
Investments	32,248.4	-	24,523.4	-	7,725.0
Budget measures and other variations added to the forecast					
Expenditures	(125.1)	-	-	-	(125.1)
Investments	(13,339.5)	-	-	-	(13,339.5)
Conseil des arts et des lettres du Québec					
Revenues	147,903.9	144,469.9	194,154.1	188,148.3	(46,250.2)
Expenditures	147,895.4	-	194,143.9	-	(46,248.5)
Investments	447.8	-	353.4	-	94.4
Budget measures and other variations added to the forecast					
Expenditures	63,900.0	-	-	-	63,900.0
Investments	-	-	-	-	-

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Conservatoire de musique et d'art dramatique du Québec					
Revenues	39,637.7	37,204.7	39,069.0	36,208.6	568.7
Expenditures	42,350.0	-	40,409.6	-	1,940.4
Investments	430.0	-	562.8	-	(132.8)
Budget measures and other variations added to the forecast					
Expenditures	(47.8)	-	-	-	(47.8)
Investments	40.0	-	-	-	40.0
Musée d'Art contemporain de Montréal					
Revenues	18,591.9	14,768.4	16,732.8	13,571.3	1,859.1
Expenditures	18,591.9	-	16,658.3	-	1,933.6
Investments	2,445.7	-	2,244.8	-	200.9
Budget measures and other variations added to the forecast					
Expenditures	(21.6)	-	-	-	(21.6)
Investments	(395.0)	-	-	-	(395.0)
Musée de la Civilisation					
Revenues	36,707.6	28,452.6	43,238.4	33,621.4	(6,530.8)
Expenditures	36,707.6	-	45,353.2	-	(8,645.6)
Investments	30,829.5	-	45,050.1	-	(14,220.6)
Budget measures and other variations added to the forecast					
Expenditures	(66.1)	-	-	-	(66.1)
Investments	(527.5)	-	-	-	(527.5)
Musée national de l'histoire du Québec					
Revenues	7,050.0	7,000.0	-	-	7,050.0
Expenditures	7,050.0	-	728.5	-	6,321.5
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Musée national des beaux-arts du Québec					
Revenues	34,139.9	26,498.9	34,098.0	26,333.4	41.9
Expenditures	34,220.8	-	34,111.7	-	109.1
Investments	34,511.3	-	23,873.7	-	10,637.6
Budget measures and other variations added to the forecast					
Expenditures	(38.6)	-	-	-	(38.6)
Investments	41.5	-	-	-	41.5
Société de développement des entreprises culturelles					
Revenues	115,101.0	94,976.1	192,119.4	165,803.8	(77,018.4)
Expenditures	113,137.8	-	181,776.4	-	(68,638.6)
Investments	40,623.1	-	37,954.3	-	2,668.8
Budget measures and other variations added to the forecast					
Expenditures	43,966.0	-	-	-	43,966.0
Investments	-	-	-	-	-
Société de la Place des Arts de Montréal					
Revenues	49,298.1	16,121.6	49,816.1	17,217.3	(518.0)
Expenditures	49,435.2	-	49,877.9	-	(442.7)
Investments	31,728.8	-	33,779.6	-	(2,050.8)
Budget measures and other variations added to the forecast					
Expenditures	(50.8)	-	-	-	(50.8)
Investments	15,461.0	-	-	-	15,461.0
Société de télédiffusion du Québec					
Revenues	127,479.5	108,655.3	138,002.4	116,514.7	(10,522.9)
Expenditures	127,479.5	-	138,002.4	-	(10,522.9)
Investments	9,897.0	-	10,993.1	-	(1,096.1)
Budget measures and other variations added to the forecast					
Expenditures	1,529.2	-	-	-	1,529.2
Investments	-	-	-	-	-

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société du Grand Théâtre de Québec					
Revenues	19,667.1	8,978.7	19,537.8	9,231.8	129.3
Expenditures	19,627.0	-	19,317.7	-	309.3
Investments	7,753.6	-	2,791.7	-	4,961.9
Budget measures and other variations added to the forecast					
Expenditures	(19.0)	-	-	-	(19.0)
Investments	(174.0)	-	-	-	(174.0)

APPENDIX 1

BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body
(thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Conseil du patrimoine culturel du Québec	668.3	656.8

CYBERSÉCURITÉ ET NUMÉRIQUE

SNAPSHOT OF THE PORTFOLIO

<p>Government-wide eligible information resources projects</p> <p>588</p> <p>(projects as at December 13, 2024)</p> <p>29% in the "Santé et Services sociaux" portfolio</p> <p>19% in the "Enseignement supérieur" portfolio</p> <p>4% in the "Éducation" portfolio</p>	<p>Government information resources workforce in 2023¹</p> <p>27,316</p> <p>resources</p>	<p>Services to public bodies in 2024-2025</p> <p>51</p> <p>services offered on Québec.ca (as at December 31, 2024)</p> <p>16 infrastructure and office technology services</p> <p>6 telecommunications and radiocommunications services</p>
<p>Telecommunications network</p> <p>7,140</p> <p>Wi-Fi access points</p>	<p>Solutions d'affaires en gestion intégrée des ressources (SAGIR)</p> <p>97,713</p> <p>active files for employees in the SAGIR system as at March 31, 2024</p>	<p>Solutions d'affaires en gestion intégrée des ressources (SAGIR)</p> <p>1,341,112</p> <p>invoices paid in 2023-2024</p> <p>649,916 cheques issued</p> <p>691,196 bank transfers</p>
<p>Rolling out of the Réseau gouvernemental de cybersécurité</p> <p>26</p> <p>cyber defence operations centers</p>	<p>End-to-end paperless administrative processes within the Gouvernement du Québec</p> <p>90%</p> <p>of the processes targeted at 28 public bodies (as at March 31, 2024)</p>	<p>Opération couverture cellulaire²</p> <p>202</p> <p>cell sites either planned or already in service</p>

¹ Data taken from the 2023 edition of the portraits de la main-d'œuvre et du recours à des consultantes et des consultants affectés aux ressources informationnelles

² Data from the Québec.ca web page, as at December 23, 2024

MINISTER'S PORTFOLIO

DEPARTMENT

The mission of the Ministère de la Cybersécurité et du Numérique is to instigate and coordinate state action in the areas of cybersecurity and digital technology, to propose general policy directions in those areas to the Government, to determine the sectors of activity for priority action and to propose measures to increase the effectiveness of the fight against cyber attacks and cyber threats in Québec.

More specifically, the Department:

- sets out a comprehensive and integrated vision for the Government's digital transformation by ensuring that business needs and information resources are aligned, while transforming access to public services;
- oversees the development, implementation and rollout of the digital public administration, as well as the promotion and implementation of any measure designed to facilitate the adaptation of public services to digital platforms;
- develops a range of resources for delivering quality digital services to both the public and businesses, while working to avoid the creation of a digital divide;
- coordinates efforts to develop policies, strategies and orientations, as well as to design, implement and operate shared or government-wide digital and technology initiatives;
- brings together leading-edge expertise to foster innovation and excellence in public administration, in particular through the Centre québécois d'excellence numérique and the Centre gouvernemental de cyberdéfense;
- is responsible for the governance, planning and performance of information resources investments;
- is responsible for managing governmental digital data, mainly to promote its mobility and value within the public administration for the benefit of the public;
- supports public bodies in enhancing government-wide information security, coordinates and cooperates in efforts in these areas, including the Réseau gouvernemental de cyberdéfense;
- ensures the cybersecurity of the services it provides to public bodies;
- establishes information security requirements applicable to public bodies and, where necessary, directs public bodies to implement such requirements with a view to ensuring the protection of their information assets and the information entrusted to them;
- offers telecommunications, radiocommunications, telephony and mobile communication services;

- acts as a cloud broker for public bodies by offering a multitude of cloud solutions through its catalogue and by assisting them in the process;
- operates administrative business solutions for many public bodies and also maintains and upgrades these solutions;
- provides client public bodies with a full range of services related to employee remuneration, benefits and retirement;
- offers services in financial and contracting operations through SAGIR, as well as user support services and training;
- supports the general operations of public bodies through technology infrastructure and office technology services;
- implements initiatives aimed at accelerating the rollout of connectivity infrastructure, in particular to ensure that the public, businesses and organizations have access to high-speed internet and cellular coverage, both in urban areas and in more remote regions.

SPECIAL FUND

CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

The Cybersecurity and Digital Technology Fund is established under the responsibility of the Minister of Cybersecurity and Digital Technology under the Act respecting the Ministère de la Cybersécurité et du Numérique (CQLR, chapter M-17.1.1).

The Fund is dedicated to financing public bodies' common technology infrastructures and support system, the services provided by the Minister, projects or activities in the area of cybersecurity or digital technology projects or activities, and paying any financial assistance granted under this Act.

Revenues for the Fund derive primarily from amounts collected for its services, including those for acquiring the goods needed to provide such services, as well as amounts transferred to it by a department or by a budget-funded body.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget of the "Cybersécurité et Numérique" portfolio is set at \$253.4 million, before taking into account elements included in the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- the carrying out of certain projects intended to accelerate the digital transformation and the launch of new services provided by the Cybersecurity and Digital Technology Fund during the 2024-2025 fiscal year;

- the decrease in amounts earmarked for certain digital transformation and cybersecurity measures announced in previous budgets;
- the gradual phasing out of subsidy programs related to connecting all Quebecers to high-speed Internet.

An amount of \$66.5 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$52.1 million for measures announced in the 2025-2026 Budget;
- \$14.4 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1
Management and Administration

The purpose of this program is to allocate administrative resources to carry out the Department's mission and the different functions set out in the Act respecting the Ministère de la Cybersécurité et du Numérique. It also finances the Department's governance functions and provides for the design and implementation of policies, strategies and management frameworks to do with digital transformation and cybersecurity. This program may also include financing for major digital transformation projects, as well as recurring activities to benefit the Cybersecurity and Digital Technology Fund.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the decrease in amounts earmarked for certain digital transformation and cybersecurity measures announced in previous budgets.

PROGRAM 2
Management of Specific Information Resources

The purpose of this program is to accelerate the digital transformation by contributing to the funding of technology infrastructure services at the design and execution stages of major projects and common solutions, as well as projects to support the acceleration of the State's digital transformation, in particular the Government Authentication Service.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the carrying out of certain projects intended to accelerate the digital transformation during the 2024-2025 fiscal year;
- the launch of new services provided by the Cybersecurity and Digital Technology Fund during the 2024-2025 fiscal year.

PROGRAM 3

High-speed Internet and Special Connectivity Projects

The purpose of this program is to carry out projects aimed at providing the public, organizations and businesses in rural areas with high-speed Internet access where it is not available and where the quality and cost are comparable to the service provided in urban areas. In addition, this program contributes to improving mobile coverage across Québec's populated areas and road network in order to address safety and connectivity issues while contributing to sustainable regional economic vitality.

The variation in the 2025-2026 Expenditure Budget compared with the 2024-2025 probable expenditure is due mainly to the phasing out of subsidy programs for connecting all Quebecers to high-speed Internet.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Administration	91,260.5	(19,082.3)	107,116.9	110,342.8
2. Management of Specific Information Resources	64,243.0	(30,428.5)	66,382.2	94,671.5
3. High-speed Internet and Special Connectivity Projects	97,865.2	(43,118.4)	142,091.0	140,983.6
Subtotal	253,368.7	(92,629.2)	315,590.1	345,997.9
Elements integrated into the Contingency Fund:				
Budget Measures	52,100.0	52,100.0	-	-
Subsidized Infrastructures	14,439.5	(2,065.3)	16,504.8	16,504.8
Non-recurring budget items 2025-2026	-	12,200.0	-	(12,200.0)
Total	319,908.2	(30,394.5)	332,094.9	350,302.7

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Continue initiatives for better connectivity	34,100.0
Automate government processes	10,000.0
Promote digital sovereignty through increased sharing of application solutions	5,000.0
Reform the governance of technological infrastructure	2,000.0
Increase the resilience of technological infrastructure	1,000.0
Subtotal	52,100.0
Subsidized Infrastructures	14,439.5
Total	66,539.5

CAPITAL BUDGET

No variation in investments was observed.

Capital Budget (thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	1,000.0	-	1,000.0
Information Resource Assets	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-
Total	1,000.0	-	1,000.0

BUDGETARY CHOICES

The budgetary choices presented below arise from the orientations adopted by the Department as part of its 2023-2027 Strategic Plan, which implements the Department's mission in relation to its clientele and various public bodies. Accordingly, the 2025-2026 Annual Expenditure Management Plan takes the included strategic priorities into account. The proposed actions set out below will contribute to achieving the objectives of the Strategic Plan.

ORIENTATION 1

INCREASE THE EFFECTIVENESS OF THE FIGHT AGAINST CYBER THREATS

In addition to being a driving force in efforts to achieve a more cybersecure society, the State needs to ensure that its own infrastructure and services are not vulnerable. Accordingly, the Gouvernement du Québec will need to exercise caution and ensure the protection of information and infrastructure under its responsibility. Over the coming years, the Department will take steps to improve the effectiveness of measures designed to counter cyber threats, with a view to protecting the public's collective assets and personal information.

Proposed actions

- Support and assist public bodies in managing major cybersecurity risks in Québec's essential sectors;
- Increase the pooling of shared services and cybersecurity expertise to maximize the mitigation of government cybersecurity risks;
- Create a government-wide cyber risk management framework;
- Continue to develop a government-wide management framework for shared services;

- Roll out the classification model for government digital data;
- Establish a government-wide repository for information security measures;
- Continue campaigns to raise awareness about data security among government employees.

ORIENTATION 2**MAXIMIZE THE VALUE OF INVESTMENTS MADE BY PUBLIC BODIES IN INFORMATION RESOURCES PROJECTS**

The Department supports public bodies in planning and monitoring information resources project expenditures. Through the Québec Infrastructure Plan – Information Resources Sector, it ensures that the amounts invested are in line with governmental priorities, maximize digital transformation, improve cybersecurity and generate recurring benefits.

Proposed actions

- Promote investments to ensure obsolescence mitigation for systems supporting government missions, enhance data security in government information assets, and complete the digital transformation of public administration;
- Support public bodies in fulfilling their legal and regulatory obligations with respect to the management of information resources, cybersecurity and digital transformation, including prioritizing their investments and planning their information resources projects;
- Continue rolling out the government-wide framework for managing and tracking benefits associated with information resources projects;
- Ensure responsible management for obsolete information assets through asset inventory to support public bodies in prioritizing investments that take operational risks into consideration;
- Identify common governmental services and digital foundations to promote asset pooling and thus maximize investments and efficiency in public bodies;
- Support public bodies in identifying and selecting promising artificial intelligence (AI) opportunities, particularly those where AI can increase inclusiveness among the public, reduce the digital divide and ensure the sharing of experimental results for optimized, secure AI use in the public administration;
- Explore qualifying AI offers in the cloud broker catalogue to facilitate public bodies' acquisition of this technology.

ORIENTATION 3**SUPPORT THE PERFORMANCE OF PUBLIC SERVICES**

The Department has a mandate to increase the effectiveness and efficiency of the State, given its role in coordinating government action related to digital technology. This involves supporting public bodies in their digital transition through outreach, the sharing of expertise, communication, training and coaching. Over the coming years, the Department will take concerted action to help public bodies adopt a digital culture, with a focus on collaboration and resource sharing for the benefit of the public.

Proposed actions

- Continue to modernize the service offer in terms of technology infrastructure and office technology services;
- Continue to roll out the Nuage gouvernemental du Québec service offer;
- Continue to monitor and support public bodies as they migrate to the external cloud as part of the program to consolidate data processing centres;
- Prioritize the integration of the Government Authentication Service with the various electronic service delivery methods used by public bodies;
- Continue to develop innovative digital solutions, such as an app that stores digital certificates, by implementing a modern development platform in public administration;
- Leverage AI, a key pillar of the government's digital transformation strategy, as well as automation, to boost efficiency and productivity in the short-term, while generating long-term strategic impacts.

ORIENTATION 4**INTRODUCE A MANAGEMENT MODEL FOR GOVERNMENT DIGITAL DATA**

As part of its role as the guardian of sound government management of information resources, the Department is committed to the efficient management of government digital data, with a view to supporting the digital transformation of the State. Efforts to make the management of digital data more effective and efficient will be pursued with a view to enhancing the value of information for the public, businesses and the public administration itself.

Proposed actions

- Gradually roll out the integrated approach to cataloguing and ensure that all public bodies apply the security classification model for government digital data;
- Develop a government-wide strategy and framework for digital data governance, with a focus on determining the roles and responsibilities for information and data management functions;

- Assist public bodies in mapping government digital data for secure reuse and sharing of available digital data;
- Establish and promote a process for designating official sources of government digital data, particularly in the design of digital services;
- Issue best practices concerning the quality of government digital data, so that it can be used to fulfill the rights and obligations of the public, businesses and government performance;
- Adopt recommended practices for collecting, preparing and managing government data, including those suitable for AI-assisted enhancement.

ORIENTATION 5

CREATE A LEARNING ORGANIZATION THAT RETAINS ITS TALENT

The Department is committed to offering innovative, highly effective, quality services that contribute to the transformation of the public administration. Its ability to deliver services depends on a highly qualified workforce that needs to remain on the cutting edge of knowledge in fields defined by constant change. Accordingly, the Department is a workplace where multiple sectors may be called upon to explore emerging careers.

Given the major challenges posed by the current labour shortage, the Department needs to take transformative action to promote staff engagement, while also facilitating the development of skills. In this way, it aims to build a culture of continuous learning and to provide its staff with positive experiences at every stage of their employment.

Proposed actions

- Develop and roll out dynamic dashboards that make it possible to anticipate workforce issues and support strategic decision making;
- Implement a staff engagement plan designed, in particular, to increase a sense of belonging and commitment among Department employees;
- Continue to create individual development plans to tailor the skills development of targeted staff members;
- Design and deploy training pathways linked to key digital skills within the public administration, as well as for critical positions and emerging careers.

BUDGET PLAN OF THE SPECIAL FUND

SPECIAL FUND

CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

The variation in investments is due mainly to:

- projects outsourced to a contractor in 2024-2025, mainly the expansion of the Centre de traitement informatique at the pôle Ouest 1 (Phase 2), and the replacement of air conditioning units for the Réseau national intégré de radiocommunication (RENIR);
- the finalization, in 2024-2025, of the project Service québécois d'identité numérique (SQIN) – identité numérique citoyenne.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Cybersecurity and Digital Technology Fund					
Revenues	660,341.4	85,470.0	665,237.5	129,556.6	(4,896.1)
Expenditures	675,341.4	-	683,505.8	-	(8,164.4)
Investments	100,506.6	-	158,845.0	-	(58,338.4)
Budget measures and other variations added to the forecast					
Expenditures	8,000.0	-	-	-	8,000.0
Investments	-	-	-	-	-

ÉCONOMIE, INNOVATION ET ÉNERGIE

SNAPSHOT OF THE PORTFOLIO

<p>Economic Development Fund¹</p> <p>\$2.0 billion in funding granted</p> <p>\$7.2 billion total value of projects</p>	<p>Financial interventions by the Department¹</p> <p>\$0.6 billion in financial assistance granted to support the operation of bodies as well as economic development or research and innovation projects</p>	<p>Regional development¹</p> <p>\$1.4 billion in financial assistance granted for projects in non-urban RCMs</p> <p>\$4.5 billion total value of projects</p>
<p>Productivity¹</p> <p>976 investment projects aimed at increasing the productivity of businesses</p> <p>\$3.5 billion total value of projects</p>	<p>Research and innovation¹</p> <p>649 projects in research, development and innovation</p> <p>\$419.2 million total value of projects</p>	<p>Electricity from renewable sources²</p> <p>41,918 MW installed capacity from Hydro-Québec facilities and its power purchasing agreements in Québec</p>
<p>Régie de l'énergie³</p> <p>133 regulatory and complaint decisions</p>	<p>Fonds de recherche du Québec⁴</p> <p>5,013 scholarship holders supported by Fonds de recherche du Québec</p>	<p>Commission de l'éthique en science et en technologie⁵</p> <p>33 interventions carried out with public decision-makers and of a public nature</p>

- ¹ Ministère de l'Économie, de l'Innovation et de l'Énergie, Rapport annuel de gestion 2023-2024
- ² Hydro-Québec, 2024 Annual Report
- ³ Régie de l'énergie, 2023-2024 Annual Report
- ⁴ Fonds de recherche du Québec – Nature et technologies, Rapport annuel de gestion 2023-2024
Fonds de recherche du Québec – Santé, Rapport annuel de gestion 2023-2024
Fonds de recherche du Québec – Société et culture, Rapport annuel de gestion 2023-2024
- ⁵ Commission de l'éthique en science et en technologie, Rapport annuel de gestion 2023-2024

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The mission of the Ministère de l'Économie, de l'Innovation et de l'Énergie is to support the sustainable growth of Québec's economy, contribute to the development of research and innovation and ensure responsible governance of energy resources.

To carry out its mission, the main responsibilities of the Department are as follows:

- supporting businesses in their various projects, including digital transformation, access to public procurement, research, innovation, productivity growth, increased Québec production and buying locally;
- administering the amounts allocated to it, in consultation with recognized bodies, to ensure the execution of economic and energy development projects;
- supporting local energy production and a reliable, diversified, safe and affordable energy supply for Québec;
- supporting the development of collective entrepreneurship (cooperatives and social economy enterprises) and entrepreneurs (business creation, development and transfers);
- supporting the development of various economic sectors in all regions of Québec;
- designing and implementing, in collaboration with the government departments and bodies concerned, economic and energy development strategies, and assistance programs;
- coordinating activities to end hydrocarbon exploration and production in Québec territory;
- coordinating government intervention to support major investment projects;
- coordinating government regulatory streamlining measures and regulatory cooperation with other Canadian jurisdictions;
- issuing attestations and certificates related to the tax credits and tax holidays under its responsibility and the administration of legislation;
- preparing integrated financial proposals for major investment projects, carrying out sector impact analyses and contributing to the development of sites with good potential to attract projects;
- elaborating government targets and policy directions of energy production for all industries;
- elaborating positions and defending Québec's interests in the context of negotiation or implementation of trade agreements and defending Québec's interests and those of Québec businesses, in trade disputes;

- promoting research, science, innovation and technology to contribute to the development and support of a scientific and innovation culture in businesses;
- supporting the education sector and research organizations in the establishment of conditions favorable to research, knowledge transfers and the commercialization of the results of such research.

The mission of the Commission de l'éthique en science et en technologie, a budget-funded body, is to advise the Minister on all issues pertinent to ethics in science and technology to facilitate reflections in this regard. Its activities are to inform, raise awareness and issue recommendations for greater ethical considerations on the part of decision-makers and in work environments to better assist them in the decision-making process.

The following state-owned enterprises report to the Minister: Hydro-Québec, Investissement Québec and the Société du parc industriel et portuaire de Bécancour.

SPECIAL FUNDS

NATURAL RESOURCES AND ENERGY CAPITAL FUND

The Natural Resources and Energy Capital Fund is established within the Department pursuant to the Act respecting Investissement Québec (CQLR, chapter I-16.0.1) and is administered by Investissement Québec.

The purpose of this Fund is to expand and grow equity investments in companies that primarily operate in one of the following areas:

- development or manufacturing of natural resources in Québec;
- production, storage, transportation and distribution of fuels that allow carbon intensity to be reduced;
- production, storage, transportation and distribution of renewable energy or fossil fuel substitutes that allow greenhouse gas emissions to be reduced or contribute to the clean or hydrogen energy supply in Québec;
- development, commercialization or implementation of technologies that promote energy transition, innovation or effectiveness.

Revenues derive primarily from the proceeds and resulting growth in investments made and other revenues generated by these investments.

NATURAL RESOURCES FUND

The Natural Resources Fund was established on July 1, 2011, and the Department is responsible for the Fossil Energy Management component.

The Fossil Energy Management component is allocated to funding activities required for the application of the Act ending exploration for petroleum and underground reservoirs and production of petroleum and brine (CQLR, chapter R-1.01) and of the Act respecting natural gas storage and natural gas and oil pipelines (CQLR, chapter S-34.1).

Funding for the Fossil Energy Management component of the Natural Resources Fund is derived primarily from amounts transferred by the Minister out of the appropriations allocated by Parliament to the Department for that purpose, revenues from the investment of amounts in the Fossil Energy Management component, and amounts collected pursuant to the Act ending exploration for petroleum and underground reservoirs and production of petroleum and brine and of the Act respecting natural gas storage and natural gas and oil pipelines or a regulation made under those Acts.

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund was established within the Department pursuant to the Act respecting Investissement Québec and is administered by Investissement Québec.

The Fund is allocated to the administration and disbursement of all financial assistance provided by a program created or designated by the Government, as well as all financial assistance granted by Investissement Québec in the execution of a mandate given to it by the Government.

Revenues derive primarily from the Department. Other revenues include revenues or amounts collected in application of financial assistance programs or under government mandates.

QUÉBEC ENTERPRISE GROWTH FUND

The Québec Enterprise Growth Fund is established within the Department pursuant to the Act respecting Investissement Québec and administered by Investissement Québec.

The purpose of this Fund is to expand and grow the amounts at its disposal by supporting companies that operate primarily in Québec and demonstrate strong growth potential or are strategic for Québec's economy.

Revenues derive primarily from the proceeds and resulting growth in investments made and other revenues generated by these investments.

BODIES OTHER THAN BUDGET-FUNDED BODIES

FONDS DE RECHERCHE DU QUÉBEC

The Fonds de recherche du Québec is established by the Act respecting the Ministère de l'Économie et de l'Innovation (CQLR, chapter M-14.1).

The mission of the Fonds de recherche du Québec is to support and promote excellence in research and in training the next generation of researchers in natural sciences and engineering, health sciences, social sciences and humanities, and arts and letters.

Revenues derive primarily from the Department and, to a lesser extent, from external partnerships.

RÉGIE DE L'ÉNERGIE

The Régie de l'énergie is an administrative economic regulatory tribunal that regulates and oversees the energy sector.

It establishes, among other things, rates and conditions of service for Québec consumers of electricity and natural gas. It deals with natural gas and electricity consumer complaints. It monitors petroleum product prices. It adopts and oversees the application of reliability standards for the electricity transmission network. It performs its duties so as to balance public interest with consumer protection and the equitable treatment of regulated companies, by promoting the satisfaction of Québec's energy needs from a sustainable development perspective.

The activities of the Régie are financed primarily by the duties payable by the electric power carrier and electricity and natural gas distributors, as well as by petroleum product distributors distributing more than 100 million litres per year.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Économie, Innovation et Énergie" portfolio is set at \$1,496.3 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- an increase in costs, attributable to financial interventions by the Government and the recognition of permanent decline in value in 2024-2025;
- a decrease in the amount allocated to rolling out the 2022-2027 Québec Strategy to Support Research and Investment in Innovation;
- the end of measures announced in previous budgets.

An amount of \$648.2 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$505.3 million for measures announced in the 2025-2026 Budget;
- \$142.9 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Management and Administration

The purpose of this program is to ensure the administration of the Department and central services with regard to planning, coordination and management support.

There is no significant variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure.

PROGRAM 2

Economic Development

The purpose of this program is to support Québec's economic development, with a view to added-value job creation, increased productivity and regional development. More specifically, this program fosters business growth and competitiveness, as well as the renewal of the entrepreneurial base. Its objectives also include accelerating and attracting investment, regional economic diversification and consolidation, boosting collective entrepreneurship, as well as opening up and capturing export markets for Québec businesses. It also seeks to promote concerted action and mobilize economic players.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of certain measures announced in previous budgets, such as the 2022-2025 Québec Life Sciences Strategy, support for regional businesses and community revitalization, the Plan québécois en entrepreneuriat 2022-2025, and to the ongoing Digital Transformation Offensive.

PROGRAM 3

Development of Science, Research and Innovation

The purpose of this program is to support research and innovation from a scientific development perspective. More specifically, the objective of this program is to increase the capacity for innovation in businesses and organizations through research and value enhancement of results, while at the same time contributing to the development of a qualified workforce and fostering the interaction and mobilization of scientific and socioeconomic communities.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the end of certain measures announced in previous budgets, for example to increase accessibility to research and contribute to its development and to renew the 2022-2025 Québec Life Sciences Strategy;
- the decrease in the amount allocated to rolling out the 2022-2027 Québec Strategy to Support Research and Investment in Innovation.

PROGRAM 4

Economic Development Fund Interventions

The purpose of this program is to provide for the administration and disbursement of all financial assistance provided by a program created or designated by the Government, as well as any financial assistance granted by Investissement Québec in the execution of a mandate given to it by the Government. The Economic Development Fund is established within the Department and is managed by Investissement Québec.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to an increase in costs attributable to financial interventions by the Government and the recognition of permanent decline in value in 2024-2025.

**PROGRAM 5
Research and Innovation Bodies**

The purpose of this program is mainly to finance the Fonds de recherche du Québec whose mission is to promote and support the funding of research, the training of researchers and the dissemination of knowledge. In addition, it consists of the budget allocations to the Commission de l'éthique en science et en technologie.

There is no significant variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure.

**PROGRAM 6
Energy**

The purpose of this program is to support local energy production and ensure a reliable, diversified, secure and affordable energy supply for Québec.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to an adjustment of amounts allocated for the 2030 Québec Green Hydrogen and Bioenergy Strategy.

Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Administration	42,658.0	312.1	41,587.1	42,345.9
2. Economic Development	230,749.6	(88,264.5)	326,646.2	319,014.1
3. Development of Science, Research and Innovation	199,549.2	(56,630.2)	260,989.2	256,179.4
4. Economic Development Fund Interventions	739,088.2	(675,610.8)	651,698.1	1,414,699.0
5. Research and Innovation Bodies	247,679.6	1,096.3	246,654.6	246,583.3
6. Energy	36,536.7	(1,211.4)	38,390.5	37,748.1
Subtotal	1,496,261.3	(820,308.5)	1,565,965.7	2,316,569.8
Elements integrated into the Contingency Fund:				
Budget Measures	505,300.0	505,300.0	-	-
Subsidized Infrastructures	142,885.8	33,893.9	108,991.9	108,991.9
Non-recurring budget items 2025-2026	-	515,000.0	-	(515,000.0)
Total	2,144,447.1	233,885.4	1,674,957.6	1,910,561.7

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Promote the realization of business projects	200,000.0
Offer transitional assistance to companies affected by US tariffs	200,000.0
Support the development of the Technum Québec innovation zone	20,700.0
Renew the Québec Life Sciences Strategy	15,000.0
Implement the Plan PME 2025-2028	11,300.0
Continue funding Mila	11,000.0
Renew the Plan d'action gouvernemental en économie sociale	8,000.0
Encourage the realization of export projects	7,900.0
Pursue the Digital Transformation Offensive	6,000.0
Support research and innovation in businesses in priority sectors	5,000.0
Assess the feasibility of optimizing rail transport from the Labrador Trough	5,000.0
Maintain the Program to Support the Development of Tourist Attractions	5,000.0
Support Québec suppliers to the electrical industry	3,500.0
Accelerate local and regional economic development	3,000.0
Facilitate the identification of Québec products	3,000.0
Enable the development of the Plan de gestion intégrée des ressources énergétiques	500.0
Carry out work on problematic inactive hydrocarbon wells	400.0
Subtotal	505,300.0
Subsidized Infrastructures	142,885.8
Total	648,185.8

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	1,050.0	-	1,050.0
Information Resource Assets	1,729.5	916.0	813.5
Loans, Investments, Advances and Other Costs	5,015.0	-	5,015.0
Total	7,794.5	916.0	6,878.5

BUDGETARY CHOICES

The budgetary choices arise from the strategic orientations described below. This Annual Expenditure Management Plan presents the principal actions carried out to contribute to these choices.

ORIENTATION 1

PROVIDE WINNING CONDITIONS FOR DEVELOPING A PROSPEROUS, SUSTAINABLE ECONOMY

By building on research and innovation, the availability of venture capital, high-potential entrepreneurs, as well as administrative and regulatory mitigation measures, the Department provides conditions conducive to wealth creation for the benefit of all Quebecers.

Proposed actions

- Continue to roll out the 2022-2027 Québec Strategy to Support Research and Investment in Innovation;
- Support research and innovation projects carried out in collaboration with partners in Québec and abroad and contribute to the development of public research;
- Ensure investment capital is available throughout the business development chain to foster their growth;
- Provide quality support at all stages of the entrepreneur's path and the business life cycle, across the regions of Québec;
- Continue to implement administrative and regulatory mitigation measures.

ORIENTATION 2

MAXIMIZE THE IMPACT OF ECONOMIC AND ENERGY PROJECTS IN ALL REGIONS OF QUÉBEC

Business growth and productivity, as well as the vitality of the territories, contribute to maximizing positive economic and energy benefits for the entire population. Québec prospers if Quebecers are prosperous.

Proposed actions

- Provide financial support for private investment projects;
- Support investments by coordinating and encouraging public stakeholders, preparing sector impact analyses and integrated financial offers, and developing sites with good potential to attract projects;
- Continue to implement promising measures in support of strategic sectors;
- Support the development of the renewable energy sector;

- Continue to implement the 2030 Québec Green Hydrogen and Bioenergy Strategy;
- Maintain export support for businesses in their consolidation or diversification of markets;
- Carry out the Digital Transformation Offensive to support businesses in their digital transformation with the collaboration of sector organizations and networks of expertise;
- Support the development of innovative regional projects, innovation centres and innovation zones in Québec;
- Support the implementation of innovative regional projects and regional priorities in collaboration with local economic ecosystem stakeholders;
- Continue implementing the Plan d'action gouvernemental en économie sociale.

ORIENTATION 3

ENSURE SOUND AND RESPONSIBLE MANAGEMENT OF OUR RESOURCES

In a context where major transitions are having an impact on the workplace, the Department positions itself as a proactive employer, providing employees with opportunities to make a significant contribution to the development of the Québec economy. In addition, the Department continually evaluates and adapts its programs to offer clients accessible and relevant services that meet their needs.

Proposed actions

- Maintain and improve the workplaces within the Department;
- Continue to bring online services related to the administration of the Department's standardized programs.

BUDGET PLAN OF SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUNDS

NATURAL RESOURCES AND ENERGY CAPITAL FUND

The variation in revenues is due mainly to an increase in fee income expected for the 2025-2026 file review.

The variation in expenditures is due mainly to the increase in losses due to a partnership.

The variation in investments is due mainly to a higher volume of portfolio investments in the 2025-2026 fiscal year. Given the nature of the Fund, no capital investment is anticipated.

NATURAL RESOURCES FUND

The variation in revenues for the Fossil Energy Management component of this Fund is due mainly to a higher revenue forecast, from the Department, in the 2025-2026 fiscal year, required to fund the Government's obligations under the Act ending exploration for petroleum and underground reservoirs and production of petroleum and brine.

The variation in expenditures for the Fossil Energy Management component of this Fund is due mainly to the accounting of higher expenses in the 2025-2026 fiscal year related to the Government's obligations under the Act ending exploration for petroleum and underground reservoirs and production of petroleum and brine.

The variation in investments in the Fossil Energy Management component is due mainly to higher investments in information resources in 2025-2026, while no investments were made in 2024-2025.

ECONOMIC DEVELOPMENT FUND

The variation in revenues is due mainly to an increase, in 2024-2025, in the contribution from the Department to fund expenditures related to financial interventions linked to government mandates.

The variation in expenditures is due mainly to an increase in costs, attributable to financial interventions by the Government and the recognition of permanent decline in value in 2024-2025.

The variation in investments is due mainly to higher financial interventions in 2024-2025. Given the nature of the Fund, no capital investment is anticipated.

QUÉBEC ENTERPRISE GROWTH FUND

There was no significant variation in revenues.

There was no significant variation in expenditures.

There was no significant variation in investments in the form of portfolio investments. Given the nature of the Fund, no capital investment is anticipated.

Special Funds Revenues, Expenditures and Investments
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Natural Resources and Energy Capital Fund					
Revenues	10,323.0	-	9,642.0	-	681.0
Expenditures	35,477.0	-	8,430.0	-	27,047.0
Investments	480,319.0	-	334,350.0	-	145,969.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Natural Resources Fund					
Revenues	17,736.3	16,946.6	10,906.3	9,947.1	6,830.0
Expenditures	18,049.2	-	5,596.7	-	12,452.5
Investments	24.5	-	-	-	24.5
Budget measures and other variations added to the forecast					
Expenditures	400.0	-	-	-	400.0
Investments	-	-	-	-	-
Economic Development Fund					
Revenues	1,066,026.2	746,138.2	1,789,959.0	1,424,299.0	(723,932.8)
Expenditures	1,066,026.2	-	1,789,959.0	-	(723,932.8)
Investments	1,732,980.0	-	2,222,178.0	-	(489,198.0)
Budget measures and other variations added to the forecast					
Expenditures	412,900.0	-	-	-	412,900.0
Investments	-	-	-	-	-
Québec Enterprise Growth Fund					
Revenues	258.0	-	349.0	-	(91.0)
Expenditures	88.0	-	88.0	-	-
Investments	97,892.0	-	101,664.0	-	(3,772.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

FONDS DE RECHERCHE DU QUÉBEC

The variation in revenues is due mainly to the decrease in the use of deferred revenues from additional appropriations received as part of the Update on Québec's Economic and Financial Situation – Fall 2020.

The variation in expenditures is due mainly to the decrease, in 2025-2026, in the use of deferred revenues from additional appropriations received as part of the Update on Québec's Economic and Financial Situation – Fall 2020.

The variation in investments is due mainly to higher needs in information resources for the 2025-2026 fiscal year.

RÉGIE DE L'ÉNERGIE

The variation in revenues is due mainly to a higher contribution from annual royalties.

The variation in expenditures is due mainly to:

- the increase in remuneration expenditures;
- the increase in operating expenditures, as additional amounts were granted for professional services related to the reliability of power transmission systems;
- the increase in amortization on the commissioning of the new Système de surveillance de la conformité aux normes du Québec.

The variation in investments is due mainly to new projects in information resources and the acquisition of new assets.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Fonds de recherche du Québec					
Revenues	342,832.8	247,333.4	350,199.6	246,326.4	(7,366.8)
Expenditures	342,832.8	-	360,806.7	-	(17,973.9)
Investments	482.0	-	262.0	-	220.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	268.0	-	-	-	268.0
Régie de l'énergie					
Revenues	21,821.9	-	17,164.8	-	4,657.1
Expenditures	22,813.5	-	19,955.9	-	2,857.6
Investments	678.7	-	335.4	-	343.3
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

THE BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Commission de l'éthique en science et en technologie	828.2	738.9

ÉDUCATION

SNAPSHOT OF THE PORTFOLIO

<p>Individuals attending the school network¹</p> <p>1,491,924</p> <p>students</p>	<p>Educational institutions¹</p> <p>3,164</p>	<p>School staff of the public school network²</p> <p>236,072</p>
<p>2023-2024 rate of secondary graduation and qualification³</p> <p>82.3%</p> <p>(after seven years for the 2017 cohort)</p>	<p>Sports, recreation, physical activity and the outdoors⁴</p> <p>322</p> <p>projects supported under the Financial Assistance Program for Sports, Recreation, and Outdoor Facilities in 2024-2025</p>	<p>Société des établissements de plein air du Québec (Sépaq)⁵</p> <p>53,000 km²</p> <p>of natural territories</p> <p>9.4 million visit days</p> <p>46 locations including 23 national parks, 1 marine park, 13 wildlife reserves, 1 outfitter operation and 8 tourist establishments</p>

¹ Estimated data for the 2024-2025 school year by the Department

² Data for the 2022-2023 school year

³ The 2017 cohort rate followed up to 2023-2024 is provisional

⁴ Data projected by the Department for 2024-2025

⁵ Data from the Rapport annuel de gestion 2023-2024 of the Sépaq

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The mission of the Ministère de l'Éducation:

- make our students' success the purpose of our schools, centres, the network and the Department;
- position the school network as an employer of choice;
- ensure the Department's performance;
- play a leading role in involving the whole of society in the State's educational mission, and in the practice of recreational and sports activities.

The Department is responsible for developing policies and programs in the fields of education and those associated with sports, recreation, physical activity and the outdoors.

It fulfills its mission by sharing responsibilities with institutions in the various education networks that are tasked with offering study programs and other educational services.

In terms of sports, recreation, physical activity and the outdoors, the Department cooperates with many Canadian and international partners working at the local, regional and provincial levels. In partnership with other stakeholders, the Department is responsible for developing sports and recreation in a healthy and safe environment, and for encouraging Quebecers to adopt a physically active lifestyle.

The Department also works closely with various other partners: employer and union associations, independent community organizations in the education field, parents' associations, school administrations, socioeconomic organizations and associations that represent the education community and civil society.

Budget-funded bodies under the authority of the Minister of Education are as follows:

- the Commission consultative de l'enseignement privé;
- the Conseil supérieur de l'éducation;
- the National Student Ombudsman.

SPECIAL FUND

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

The Sports and Physical Activity Development Fund is intended, among other purposes, to contribute to the development of a sports culture among the population. The Fund's activities started on August 1, 2006.

The annual revenues of this Fund come mainly from amounts allocated by the Ministère de l'Éducation and a portion of the proceeds of the tobacco tax levied under the Tobacco Tax Act (CQLR, chapter I-2).

The Fund allocates its revenues to financial assistance programs in order to fund the following activities:

- construction, renovation, development and upgrading of sports and recreational facilities;
- organization of international sporting events;
- upgrading and improvement of trails and other sites where outdoor activities take place.

BODIES OTHER THAN BUDGET-FUNDED BODIES

INSTITUT NATIONAL DES MINES

The mission of the Institut national des mines is to support the Government in its responsibility for education in the mining sector. Its mandate is mainly to maximize the training capacity of the workforce, by optimizing the means available and using them according to the concerted vision of all players in the mining sector, thus contributing, in a sustainable development perspective, to improving Québec's productivity and competitiveness. More specifically, its mission is to:

- coordinate interventions by different levels of education to meet the training and workforce needs of the mining sector;
- estimate the mining sector's current and future training needs, and constantly monitor changes in their nature and geographical distribution;
- submit proposals to the Minister of Education and the Minister of Higher Education with a view to updating the training offering;
- actively participate in efforts to promote trades and professions in the mining sector.

SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

The Société des établissements de plein air du Québec (Sépaq) was created on March 20, 1985, the date the Act respecting the Société des établissements de plein air du Québec (CQLR, chapter S-13.01) came into force. Sépaq's mission is to provide access to, develop and ensure the sustainability of territories, tourist establishments and assets entrusted to it, taking into account public, environmental, social and economic dimensions.

Sépaq is responsible for the conservation, development and sustainable management of 23 national parks located south of the 50th parallel, in addition to the Saguenay-St. Lawrence Marine Park, 13 wildlife reserves, the Sépaq Anticosti outfitter operation and 8 other tourist establishments, for the benefit of present and future generations.

Nestled mainly in the heart of more than 53,000 km² of exceptional natural territories, the 46 establishments offer unique attractions to discover through a wide range of outdoor and educational activities, accommodation options and services tailored for a diverse clientele.

Present in 14 administrative regions of Québec and 16 tourist regions, these territories represent major tourism draws for the regions and for Québec as a whole. In 2023-2024, Sépaq recorded a total of more than 9.4 million visit days. By facilitating access to nature, Sépaq contributes to the promotion of healthy lifestyles and introduces families to outdoor activities, which have a positive impact on visitors' physical and mental well-being.

Sépaq's financing comes primarily from user fees collected from visitors to its establishments. Grants from the Ministère de l'Éducation enable it to fulfill its conservation and education mission in national parks and at the Aquarium du Québec, and to maintain its assets.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Education" portfolio is set at \$19,825.6 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- the funding of growth factors in the portfolio intended to ensure service delivery for preschool, primary and secondary education services;
- the updating the actuarial valuation of pension plans;
- the decrease in the amounts allocated for measures in the 2024-2025 Budget and previous budgets as well as in economic updates;
- the transfer of an amount from the provision for activities supporting the integration and francization of immigrants from the Ministère de l'Immigration, de la Francisation et de l'Intégration, in 2024-2025.

An amount of \$3,567.8 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following elements:

- \$154.8 million for measures announced in 2025-2026 Budget;
- \$3,413.0 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1
Administration

The purpose of this program is to oversee the administration of all the programs entrusted to the Department and to support the activities of the preschool, primary and secondary education networks by providing the necessary services to carry out their missions. This program also ensures the operation of the sports, recreation, physical activity and outdoor activities sectors.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the increased funding for various measures in the 2023-2024 Budget, in particular to support data access and digital transformation;
- the increased remuneration resulting from the renewal of collective agreements.

PROGRAM 2
Support for Organizations

The purpose of this program is to coordinate the activities of stakeholders in the mining sector, estimate training needs and provide a greater variety of mining-related training options. It also covers the operations of the Conseil supérieur de l'éducation, the Commission consultative de l'enseignement privé and the National Student Ombudsman. Lastly, the purpose of this program is also to ensure financial support for community organizations and education network partners.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the increased funding for various measures from budgets prior to 2023-2024, mainly to enhance funding for existing organizations;
- the increased remuneration for budget-funded bodies resulting from the renewal of collective agreements.

PROGRAM 3
School Taxes - Fiscal Balancing Subsidy

The purpose of this program is to provide funding for the fiscal balancing subsidy so that each school service centre and school board can obtain funding for local needs as determined annually by government regulation. It also finances revenue losses related to the school tax.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the indexation of the subsidy calculation parameters.

PROGRAM 4
Preschool, Primary and Secondary Education

The purpose of this program is to make preschool, primary and secondary school educational services, including vocational training, adult education, school day care services and school transportation services, available to students, both young and adult, by providing financial resources to school service centres, school boards and subsidized private educational institutions.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the funding of growth factors intended to ensure service delivery for preschool, primary and secondary education services;
- the decrease in the amounts allocated for measures in the 2024-2025 Budget and previous budgets as well as in economic updates;
- the transfer of an amount from the provision for activities supporting the integration and francization of immigrants from the Ministère de l'Immigration, de la Francisation et de l'Intégration, in 2024-2025.

PROGRAM 5

Development of Sports, Recreation, Physical Activity and the Outdoors

The purpose of this program is to promote sports, recreation, physical activity and the outdoors, and to encourage regular participation in physical activities in safe and healthy environments by supporting community organizations and specific groups. It also focuses on safety and the protection of the integrity of individuals in the practice of physical, sports and recreational activities.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to a decrease in the amounts granted in budgets prior to 2023-2024, in particular to develop and support access to recreational and sports facilities and to promote sports and recreation activities in Québec.

PROGRAM 6

Retirement Plans

This program covers the retirement plans of teachers, employees of the Government and public bodies and supervisory personnel applicable to the networks' staff.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the updated actuarial valuation of the pension plans.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Administration	369,030.5	11,221.4	368,643.4	357,809.1
2. Support for Organizations	157,753.3	6,049.9	151,842.8	151,703.4
3. School Taxes - Fiscal Balancing Subsidy	1,519,376.1	33,763.7	1,512,682.6	1,485,612.4
4. Preschool, Primary and Secondary Education	15,997,255.6	(98,272.7)	15,616,532.3	16,095,528.3
5. Development of sports, recreation, physical activity and the outdoors	183,252.9	(7,079.2)	199,332.1	190,332.1
6. Retirement Plans	1,598,965.7	81,779.3	1,517,186.4	1,517,186.4
Subtotal	19,825,634.1	27,462.4	19,366,219.6	19,798,171.7
Elements integrated into the Contingency Fund:				
Budget Measures	154,800.0	154,800.0	-	-
Subsidized Infrastructures	3,412,994.2	(736,166.4)	4,149,160.6	4,149,160.6
Non-recurring budget items 2025-2026	-	378,630.0	-	(378,630.0)
Total	23,393,428.3	(175,274.0)	23,515,380.2	23,568,702.3

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Encourage the return to work of retired individuals from the education sector	53,000.0
Continue the Offensive formation en construction	40,000.0
Increase support for the linguistic, educational and social integration of newcomers	19,000.0
Meet temporary space requirements	19,000.0
Support the development of students' reading skills	10,600.0
Support the actions of universities in the fight against the shortage of qualified teachers	3,600.0
Support leisure activities for people with disabilities	3,000.0
Support teachers who are not legally qualified in their career path to obtaining a teaching certificate	2,100.0
Support sports in the student environment	1,600.0
Develop Québec sporting excellence	1,400.0
Set up the J'obtiens mon brevet service	1,100.0
Offer a new special educational project focused on professional discovery	400.0
Subtotal	154,800.0
Subsidized Infrastructures	3,412,994.2
Total	3,567,794.2

CAPITAL BUDGET

The capital budget for information resources will enable the Department to pursue its digital transformation in order to enhance its service offering, in particular to the education network.

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget
(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	1,470.2	552.2	918.0
Information Resource Assets	7,693.1	(1.4)	7,694.5
Loans, Investments, Advances and Other Costs	3.0	-	3.0
Total	9,166.3	550.8	8,615.5

BUDGETARY CHOICES**ORIENTATION 1****MAKING THE SUCCESS OF OUR STUDENTS A TOP PRIORITY FOR QUÉBEC SOCIETY**

Education is a priority for the Government. It is the key to ensuring that every student has the means to flourish at school, while preparing to contribute fully to our society. That is why the Department and the school community are mobilizing and relying on the combined efforts of all the stakeholders and partners in the education system to put the academic success of every student at the heart of their decisions and actions.

Proposed actions

Here are some examples of the Department's actions and interventions:

- consolidate training offering for school staff in the youth sector in welcoming, francization and school integration of immigrant and non-French-speaking students;
- update the normative framework for school transportation to increase agility in service delivery and reduce service disruptions;
- roll out an artificial intelligence solution for dropout prevention and train school service centres and school boards in the use of the tool;

- promote the role of liaison officers in fostering cultural safety and sharing knowledge about Indigenous realities by supporting the school network and communities;
- disseminate an action plan to help boys succeed;
- modernize the work-oriented training path;
- disseminate the Cadre de référence sur les bibliothèques scolaires québécoises.

ORIENTATION 2

INVEST IN VOCATIONAL TRAINING

Vocational training is an essential component of our society and our economy. More than ever, students must have access to modern training that is in line with their interests and offers the best employment prospects. The Department wants to encourage young and old alike to enroll in these courses, while offering them the support they need to succeed. This is how vocational training will become truly attractive.

Proposed actions

Here are some examples of the Department's actions and interventions:

- implement the revision of certain vocational training programs;
- continue to roll out the Montage de lignes électriques et de télécommunications training program at vocational training centres.

ORIENTATION 3

MAKING SCHOOLS AND CENTRES WELCOMING PLACES

One of the factors predicting academic success and school perseverance is the quality of the school environment in which the student develops. This environment, which must be inclusive for all students, directly influences their sense of well-being, as well as their mental and physical health. As a result, students will feel comfortable at school, will be motivated to attend and will be more receptive to learning. New schools, like existing ones, need to be welcoming, healthy and safe places. This is why it is essential to prioritize renovations in schools located in disadvantaged areas, such as those where students often require different support.

Proposed actions

Here are some examples of the Department's actions and interventions:

- continue to provide funding for health, safety and building integrity as part of priority asset maintenance work;
- define how data from master asset maintenance plans of school service centres and school boards will be used to develop an investment strategy;

- distribute tools, produced in collaboration with the Fédération des centres de services scolaires du Québec, to guide and support the network in developing and implementing special pedagogical programs;
- roll out the student well-being framework and support documents for use in schools;
- propose a model to support school organizations in the development of their code of ethics, notably outlining expected practices and conduct for school staff and others working with young people.

ORIENTATION 4

ENHANCING THE QUALITY OF TEACHING

The commitment and expertise of our school staff contribute to creating healthy, dynamic environments conducive to student retention, success and reaching their full potential. In this respect, the central role of the teacher as an essential condition for student success, commonly referred to as “the teacher effect,” has been highlighted many times in the scientific literature. That is why the Department reiterates the importance of quality initial and continuing teacher education. Focusing training, whether initial or continuing, on practices recognized as effective by research, helps meet the needs of hundreds of thousands of students, young people and adults who attend Québec schools or will do so in the coming decades.

Proposed actions

To increase the number of qualified teachers in the network, here are some examples of the Department's actions and interventions:

- coordinate a working group to develop joint initiatives to address issues related to the shortage of qualified teachers, mainly through training programs adapted to teachers without a certificate;
- roll out communication actions to highlight the value of the education sector, school staff and especially teachers.

ORIENTATION 5

MAKING THE DEPARTMENT AND THE NETWORK MORE EFFICIENT

Over the coming years, we will be rolling out innovative approaches to adapting and integrating our services to meet the needs of society, with the academic success of our students as the main purpose of the Ministère de l'Éducation and its schools. This orientation is designed to ensure that the Department and the network are continuously improving, in order to be increasingly high-performance organizations that are always striving for excellence.

Proposed actions

To increase the use of management data in the network, here are some examples of the Department's actions and interventions:

- support school service centres and school boards in making greater use of data to enhance results-based management;

- develop and roll out a training offering for school service centres and school boards, to further build capacity in adopting data-driven practices and tools.

To enhance the leadership of school principals and network managers, the Department is continuing to set up the administrative structure of the Institut national d'excellence en éducation, particularly in order to promote research-backed best practices.

To boost staff recognition and promote employee engagement, here are some examples of the Department's actions and interventions:

- roll out the departmental policy on workplace health and well-being and implement its action plan;
- continue to modernize the Department's workplaces by designing floors that respect the principles of activity-based work environments to meet staff needs and optimize the use of workspaces to accommodate hybrid work arrangements.

ORIENTATION 6

PROMOTING THE PRACTICE AND ACCESSIBILITY OF SPORTS, RECREATION, PHYSICAL AND OUTDOOR ACTIVITIES FOR ALL

The Plan d'action pour valoriser la pratique d'activités physiques, sportives et récréatives 2022-2027 – Pour retrouver le plaisir d'être actif! defines three major orientations, positioning physical, sports and recreational activity as a vector of pride and individual and collective accomplishment. It highlights the importance of taking action in three areas—accessibility, quality of experience and promotion—in order to offer diversified, motivating and safe activities that will enable every Quebecer to get back on track and resume an active lifestyle, despite the challenges associated with the pandemic.

Proposed actions

To increase the participation of young people and adults in physical, sports and recreational activities, and encourage them to engage in these activities on a regular basis, the Department intends to provide financial support for selected projects under the Financial Assistance Program for Sports, Recreation and Outdoor Facilities.

To foster participation and representation of girls and women in sports, recreation and outdoor activities, the Department intends to roll out training and professional development services for administrators in order to better support Québec's non-profit sports and recreation organizations in adopting effective governance practices, including gender diversity on their boards of directors.

ORIENTATION 7

PROMOTING HEALTHY AND SAFE SPORTS, RECREATION, PHYSICAL AND OUTDOOR ACTIVITIES FOR ALL

Sports, recreation and physical activities must be supervised to ensure that individuals who practice them do so in a safe and healthy environment. In fact, a healthy, safe environment that fosters pleasure, satisfaction, perseverance and surpassing oneself contributes to optimizing the beneficial effects of physical activities, sports, recreation and the outdoors.

Proposed actions

Here are some examples of the Department's actions and interventions:

- invite sports federations and national bodies responsible for recreation that have not yet offered awareness, information or training activities to submit project proposals under the Programme Sécurité-Intégrité Québec;
- begin to implement measures to strengthen the protection of individuals' integrity in recreation and sports, following the enactment of the bill amending the Act respecting safety in sports.

BUDGET PLAN OF THE SPECIAL FUND AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUND

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

The variation in revenues is due to the increase in the contribution from the Ministère de l'Éducation resulting from the level of work to be carried out, mainly for the Financial Assistance Program for Sports, Recreation, and Outdoor Facilities.

The variation in expenditures is due mainly to a decrease in the level of work for all projects financed by the Fund.

The variation in investments is due mainly to a planned increase in investment acquisitions.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Sports and Physical Activity Development Fund					
Revenues	221,181.6	123,072.2	180,564.4	82,096.7	40,617.2
Expenditures	152,260.8	-	164,781.1	-	(12,520.3)
Investments	213,640.3	-	200,169.1	-	13,471.2
Budget measures and other variations added to the forecast					
Expenditures	648.6	-	-	-	648.6
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

INSTITUT NATIONAL DES MINES

No significant variation in revenues was observed

No significant variation in expenditures was observed.

The variation in investments is due to a decrease in investments in information resources.

SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

The variation in investments is due mainly to the completion of major projects during the 2024-2025 fiscal year.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Institut national des mines					
Revenues	1,532.4	1,529.4	1,517.7	1,511.2	14.7
Expenditures	1,477.4	-	1,469.4	-	8.0
Investments	9.0	-	25.5	-	(16.5)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société des établissements de plein air du Québec					
Revenues	258,284.4	64,004.2	257,837.5	69,431.5	446.9
Expenditures	260,477.8	-	259,290.3	-	1,187.5
Investments	97,805.2	-	114,942.4	-	(17,137.2)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Commission consultative de l'enseignement privé	212.9	194.5
Conseil supérieur de l'éducation	3,761.6	3,635.9
National Student Ombudsman	5,057.1	4,861.1

EMPLOI ET SOLIDARITÉ SOCIALE

SNAPSHOT OF THE PORTFOLIO¹

<p>Clientele</p> <p>4,212,892</p> <p>telephone calls handled by client relations centres²</p> <p>137 offices³</p>	<p>Social assistance</p> <p>334,676</p> <p>people supported</p> <p>\$3.4 billion</p> <p>in benefits paid</p>	<p>Employment</p> <p>248,613</p> <p>participants in public employment services interventions</p> <p>11,816</p> <p>businesses and bodies helped by public employment services</p>
<p>Zone entreprise</p> <p>93,161</p> <p>visits to the Zone entreprise for online services provided by the departments and bodies of the Gouvernement du Québec</p>	<p>Québec Parental Insurance Plan⁴</p> <p>209,419</p> <p>claimants served</p> <p>\$2.6 billion</p> <p>in benefits paid</p>	<p>Government registers</p> <p>396,776</p> <p>certificates and copies of acts issued for births, marriages, civil unions and deaths</p> <p>1,053,902</p> <p>businesses registered³</p>
<p>Community action and social initiatives⁵</p> <p>600</p> <p>bodies supported</p> <p>\$157.3 million</p> <p>paid</p>	<p>Commission des partenaires du marché du travail</p> <p>534</p> <p>skills development agreements and projects accepted⁶</p> <p>18,278 businesses</p> <p>46,432 individuals reached</p>	<p>Cree Hunters Economic Security Board</p> <p>1,212</p> <p>family units supported</p> <p>\$25.3 million</p> <p>in benefits paid</p>

¹ Unless otherwise indicated, the data presented here covers the period from April 1, 2023, to March 31, 2024.

² For all the Department's client relations centres

³ As at March 31, 2024

⁴ 2023 calendar year

⁵ Includes the Assistance Fund for Independent Community Action (with the exception of international humanitarian aid activities), the Fonds québécois d'initiatives sociales, the Programme de soutien financier des corporations de développement communautaire, the Programme de soutien financier des carrefours jeunesse-emploi and the Social and Community Initiative Support Program. This data does not include the Programme soutien à l'action bénévole, which alone supported 11,447 bodies for a total amount of \$22.3 million.

⁶ These are agreements and projects funded by the Workforce Skills Development and Recognition Fund as part of measures and programs for collective promoters who implement training projects that meet the common skills development needs of the communities they represent.

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The Ministère de l'Emploi et de la Solidarité sociale works to ensure the participation of the public, businesses, bodies and communities in Québec's development and prosperity. It assists its clientele while promoting their autonomy. It provides easy access to government services.

The Department provides services related to the workforce, employment, social assistance programs, parental insurance, community and voluntary action, as well as government registers, including the Enterprise Register and the Québec register of civil status. The Department also acts as the official publisher for the Government and, through Services Québec, is a single point of service for many government services. It supports a diverse clientele, including individuals, families and workers. It also provides services to businesses, community organizations and government departments and bodies. The Department's services are available across Québec through client relations centres, online services and offices located in the 17 administrative regions.

To achieve its mission, the Department relies on a number of partners with whom it collaborates, interacts or works in tandem. Their contribution makes it possible to provide services that meet the public's expectations, and simplifies access to these services to ensure continuity and improve their efficiency.

The Commission des partenaires du marché du travail is a provincial consultation body that contributes to the development of government policies and measures regarding the workforce and employment. Its mission is to guide interventions in these areas, particularly those aimed at improving the fit between the training offered, the skills of the workforce and the needs of the labour market, and to contribute to the development, recognition and promotion of these skills according to the current and future needs of the labour market.

SPECIAL FUNDS

ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION

The mission of the Assistance Fund for Independent Community Action, established by the Act respecting the Ministère du Conseil exécutif (CQLR, chapter M-30) is to provide funding to assist independent community action and international humanitarian assistance. The Department administers this Fund with respect to activities pertaining to independent community action, while the Ministère des Relations internationales et de la Francophonie (MRIF) administers the Fund with respect to international humanitarian assistance activities.

Revenues for the Fund derive from the Department and the MRIF.

LABOUR MARKET DEVELOPMENT FUND

The purpose of the Labour Market Development Fund is to fund the implementation and management of measures and programs related to the delivery of public employment services.

Revenues for the Fund derive principally from the Department and agreements with the federal government.

GOODS AND SERVICES FUND

The Goods and Services Fund is allocated to fund goods and services related to the operations of the Directeur de l'état civil, the Enterprise Register as well as services for the public and businesses. This Fund is also allocated to funding activities to supply goods and services related to the expertise of the Department.

Revenues for the Fund derive from the Department, the services of the Directeur de l'état civil and service agreements with various departments and bodies.

INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE

The Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale was established by a decree of the Gouvernement du Québec, in accordance with the provisions set forth in the Financial Administration Act (CQLR, chapter A-6.001). This Fund is allocated to finance expenditures incurred by the Department within the framework of its information technology investment projects and efforts to upgrade information assets, which began following the start date of the Fund's activities.

Revenues for the Fund derive principally from the Department.

QUÉBEC FUND FOR SOCIAL INITIATIVES

The Québec Fund for Social Initiatives (FQIS) was established by the Act to combat poverty and social exclusion (CQLR, chapter L-7). The Minister Responsible for Social Solidarity and Community Action, who is responsible for applying the Act, is also responsible for administering the Fund.

Revenues for the Fund derive principally from the Department.

BODY OTHER THAN A BUDGET-FUNDED BODY

CREE HUNTERS ECONOMIC SECURITY BOARD

The Cree Hunters Economic Security Board (the Board) is established under the Act respecting the Cree Hunters Economic Security Board (CQLR, chapter O-2.1). The mission of the Board is to administer the Economic Security Program for Cree Hunters established by the Act for the purpose of providing its clientele with an income guarantee.

Revenues for the Board derive almost entirely from the Department.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget of the "Emploi et Solidarité sociale" portfolio is set at \$5,204.6 million, before taking into account elements integrated in the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- the number of households eligible for social assistance programs in 2024-2025;
- the decrease in amounts earmarked for certain measures announced in previous budgets;
- the transfer of a portion of the provision for immigrant integration from the Ministère de l'Immigration, de la Francisation et de l'Intégration (MIFI) in 2024-2025.

An amount of \$64.2 million will be added to the budget of this portfolio from the Contingency Fund mainly to take into account the measures announced in the 2025-2026 Budget.

This budget provides funding for the following programs.

PROGRAM 1

Governance, Administration and Client Services

The purpose of this program is to ensure the administration of all programs entrusted to the Department such as financial assistance measures, employment assistance measures and the development of employment, income security and parental insurance policies. This program is also intended to plan, administer and coordinate the human, informational, material and financial resources required for the Department to exercise its mission. In addition, it ensures the administration of the Commission des partenaires du marché du travail. This program also ensures financing for departmental planning and coordination activities and services to the public, as well as to contribute to the financing of the Comité consultatif de lutte contre la pauvreté et l'exclusion sociale.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the increase in remuneration expenditures, following the settlement of the major collective agreements.

PROGRAM 2

Social Solidarity and Community Action

The purpose of this program is to make financial support services available to any member of the public who applies and demonstrates a need for them. The social assistance and support programs provide recipients with personalized support and guidance with a view to adequately preparing them to participate in a specific measure or an employment assistance program.

This program also provides the Cree Hunters Economic Security Board with the funds required to support the traditional activities of the members of that community. In addition, the program provides financing to community bodies in accordance with their overall mission. Lastly, it supports the activities of the FQIS.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the number of households eligible for social assistance programs in 2024-2025;
- the decrease in amounts earmarked for certain measures announced in previous budgets;
- the transfer of a portion of the provision for immigrant integration from the MIFI in 2024-2025.

**PROGRAM 3
Employment**

The purpose of this program is to provide funding for employment assistance measures. It also encourages mobilization and reciprocal commitment among all labour market stakeholders. The Department is responsible for the offer of public employment services including labour market information, as well as active employment measures relating to the active labour market policy at the provincial, regional, local and sectorial levels. The Department is also responsible for the Act to promote workforce skills development and recognition (CQLR, chapter D-8.3) and the Act respecting workforce vocational training and qualification (CQLR, chapter F-5).

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the decrease in amounts for certain employment assistance measures announced in previous budgets;
- the transfer of a portion of the provision for immigrant integration from the MIFI in 2024-2025.

Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Governance, Administration and Client Services	569,227.1	17,538.8	557,250.4	551,688.3
2. Social Solidarity and Community Action	3,738,722.5	(191,014.0)	3,858,772.8	3,929,736.5
3. Employment	896,660.3	(59,174.1)	928,634.4	955,834.4
Subtotal	5,204,609.9	(232,649.3)	5,344,657.6	5,437,259.2
Elements integrated into the Contingency Fund:				
Budget Measures	64,200.0	64,200.0	-	-
Subsidized Infrastructures	5.0	(85.0)	90.0	90.0
Non-recurring budget items 2025-2026	-	64,650.7	-	(64,650.7)
Total	5,268,814.9	(103,883.6)	5,344,747.6	5,372,698.5

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Extend the aid program for Ukrainians	25,400.0
Increase funding for the Food Banks of Québec organization for the purchase of foodstuffs	15,500.0
Increase the Soutien à l'action bénévole program	12,000.0
Provide resources to deal with the increase in the number of asylum seekers on social assistance	11,300.0
Subtotal	64,200.0
Subsidized Infrastructures	5.0
Total	64,205.0

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	-	(743.6)	743.6
Information Resource Assets	-	-	-
Loans, Investments, Advances and Other Costs	1,680.0	-	1,680.0
Total	1,680.0	(743.6)	2,423.6

BUDGETARY CHOICES

The budgetary choices presented below arise from the Department's mission and its interactions with its various partners. They allow for the continuation of regular activities that are essential for delivering services to the public and businesses, and are in line with the Department's strategic orientations.

The development of the 2025-2026 Expenditure Budget for the "Emploi et Solidarité sociale" portfolio also takes into consideration measures and actions carried out in recent months, for example implementing the Plan d'action gouvernemental en matière d'action communautaire 2022-2027, as well as supporting asylum seekers and in the context of employment support measures and last-resort financial assistance measures.

ORIENTATION 1

INCREASE THE PARTICIPATION OF ALL IN SOCIAL AND ECONOMIC DEVELOPMENT

In accordance with the Act to combat poverty and social exclusion, the Department is responsible for coordinating the implementation of actions taken by the Gouvernement du Québec and its partners in the area of poverty and social exclusion. The Department and its community partners, such as employability organizations, provide ongoing support and adapted services to individuals who belong to groups that are under-represented in the labour market, in order to foster their economic and social participation. To this end, the Department calls on various community partners, including organizations specializing in employability.

The Department coordinates governmental intervention in the area of community action. The Secrétariat à l'action communautaire autonome et aux initiatives sociales administers funding programs that primarily support the overall mission of community organizations involved in the promotion of rights, community development corporations and carrefours jeunesse-emploi.

The Department also works with businesses. They must adapt to the labour shortage currently affecting the Québec labour market. They must also adjust to a context marked by digital transformation and the green transition. In addition to recruitment challenges, they are called upon to adapt their human resources management to the current realities of the labour market, build staff loyalty and engagement, and improve workforce skills.

Proposed actions

- Encourage referral of individuals receiving social assistance to bodies in the health network or community environment, or to pre-employability or employability measures, in order to meet their specific needs at an early stage, with a view to fostering their social participation or integration into the labour market;
- Promote the parameters of the Basic Income Program so that individuals can benefit from the advantages offered by this program;
- Identify the number of individuals experiencing poverty and social exclusion reached by FQIS-funded projects when analyzing project reports;
- Conduct an in-depth analysis of the needs of the labour market in relation to the clientele and economic activity sectors for which the intervention is most relevant;
- Help individuals be ready to enter the labour market by providing them with support;
- Give priority and sustained support to individuals vulnerable in terms of employment, for whom assistance and guidance are essential for their sustainable integration into the labour market;
- Continue to implement the Plan d'action gouvernemental en matière d'action communautaire 2022-2027;
- Support employers, particularly those in sectors prioritized by the Government who are facing workforce-related challenges and adapting to changes in the labour market;
- Capitalize on the results of post-intervention surveys conducted among clients of public employment services to enhance the service offering and service delivery methods for individuals and businesses;

- Rely on the mobilization and concerted efforts of labour market partners and service delivery stakeholders to meet the objectives of public employment services.

ORIENTATION 2

SHARE A HEALTHY, STIMULATING WORK ENVIRONMENT THAT FOSTERS EMPLOYEE DEVELOPMENT

In a context of a labour shortage which has not spared the Department, offering an inspiring employee experience is an issue of utmost importance. The Department is committed to attracting and retaining competent, committed staff so that it remains a high-performance organization that is able to provide quality services and meet the public's expectations. To achieve this, it aims to provide a stimulating work environment that promotes staff development.

Proposed actions

- Implement actions to engage staff based on information obtained through employee experience consultation and participation mechanisms;
- Measure job satisfaction through an annual survey of the Department staff and communicate the results;
- Raise managers' awareness of the importance of including reflections on career and skills development in the contribution management process;
- Implement activities that highlight the importance of staff development and professional growth.

ORIENTATION 3

EVOLVE SERVICES IN LINE WITH CLIENT EXPECTATIONS

The Department regularly surveys its clients to determine their needs, expectations and level of satisfaction with the services they receive. With the aim of remaining a high-performance organization, it intends to develop its services in line with client expectations.

In the coming years, the Department will continue its efforts to engrain its vision of the client experience into its practices, that is, place the client at the heart of its actions. It also intends to facilitate access to government services and support individuals so they can benefit from the services to which they are entitled. The Department wants its clients to have a positive experience when they interact with its staff.

Proposed actions

- Improve services according to client expectations, namely by:
 - creating client pathways;
 - consulting with clients and staff to better understand their expectations and needs;
 - simplifying administrative communications;

- raising staff awareness using tools that contribute to the adoption of a client-centric culture and actions that promote client satisfaction.
- Chair (chair assumed by Services Québec) the Committee of deputy ministers and senior executives for the simplification of services and the Strategic committee for the simplification of services;
- Continue the progressive development of the Centre gouvernemental de relations avec la clientèle, which aims to provide the public with central access and quality telephone support to improve every individual's experience when obtaining government services;
- Pursue efforts to increase the number of government services accessible through Services Québec by adding new partnerships, regardless of the mode of delivery involved (in-person, telephone or digital);
- Pursue the actions identified, following analysis of the surveys conducted, to achieve the targeted level of client satisfaction with the support received from Services Québec;
- Based on the actions prioritized following various needs analyses and the results of the 2024 fall satisfaction survey, continue with improvements related to the use of the Mon dossier portal;
- Implement registry optimization projects within the framework of the Assise numérique commune des registres de l'État (ANCRÉ) program;
- Continue with improvements to the Enterprise Register to enhance corporate transparency.

BUDGET PLAN OF SPECIAL FUNDS AND THE BODY OTHER THAN A BUDGET-FUNDED BODY

SPECIAL FUNDS

ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION

The variation in revenues is due mainly to the planned decrease in funding for the Plan d'action gouvernemental en matière d'action communautaire 2022-2027.

The variation in expenditures is due mainly to the planned increase in expenditures as part of the implementation of the Plan d'action gouvernemental en matière d'action communautaire 2022-2027.

No investments are planned for 2025-2026.

LABOUR MARKET DEVELOPMENT FUND

The variation in revenues is due mainly to the end of measures announced in the November 2021 Update on Québec's Economic and Financial Situation and by the end of the agreement under the Youth Employment and Skills Strategy.

The variation in expenditures is due mainly to an increase in expenditures for activities associated with public employment services, namely for businesses.

No investments are planned for 2025-2026.

GOODS AND SERVICES FUND

No significant variation in revenues was observed

The variation in expenditures is due mainly to:

- the increase in telephone service activities with partners;
- the increase in expenditures in line with the consumer price index.

The variation in investments is due mainly to an increase in the Department's projects.

INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

The variation in investments is due mainly to a decrease in projects in line with the amounts allocated for 2025-2026.

QUÉBEC FUND FOR SOCIAL INITIATIVES

The variation in revenues is due mainly to the planned decrease in funding for the Plan d'action gouvernemental visant la lutte contre la pauvreté et l'exclusion sociale 2024-2029.

The variation in expenditures is due mainly to the planned decrease in expenditures related to the implementation of the Plan d'action gouvernemental visant la lutte contre la pauvreté et l'exclusion sociale 2024-2029.

No investments are planned for 2025-2026.

Special Funds Revenues, Expenditures and Investments
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Assistance Fund for Independent Community Action					
Revenues	60,610.2	57,362.1	63,758.7	60,510.6	(3,148.5)
Expenditures	67,136.5	-	59,905.5	-	7,231.0
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Labour Market Development Fund					
Revenues	1,136,646.7	1,115,980.1	1,190,306.2	1,151,751.0	(53,659.5)
Expenditures	1,205,106.3	-	1,088,879.7	-	116,226.6
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	(9,398.3)	-	-	-	(9,398.3)
Investments	-	-	-	-	-
Goods and Services Fund					
Revenues	204,971.3	94,374.3	200,015.7	92,142.9	4,955.6
Expenditures	239,071.3	-	222,715.7	-	16,355.6
Investments	5,919.4	-	5,412.8	-	506.6
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale					
Revenues	18,963.5	11,172.7	18,207.9	11,172.7	755.6
Expenditures	18,963.5	-	18,207.9	-	755.6
Investments	16,650.1	-	19,158.3	-	(2,508.2)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Québec Fund for Social Initiatives					
Revenues	47,640.5	46,865.7	68,382.3	67,094.7	(20,741.8)
Expenditures	50,615.9	-	66,986.5	-	(16,370.6)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	15,500.0	-	-	-	15,500.0
Investments	-	-	-	-	-

BODY OTHER THAN A BUDGET-FUNDED BODY
CREE HUNTERS ECONOMIC SECURITY BOARD

The variation in revenues is due mainly to the increase in the contribution from the Department.

The variation in expenditures is due mainly to the indexing of benefits for the clientele eligible for the Economic Security Program for Cree Hunters.

No significant variation in investments was observed in 2025-2026.

Revenues, Expenditures and Investments of the Body Other than a Budget-funded Body
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Cree Hunters Economic Security Board					
Revenues	32,566.7	32,544.8	31,875.1	31,843.2	691.6
Expenditures	32,566.7	-	31,875.1	-	691.6
Investments	5.0	-	90.0	-	(85.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Commission des partenaires du marché du travail	2,057.1	-

ENSEIGNEMENT SUPÉRIEUR

SNAPSHOT OF THE PORTFOLIO

<p>Students in the college and university network¹</p> <p>544,621 individuals</p> <p>233,252 at the college level</p> <p>311,369² at the university level</p>	<p>Educational institutions³</p> <p>149 institutions</p> <p>129 colleges (48 CEGEPs, 70 private colleges and 11 government-funded schools)</p> <p>20 universities</p>	<p>Teaching staff⁴</p> <p>30,916 individuals</p> <p>20,361 in public colleges</p> <p>10,555 in universities</p>
<p>College and university admission rates⁵</p> <p>Diploma program admission rate for students aged 17-25 65.6%</p> <p>58.0% for men 73.6% for women</p> <p>Bachelor program admission rate for students aged 18-25 43.3%</p> <p>35.8% for men 51.0% for women</p>	<p>Retention rate^{6,7}</p> <p>Overall third-term re-enrollment rate in Diploma, welcome and transition pathways 83.2% (2021 cohort)</p> <p>Bachelor program retention rate, after one year 89.0% (2022 cohort)</p> <p>Master's program retention rate, after one year 88.7% (2022 cohort)</p>	<p>Graduation rate</p> <p>College⁸: 64.0% (2017 cohort)</p> <p>Bachelor⁹: 80.0% (2017 cohort)</p> <p>Master¹⁰: 78.8% (2019 cohort)</p>
<p>College and university diplomas issued¹¹</p> <p>158,786 diplomas</p> <p>65,040 at the college level</p> <p>93,746 at the university level</p>	<p>Financial assistance for education applications processed¹²</p> <p>153,087 requests processed</p> <p>92,293 renewal applications</p> <p>60,794 initial applications</p>	<p>Overall pass rate for the Épreuve uniforme de français au collégial¹³</p> <p>82.8% (2023-2024 school year)</p>

- ¹ Individuals in the network for the fall semester in 2023-2024
- ² With regular or independent student registration status
- ³ Institutions for 2023-2024 (information as at September 30, 2023)
- ⁴ College: teaching staff for the period from August 13, 2023, to August 12, 2024, Système d'information sur le personnel des organismes collégiaux (SPOC). University: full-time professors, as at October 1, 2023, Système d'information sur les personnels des universités québécoises (SYSPER). Report produced on January 10, 2025
- ⁵ The admission rate is the proportion of the population, or of a sub-group of the population, entering a level of education, for the first and only time, by type of diploma. It is calculated by dividing the number of new enrollees of a given age (17 to 25, for example) by the population of that same age group, such that the rate for each age group is the sum of the rates for all ages included.
- ⁶ Overall re-enrollment rate for third-term college studies recorded by new enrollees in ordinary college education in a Diploma of College Studies (DCS) program (including welcome and transition pathways) in the fall 2021 term, data from September 2023 for the entire college network (public, private, subsidized and government schools)
- ⁷ Retention rate for new full-time enrollees in a Bachelor's or Master's program, in the fall term, for the 2022 cohort of new enrollees, one year after the start of their studies
- ⁸ College graduation rate (DCS or Attestation of College Studies) two years after the planned duration of the initial program, recorded by new college enrollees in ordinary education, in a DCS program (including welcome and transition pathways), in the fall 2017 term. Data from September 2023 for the entire college network (public, private, subsidized and government schools)
- ⁹ Graduation rate for new full-time enrollees in a Bachelor's program in the fall 2017 term, six years after the start of their studies
- ¹⁰ Graduation rate for new full-time enrollees in a Master's program in the fall 2019 term, four years after the start of their studies
- ¹¹ Diplomas for the 2023 calendar year, excluding graduate diplomas for medical residents
- ¹² Financial assistance for education applications processed for the 2023-2024 award year
- ¹³ Overall pass rate for the Épreuve uniforme de français, langue d'enseignement et littérature, for the entire college network, for the 2023-2024 school year, data from September 2024

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The mission of the Ministère de l'Enseignement supérieur is to support students by fostering access to the highest forms of knowledge and culture, mainly through skills development that will enable their personal growth and their participation in the development and prosperity of Québec. The Department supports colleges and universities in the development of training programs adapted to the needs of society, and in the promotion and offer of a quality education for all students.

Its purpose in doing so is to match training with the needs of the labour market. More globally, it focuses on the positive effects of increasing the public's level of education and graduation rates on innovation and the economic, social and cultural performance of all regions of Québec.

Its mission is also to contribute to the growth of basic and applied research, science, innovation and technology, in, among others, college, university and industrial environments, and social circles from a sustainable development perspective by promoting access to knowledge, economic development, social progress and respect for the environment. To this end, it promotes synergy between the actions of the various stakeholders involved.

The Department fulfills its mission by sharing responsibilities with institutions in the various higher education networks that are tasked with offering study programs to the student population. In the case of educational financial assistance, ad hoc programs and incentive scholarships, it offers services directly to students.

The Department works in close cooperation with several educational bodies, union associations, labour market representatives, socio-economic organizations, professional orders, independent community organizations in the field of higher education, student associations, financial aid offices and financial institutions. The Department also cooperates with many partners working at the provincial, Canadian and international levels.

Budget-funded bodies reporting to the Minister of Higher Education are:

- the Comité consultatif sur l'accessibilité financière aux études;
- the Commission d'évaluation de l'enseignement collégial.

SPECIAL FUND

UNIVERSITY EXCELLENCE AND PERFORMANCE FUND

Created under the Act respecting the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie (CQLR, chapter M-15.1.0.1), the University Excellence and Performance Fund is designed to associate the government contribution with predefined philanthropic objectives to finance the Placements Universités program.

All of the Fund's activities are funded through revenues allocated from the Department.

BODY OTHER THAN A BUDGET-FUNDED BODY

INSTITUT DE TOURISME ET D'HÔTELLERIE DU QUÉBEC

The purpose of the Institut de tourisme et d'hôtellerie du Québec (Institut) is to provide vocational training in the fields of hotel management, restaurant services and tourism, and to conduct research, supply technical assistance, produce information and provide services in those fields. Vocational training includes advanced training activities.

The Institut performs its mandates in accordance with the provisions of its constituting Act. As a centre of excellence in education specializing in tourism, hotel and restaurant services, the Institut stands out for its distinctive academic approach, applied research activities and sustained partnerships with the industry, all with the goal of training the most highly skilled next generation of leaders.

Financially, the revenues of the Institut are derived primarily from a transfer from the Ministère de l'Enseignement supérieur. In addition, the Institut generates own-source revenues through its commercial lodging and restaurant activities and its research and training initiatives for businesses and the general public. Lastly, it may rely on support from the Institut de tourisme et d'hôtellerie du Québec Foundation to provide scholarships and carry out special projects.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget of the "Enseignement supérieur" portfolio is set at \$8,909.4 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to the funding of growth factors in the portfolio to ensure service delivery for higher education networks.

An amount of \$1,236.8 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$45.0 million for a measure announced in the 2025-2026 Budget;
- \$1,191.8 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1 Administration

The purpose of this program is to administer all the Department's programs and to support the activities of the higher education networks by providing the services they need to carry out their missions. This program also administers financial assistance for education.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure ensures the smooth operation and implementation of governmental priorities.

PROGRAM 2
Support for Bodies

The purpose of this program is to provide vocational, technical and university training activities in the hotel, food service and tourism fields. It also supports the operation of advisory bodies reporting to the Minister and the operations or projects of various higher education partners.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of previous budgetary measures involving higher education partners.

PROGRAM 3
Financial Assistance for Education and Incentive Scholarships

The purpose of this program is to promote access to vocational training at the secondary level and full-time or part-time post-secondary studies. It provides financial support to persons whose financial resources are judged insufficient. This program also offers incentive scholarships to students in targeted fields.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- an increase in the amounts set aside for scholarships provided with loans;
- the gradual discontinuation of the Québec Perspective Scholarship Program;
- a decrease in interest costs.

PROGRAM 4
Higher Education

The purpose of this program is to make teaching services accessible to college and university students by providing institutions with the financial resources required for their operations and development.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the funding of growth factors in the portfolio to ensure network service delivery.

PROGRAM 5
Retirement Plans

This program covers the Government and Public Employees Retirement Plan and the retirement plan for management staff that applies to the networks' staff.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the updated actuarial valuation of the retirement plans.

Enseignement supérieur

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Administration	113,946.4	1,411.7	112,359.7	112,534.7
2. Support for Bodies	48,786.0	(8,354.8)	57,140.8	57,140.8
3. Financial Assistance for Education and Incentive Scholarships	1,021,937.3	(19,961.2)	1,038,286.7	1,041,898.5
4. Higher Education	7,454,007.1	105,674.1	7,383,119.8	7,348,333.0
5. Retirement Plans	270,690.6	14,085.6	256,605.0	256,605.0
Subtotal	8,909,367.4	92,855.4	8,847,512.0	8,816,512.0
Elements integrated into the Contingency Fund:				
Budget Measures	45,000.0	45,000.0	-	-
Subsidized Infrastructures	1,191,830.2	(105,508.1)	1,297,338.3	1,297,338.3
Non-recurring budget items 2025-2026	-	23,700.0	-	(23,700.0)
Total	10,146,197.6	56,047.3	10,144,850.3	10,090,150.3

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Fund the student financial assistance program	45,000.0
Subtotal	45,000.0
Subsidized Infrastructures	1,191,830.2
Total	1,236,830.2

CAPITAL BUDGET

The 2025-2026 Capital Budget is primarily intended to compensate financial institutions when students default on payments to their financial institution. Such settlements are made under section 29 of the Act respecting financial assistance for education expenses (CQLR, chapter A-13.3).

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	10.0	-	10.0
Information Resource Assets	5,006.3	(616.1)	5,622.4
Loans, Investments, Advances and Other Costs	138,597.0	-	138,597.0
Total	143,613.3	(616.1)	144,229.4

BUDGETARY CHOICES

ORIENTATION 1

MEET THE EVOLVING NEEDS OF THE QUÉBEC SOCIETY

The needs of the Québec society are numerous and evolve over time. Education and higher education are important levers for contributing to meeting these needs.

To achieve this, it is important to encourage as many individuals as possible to seek higher education, and to encourage and maintain their interest over the long term. To encourage more Quebecers to attend higher education institutions, it is vital to help them understand the benefits that university and college degrees can bring to their lives, as well as their positive impact on their quality of life.

Once they start attending higher education institutions, these individuals need to be supported to persevere, succeed and obtain their diplomas.

Meeting Québec's changing needs also means providing better support for research and promoting a culture of innovation. Research generates new knowledge, provides new solutions to different problems and is a source of social, cultural and technological innovation. It is important to support research that takes into account the social, environmental and ethical aspects of innovation to ensure sustainable and inclusive economic growth.

Québec's needs cannot be met without the growth and enrichment of the cultural aspects of society, such as the arts, music, literature, traditions, customs, language, history and lifestyles. Meeting these needs must preserve the French language, the cornerstone of Québec culture.

To make a sustainable contribution to meeting these needs, the Department is relying on greater public interest in higher education, increased qualifications and graduation rates, support for research and the promotion of the French language.

Proposed actions

The Department and its networks are stakeholders in the effort to counter the labour shortage, by promoting graduation from programs of study leading to occupations affected by workforce shortages in strategic sectors of the economy (engineering and information technology) and in essential public services (health and social services, education, educational childcare services). Incentives such as scholarships aim to increase interest among individuals in these programs of study. In addition, the recent update to the university funding policy increases funding to universities for the enrollment and graduation of students in programs leading to jobs in priority sectors.

The rolling out of the Plan d'action pour la réussite en enseignement supérieur 2021-2026, which began in September 2021, will support colleges and universities in implementing initiatives that promote access to higher education, student retention and graduation rates.

ORIENTATION 2**SUPPORT THE DEVELOPMENT OF THE NETWORK**

The Department supports colleges and universities according to their specific characteristics and needs in order to ensure the success of their students. It works closely with the institutions to align their priorities for action with those of the Government in terms of higher education, so as to propose appropriate solutions. Over the coming years, the Department will be increasing its support in order to:

- improve real estate and technology infrastructure;
- promote collaboration between higher education institutions and industrial and public sector stakeholders;
- increase regional student mobility and international francophone student mobility.

Proposed actions

Every year, the Department draws up a situation status for the spaces in each higher education institution to assess the priority in choosing real estate solutions for adding, renting or developing space. This assessment takes into account the needs of the institutions, current student numbers and forecasts of variations in student numbers. The Department aims to increase the completion rate for real estate solutions to ensure that students, teachers and researchers have access to quality training environments.

Quality infrastructure also includes information and communication technologies and, more broadly, are part of the digital transformation of college and university campuses. In particular, online training helps to increase the capacity of colleges and universities while offering a variety of teaching methods.

The Campus numérique is one of a number of major technological innovation projects supported by the Department. This is a portal designed to pool the entire online training offering of colleges and universities, making higher education more accessible and meeting the growing need for flexibility in training paths. Components of this portal will be rolled out over the next four years.

As for collaborations between educational institutions and local partners, the 16 regional higher education hubs have established numerous active partnerships in various fields, including artificial intelligence, digital arts and integrated training programs. Each year, new partners will be added to increase the synergy between regional bodies.

The Department also supports inter-regional mobility by providing financial assistance to students wishing to enroll in a program of study offered by a regional college, thus offering them an enriching educational experience for their success and allowing them to diversify their academic path. This scholarship program encourages the attraction and retention of students in regional colleges, thereby contributing to the vitality of their programs of study.

ORIENTATION 3

PROVIDE EACH INDIVIDUAL WITH THE CONDITIONS FAVOURABLE TO THE COMPLETION OF THEIR TRAINING PATH

Providing each individual with conditions favourable to success can take many forms, including:

- providing equitable access to higher education for all individuals, regardless of their origin, age, gender or place of residence;
- reducing financial barriers to study by offering scholarships and financial assistance programs;
- providing pleasant, stimulating, flexible and safe learning environments and approaches to meet students' needs;
- implementing guidance, mentoring and coaching programs to help students find their way and achieve their goals;
- providing resources and tailored tools to foster student autonomy;
- offering mental health support services to help students manage stress and anxiety.

The Department and higher education institutions are working to make many of these conditions a reality for their clientele. The Department's support actions will continue to encourage perseverance and success in higher education, as well as lifelong learning.

Proposed actions

The central objective of the Department for the next four years is to increase higher education retention and graduation rates across all college and university degree programs. The Department tracks multiple indicators, such as the overall third-term re-enrollment rate for college students and the re-enrollment rate for university students at the Bachelor's level after one year of study, the college graduation rate two years after the planned duration, the Bachelor's degree graduation rate six years after enrollment, and the participation rate in higher education among individuals aged 35 to 55.

Among the proposed actions to reach future targets associated with these indicators, the measures implemented should increase student retention and help students complete their study program, full time, without interruption. The measures of the Plan d'action pour la réussite en enseignement supérieur, which includes measures to promote better academic support for students, and those of the Plan d'action sur la santé mentale étudiante en enseignement supérieur aim to encourage the well-being and the development of sound mental health among the student population.

ORIENTATION 4

ADOPT INNOVATIVE APPROACHES TO STAFF ENGAGEMENT

The attraction, retention, and development of human resources is a priority for many public bodies. As such, the Department must employ innovative means to stand out from the crowd, improve the employee experience, and create a positive and stimulating work environment.

Proposed actions

The Department is counting on the continuation of its digital transformation to adopt new practices, allowing its teams to improve the efficiency and quality of the services offered to its partners and the public. It aims to provide a workplace conducive to well-being and the development of expertise.

BUDGET PLAN OF THE SPECIAL FUND AND THE BODY OTHER THAN BUDGET-FUNDED BODY

SPECIAL FUND

UNIVERSITY EXCELLENCE AND PERFORMANCE FUND

No variation in revenues was observed.

No variation in expenditures was observed.

No investments are planned for 2025-2026.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
University Excellence and Performance Fund					
Revenues	25,000.0	25,000.0	25,000.0	25,000.0	-
Expenditures	25,000.0	-	25,000.0	-	-
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODY OTHER THAN A BUDGET-FUNDED BODY

INSTITUT DE TOURISME ET D'HÔTELLERIE DU QUÉBEC

The variation in revenues is due mainly to the completion of specific projects.

The variation in expenditures is due mainly to the completion of specific projects.

The variation in investments is due mainly to the decrease in digital equipment acquisitions.

Revenues, Expenditures and Investments of the Body Other than a Budget-funded Body

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Institut de tourisme et d'hôtellerie du Québec					
Revenues	54,436.6	39,637.5	56,846.2	39,537.5	(2,409.6)
Expenditures	54,436.6	-	56,762.4	-	(2,325.8)
Investments	1,516.3	-	1,850.0	-	(333.7)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Comité consultatif sur l'accessibilité financière aux études	175.7	171.3
Commission d'évaluation de l'enseignement collégial	2,814.2	2,589.1

ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES, FAUNE ET PARCS

SNAPSHOT OF THE PORTFOLIO¹

<p>Environmental and wildlife authorizations</p> <p>2,147 departmental authorization applications processed²</p> <p>3,314 declarations of compliance processed</p> <p>8 government authorizations issued</p> <p>338 wildlife authorization applications processed³</p>	<p>Monitoring and control</p> <p>32,871</p> <p>interventions carried out as part of environmental control activities</p> <p>4,753 notices of non-compliance reported</p>	<p>Protected areas⁴</p> <p>281,630 km²</p> <p>of Québec territory targeted by a conservation measure</p> <p>representing 16.9% of Québec territory</p>
<p>Reduction in greenhouse gas (GHG) emissions⁵</p> <p>3.4 million</p> <p>tonnes of CO₂ equivalent reduced or avoided since 2021 thanks to current regulations and financial commitments until 2030</p>	<p>Dam management⁶</p> <p>934</p> <p>dams under the Department's jurisdiction</p> <p>including 391 high-capacity dams</p>	<p>Water resources</p> <p>427</p> <p>municipal wastewater treatment attestations issued</p> <p>representing 51.6% of municipal wastewater treatment facilities</p>
<p>Climate and energy transition</p> <p>more than 206,000</p> <p>applications or projects received under various climate and energy transition programs</p>	<p>Organic matter⁷</p> <p>827</p> <p>municipalities have introduced organic matter management into their territories</p> <p>94.8% of the Québec population served by a recognized municipal organic matter management service (curbside collection, home composters or drop-off composting)</p>	<p>Economic benefits from wildlife-related activities⁸</p> <p>\$2.4 billion</p> <p>contributed to gross domestic product (GDP) in terms of value added in 2022</p> <p>28,000 jobs</p>

¹ Unless otherwise indicated, the data presented here covers the period from April 1, 2023, to March 31, 2024

² Applications received under the Environment Quality Act (CQLR, chapter Q-2)

³ Applications received pursuant to section 128.7 under the Act respecting the conservation and development of wildlife (CQLR, chapter C-61.1)

⁴ Data as at March 31, 2024, including plans announced by the government

⁵ Bilan 2023-2024 de l'action climatique du Gouvernement du Québec, p.27

⁶ Data as at September 1, 2024

⁷ Data as at December 31, 2023

⁸ Data as at December 31, 2022

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The "Environnement, Lutte contre les changements climatiques, Faune et Parcs" portfolio includes the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, the Bureau d'audiences publiques sur l'environnement, the Blue Fund, the Electrification and Climate Change Fund, the Fund for the Protection of the Environment and the Waters in the Domain of the State, the Wildlife Conservation and Development component of the Natural Resources Fund, the Société québécoise de récupération et de recyclage and the Fondation de la faune du Québec.

Together, they participate in carrying out the Department's mission, which is to protect the environment, conserve and enhance biodiversity and play a key role in the climate transition from a sustainable development perspective in order to contribute to priority issues in Québec society.

SPECIAL FUNDS

BLUE FUND

The Blue Fund was established on July 1, 2023, following the adoption of An Act to establish the Blue Fund and to amend other provisions (S.Q. 2023, chapter 17). It is entirely devoted to implementing actions to protect and conserve water resources and aquatic ecosystems in response to water stakeholders' priority issues.

The purpose of the Blue Fund is to provide adequate, predictable and sufficient funding for any measures required to protect, restore, enhance and manage water resources.

The measures financed by the Blue Fund contribute, in particular, to the following:

- a sustainable, equitable and efficient use of water resources;
- better flood control and prevention;
- better conservation of aquatic ecosystems;
- better water governance in compliance with the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (CQLR, chapter C-6.2).

These measures are grouped together in the Plan national de l'eau, which is an implementation plan associated with the 2018-2030 Québec Water Strategy.

Funding comes from fees charged for water use as well as from budget appropriations earmarked for this purpose.

ELECTRIFICATION AND CLIMATE CHANGE FUND

The main purpose of the Electrification and Climate Change Fund is to fund activities, projects and programs intended to stimulate technological and social innovation, research and development, knowledge acquisition, performance improvement, and public awareness and education in the fight against climate change. The Fund is an entity that enables the Minister to support various partners, including departments, municipalities, businesses and non-profit bodies working in the field of climate change, efficiency and energy transition.

The Fund makes an important contribution to carrying out the Department's mission. This Fund is in line with the Department's vision by contributing to the development of a healthy environment and responsible economic growth in Québec. The main sources of revenue for the Fund are as follows:

- the revenues from the sale of greenhouse gas (GHG) emission units under the cap-and-trade system for GHG emission allowances (carbon market);
- the annual contribution from energy distributors;
- the investment income.

FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE

The Fund for the Protection of the Environment and the Waters in the Domain of the State, established in March 2017, is intended, among other things, to support the implementation of measures to promote environmental protection and biodiversity conservation.

The Fund is primarily used to finance activities, projects and programs intended to stimulate technological innovation, research and development, knowledge acquisition, performance improvement, and public awareness and education.

The main sources of revenue for the Fund are as follows:

- charges payable for the disposal of residual materials;
- charges payable for the reclamation of excavated contaminated soil;
- amounts collected under the Regulation respecting the traceability of excavated contaminated soils (CQLR, chapter Q-2, r. 47.01);
- fees for environmental authorizations, fines and administrative monetary penalties;
- annual duties for industrial depollution attestations;
- amounts collected in connection with a concession of rights of waters in the domain of the State;
- amounts collected in connection with the accreditation of persons and municipalities;
- amounts collected under the Dam Safety Act (CQLR, chapter S-3.1.01) as well as the amounts paid in compensation by the federal government under the transfer agreement for the management of three dams;

- the Government of Canada's contribution arising from federal-provincial agreements.

These revenues ensure the financing of expenditures associated with fee-based activities, the monitoring and supervision of compliance with the Environment Quality Act (CQLR, chapter Q-2) and its regulations, the implementation of the Industrial Waste Reduction Program, hydrometric monitoring in Québec, as well as the management, operation and maintenance of the three Témiscamingue dams, the responsibility for which has been transferred from the federal government to the Gouvernement du Québec.

NATURAL RESOURCES FUND – WILDLIFE CONSERVATION AND DEVELOPMENT COMPONENT

The Natural Resources Fund was established on July 1, 2011. The Wildlife Conservation and Development component, in effect since June 11, 2021, is dedicated to funding activities associated with the conservation, management and development of wildlife habitats.

Funding comes mainly from financial compensation or securities confiscated under the Act respecting the conservation and development of wildlife (CQLR, chapter C-61.1).

BODIES OTHER THAN BUDGET-FUNDED BODIES

FONDATION DE LA FAUNE DU QUÉBEC

The purpose of the Fondation de la faune du Québec is to promote the conservation and development of wildlife and its habitats.

Funding mainly comes from contributions from the holders of sport fishing, hunting and trapping license, donations received from individuals or businesses, contributions from departments, municipalities or partners, as well as fundraising activities.

SOCIÉTÉ QUÉBÉCOISE DE RÉCUPÉRATION ET DE RECYCLAGE

With the goal of making Québec a model of innovative, sustainable residual materials management for a waste-free society, the mission of the Société québécoise de récupération et de recyclage (Société) is to encourage source reduction, reuse, recycling and reclamation of residual materials. The Société thus influences production and consumption patterns. It is responsible for coordinating the reclamation activities set out in the Québec Residual Materials Management Policy.

The purpose of the Société is to promote, develop and foster the reduction, reuse, recovery, recycling and reclamation of containers, packaging, materials and products with a view to conserving resources. To achieve this, it can do the following:

- carry out research or development projects, as well as fine-tune or implement technologies;
- through appropriate technical or financial means, foster the creation and development of businesses involved in reduction, reuse, recovery, recycling and reclamation;

- promote, develop and maintain markets for recovered containers, packaging, materials or products and for products derived from recycling or reclamation;
- promote, through appropriate educational projects, resource conservation, reduction, reuse, recovery, recycling or reclamation measures;
- administer all programs of the Government and its departments or bodies, in areas related to its objectives, or assist in the development of such programs.

Furthermore, the Société is responsible for promoting the implementation of the Québec Residual Materials Management Policy, adopted by the Government under section 53.4 of the Environment Quality Act.

The main sources of revenue are environmental levies on tires, contributions from the Gouvernement du Québec and contributions from partners to the compensation plan for municipal curbside recycling services.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Environnement, Lutte contre les changements climatiques, Faune et Parcs" portfolio is set at \$529.3 million before taking into account elements integrated in the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- the end of certain measures announced in previous budgets;
- the addition of measures announced in the March 2024 Budget, including a measure to ensure the environmental assessment of economic development projects and a measure to ensure the safety and functionality of public dams.

An amount of \$29.6 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$20.8 million for the measures announced in the 2025-2026 Budget;
- \$8.8 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Environmental and Wildlife Protection

The purpose of this program is to ensure the protection of the environment within a sustainable development perspective, by formulating and implementing policies and programs aimed at preventing or reducing water, air and soil contamination, restoring contaminated sites, protecting ecosystems and resources, developing a network of protected areas, carrying out environmental monitoring and analyses, as well as protecting fauna and parks. This program is equally intended to ensure the secure operation and longevity of public dams under the Department's jurisdiction, public water management, and the safety of Québec dams.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the end of certain measures announced in previous budgets;
- the addition of measures announced in the March 2024 Budget, including a measure to ensure the environmental assessment of economic development projects and a measure to ensure the safety and functionality of public dams.

PROGRAM 2

Bureau d'audiences publiques sur l'environnement

The purpose of this program is to ensure the holding of public consultation and information sessions prescribed in the environmental impact assessment and review process for development projects and the holding of inquiries and consultations on any environmental-related matter.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the continued funding of the mandate of the Bureau d'audiences publiques sur l'environnement.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Environmental and Wildlife Protection	520,319.6	(15,852.8)	539,106.1	536,172.4
2. Bureau d'audiences publiques sur l'environnement	8,958.7	294.1	8,781.4	8,664.6
Subtotal	529,278.3	(15,558.7)	547,887.5	544,837.0
Elements integrated into the Contingency Fund:				
Budget Measures	20,800.0	20,800.0	-	-
Subsidized Infrastructures	8,819.5	1,029.5	7,790.0	7,790.0
Non-recurring budget items 2025-2026	-	-	-	-
Total	558,897.8	6,270.8	555,677.5	552,627.0

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Hire more wildlife protection officers	4,800.0
Sustain the long-term availability of the resources necessary for the safety of public dams	4,400.0
Support the participation of Indigenous communities in wildlife management and development	3,900.0
Support the acquisition of knowledge in asbestos management	3,500.0
Ensure the issuance of environmental permits within an optimal timeframe	2,800.0
Protect the Atlantic salmon	1,400.0
Subtotal	20,800.0
Subsidized Infrastructures	8,819.5
Total	29,619.5

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	60,464.2	(1,695.6)	62,159.8
Information Resource Assets	7,526.6	(2,906.4)	10,433.0
Loans, Investments, Advances and Other Costs	20.0	-	20.0
Total	68,010.8	(4,602.0)	72,612.8

BUDGETARY CHOICES

The Department's budgetary choices allow it to carry out its mission and implement departmental and government priorities. These priorities are structured around three main orientations that are reflected in the Department's 2023-2027 Strategic Plan.

ORIENTATION 1

PRESERVE THE HEALTH AND DIVERSITY OF ECOSYSTEMS

In order to promote the preservation of the health and diversity of ecosystems, the Department will focus its initial efforts on the conservation of natural environments, which involves protection, restoration, sustainable development and enhancement activities. Maintaining the quality of the environment is essential for the health and safety of humans and other living species. With this in mind, the Department will continue its interventions affecting water, air and soil to ensure environmental protection and sustainable revitalization of the territory. Particular attention will be paid to water, a collective asset for Québec, in order to preserve its quality and availability and protect aquatic ecosystems.

Proposed Actions

- Implement the 2030 Nature Plan;
- Create and identify new protected and conserved areas;
- Hold public consultations to create or modify the boundaries of national parks;
- Increase the protection of threatened or vulnerable species, in particular by amending the Regulation respecting wildlife habitats (CQLR, chapter C-61.1, r. 18) and the Act respecting threatened or vulnerable species (CQLR, chapter E-12.01);
- Roll out the Plan national de l'eau, part of the 2018-2030 Québec Water Strategy, aimed at structuring government action to ensure better protection of water resources.

ORIENTATION 2

SUPPORT THE CLIMATE AND ENERGY TRANSITION

The climate and energy transition will require major transformations across all activity sectors in Québec. This transition requires a reduction in GHG emissions, closely linked to the gradual shift away from fossil fuels (petroleum products, natural gas and coal) towards other forms of renewable, low-carbon energy. Reductions in GHG emissions and fossil fuel consumption can also have major co-benefits for public health and quality of life, notably improved air quality, as well as for the conservation of natural environments. The purpose of climate transition is to make our living environments more resilient to the current and future effects of climate change.

Proposed Actions

- Continue to implement the 2030 Plan for a Green Economy;
- Implement the initiatives set out in Québec's Electric Vehicle Charging Strategy;
- Continue to offer financial assistance to various clientele in support of climate and energy transition;

- Implement the project to optimize the cap-and-trade system for GHG emission allowances;
- Publish an integrated plan for managing coastal erosion and submersion risk;
- Provide a detailed annual profile of the condition of mechanized dams under the responsibility of the Department;
- Carry out the annual planning of maintenance activities (preventive and corrective) for dams under the Department's responsibility and follow up on completed work;
- Make predictive flood mapping available for priority stream segments.

ORIENTATION 3

PUT THE EXPERTISE OF OUR STAFF TO WORK FOR OUR CLIENTS AND THE PUBLIC

Competent employees are essential to quality service delivery. In this regard, the expertise of the personnel of the Department is a significant asset that must be preserved and shared. However, in the current job market, the Department must increase its efforts to attract and retain the staff it needs to carry out its activities and provide its services, while offering a professional quality of life and a motivating experience to its employees. Moreover, the use of digital tools is in strong demand everywhere in our society, and the clientele of the Department are no exception. The use of information technology is essential to facilitate service delivery.

Proposed Actions

- Implement an annual action plan to improve the client experience;
- Strengthen community relations through the presence of environmental advisors in each region of Québec, offering support to various partners regarding the issues of environmental protection, adaptation to climate change, and sustainable development;
- Implement an employee experience strategy;
- Continue to implement the health action plan for individuals within the Department;
- Implement the management development plan.

BUDGET PLAN FOR SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUNDS

BLUE FUND

The variation in revenues is due mainly to the increase in budgetary appropriations from the Department allocated to the Fund.

The variation in expenditures is due mainly to the implementation of actions to protect and conserve water resources and aquatic ecosystems in response to the priority issues of water stakeholders.

No investments are planned for 2025-2026.

ELECTRIFICATION AND CLIMATE CHANGE FUND

The variation in revenues is due mainly to:

- a decrease in anticipated carbon market revenues in 2025-2026 compared to the 2024-2025 fiscal year;
- a decrease in federal government revenues under the funding agreement for the Low Carbon Economy Leadership Fund.

The variation in expenditures is due mainly to the increase in expenditures to implement the 2030 Plan for a Green Economy to be launched in 2025-2026.

The variation in investments is due mainly to the revaluation of planned acquisitions.

FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE

The variation in revenues is due mainly to:

- the increase in charges set out in the Regulation respecting charges to promote the treatment and reclamation of excavated contaminated soils (CQLR, chapter Q-2, r. 43.1);
- the increase in charges payable for the disposal of residual materials as set out in the Regulation respecting the charges payable for the disposal of residual materials (CQLR, chapter Q-2, r. 43).

The variation in expenditures is due mainly to the continued rollout of the 2023-2029 Action Plan under the Politique de protection des sols et de réhabilitation des terrains contaminés.

The variation in investments is due mainly to the revaluation of planned acquisitions.

NATURAL RESOURCES FUND – WILDLIFE CONSERVATION AND DEVELOPMENT COMPONENT

There was no significant variation in revenues, expenditures, or investments.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Blue Fund					
Revenues	101,308.6	67,800.0	55,390.9	23,090.9	45,917.7
Expenditures	101,247.5	-	55,390.9	-	45,856.6
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Electrification and Climate Change Fund					
Revenues	1,714,065.6	16,311.5	1,758,155.9	6,978.4	(44,090.3)
Expenditures	1,698,736.7	-	1,664,520.1	-	34,216.6
Investments	-	-	1,590.4	-	(1,590.4)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Fund for the Protection of the Environment and the Waters in the Domain of the State					
Revenues	416,742.3	15,607.4	369,905.4	-	46,836.9
Expenditures	349,970.3	-	254,879.7	-	95,090.6
Investments	105,800.0	-	100,770.0	-	5,030.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Natural Resources Fund ¹					
Revenues	29.3	-	27.0	-	2.3
Expenditures	29.3	-	-	-	29.3
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

¹ Wildlife Conservation and Development component

BODIES OTHER THAN BUDGET-FUNDED BODIES

FONDATION DE LA FAUNE DU QUÉBEC

The variation in revenues is due mainly to an increase in revenues allocated by the Department responsible.

The variation in expenditures is due mainly to an increase in forecast transfer expenditures to dedicated funds resulting from agreements with the Department responsible, leading to higher subsidies paid to the Fondation.

No variation in investments was observed.

SOCIÉTÉ QUÉBÉCOISE DE RÉCUPÉRATION ET DE RECYCLAGE

The variation in revenues is due mainly to a decrease in revenues allocated by the Department responsible.

The variation in expenditures is due mainly to the decrease in expenditures under the 2019-2024 Action Plan for the Québec Residual Materials Management Policy.

The variation in investments is due mainly to a decrease in portfolio investments.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Fondation de la faune du Québec					
Revenues	19,585.8	8,218.4	17,874.2	6,236.3	1,711.6
Expenditures	19,545.9	-	17,835.3	-	1,710.6
Investments	40.0	-	40.0	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société québécoise de récupération et de recyclage					
Revenues	71,636.4	15,631.3	73,366.4	21,838.4	(1,730.0)
Expenditures	71,635.9	-	73,366.4	-	(1,730.5)
Investments	15,917.7	-	45,179.6	-	(29,261.9)
Budget measures and other variations added to the forecast					
Expenditures	5,000.0	-	-	-	5,000.0
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body
(thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Bureau d'audiences publiques sur l'environnement	8,958.7	8,664.6

FAMILLE

SNAPSHOT OF THE PORTFOLIO

<p>Educational childcare services</p> <p>306,762</p> <p>spaces available in childcare centres (CPE), home day care providers, subsidized and non-subsidized day care centres as at December 31, 2024</p> <p>\$3.5 billion in funding¹</p>	<p>Educational childcare services</p> <p>7,432</p> <p>subsidized spaces in licensed facilities in 2023-2024</p>	<p>Educational childcare services</p> <p>16,194</p> <p>subsidized spaces in facilities being created as at December 31, 2024</p>
<p>Educational childcare services</p> <p>95.9%</p> <p>completion rate of the educational childcare services network as at December 31, 2024</p>	<p>Financial support for children with special needs</p> <p>13,793</p> <p>children supported through the Allowance for Integration of a Disabled Child into a childcare facility in 2022-2023</p> <p>\$186.4 million in funding</p>	<p>Financial support for partners</p> <p>291</p> <p>family-oriented community organizations and groups funded in 2023-2024</p> <p>\$49.9 million in support</p>
<p>Financial support for partners</p> <p>45</p> <p>community social pediatrics centres recognized within the partnership between the Government and the Fondation Dr Julien in 2023-2024</p> <p>\$12.5 million in support</p>	<p>Public Curator</p> <p>12,820</p> <p>individuals under public protective supervision as at March 31, 2024</p>	<p>Public Curator</p> <p>17,337</p> <p>individuals under private protective supervision as at March 31, 2024, including</p> <p>13,657 under supervision</p>

¹ Amount in financing for the 2023-2024 fiscal year, excluding the financial impact of an advance payment to finance subsidized educational childcare services.

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The Ministère de la Famille contributes to Québec's vitality and socioeconomic development by helping families thrive and children develop to their full potential.

It coordinates government activities affecting families and children. Its actions are in line with the Government's efforts to reaffirm the importance of family and foster the harmonious development of children. In this regard, the Department develops and implements policies, programs and measures to meet their needs, while taking into account the diversity of family realities and living environments.

The Department promotes the accessibility and quality of educational childcare services. It works with various partners to help provide children with a safe and healthy environment that supports their development and meets their needs.

The Department is also responsible for coordinating the fight against bullying, in every form, at any age, in both the real and virtual worlds. In so doing, it helps to create an even more respectful and inclusive society in the interest of all Quebecers.

The mission of the Public Curator is to ensure the protection of incapable persons through measures adapted to their condition and particular situation, in addition to offering information services and assistance to private tutors and curators, whose administration the Public Curator oversees, and to the members of tutorship councils.

SPECIAL FUND

EDUCATIONAL CHILDCARE SERVICES FUND

The Educational Childcare Services Fund was established by the Educational Childcare Act (CQLR, chapter S-4.1.1). It is dedicated exclusively to funding subsidized educational childcare services and is entirely financed by appropriations allocated by Parliament to the Ministère de la Famille.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Famille" portfolio is set at \$4,076.2 million, before taking into account elements integrated into the Contingency Fund. Excluding the financial impact in 2024-2025 of an advance payment in 2023-2024 for the financing of subsidized educational childcare services, the variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the implementation of the measures of the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance;
- the conversion of non-subsidized spaces to subsidized spaces;
- the update of the network's funding parameters.

An amount of \$327.6 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$34.2 million for measures announced in the 2025-2026 Budget;
- \$293.4 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Planning, Research and Administration

The purpose of this program is to ensure research, as well as the development and evaluation of policies conducive to the development and wellness of families and children, in conjunction with government departments and bodies. Its purpose is also to plan, direct and coordinate administrative activities essential to the Department's program management.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to certain remuneration needs in 2024-2025.

PROGRAM 2

Assistance Measures for Families

The purpose of this program is to provide financial assistance to community organizations working with families related to their mission. It also provides financial support to community organizations offering child daycare activities. The program supports municipalities that wish to implement a measure provided for in the action plan arising from a family policy, as well as regional county municipalities and municipalities that wish to implement municipal family policies. It also coordinates the implementation and follow-up of commitments to fight against bullying, strengthen the quality of educational childcare services, and support activities related to workforce planning, working conditions and labour relations in the sector. Lastly, the program finances the administration of the Family Allowance measure, the program for financial assistance for supervision services to students with disabilities aged 12 to 21 and development of the network of community-based social pediatrics centres.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the increase in amounts earmarked to ensure education quality in educational childcare services;
- the continued implementation of the measures of the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance to support the rolling out of a home childcare service.

PROGRAM 3

Educational Childcare Services

The purpose of this program is to promote access to quality educational childcare services. It provides funding for the operating expenditures of childcare centres, subsidized day care centres and home childcare coordinating offices, as well as subsidies for home childcare providers. It also finances childcare centre infrastructure, retirement and group insurance plans for staff working at childcare centres, home day care coordinating offices and subsidized day care centres. This program also encompasses the budget transfer to the Government of the Cree Nation, under the agreement to delegate certain powers for educational childcare services and other related matters.

Excluding the financial impact in 2024-2025 of an advance payment in 2023-2024 for the financing of subsidized educational childcare services, the variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the implementation of the measures of the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance;
- the conversion of non-subsidized spaces to subsidized spaces;
- the update of the network's funding parameters.

PROGRAM 4

Public Curator

The purpose of this program is to ensure the protection of persons declared to be incapable and to represent them concerning their rights and property.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- certain remuneration needs in 2024-2025;
- the decrease in amortization expenditures related to information resources infrastructure projects.

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Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Planning, Research and Administration	82,190.3	(11,632.8)	81,122.5	93,823.1
2. Assistance Measures for Families	173,721.8	7,540.0	169,230.7	166,181.8
3. Educational Childcare Services	3,734,960.8	408,697.4	3,325,648.4	3,326,263.4
4. Public Curator ¹	85,287.1	(5,554.7)	86,050.0	90,841.8
Subtotal	4,076,160.0	399,049.9	3,662,051.6	3,677,110.1
Elements integrated into the Contingency Fund:				
Budget Measures	34,200.0	34,200.0	-	-
Subsidized Infrastructures	293,441.1	78,691.3	214,749.8	214,749.8
Non-recurring budget items 2025-2026	-	(285,000.0)	-	285,000.0
Total	4,403,801.1	226,941.2	3,876,801.4	4,176,859.9

¹ The expenditures of the Public Curator exclude the amounts associated with renewable appropriations, estimated at \$26.0 million for 2025-2026.

Elements Integrated into the Contingency Fund
(thousands of dollars)

Element name	2025-2026
Budget Measures	
Optimize integration programs for children with special needs	22,000.0
Ensure the rollout of the new childcare registration portal	5,200.0
Convert 1,000 non-subsidized childcare places	4,100.0
Promote community daycare activities	1,500.0
Extend the subsidy for childcare at non-standard hours	800.0
Improve educational childcare services for Indigenous children	600.0
Subtotal	34,200.0
Subsidized Infrastructures	293,441.1
Total	327,641.1

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan.

Capital Budget (thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	200.0	-	200.0
Information Resource Assets	16,241.8	(3,344.4)	19,586.2
Loans, Investments, Advances and Other Costs	2.0	-	2.0
Total	16,443.8	(3,344.4)	19,788.2

BUDGETARY CHOICES

ORIENTATION 1

TAKE ACTION IN EARLY CHILDHOOD SO THAT ALL CHILDREN ARE GIVEN THE OPPORTUNITY TO DEVELOP TO THEIR FULL POTENTIAL.

The purpose of this orientation is to support optimal child development, taking into account their particular profiles and diverse needs, so as to reduce inequalities and ensure that each child can begin their school path with all the tools necessary to succeed. To achieve this, the Department plans to support improvements in the accessibility and quality of educational childcare services, and to better serve the needs of vulnerable children.

Proposed actions

- Offer a network of educational childcare services accessible across Québec by:
 - improving the identification of the need for educational childcare spaces;
 - coordinating calls for projects to create educational childcare spaces and prioritizing spaces in early childcare centres, as well as spaces for children under the age of 18 months;
 - continuing to convert non-subsidized spaces to subsidized spaces;
 - ensuring close follow-up of projects intended to provide new subsidized spaces;
 - implementing conditions that promote the recognition of new home childcare providers;

- continuing to roll out new forms of childcare developed as part of the pilot project for community and business childcare providers.
- Enhance the quality of educational childcare services by:
 - continuing to evaluate the educational quality of educational childcare services in facilities and following up on these evaluations;
 - developing an education quality evaluation process for home childcare services;
 - focusing on increasing the Department's internal expertise;
 - targeting specific activities to increase the expertise of educational childcare services in educational quality;
 - continuing to promote the work of early childhood educators;
 - continuing to implement the measures aimed at attracting and retaining staff working at educational childcare services;
 - ensuring the evaluation leading to certification of the qualifications of early childhood educators.
- Better meet the needs of vulnerable children by prioritizing the completion of projects that provide subsidized educational childcare spaces in disadvantaged sectors.

ORIENTATION 2

SUPPORT THE DEVELOPMENT OF LIVING ENVIRONMENTS CONDUCIVE TO HELPING FAMILIES THRIVE

In its second orientation, the Department is putting forward actions to meet the diverse needs of families by promoting the development of environments that offer them services tailored to their reality. To ensure that the actions taken reflect the realities of families, the Department can count on committed partners who take the well-being of parents and children across Québec to heart.

Proposed actions

- Improve access to community social pediatrics centres by continuing the partnership with the Fondation Dr Julien to improve access to community social pediatrics centres;
- Support actions drawn from municipal family policy action plans by coordinating the call for projects under the Programme de soutien aux politiques familiales municipales and monitoring the projects selected;
- Facilitate access to educational childcare services for children with disabilities.

ORIENTATION 3

PROVIDE HIGH-QUALITY SERVICES

This orientation intends to ensure the Department's performance in order to provide optimal service to its clients. Competent and committed staff are key to an organization's success and performance. The Department wants to further rely on motivated and dedicated employees to carry out its mission, build lasting relationships with its partners and respond effectively to the needs of its clients.

Proposed actions

- Make use of a motivated and committed workforce by:
 - promoting individual well-being;
 - providing a stimulating workplace;
 - focusing on skills development;
 - promoting innovative human resources management practices.
- Ensure client satisfaction by:
 - periodically measuring the satisfaction of different clients;
 - providing a report of findings following the surveys;
 - identifying possible courses of action, with a view to continuous improvement.

BUDGET PLAN FOR THE SPECIAL FUND

SPECIAL FUND

EDUCATIONAL CHILDCARE SERVICES FUND

Excluding the financial impact in 2024-2025 of an advance payment in 2023-2024 for the financing of subsidized educational childcare services, the variation in revenues is due mainly to:

- the implementation of the measures of the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance;
- the conversion of non-subsidized spaces to subsidized spaces;
- the update of the network's funding parameters.

Excluding the financial impact in 2024-2025 of an advance payment in 2023-2024 for the financing of subsidized educational childcare services, the variation in expenditures is due mainly to:

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- the implementation of the measures of the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance;
- the conversion of non-subsidized spaces to subsidized spaces;
- the update of the network's funding parameters.

No investments are planned for 2025-2026.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
<hr/>					
Educational Childcare Services Fund					
Revenues	4,032,001.9	4,032,001.9	3,541,013.2	3,541,013.2	490,988.7
Expenditures	4,032,001.9	-	3,541,013.2	-	490,988.7
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	23,300.0	-	-	-	23,300.0
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body
(thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Public Curator ¹	85,287.1	90,841.8

¹ The expenditures of the Public Curator exclude the amounts associated with renewable appropriations.

FINANCES

SNAPSHOT OF THE PORTFOLIO

<p>Tax-funded expenditures</p> <p>274</p> <p>150 associated with the personal tax regime, 79 with the business tax regime and 45 with the consumption tax regime as at December 31, 2024</p>	<p>Generations Fund</p> <p>\$16.8 billion</p> <p>book value as at March 31, 2025</p>	<p>Transactions</p> <p>\$254.0 billion</p> <p>in electronic transfers and cheques issued from April 1 to March 31, 2024</p>
<p>Clientele (Épargne Placements Québec)</p> <p>193,516</p> <p>individuals as at December 31, 2024</p>	<p>Consolidated Government entities</p> <p>344</p> <p>in the Government's consolidated financial statements in 2023-2024</p>	<p>Financing Fund and Financement-Québec</p> <p>\$17.3 billion</p> <p>to the loan program for bodies within the reporting entity through the Financing Fund in 2024-2025</p> <p>\$1.8 billion to the loan program for bodies outside the reporting entity through Financement Québec in 2024-2025</p>
<p>Société de financement des infrastructures locales du Québec</p> <p>\$1.2 billion</p> <p>in nearly 3,200 infrastructure projects undertaken by municipalities and municipal bodies</p>	<p>Institut de la statistique du Québec</p> <p>81</p> <p>surveys carried out</p> <p>248,682 questionnaires completed for the surveys</p>	<p>Revenu Québec</p> <p>\$103.1 billion</p> <p>in gross revenue collected in 2023-2024 to fund the Government's various missions, including health and education</p>

MINISTER'S PORTFOLIO

DEPARTMENT

The mission of the Ministère des Finances is to advise the Government on financial matters and promote economic development. For these purposes, the Ministère des Finances supports the Minister by developing and proposing policies in the economic, taxation, budgetary and financial fields.

The Department coordinates and helps economic and social stakeholders work together in order to grow the economy and ensure sustainable development. It develops and proposes financial assistance and tax incentive measures to foster and support the growth of the economy, investments and employment.

Together with the Secrétariat du Conseil du trésor, the Department develops policies and orientations for capital investments and determines the level of financial commitments inherent in the renewal of collective agreements.

The Department carries out the duties that fall under the responsibilities of the Minister and advises them on enforcing the laws within their purview.

The Department is responsible for preparing and presenting the Budget Speech. It is also responsible for drawing up the two volumes of the public accounts, specifically the Government's consolidated financial statements and the financial information on the Consolidated Revenue Fund, which reports on the transactions performed within the General Fund of the Consolidated Revenue Fund, and those in special funds. The appropriations and expenditure authorizations granted by Parliament put these transactions into perspective. Finally, the Department is responsible for government accounting and the integrity of the government accounting system.

Through the Secretariat for Relations with English-speaking Quebecers, the Department is also responsible for maintaining open lines of communication between government bodies and English-speaking Québec communities. It ensures that the concerns of these communities are taken into account in provincial and federal government orientations and decisions which may impact these communities.

SPECIAL FUNDS

FINANCING FUND

The Financing Fund, established by the Act respecting the Ministère des Finances (CQLR, chapter M-24.01), is designed to provide financing and other financial services to public bodies, government enterprises, special funds and other bodies determined by the Government.

The purpose of the Financing Fund, which falls under the responsibility of the Minister of Finance, is to grant loans to this clientele from advances made by the Minister from the general fund. The Government determines the nature of the loans that may be granted by the Financing Fund, the criteria for fixing the rates of interest that may be charged on loans and the nature of the costs that may be charged in computing interest rates or in computing the repayment of loans.

Revenues for the Fund are derived from interest on the loans granted and fees charged to its clients.

SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

The purpose of the Special Contracts and Financial Assistance for Investment Fund, established by the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (CQLR, chapter P-30.1.1), is to provide financing for:

- the Financial Assistance for Investment Program, which enables businesses carrying out eligible projects to obtain applicable financial assistance in the form of a partial payment of their electricity bills;
- compensation of Hydro-Québec for rate reductions stemming from special contracts established by the Minister of Finance and signed after December 31, 2016.

The Fund is administered by the Minister of Finance.

Revenues for the Fund derive from an allocation of a portion of Hydro-Québec dividends.

FUND TO COMBAT ADDICTION

The Fund to Combat Addiction is established within the Ministère des Finances by the Act respecting the Société des alcools du Québec (CQLR, chapter S-13). It is dedicated to:

- eliminating any deficits that the Société québécoise du cannabis (SQDC) may incur;
- transferring amounts earmarked for the Cannabis Prevention and Research Fund, that is, the majority of the Fund's revenues excluding revenues from the Société des alcools du Québec (SAQ) and the Société des loteries du Québec (Loto-Québec);
- preventing the use of psychoactive substances, preventing compulsive gambling and other forms of addiction, and combating associated harms.

Revenues of the Fund derive mainly from:

- sums paid by the SQDC in the form of dividends;
- a portion of the amounts paid by the SAQ and Loto-Québec as dividends;
- Québec's share of the excise duty on cannabis products.

GENERATIONS FUND

The Generations Fund, established by the Act to reduce the debt and establish the Generations Fund (CQLR, chapter R-2.2.0.1), is allocated solely to repay the debt of the Gouvernement du Québec.

The Generations Fund is made up of the following amounts:

- water-power royalties from Hydro-Québec and private producers of hydro-electricity;
- an additional contribution from Hydro-Québec;
- gifts, legacies and other contributions received by the Minister of Finance;
- income generated by the investment of the sums making up the Fund.

IFC MONTRÉAL FUND

The IFC Montréal Fund is established by the Act respecting international financial centres (CQLR, chapter C-8.3). It is allocated to financing activities to promote and develop Montréal as an international financial centre.

Revenues for the Fund derive from appropriations allocated by Parliament to the Ministère des Finances, as well as fees and annual contributions payable by corporations operating international financial centres under the Act.

NORTHERN PLAN FUND

The Northern Plan Fund is established by the Act to establish the Northern Plan Fund (CQLR, chapter F 3.2.1.1.1), with the purpose of fostering the development and protection of the area covered by the Northern Plan.

Since the Act respecting the Société du Plan Nord (CQLR, chapter S-16.011) came into force on April 1, 2015, the Fund has been allocated to the administration of the Société du Plan Nord and to the financing of its activities.

The Northern Plan Fund is financed primarily through a portion of the fiscal benefits generated by investments made in the area covered by the Northern Plan, and through an annual contribution from Hydro-Québec.

FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL

The Fund of the Financial Markets Administrative Tribunal is established by the Act respecting the regulation of the financial sector (CQLR, chapter E 6.1). This Fund provides for the financial commitments necessary for the exercise of the Tribunal's judicial functions.

The primary mission of the Tribunal is to hold hearings and render decisions in the areas of securities, derivatives, the distribution of financial products and services, insurers, financial services cooperatives, trust and savings companies, deposit institutions, and deposit-taking institutions.

Under the Act, the Tribunal submits its budget forecasts for the following fiscal year to the Minister of Finance every year. On the recommendation of the Minister of Finance, the Government determines the amount that the Autorité des marchés financiers pays into the Fund. The Fund's remaining revenues derive from administrative fees, professional fees and other charges, in accordance with the rates in effect, as well as interest revenues.

TAX ADMINISTRATION FUND

The Tax Administration Fund was established within the Ministère des Finances by the Act respecting the Agence du revenu du Québec (CQLR, chapter A-7.003).

In part, this Fund is used to pay for the services Revenu Québec renders to the Minister, including:

- collecting taxes owing to the Government;
- administering the Support-Payment Collection Program and the Register of Unclaimed Property;
- administering and collecting funds for various tax-funded social programs, such as those of Retraite Québec.

Furthermore, the Fund helps meet the obligations of the Minister under section 29 of the Tax Administration Act (CQLR, chapter A-6.002). In accordance with the Tax Administration Act, any interest payable upon a refund made by the Minister arising from the application of a fiscal law is debited from the Fund.

The payments received by Revenu Québec from the Fund represent approximately 75% of the yearly funding of Revenu Québec, which is set, annually, by order in council after having been jointly determined with the Ministère des Finances, in accordance with the funding and performance agreement. The payment made by Revenu Québec to the Fund is comprised of 80% personal income taxes and 20% corporate income taxes. These sums are credited to the general fund by Revenu Québec and paid to the Tax Administration Fund, in accordance with the annual decree.

BODIES OTHER THAN BUDGET-FUNDED BODIES

AGENCE DU REVENU DU QUÉBEC

Revenu Québec:

- collects income tax and consumption taxes and ensures that each person pays a fair share of the financing of public services;
- administers the Support-Payment Collection Program in order to ensure that the support to which children and custodial parents are entitled is received on a regular basis;
- administers taxation-related social programs, as well as any other tax collection and redistribution program entrusted to it by the Government;
- ensures the provisional administration of unclaimed property and liquidation of that property in order to pay out the value to assigns (persons in whom a property right is vested), or, failing that, to the Minister of Finance;
- makes recommendations to the Government on the changes to be made to fiscal policy and other programs.

The mission of Revenu Québec is essential for the Government. It is the source of funding for government operations and those of most public services. Certain members of the public also rely on Revenu Québec to be able to receive the amounts to which they are entitled in a timely manner.

Revenues for Revenu Québec derive from:

- contributions from the Tax Administration Fund;
- charges for services rendered to the Government of Canada;
- fees collected for tax and support payment in arrears;
- fees charged for services rendered to provincial departments and bodies;
- fees for the administration of unclaimed property;
- contributions from the Government of Canada.

AUTORITÉ DES MARCHÉS FINANCIERS

Established by the Act respecting the Autorité des marchés financiers (CQLR, chapter A-33.2) on February 1, 2004, the Autorité des marchés financiers (Autorité) has a unique role to play in providing integrated oversight of Québec's financial sector, particularly in the areas of insurance, securities, derivatives, deposit institutions (other than banks) and the distribution of financial products and services.

The Autorité is also mandated to grant authorizations to administrators of voluntary retirement savings plans and, since 2020, to oversee credit rating agencies.

The mission of the Autorité is to:

- provide assistance to consumers of financial products and users of financial services, facilitate the complaint process and implement education programs;
- ensure compliance with the solvency standards applicable to financial institutions and other financial sector entities;
- supervise the distribution of financial products and services;
- supervise stock market and clearing house activities, and monitor the securities market;
- supervise derivatives markets, including derivatives exchanges and clearing houses;
- see protection and compensation programs for consumers of financial products and services are implemented and administer the compensation funds set up by law.

Revenues for the Autorité derive mainly from the payment of fees, dues, premiums, interest on investments, administrative monetary penalties and fines as well as contributions from the Ministère des Finances (for countering tax evasion).

FINANCEMENT-QUÉBEC

Financement-Québec (the Société) was established by the Act respecting Financement-Québec (CQLR, chapter F-2.01). The Société is a legal person with share capital and is a mandatary of the State.

The mission of the Société is to provide financial services to public bodies as specified in its constituting Act. It finances them directly by granting them loans, provides advice with a view to facilitating their access to credit and minimizing the cost of financing. The Société may, in addition, provide technical services to public bodies in the field of financial analysis and management.

The Société charges loan issue costs to borrowers in order to offset the costs incurred on its borrowings. It also charges borrowers management fees. The amount of fees charged are set by the Société in accordance with criteria determined by the Government. The Société issues titles of indebtedness guaranteed by the Gouvernement du Québec.

In accordance with the Act respecting the implementation of certain provisions of the Budget Speech of 12 March 2024 and amending other provisions (S.Q. 2024, chapter 39), the Société will be dissolved on March 31, 2025, and the responsibilities arising from financial transactions, advances and loans made under section 3 of the Act respecting Financement-Québec will be transferred to the Minister of Finance, as the person responsible for the Financing Fund, on the same terms and conditions as those provided at the time those transactions, advances and loans were made.

INSTITUT DE LA STATISTIQUE DU QUÉBEC

Under its constituting Act, the Institut de la statistique du Québec (the Institut) is the government body responsible for producing, analyzing and disseminating official, objective and quality statistical information for Québec. In its role as Québec's statistics bureau, the Institut establishes a public statistics program. Statistical information is produced on a provincial, regional and local basis and touches on various aspects of Québec society, such as the economy, demographics, health, education, work and remuneration, and culture and communications. The Institut establishes and updates the Bilan démographique du Québec. It also ensures the follow-up and dissemination of the Government Sustainable Development Strategy indicators.

As the public statistics agency for Québec, the Institut is responsible for all statistical surveys of general interest. As such, it fulfills mandates entrusted to it by government departments and bodies to collect, produce, analyze and disseminate reliable and objective statistical information. The Institut also has the mandate of ensuring access to the administrative data of the Gouvernement du Québec for scientific research purposes. The Institut also meets the various statistical needs of parapublic bodies in health and education, municipalities, research centres, private companies as well as employer, union and community organizations. The Institute also acts as Québec's spokesperson with Statistics Canada.

The Institut receives funding from two sources: an annual subsidy provided by the Ministère des Finances and own-source revenues generated from statistical work carried out for various clients, in particular government departments and bodies.

SOCIÉTÉ DE FINANCEMENT DES INFRASTRUCTURES LOCALES DU QUÉBEC

The Société de financement des infrastructures locales du Québec (Société) is a legal person and a mandatary of the State, established under the Act respecting the Société de financement des infrastructures locales du Québec (CQLR, chapter S-11.0102).

The mission of the Société is to provide financial assistance to municipalities and municipal bodies for infrastructure projects relating to drinking water, wastewater, local roads and public transit, and for infrastructure projects having an economic, urban or regional impact.

Revenues for the Société derive from four sources: transfers from the federal government, transfers from the Gouvernement du Québec, revenues from fees for large cylinder capacity vehicles (additional registration fee and acquisition fee) and interest income.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Finances" portfolio is set at \$209.6 million, before taking into account elements included in the Contingency Fund and excluding the debt service. The variation in the budget from the 2024-2025 probable expenditure is due mainly to the transfer of appropriations from the provision for initiatives concerning revenue collection and frauds against the Government to other departments that accounted for the associated expenditures in 2024-2025.

An amount of \$1.8 million will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2025-2026 Budget.

This budget provides funding for the following programs.

PROGRAM 1

Management and Administration

The purpose of this program is to assure the administration of the Department and central services concerning planning, coordination and management support.

The 2025-2026 Expenditure Budget for this program is comparable to the 2024-2025 probable expenditure.

PROGRAM 2

Economic, Taxation, Budgetary and Financial Activities

The purpose of this program is to advise the Government in the development of economic, fiscal, budgetary and financial policies, and to ensure funding, debt management, financial operations and accounting activities.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the transfer of the provision for initiatives concerning revenue collection and frauds against the Government from Program 3 in 2024-2025.

PROGRAM 3

Contributions, Bank Service Fees and Provisions for Transferring Appropriations

The purpose of this program is to provide funding for the Institut de la statistique du Québec, bank service fees, and initiatives concerning revenue collection and frauds against the Government.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the transfer of the provision for initiatives concerning revenue collection and frauds against the Government to other departments that accounted for the associated expenditures in 2024-2025.

PROGRAM 4

Relations with English-speaking Quebecers

The purpose of this program is to offer a formal administrative structure to provide for liaison between government bodies and Québec's English-speaking communities, to ensure that their concerns are taken into account in the Government's orientations and decisions, as well as in terms of access to government programs. It plays a consultative role with the Government, government departments and bodies with respect to relations with English-speaking Quebecers.

Lastly, it interacts with the federal government on issues, agreements, programs or policies that may have an impact on English-speaking Quebecers.

The 2025-2026 Expenditure Budget for this program is comparable to the 2024-2025 probable expenditure.

PROGRAM 5

Debt Service

The purpose of this program is to fund the payment of interest on direct debt, interest expenses on the retirement plans account, on the survivor's pension plan and on obligations relating to accumulated sick leave.

The variation in the 2025-2026 Expenditure Budget compared to the 2024-2025 probable expenditure is due mainly to the expected evolution of interest rates.

Finances

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
Program Spending				
1. Management and Administration	43,325.0	538.7	43,441.5	42,786.3
2. Economic, Taxation, Budgetary and Financial Activities	61,689.3	(1,932.2)	60,419.0	63,621.5
3. Contributions, Bank Service Fees and Provision for Transferring Appropriations	89,521.4	50,533.0	90,813.8	38,988.4
4. Relations with English-speaking Quebecers	15,022.1	380.7	14,655.2	14,641.4
Subtotal	209,557.8	49,520.2	209,329.5	160,037.6
Elements integrated into the Contingency Fund:				
Budget Measures	1,800.0	1,800.0	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2025-2026	-	(48,124.6)	-	48,124.6
Subtotal	211,357.8	3,195.6	209,329.5	208,162.2
Debt Service				
5. Debt Service	6,439,000.0	(125,000.0)	6,564,000.0	6,564,000.0
Budget Expenditures	6,650,357.8	(121,804.4)	6,773,329.5	6,772,162.2

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Improve the accessibility of services for English-speaking communities	1,000.0
Renew funding for the sustainable finance agreement with Finance Montréal	400.0
Reduce delays in accessing data for research purposes	300.0
Renew funding for the operating grant agreement with Finance Montréal	100.0
Subtotal	1,800.0
Subsidized Infrastructures	-
Total	1,800.0

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan.

Capital Budget (thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	101.2	-	101.2
Information Resource Assets	1,412.6	(253.1)	1,665.7
Loans, Investments, Advances and Other Costs	924.3	-	924.3
Total	2,438.1	(253.1)	2,691.2

BUDGETARY CHOICES

ORIENTATION 1 INCREASE COLLECTIVE WEALTH

By increasing collective wealth, Québec can give itself the means to achieve its ambitions. Accordingly, the Department intends to implement initiatives, including budgetary measures, designed to ensure that the tax system continues to encourage investments and that Québec narrows the wealth gap with Ontario.

Proposed actions

- Offer a tax system that encourages investments:
 - the Department is committed to maintaining a favourable marginal effective tax rate on investments, at between 20% and 40% of the Canadian average. The Department will continue studying potential business taxation changes, with a view to ensuring the tax system remains competitive and encourages business investment;
 - the Department is responsible for the tax credit for international financial centres. The purpose of this measure is to attract international financial firms to Montréal while supporting their growth. The Department intends to pursue its efforts for promoting job growth in this sector.
- Narrow the wealth gap with Ontario:

- in 2022, the real GDP per capita in Québec was 12.4% lower than that of Ontario. The hope is that, by 2026-2027, this gap will be reduced to 10%; in other words, an improvement of 2.4 percentage points compared to 2022;
- one of the ways the Department intends to contribute to this objective is through its efforts to optimize the corporate tax system, with the aim of achieving productivity gains capable of accelerating economic growth and reducing the wealth gap with Ontario.

ORIENTATION 2**PROMOTE LABOUR MARKET BALANCE**

The employment rate for the population aged 15 to 64 in Québec is already among the highest in Canada. The Department is keen to implement initiatives for promoting labour market balance.

Proposed action

- Foster participation in the labour market:
 - the Department intends to pursue its efforts to maintain or increase participation in the labour market among individuals aged 60 to 69 by analyzing measures designed to increase the incentive to work.

ORIENTATION 3**CONTRIBUTE TO THE FULL PARTICIPATION OF COMMUNITIES**

English-speaking Quebecers are often reluctant to seek help from French-speaking service providers (when looking for work, starting a business, accessing health and social services, etc.). Firstly, they feel that service providers know little about the English-speaking community. Secondly, services are generally not offered in English. Stakeholder mobilization is needed to improve interactions and connect service providers with Québec's English-speaking communities.

Proposed actions

- Increase the capacity of community organizations to serve English-speaking Quebecers:
 - organizations receiving grants from the Secretariat for Relations with English-speaking Quebecers (SRQEA) develop and deliver a range of support services across all regions of Québec. In pursuit of its efforts to ensure that community organizations offer more services to English-speaking Quebecers, the SRQEA intends to:
 - collect annual data on the activities and services offered by its beneficiaries;
 - integrate specific measures into government action plans;
 - meet with community organizations.

ORIENTATION 4**ENSURE THE SOUND MANAGEMENT OF PUBLIC FINANCES IN LINE WITH GOVERNMENT PRIORITIES**

Sound expenditure management is determined based on the evolution in revenues and allows for a gradual reduction in the debt load ratio, thereby benefitting Quebecers now and in the future. The sound management of public finances will be achieved alongside adequate funding for the State's missions.

Proposed actions

- Reduce the debt load:
 - the Department aims to reduce net debt to 30% of the GDP by 2037-2038. To achieve this target, the Department plans to:
 - monitor success in achieving debt reduction targets;
 - compare Québec's debt with that of other governments in Canada;
 - continue making payments to the Generations Fund.
- Achieve budgetary balance:
 - propose fiscal approaches and a financial framework capable of ensuring a return to budgetary balance;
 - track the evolution in actual revenues and expenditures;
 - support the Conseil du trésor in monitoring the negotiation of collective agreements, with a view to ensuring compliance with the Government's financial framework.
- Maintain a high credit rating (AA or better):
 - maintain good relationships with rating agencies through presentations and by diligently responding to their queries.
- Maintain a lower cost to finance borrowing in relation to Ontario:
 - implement the funding program of the Government in accordance with a policy emphasizing the diversification of funding sources, in terms of both markets and maturities;
 - carry out the Government's short-term funding operations and manage the Sinking Fund;
 - manage debt by pursuing a policy of currency diversification and through a mix of fixed and variable interest rates;
 - fund Québec public sector bodies through the Financing Fund;
 - manage cash balances and settle transactions related to funding and debt management;

- plan the Minister's investor tours;
- meet with investors and financial institutions to promote the marketing of the funding program of the Government in Québec and Canada, as well as internationally;
- issue green bonds to fund projects with an environmental component.

ORIENTATION 5**MAINTAIN THE DEPARTMENT'S RECOGNIZED EXPERTISE**

The Ministère des Finances is recognized for its expertise, and the high level of skill required to ensure the quality of its strategic interventions must be maintained. In this regard, the expertise of departmental staff and the skills present within the organization help attract and retain the best possible resources.

Proposed actions

- Provide a stimulating workplace:
 - the Department intends to achieve an engagement rate of 80%, which is comparable to the rate observed among Canada's top employers. To achieve this target, the Department plans to:
 - consult with staff regarding the key components of a positive employment experience;
 - offer development opportunities aligned with skills that are transferable within the Department;
 - organize conferences, networking activities and continuing education opportunities for staff.

ORIENTATION 6**STRENGTHEN CLIENT AND PARTNER RELATIONSHIPS**

The Ministère des Finances is proud to be recognized by its clients, collaborators and external partners for its professionalism, rigorous approach and sound advice.

Proposed actions

- Strengthen interdepartmental collaboration:
 - to make training more accessible, the Comptroller of Finance has set up a delivery platform offering asynchronous courses in government accounting and financial controls.
- Foster increased collaboration with clients:
 - to foster increased collaboration with clients, the Department intends to encourage greater use of its digital services:
 - in terms of its services, Épargne Placements Québec (EPQ) has maintained a commitment to the digital shift. As a result, EPQ can offer clients a secure, easy-to-use web-based transactional environment;

- the Department intends to continue phasing in a new electronic service delivery platform through to the end of 2025, designed to manage tax collection for international financial centres.

BUDGET PLAN OF SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUNDS

FINANCING FUND

The variation in revenues is due mainly to the integration of Financement-Québec lending and borrowing activities following its dissolution on March 31, 2025.

The variation in expenditures is due mainly to the integration of Financement-Québec lending and borrowing activities following its dissolution on March 31, 2025.

The variation in investments is due mainly to an increase in clients' long-term funding requirements in 2025-2026.

SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

The variation in revenues is due mainly to an increase in that portion of Hydro-Québec's dividend allocated to the Special Contracts and Financial Assistance for Investment Fund, which corresponds to amounts required for the payment of expenditures.

The variation in expenditures is due mainly to an anticipated increase in the use of the Financial Assistance for Investment Program, to which the Fund is allocated.

No investments are planned for 2025-2026.

FUND TO COMBAT ADDICTION

The variation in revenues is due mainly to:

- the increase in revenues from the SQDC dividend;
- the increase in Québec's share of the excise duty on cannabis products.

The variation in expenditures is due mainly to:

- the increase in transfer amount to the Cannabis Prevention and Research Fund;
- the increase in funding for initiatives to prevent the use of psychoactive substances, compulsive gambling and other forms of addiction, and combat their associated harms.

No investments are planned for 2025-2026.

GENERATIONS FUND

The variation in revenues is due mainly to a payment of \$400.0 million to be made in 2024-2025 from a portion of the Territorial Information Fund's cumulative surplus. This amount has already been entered as government revenue. Accordingly, it will not be treated as new revenue on a consolidated basis and will not be included in the calculation of the budget balance for the purposes of the Balanced Budget Act (CQLR, chapter E-12.00001) for 2024-2025.

The Fund has no expenditures.

Forecast investments by the Generations Fund are set at \$2,177.0 million for the 2025-2026 fiscal year.

IFC MONTRÉAL FUND

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

No investments are planned for 2025-2026.

NORTHERN PLAN FUND

No significant variation in revenues was observed.

The variation in expenditures is due mainly to an upward revision of expenditures by the Société du Plan Nord, in line with its mission and the Northern Action Plan 2023-2028.

No investments are planned for 2025-2026.

FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL

The variation in revenues is due mainly to:

- the increase in the contribution from the Autorité des marchés financiers to fully fund its expenditures;
- the reduction in the contribution from the Autorité des marchés financiers in 2024-2025 to compensate for the 2022-2023 surplus.

The variation in expenditures is due mainly to:

- the increase in remuneration expenditures following the settlement of the main collective agreements;
- the increase in expenditures for professional services and training.

No significant variation in investments was observed.

TAX ADMINISTRATION FUND

The variation in revenues is due mainly to the decrease in the payment to Revenu Québec.

The variation in expenditures is due mainly to the combined effect of the following:

- the decrease in anticipated amounts for the payment of interest (obligation of the Minister under section 29 of the Tax Administration Act);
- the increase in payments to Revenu Québec.

No investments are planned for 2025-2026.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Financing Fund					
Revenues	3,203,654.1	-	2,752,412.5	-	451,241.6
Expenditures	2,991,876.0	-	2,713,897.5	-	277,978.5
Investments	9,223,366.4	-	8,455,101.2	-	768,265.2
Budget measures and other variations added to the forecast					
Expenditures	(200.0)	-	-	-	(200.0)
Investments	-	-	-	-	-
Special Contracts and Financial Assistance for Investment Fund					
Revenues	253,000.0	-	241,000.0	-	12,000.0
Expenditures	253,000.0	-	241,000.0	-	12,000.0
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Finances

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Fund to Combat Addiction					
Revenues	269,439.8	-	262,763.3	-	6,676.5
Expenditures	269,321.9	-	262,645.4	-	6,676.5
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Generations Fund					
Revenues	2,177,000.0	-	2,754,000.0	-	(577,000.0)
Expenditures	-	-	-	-	-
Investments	2,177,000.0	-	2,754,000.0	-	(577,000.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
IFC Montréal Fund					
Revenues	2,290.8	600.0	2,263.5	600.0	27.3
Expenditures	1,934.2	-	1,896.2	-	38.0
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Northern Plan Fund					
Revenues	128,891.8	-	131,558.8	-	(2,667.0)
Expenditures	179,654.7	-	145,672.6	-	33,982.1
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Fund of the Financial Markets					
Administrative Tribunal					
Revenues	4,086.3	-	3,556.4	-	529.9
Expenditures	4,227.5	-	3,610.4	-	617.1
Investments	8.0	-	-	-	8.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Tax Administration Fund					
Revenues	1,316,161.1	-	1,327,669.9	-	(11,508.8)
Expenditures	1,316,161.1	-	1,327,669.9	-	(11,508.8)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

AGENCE DU REVENU DU QUÉBEC

The variation in revenues is due mainly to:

- the increase in contributions from the Tax Administration Fund;
- the increase in own-source revenues.

The variation in expenditures is due mainly to the increase in remuneration and operating expenditures.

No significant variation in investments was observed.

AUTORITÉ DES MARCHÉS FINANCIERS

The variation in revenues is due mainly to:

- the increase in revenues in line with annual indexation;

- the anticipated growth in revenues from fees and bonuses.

The variation in expenditures is due mainly to:

- the increase in compensation, mainly related to staffing changes and employee salary increases;
- the increase in IT expenditure, mainly in relation to cloud services.

The variation in investments is due mainly to an increase in portfolio investments and investments in information resources.

FINANCEMENT-QUÉBEC

Financement-Québec will be dissolved on March 31, 2025, and its activities will cease on that date. Its responsibilities will be transferred to the Minister of Finance, as the person responsible for the Financing Fund.

INSTITUT DE LA STATISTIQUE DU QUÉBEC

The variation in revenues is due mainly to a decrease in revenues from Gouvernement du Québec departments that are clients of the Institute.

The variation in expenditures is due mainly to a decrease in the work to be done for Gouvernement du Québec departments that are clients of the Institute.

The variation in investments is due mainly to the decrease in investments related to the program to consolidate data processing centres.

SOCIÉTÉ DE FINANCEMENT DES INFRASTRUCTURES LOCALES DU QUÉBEC

The variation in revenues is due mainly to the decrease in federal government transfers, which come from the Canada Community-Building Fund and are initially entered as deferred revenue, then later assigned as revenue based on the progress of the infrastructure projects subsidized by the Société.

The variation in expenditures is due mainly to a significant increase in the volume of local infrastructure projects carried out by transit bodies receiving financial support from the Société compared to the anticipated decrease in investments by municipalities.

No investments are planned for 2025-2026.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies

(thousands of dollars)

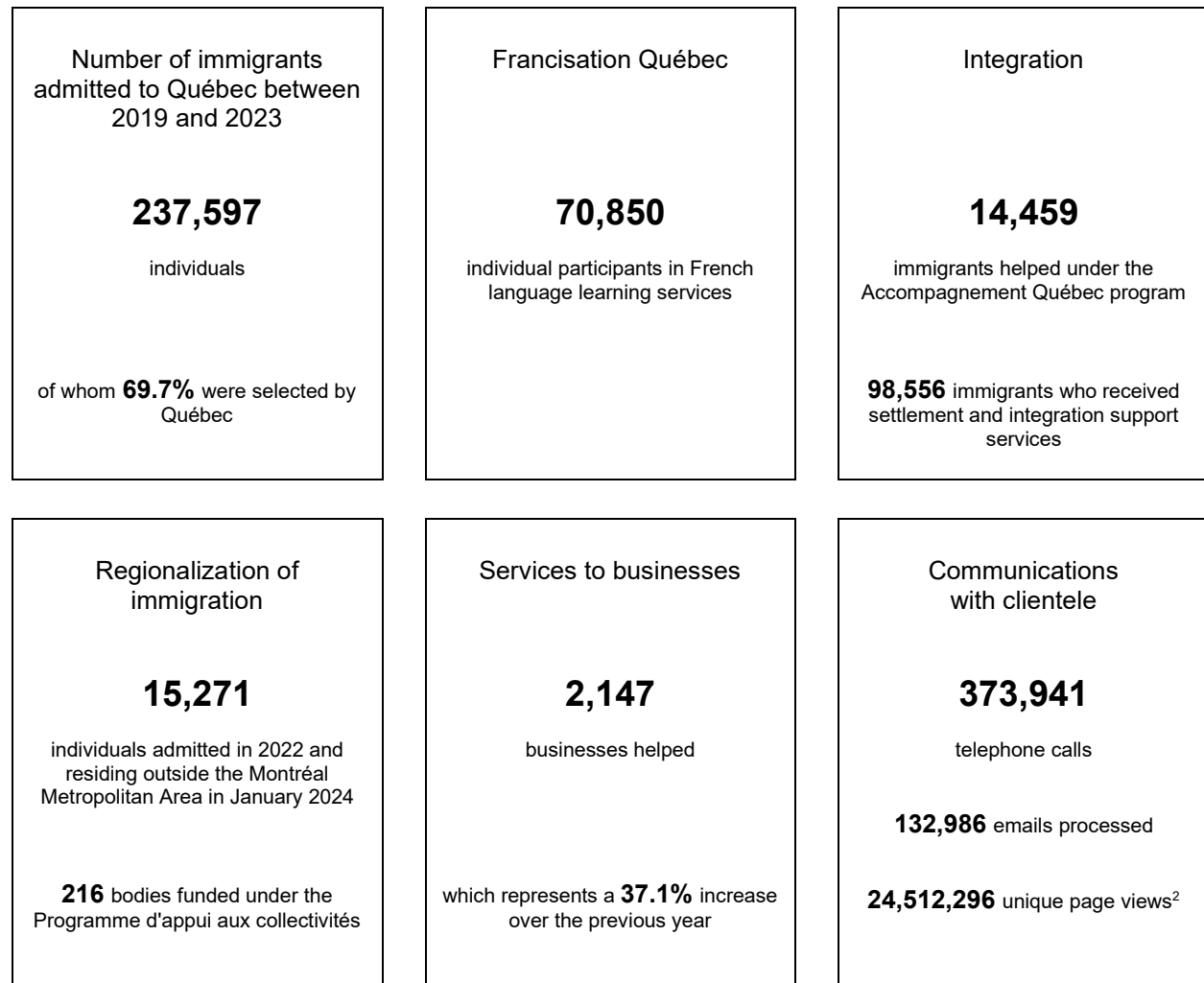
	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Agence du revenu du Québec					
Revenues	1,654,362.2	-	1,615,640.3	-	38,721.9
Expenditures	1,654,362.2	-	1,615,640.3	-	38,721.9
Investments	130,418.9	-	130,391.8	-	27.1
Budget measures and other variations added to the forecast					
Expenditures	(27,000.0)	-	-	-	(27,000.0)
Investments	-	-	-	-	-
Autorité des marchés financiers					
Revenues	347,207.8	3,910.8	334,534.2	3,825.8	12,673.6
Expenditures	216,036.2	-	197,803.8	-	18,232.4
Investments	156,378.0	-	150,403.0	-	5,975.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Financement-Québec					
Revenues	-	-	376,477.6	-	(376,477.6)
Expenditures	-	-	370,626.4	-	(370,626.4)
Investments	-	-	749,373.1	-	(749,373.1)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Institut de la statistique du Québec					
Revenues	54,111.2	26,873.8	56,124.7	27,535.7	(2,013.5)
Expenditures	54,111.2	-	55,881.1	-	(1,769.9)
Investments	682.5	-	2,395.6	-	(1,713.1)
Budget measures and other variations added to the forecast					
Expenditures	300.0	-	-	-	300.0
Investments	-	-	-	-	-

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société de financement des infrastructures locales du Québec					
Revenues	769,642.0	-	808,989.0	7,913.0	(39,347.0)
Expenditures	724,011.0	-	703,435.0	-	20,576.0
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	(3,476.4)	-	-	-	(3,476.4)
Investments	-	-	-	-	-

IMMIGRATION, FRANCISATION ET INTÉGRATION

SNAPSHOT OF THE PORTFOLIO¹



¹ Data from the 2023-2024 Annual Management Report and presented on a fiscal year basis, from April 1, 2023 to March 31, 2024, unless otherwise indicated.

² The number of unique page views corresponds to the number of sessions during which pages were viewed at least once, for the Department's content on the Government website Québec.ca.

MINISTER'S PORTFOLIO

DEPARTMENT

The mission of the Ministère de l'Immigration, de la Francisation et de l'Intégration is to select immigrants who meet Québec's needs and foster their francization and integration and, as a result, their contribution to the prosperity of Québec.

In carrying out its mission, the Department offers services to a diverse clientele, including foreign nationals, immigrants, businesses and host communities.

French language learning services are offered to individuals living in Québec who are not subject to compulsory school attendance, to people planning to set up a business in Québec and to Québec businesses and their employees.

The Department's main mandates are as follows:

- selecting individuals who contribute both to meeting labour needs and increasing the use of French in Québec;
- consolidating Francisation Québec and increasing immigrants' knowledge of French;
- encouraging permanent immigration among younger individuals to help limit the effects of the aging of Québec's population in the medium term;
- attracting and recruiting talent that meets Québec's needs, and ensuring the transition from temporary immigration to permanent immigration for people who are already residing in Québec;
- continuing to upgrade and streamline the immigration system in order to better meet the diverse needs of Québec and its clienteles;
- welcoming, integrating and retaining immigrants in all regions, through welcome and support services for immigrants;
- improving immigrant skill recognition in order to enable them to take up employment that matches their skills;
- accelerating the Department's transformation and modernizing the digital service offering for its clients;
- enhancing the client experience through an adapted, user-friendly and scalable service offering;
- offering business services that are aligned with the needs of Québec with respect to the immigration, integration and francization of foreign workers;
- offering a range of services that will improve the welcome given to and the integration and long-term settlement of immigrants in all communities by strengthening the Department's actions with regard to regionalization initiatives abroad.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget of the "Immigration, Francisation et Intégration" portfolio is set at \$806.2 million, before taking into account elements integrated in the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to the transfer, in 2024-2025, of the provision for activities to support the francization and integration of immigrants to the Ministère de l'Emploi et de la Solidarité sociale (MESS), the Ministère de l'Éducation (MEQ), the Ministère de l'Enseignement supérieur (MES), and the Ministère de la Santé et des Services sociaux (MSSS).

An amount of \$28.2 million will be added to the budget of this portfolio from the Contingency Fund to take into account a measure announced in the 2025-2026 Budget.

This budget provides funding for the following programs.

PROGRAM 1

Management and Support for Departmental Activities

The purpose of this program is to ensure the administration of the Department and central services concerning planning, coordination and management support. It also includes amounts invested in information technology and depreciation of IT systems.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of a measure announced in the 2024-2025 Budget to support the offering of immigration services.

PROGRAM 2

Immigration, Francization and Integration

The purpose of this program is to recruit and select immigrants in line with Québec's needs, while fostering an inclusive Francophone society that seeks the full participation of immigrants and ethnocultural minorities. It also includes the amounts that will be transferred to the other four departments that offer immigrant integration and francization services.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the transfer, in 2024-2025, of the provision for activities to support the francization and integration of immigrants to the MESS, the MEQ, the MES, and the MSSS;
- the increase in funding allocated under a measure in the 2024-2025 Budget to respond to the significant increase in the number of francization clients and improve services for certain clientele.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Support for Departmental Activities	48,738.7	(30,512.8)	49,241.9	79,251.5
2. Immigration, Francization and Integration	757,431.9	271,137.3	730,374.1	486,294.6
Subtotal	806,170.6	240,624.5	779,616.0	565,546.1
Elements integrated into the Contingency Fund:				
Budget Measures	28,200.0	28,200.0	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2025-2026	-	(240,049.5)	-	240,049.5
Total	834,370.6	28,775.0	779,616.0	805,595.6

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Ensure quality services to immigrants	28,200.0
Subtotal	28,200.0
Subsidized Infrastructures	
	-
Total	28,200.0

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	300.0	-	300.0
Information Resource Assets	10,112.1	(630.3)	10,742.4
Loans, Investments, Advances and Other Costs	86.0	-	86.0
Total	10,498.1	(630.3)	11,128.4

BUDGETARY CHOICES

ORIENTATION 1

PROMOTE QUÉBEC AS A DESTINATION OF CHOICE

To position itself favourably on the world stage, Québec must increase its visibility in French-speaking and francotropic countries, and position its immigration, francization and integration offer advantageously. This will enable Québec to attract and retain would-be immigrants who meet its needs, as well as those of its regions and businesses.

Thanks to its presence in Europe, Africa and Latin America, the sharing of resources and expertise with the Ministère des Relations internationales et de la Francophonie, and its network of international partners, the Department is able to speak directly to its target clientele and promote its permanent and temporary immigration offer to the right profiles. This network of partners operates at many levels, making a major contribution to the success of the Department's initiatives.

Proposed actions

- Carry out prospecting and promotion activities in the various French-speaking and francotropic territories that enable the Department to meet the needs of Québec, its regions and employers;
- Establish ties with representatives of foreign education systems to compare the content of training programs and facilitate skill recognition;
- Pursue initiatives and projects promoting ethical recruitment.

ORIENTATION 2

STRENGTHEN IMMIGRANTS' CONTRIBUTION TO THE PROSPERITY OF QUÉBEC

The Department will be strengthening its approach to immigration through temporary and permanent immigration programs that welcome immigrants who meet Québec's needs over the short, medium and long term. It also puts in place measures to facilitate their integration into work environments and Québec society.

If immigrants are to make a full contribution to the prosperity of Québec, the skills they have acquired abroad must also be recognized. The Department will continue to give priority to implementing measures and programs to facilitate and accelerate skills recognition, so that immigrants can quickly find employment matching their skills.

Proposed actions

- Adopt new multi-year orientations, following the public consultation on immigration planned for spring 2025, to inform immigration decisions for the period beginning in 2026;
- Implement an invitation plan for individuals who have stated an interest in immigrating to and working in Québec, mainly in strategic economic sectors;

- Select workers whose socio-professional profile and knowledge of French will allow them to practice their profession in Québec;
- Improve and accelerate the recognition of immigrants' skills while prioritizing the reskilling of the local labour force;
- Promote the support services offered to businesses.

ORIENTATION 3**MATCH THE LIFE PLANS OF IMMIGRANTS WITH THE NEEDS OF THE REGIONS OF QUÉBEC**

Permanent or temporary immigration is a life plan that involves many challenges and requires immigrants to adapt. The candidates targeted by the Department, as well as their families, must be able to count on Québec to support them in their project and their integration, in all areas of society.

The Department's approach to supporting immigrants and their families is based on matching the profile of immigrants with the specific needs of the regions of Québec. This linkage helps to direct immigrants to the right resources and services following an assessment of their needs. The success of this approach relies to a large extent on concerted coordination by the Department, as well as on the involvement and mobilization of all players, in particular immigrants in their integration efforts, and communities in the creation of inclusive host environments.

Proposed actions

- Support immigrants from abroad through Accompagnement Québec in order to accelerate their integration process and promote opportunities for permanent settlement in the regions of Québec;
- Pursue the funding of bodies under the Integration Assistance and Support Program;
- Develop a new departmental action plan for the regionalization of immigration.

ORIENTATION 4**MOBILIZE COMMUNITIES FOR THE FULL PARTICIPATION OF IMMIGRANTS**

To better meet the socio-economic, demographic growth and ethnocultural diversity needs of all regions of Québec, community involvement is essential for the establishment of harmonious intercultural relations between Quebecers of all origins, and to the participation of immigrants in the prosperity of Québec. By creating conditions conducive to the long-term settlement of immigrants and ethnocultural minorities in their region, the communities contribute to creating a sense of belonging to Québec society, which in turn fosters their economic, social and cultural development and outreach.

To support communities in their aspirations to become more welcoming and inclusive, the Department implements programs and services based on a concerted partnership approach with regional and government players. By leveraging local knowledge and mobilizing governmental and non-governmental partners in value-added projects, the Department's approach will encourage dialogue and intercultural coming together, and promote the positive contribution of immigration and diversity throughout Québec.

Proposed actions

- Pursue the funding of actions and projects under the Programme d'appui aux collectivités;
- Promote intercultural practices in Québec communities in order to contribute to the sense of belonging to the Québec nation by strengthening and showcasing the contribution of immigrants and ethnocultural minorities to Québec society;
- Guide and support community partners who work with immigrants to promote their full participation, in French, in Québec society.

ORIENTATION 5

DEVELOP AND ADAPT THE SERVICE OFFERING TO REACH ALL CLIENTELES

The Department works to promote French language learning so that individuals living in Québec, those planning to settle here and those working in Québec businesses can participate fully, in French, in community life in all regions of Québec. To that end, the Department will continue to implement measures to improve the French language learning service offering and to facilitate access to it.

Proposed actions

- Increase resources to ensure the accessibility and delivery of French language learning services in all regions of Québec to meet the needs of the clientele and to meet growing demand;
- Consolidate and offer French language learning services tailored to the needs of workers in Québec;
- Implement complementary services to promote successful French language learning.

ORIENTATION 6

IMPROVE THE CLIENT EXPERIENCE

The Department offers services to diverse clienteles with specific characteristics and needs, which it must place at the heart of its daily concerns in order to better understand and serve them.

The Department's client experience will be enhanced by focusing the evolution of its services on the needs of its clienteles. To achieve this, organizational choices in terms of client experience must be guided by a better understanding of the reality of these clienteles.

Proposed actions

- Continue the digital transformation and rollout of modern, high-performance technological tools;
- Get clients more involved at every stage of the design or evolution of digital services, through consultations with client committees;
- Always aim for the highest standards of cybersecurity, in order to offer digital services that preserve client confidence in the security of their data;
- Educate staff on the best practices in cybersecurity in order to contribute to the preservation of the integrity of client data.

ORIENTATION 7

PROVIDE A MOTIVATING WORK EXPERIENCE FOR STAFF

Staff engagement is the result of a number of individual and collective factors, and is reflected in behaviours characterized by, among other things, professional and ethical awareness, commitment to change, a sense of solidarity with colleagues, loyalty to the organization and proactivity in skills development. In this way, the Department will improve its overall performance and serve its clients to the best of its ability, while increasing staff loyalty and retention.

One of the key levers will be ongoing skills development to support staff on a rewarding career path and, in so doing, create a positive and stimulating employee experience.

Proposed actions

- Ensure and enhance access to skills development training;
- Promote good workplace recognition practices.

JUSTICE

SNAPSHOT OF THE PORTFOLIO

<p>Judicial activities in criminal matters¹</p> <p>93,639 cases opened</p> <p>86,338 cases closed</p> <p>115,782 active cases</p>	<p>Judicial activities in penal matters¹</p> <p>222,124 cases opened</p> <p>207,609 cases judged</p> <p>45,593 active cases</p>	<p>Mediation¹</p> <p>4,412 files subjected to mediation in the Small Claims Division</p>
<p>Access to justice²</p> <p>14 organizations received funding to promote access to justice</p>	<p>Access to justice¹</p> <p>5,395 individuals who took advantage of free or low-cost legal services</p>	<p>Support and information²</p> <p>194 group information sessions on post-separation parenting</p> <p>4,894 participants</p>
<p>Support and information¹</p> <p>700,940 calls received by the telephone services of the Ministère de la Justice</p>	<p>Support and information¹</p> <p>Over 72,000 crime victims, relatives or witnesses who have benefited from the services offered by Crime Victims Assistance Centres</p>	<p>Support and information²</p> <p>30,893 legal information meetings handled by community justice centres</p>

¹ Rapport annuel de gestion 2023-2024

² Detailed report on activities of the 2023-2024 Access to Justice Fund

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The mission of the Ministère de la Justice du Québec is to promote public trust¹ in justice and respect for rights, by maintaining in Québec:

- a justice system that is both accessible and based on integrity;
- the rule of law.

Under the Act respecting the Ministère de la Justice (CQLR, chapter M-19), the Minister of Justice is:

- Attorney General of Québec;
- Notary General for Québec;
- Registrar of Québec;
- legal advisor to the Lieutenant Governor and legal advisor member of the Conseil exécutif du Québec.

The Department's roles and responsibilities include the following government-wide functions:

Assume the role of Attorney General of Québec

- Represent the Government and its departments before all courts of civil and administrative jurisdiction, including the Court of Appeal of Québec and the Supreme Court of Canada;
- Lead the claim or defence in all disputes for or against the State.

Assume the role of Notary General and Registrar of Québec

- Register and store all documents required to be registered by the Government;
- Establish and maintain the land rights of the Government and its departments;
- Maintain various Québec registers, including the Register of Personal and Movable Real Rights (RDPRM), the Register of Letters Patent for Land, the Register of Commissioners for Oaths and the Sales Register.

Assume the role of the Government's legal advisor

- Advise the Government and its departments on legal matters, in particular on the legality of their activities;
- Draft the acts and regulations for which departments are responsible;

¹ The term "public" includes the population and legal persons, where applicable.

Justice

- Develop orientations and take measures on criminal and penal matters for the Director of Criminal and Penal Prosecutions (DPCP) and criminal and penal prosecutors;
- Verify the compliance of government actions.

In addition to the above-mentioned responsibilities, the Minister has their own responsibilities in matters of justice, in which the Department assists him:

Establish the Government's public justice policies

- Prepare the establishment of a specialized tribunal for sexual and domestic violence;
- Advise authorities on strategies to deliver justice focused on the needs of the public, including young people, Indigenous people, seniors, crime victims and vulnerable people;
- Work with partners to implement adaptability and restorative justice programs.

Offer more support to crime victims

- Provide sexual and domestic violence victims with integrated services that are adapted to their needs;
- Ensure that the departments and bodies concerned provide ongoing basic and specialized training on the realities of sexual and domestic violence to individuals likely to intervene in the specialized tribunal;
- Encourage the promotion of the rights recognized by the Act to assist individuals who are victims of criminal offences and to facilitate their recovery (CQLR, chapter P-9.2.1) (LAPVIC), through the Bureau de soutien aux services aux personnes victimes d'infractions criminelles;
- Administer the Fund dedicated to assistance for persons who are Victims of Criminal Offences, ensuring that it provides for the development and maintenance of programs and services for crime victims;
- Recognize the role played by crime victims assistance centres (CAVAC) and other bodies with a similar mission.

Improve access to justice

- Administer the Access to Justice Fund, ensuring that it fosters consultation and the coordination of actions that promote accessibility to justice, including:
 - the dissemination of legal information in plain language or adapted to the needs of the public;
 - the use of different dispute prevention or resolution methods;
 - improved access to legal aid, provided at no cost or at low-cost by community organizations.
- Offer the services of a community justice centre in all regions of Québec;

- Promote the use of mediation and arbitration in the Small Claims Division.

Support the administration of justice

- Support judicial activity and administer the resources needed to ensure the smooth operation of Québec's courts of justice and certain specialized tribunals;
- Provide information and support to the public regarding justice services;
- Adapt judicial services to the needs of certain vulnerable clientele.

Administer the Bureau des infractions et amendes

- Process reports and statements of offence leading to prosecution, mainly by the DPCP, in accordance with the Code of Penal Procedure (CQLR, chapter C-25.1);
- Execute judgments handed down by the courts in criminal and penal matters when they include a fine.

Budget-funded bodies under the authority of the Minister of Justice are as follows:

- Committee on the remuneration of the judges of the Court of Québec and the municipal courts;
- Committee on the remuneration of Criminal and Penal Prosecuting Attorneys;
- Commission des droits de la personne et des droits de la jeunesse;
- Conseil de la justice administrative;
- Conseil de la magistrature;
- Director of Criminal and Penal Prosecutions;
- Office de la protection du consommateur;
- Human Rights Tribunal.

SPECIAL FUNDS

ACCESS TO JUSTICE FUND

The Access to Justice Fund was established under the Ministère de la Justice on April 5, 2012. This Fund supports actions intended to improve the community's knowledge and understanding of the law or the Québec justice system and its use. For its part, the Regulation respecting financial assistance to promote access to justice (CQLR, chapter M-19, r. 0.1), which lays down the conditions that must be met in order to receive aid from the Minister of Justice, as well as the categories of individuals or bodies exempt from its application, entered into force on July 25, 2013.

The primary source of funding for the Fund comes from the penal contribution provided for in section 8.1 of the Code of Penal Procedure.

FUND DEDICATED TO ASSISTANCE FOR PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES

The Fund dedicated to assistance for persons who are Victims of Criminal Offences, established under the Ministère de la Justice in 1988, with the adoption of the Act respecting assistance for victims of crime (CQLR, chapter A-13.2) (LAVAC) and is entirely dedicated to the development of assistance services for victims, in particular to ensure the maintenance of the CAVAC and other bodies that help crime victims.

The LAVAC was repealed and replaced on October 13, 2021, and the Fund is now established under the LAPVIC.

Pursuant to the LAPVIC, the Fund provides financial assistance to any person or organization that promotes:

- the development or maintenance of services and programs for crime victims;
- research on any matter pertaining to assistance or support for, or the exercise of the rights of, persons who are victims of criminal offences, or that promotes support for such persons, as well as the development and implementation of information, awareness and training programs.

Revenues for the Fund derive from compensation surcharges collected under the Criminal Code and from the sharing of monies recovered through the proceeds of crime. Since July 1, 2003, a portion of the penal contribution provided for by section 8.1 of the Code of Penal Procedure in the proportion set out therein is added to the Fund.

REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE

The Register Fund of the Ministère de la Justice manages and finances goods and services provided under the authority of the Minister of Justice relating to:

- the registration and promotion of government documents under the Act respecting the Ministère de la Justice, the registration and publication of personal rights, movable real rights and other documents whose registration and publication in the RDPRM are provided for in the Civil Code of Québec (CCQ-1991);
- the certification required to ensure the security of electronic exchanges involving the Government, its departments and its bodies, as part of the functions delegated under section 66 of the Public Administration Act (CQLR, chapter A-6.01); all other activity ensuing from the functions assigned to the Minister by the Government; or government mandates conferred to the Minister with a view to leveraging the expertise developed for the RDPRM concerning the safe use of information technology;
- any register, the keeping of which is the responsibility of the Minister of Justice or the Personal and Movable Real Rights Registrar.

The Fund includes the following activity sectors:

- the RDPRM;
- the certification services of the Government Public Key Infrastructure;
- the Register of Commissioners for Oaths;

- the Register of Letters Patent for Land, as well as the issuance of government documents under the Great Seal;
- the Sales Register;
- the Register of Apostilles.

Revenues for this fund derive mainly from fees received for the services it provides.

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

The Fund of the Administrative Tribunal of Québec funds the Administrative Tribunal of Québec (TAQ), which has the power to rule on proceedings brought against administrative decisions rendered by various Public Administration authorities, such as departments, boards, commissions and municipalities.

Annual revenues for the TAQ derive mainly from contributions received from the Ministère de la Justice, the Société de l'assurance automobile du Québec, the Ministère de l'Emploi et de la Solidarité sociale, Retraite Québec and the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

BODIES OTHER THAN BUDGET-FUNDED BODIES

COMMISSION DES SERVICES JURIDIQUES

The Commission des services juridiques (CSJ) is the body responsible for applying the Act respecting legal aid and the provision of certain other legal services (CQLR, chapter A-14). It ensures efficient management of its resources, while ensuring that financially eligible persons are afforded legal aid in a consistent and uniform manner throughout Québec through regional legal aid centres.

Furthermore, since the addition of Chapter III to the aforementioned Act, it provides certain legal services other than legal aid, particularly when the right to the services of a government-remunerated lawyer has been recognized by a court order.

The Act to promote access to justice through the establishment of the Service administratif de rajustement des pensions alimentaires pour enfants (CQLR, chapter A-2.02), assented to on June 15, 2012, created two new services available to the Québec population.

The Homologation Assistance Service was added to the service offering as part of the Act respecting legal aid and the provision of certain other legal services on October 10, 2013.

Since April 1, 2014, the CSJ has been responsible for managing the Service administratif de rajustement des pensions alimentaires pour enfants.

Since September 2021, a new consulting service called Rebâtir has been offered free of charge to all victims of sexual and domestic violence. Since 2022-2023, new legal services have been offered, mainly in the areas of sexual and domestic violence, youth protection, the itinerant court, and asylum seekers.

The annual revenues of the CSJ are derived mainly from a transfer originating from the Ministère de la Justice.

FONDS D'AIDE AUX ACTIONS COLLECTIVES

The mandate of the Fonds d'aide aux actions collectives is to ensure funding for class actions in the first instance before the superior court, the Superior Court of Québec or on appeal before the Court of Appeal of Québec or the Supreme Court of Canada, and the dissemination of information related to the exercising of such actions.

Revenues for the Fund derive from subrogation revenues and balances collected under the Code of Civil Procedure of Québec (CQLR, chapter C-25.01), as well as investment interest.

SOCIÉTÉ QUÉBÉCOISE D'INFORMATION JURIDIQUE

The mission of the Société québécoise d'information juridique (SOQUIJ) is to analyze, organize, enrich and publish the law in Québec, thereby assisting professionals in their search for solutions, and the public in its understanding of the law.

Annual revenues of SOQUIJ derive primarily from the consultation of legal information including summaries and full judgment texts, docket information and doctrines that are accessible through its Recherche juridique site. Revenues also derive from the sale of electronic publications and newsletters, legal services offered to various organizations and transfer revenues from the departmental portfolio for the development and maintenance of the JuridiQc project and the Plateforme gouvernementale de règlement des différends en ligne.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Justice" portfolio is set at \$1,890.5 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- the increase in expenditures for the compensation plan for victims of crime;
- the funding for various justice-related measures and various government commitments announced in recent years.

An amount of \$6.4 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following measures:

- \$1.7 million for measures announced in the 2025-2026 Budget;
- \$4.7 million for subsidized infrastructure.

This budget funds the following programs.

PROGRAM 1
Administration of Justice

The purpose of this program is to provide the administrative support necessary for the operation of the courts and the publication of rights and to provide legal, legislative and regulatory support for all government activities.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the funding of various justice-related measures and various government commitments announced in recent years.

PROGRAM 2
Judicial Activity

The purpose of this program is to allow the courts of various jurisdictions to exercise judiciary authority and jurisdictional functions associated with it: to grant judgment or promote resolution of litigation through judicial mediation. It includes activities associated with the rules of ethics that apply to the judiciary, the professional development of judges, and necessary administrative support.

It also includes the committee responsible for assessing the remuneration of judges of the Court of Québec, municipal court judges and presiding justices of the peace, and for making recommendations to the Government.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the increase in remuneration expenditures following the government response to the Report of the 2023–2027 Committee on the remuneration of judges.

PROGRAM 3
Administrative Justice

The purpose of this program is to ensure the Department's share in the funding of the TAQ. The function of the TAQ is to rule on proceedings brought against decisions rendered by a government administrative authority or decentralized authority in cases provided for by the Act respecting administrative justice (CQLR, chapter J-3). This program also includes the financing of the Conseil de la justice administrative, a body concerned with professional ethics that intervenes with respect to members of the different administrative courts.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to an increase in the contribution from the Department to fund TAQ activities.

PROGRAM 4
Compensation and Recognition

The purpose of this program is to ensure financial compensation to individuals injured as a result of an act of good citizenship, as well as to crime victims. It also concerns itself with the recognition of individuals who have performed acts of good citizenship.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the increase in expenditures for compensating crime victims.

PROGRAM 5

Other Bodies Reporting to the Minister

The purpose of this program is to finance a body other than a budget-funded body and two budget-funded bodies. The Commission des services juridiques provides legal aid services for financially disadvantaged individuals and for children and families confronting certain justice-related social problems. The Commission des droits de la personne et des droits de la jeunesse enforces the Charter of Human Rights and Freedoms (CQLR, chapter C-12). The Office de la protection du consommateur protects the public's rights under the Consumer Protection Act (CQLR, chapter P-40.1).

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the funding of a one-time measure in 2024-2025 to maintain the activities of the Commission des services juridiques.

PROGRAM 6

Criminal and Penal Prosecutions

This program finances the activities of the Director of Criminal and Penal Prosecutions, who directs all criminal and penal prosecutions in Québec on the behalf of the State. The program also finances the committee on the remuneration of criminal and penal prosecuting attorneys, which has the mandate to evaluate, every four years, remuneration and certain terms and conditions of employment having a pecuniary impact for criminal and penal prosecutors.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the transfer from the provision to increase any appropriation for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances in 2024-2025.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Administration of Justice	573,859.9	5,380.6	581,895.1	568,479.3
2. Judicial Activity	185,516.8	2,903.7	180,698.2	182,613.1
3. Administrative Justice	22,741.2	1,901.4	20,984.5	20,839.8
4. Compensation and Recognition	661,784.3	97,602.3	564,182.0	564,182.0
5. Other Bodies Reporting to the Minister	219,134.1	(29,965.6)	223,695.4	249,099.7
6. Criminal and Penal Prosecutions	227,493.1	(11,650.0)	228,570.3	239,143.1
Subtotal	1,890,529.4	66,172.4	1,800,025.5	1,824,357.0
Elements integrated into the Contingency Fund:				
Budget Measures	1,700.0	1,700.0	-	-
Subsidized Infrastructures	4,660.6	479.9	4,180.7	4,180.7
Non-recurring budget items 2025-2026	-	7,270.1	-	(7,270.1)
Total	1,896,890.0	75,622.4	1,804,206.2	1,821,267.6

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Support the funding of support services for Indigenous victims	1,600.0
Create a research observatory on the constitutional issues in Québec	100.0
Subtotal	1,700.0
Subsidized Infrastructures	4,660.6
Total	6,360.6

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	1,382.0	6.0	1,376.0
Information Resource Assets	35,516.0	767.9	34,748.1
Loans, Investments, Advances and Other Costs	44.1	-	44.1
Total	36,942.1	773.9	36,168.2

BUDGETARY CHOICES

The budgetary choices of the Department arise from the strategic orientations of the 2023-2027 Strategic Plan. More concretely, in line with the Government's justice priorities, the Department is uniting its forces around three key priorities: contributing to the development of justice delivered in a timely manner, ensuring better support for crime victims and improving the ability to roll out services focused on the client experience.

ORIENTATION 1

CONTRIBUTE TO THE DEVELOPMENT OF JUSTICE DELIVERED IN A TIMELY MANNER

According to the Enquête sur l'accessibilité et la confiance envers le système de justice québécois, conducted in 2021 on behalf of the Department, respondents consider justice to be inaccessible due to the complexity (58%), cost (64%) and delays (69%) associated with legal proceedings. Moreover, those with experience in the justice system tend to have a more unfavourable perception of it than those who do not. The justice system can do better, even as it intervenes in the lives of individuals at pivotal moments that often place a heavy burden on their personal lives.

Proposed actions

Through the 2023-2027 Strategic Plan, the Department has committed to:

- offer services focused on the needs of the public;
- act to reduce delays and ensure transparency;
- develop an adapted justice system focused on rehabilitation and reintegration.

ORIENTATION 2

ENSURE BETTER SUPPORT FOR CRIME VICTIMS

The *Rebâtir la confiance* report made the following key finding: if victims are to be provided with better support whether before, during or after legal proceedings, they need to be the focus of the services offered. This finding, which underpins the entire report, calls for far-reaching changes to make long-lasting improvements to the ways in which victims of sexual and domestic violence are supported. For this reason, the second strategic orientation of the Department focuses on the need to provide victims with better support, thereby demonstrating a steadfast determination to pursue and complete the changes initiated in recent years, for the benefit of victims, their families and witnesses.

These findings concerning the reality of crime victims led to concerted government action, mainly permitting the adoption of *Actions prioritaires pour contrer la violence conjugale et les féminicides 2021-2026*, a *Plan d'action spécifique pour prévenir les situations de violence conjugale à haut risque de dangerosité et accroître la sécurité des victimes 2020-2025*, a *2022-2027 Integrated Government Strategy to Counteract Sexual Violence, Domestic Violence and to Rebuild Trust*, as well as a *2022-2027 Government Strategy for Gender Equality*. The Department is an active partner in implementing these measures. Within the scope of its responsibilities, and beyond a narrow view of these, it aims to roll out better support for victims, in collaboration with its partners.

Proposed actions

The Department is thus committed to supporting crime victims during their justice process by implementing a variety of measures, including:

- the adoption of the Act to create a court specialized in sexual violence and domestic violence (CQLR, chapter T-15.2) and the announcement of the rolling out of the pilot project in the first ten judicial districts;

- the start of work on the development of the first integrated service centre for victims of sexual and domestic violence in Québec City;
- the creation of the Bureau de soutien aux services aux personnes victimes d'infractions criminelles;
- improved interventions by the SOS violence conjugale and Sexual Violence Helpline organizations;
- financial support for bodies working with crime victims;
- the gradual rolling out of emergency financial assistance, making it easier for victims to leave a dangerous environment.

ORIENTATION 3

IMPROVE THE ABILITY TO ROLL OUT SERVICES FOCUSED ON THE CLIENT EXPERIENCE

To improve the justice experience for the public, digital services must meet the needs and expectations of all parties involved throughout the judicial process. In this respect, the initiatives implemented over recent years to transform the justice system must continue, with a view to expanding the use of digital services for the public, partners and court staff. For the public, this means the ability to file legal claims and obtain services more easily.

For partners, whether judges or lawyers, and for court staff, this will principally mean easier access to the court file. In this way, the use of each other's digital services will enable a more efficient justice service offering.

Proposed actions

In particular, the Department wishes to:

- support users in accessing digital justice services;
- offer an engaging employee experience focused on well-being.

BUDGET PLAN OF SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUNDS

ACCESS TO JUSTICE FUND

The variation in revenues is due mainly to the increased penal contribution provided for in section 8.1 of the Code of Penal Procedure.

The variation in expenditures is due mainly to the implementation of interpretation and translation services in Indigenous communities arising from the report of the Public Inquiry Commission on relations between Indigenous Peoples and certain public services in Québec.

No investments are planned for 2025-2026.

FUND DEDICATED TO ASSISTANCE FOR PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES

The variation in revenues is due mainly to:

- the increase in the penal contribution provided for in section 8.1 of the Code of Penal Procedure;
- the increase in revenues from the federal government for specialized sexual and domestic violence court pilot projects;
- the decrease in revenues related to a one-time measure to maintain the Fund's activities.

The variation in expenditures is due mainly to the increase in support for the CAVAC, more specifically for the rolling out of the specialized tribunal for sexual and domestic violence.

No significant variation in investments was observed.

REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE

The variation in revenues is due mainly to an increase in RDPRM revenues.

The variation in expenditures is due mainly to the increase in remuneration expenditures.

The variation in investments is due mainly to new information technology developments and the acquisition of tangible goods.

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

The variation in revenues is due mainly to an increase in contributions received from the Ministère de la Justice, the Société de l'assurance automobile du Québec, the Ministère de l'Emploi et de la Solidarité sociale, Retraite Québec and the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

The variation in expenditures is due mainly to the increase in remuneration expenditures.

The variation in investments is due mainly to a planned decrease in amounts earmarked for the acquisition of tangible goods.

Special Funds Revenues, Expenditures and Investments
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Access to Justice Fund					
Revenues	35,595.9	12,666.4	30,608.0	11,505.9	4,987.9
Expenditures	41,347.4	-	38,191.4	-	3,156.0
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Fund dedicated to assistance for persons who are Victims of Criminal Offences					
Revenues	59,643.4	9,113.3	52,777.3	25,122.0	6,866.1
Expenditures	66,909.1	-	60,776.8	-	6,132.3
Investments	511.9	-	566.4	-	(54.5)
Budget measures and other variations added to the forecast					
Expenditures	1,600.0	-	-	-	1,600.0
Investments	-	-	-	-	-
Register Fund of the Ministère de la Justice					
Revenues	53,134.5	-	52,134.5	-	1,000.0
Expenditures	51,950.9	-	50,184.7	-	1,766.2
Investments	5,467.5	-	3,916.4	-	1,551.1
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Fund of the Administrative Tribunal of Québec					
Revenues	55,101.1	11,756.0	49,854.8	10,933.5	5,246.3
Expenditures	55,008.7	-	51,029.8	-	3,978.9
Investments	1,118.8	-	2,316.3	-	(1,197.5)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

COMMISSION DES SERVICES JURIDIQUES

The variation in revenues is due mainly to the funding in 2024-2025 of a one-time measure to maintain the activities of the Commission des services juridiques.

The variation in expenditures is due mainly to:

- the increase in remuneration expenditures for salary increases, following Justice Chamberland's decision concerning Québec lawyers and notaries;
- the increase in the activities of private practice lawyers and the introduction of new rates for their fees.

The variation in investments is due mainly to the completion of digital transformation work.

FONDS D'AIDE AUX ACTIONS COLLECTIVES

The variation in revenues is due mainly to an expected decrease in subrogation revenues and balances.

No significant variation in expenditures was observed.

The variation in investments is due mainly to a decrease in investments resulting from the expected decrease in subrogation revenues and balances.

SOCIÉTÉ QUÉBÉCOISE D'INFORMATION JURIDIQUE

The variation in revenues is due mainly to:

- the decrease in the departmental contribution for funding the JuridiQc and Plateforme gouvernementale de règlement des différends en ligne projects;
- the increase in revenues from court decision consultations.

The variation in expenditures is due mainly to a decrease in the costs associated with the development of the JuridiQc and Plateforme gouvernementale de règlement des différends en ligne projects.

The variation in investments is due mainly to the development of the JuridiQc and Plateforme gouvernementale de règlement des différends en ligne projects.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
 (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Commission des services juridiques					
Revenues	198,918.7	188,960.0	224,762.4	217,662.4	(25,843.7)
Expenditures	244,330.7	-	241,970.9	-	2,359.8
Investments	2,808.5	-	2,922.3	-	(113.8)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Fonds d'aide aux actions collectives					
Revenues	4,800.0	-	12,105.0	-	(7,305.0)
Expenditures	4,584.7	-	4,688.7	-	(104.0)
Investments	11,702.2	-	17,184.6	-	(5,482.4)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société québécoise d'information juridique					
Revenues	25,966.2	2,970.0	27,507.3	4,827.3	(1,541.1)
Expenditures	25,966.2	-	27,507.3	-	(1,541.1)
Investments	2,413.3	-	1,055.6	-	1,357.7
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(944.1)	-	-	-	(944.1)

APPENDIX 1

BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Committee on the remuneration of judges of the Court of Québec and the municipal courts	400.0	293.4
Committee on the Remuneration of Criminal and Penal Prosecuting Attorneys	301.2	-
Commission des droits de la personne et des droits de la jeunesse	21,572.4	22,305.8
Conseil de la justice administrative	863.8	721.1
Conseil de la magistrature	3,281.8	3,586.7
Director of Criminal and Penal Prosecutions	227,191.9	239,143.1
Office de la protection du consommateur	9,691.6	9,502.9
Human Rights Tribunal	363.6	327.8

LANGUE FRANÇAISE

SNAPSHOT OF THE PORTFOLIO¹

<p>Support and information</p> <p>More than 1,800</p> <p>departments and bodies, including more than 1,600 municipal bodies, received support</p>	<p>Mission activities</p> <p>368</p> <p>projects supported to enhance, promote and protect the French language and in support of the Canadian Francophonie</p>	<p>Financial assistance programs</p> <p>\$7.4 million</p> <p>in funding granted to partners</p>
<p>Communication on the language situation</p> <p>19</p> <p>efforts undertaken to disseminate the results of studies on Québec language issues produced by the Office québécois de la langue française</p>	<p>Compliance with language rights and obligations</p> <p>9,367</p> <p>inspections carried out as part of complaints handling and monitoring operations</p>	<p>Francization of enterprises</p> <p>11,509</p> <p>businesses registered with the Office québécois de la langue française to initiate a francization process as at March 31, 2024</p> <p>7,943</p> <p>certified businesses as at March 31, 2024</p>

¹ Data from April 1, 2023 to March 31, 2024

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

At the service of Québec society, the mission of the Ministère de la Langue française is to promote, enhance and protect the French language and its status, and to ensure that the State sets an example. In keeping with its mission, it proposes government orientations that define Québec's linguistic development, as well as government policies on the French language and the Canadian Francophonie.

To that end, it ensures the consistency of the actions carried out by the Administration and its compliance with the provisions of the Charter of the French Language (CQLR, chapter C-11). The Department also has close ties and works in close collaboration with Québec government departments and bodies, as well as municipal bodies. It is also responsible for relations with the Canadian Francophonie.

The "Langue française" portfolio includes the Department as well as a budget-funded body established under the Charter of the French Language, namely the Office québécois de la langue française (OQLF), which includes the Commission de toponymie. The mission of the OQLF is to ensure the implementation of francization measures for the francization of enterprises and compliance programs for bodies in the health and social services network, school organizations and bodies or establishments whose recognition has been withdrawn, so that French is the language of work, communications, commerce and business. Its mission is also to promote the use and quality of the French language, and to monitor the progression of the language situation in Québec. The Commission de toponymie proposes, to the Government, the selection criteria and spelling rules for all place names.

BODY OTHER THAN A BUDGET-FUNDED BODY

CENTRE DE LA FRANCOPHONIE DES AMÉRIQUES

The Centre de la francophonie des Amériques contributes to the promotion and enhancement of the Francophonie to ensure that the French language has a promising future within the context of cultural diversity by focusing on strengthening and enriching relations as well as the complementarity of actions between the French speakers and Francophiles of Québec, Canada and the Americas.

The Centre is involved in the development and vitality of French speakers and Francophiles, and supports the bringing together of individuals, groups and communities interested in the Francophonie. The Centre promotes exchanges, partnerships and the development of Francophone networks to support structuring projects related to social issues and disseminates information on various matters related to the Francophonie. The Centre encourages creativity and innovation, solidarity and cooperation in keeping with a duty to remember.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget of the “Langue française” portfolio is set at \$80.4 million, before taking into account elements integrated into the Contingency Fund.

An amount of \$7.1million will be added to the budget of this portfolio from the Contingency Fund to take into account the following measures:

- \$7.0 million for measures announced as part of the 2025-2026 Budget;
- \$0.1 million for subsidized infrastructure.

This budget funds the program detailed below.

PROGRAM 1 French Language

The purpose of this program is to ensure the dissemination, development, quality, respect, enhancement, promotion and defence of French in all activity sectors. It also aims to ensure the coordination and development of government language policies and efforts. Finally, it is intended to reinforce the exemplarity of the linguistic practices of the Government.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due in particular to the end of a measure announced in a previous budget.

Expenditure Budget by Program (thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. French Language	80,445.0	(1,316.0)	81,657.8	81,761.0
Subtotal	80,445.0	(1,316.0)	81,657.8	81,761.0
Elements integrated into the Contingency Fund:				
Budget Measures	7,000.0	7,000.0	-	-
Subsidized Infrastructures	78.0	9.0	69.0	69.0
Non-recurring budget items 2025-2026	-	-	-	-
Total	87,523.0	5,693.0	81,726.8	81,830.0

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Promote the French language	5,000.0
Support the Plan d'action gouvernemental en francophonie canadienne 2025-2028	2,000.0
Subtotal	7,000.0
Subsidized Infrastructures	78.0
Total	7,078.0

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	305.0	-	305.0
Information Resource Assets	942.5	405.5	537.0
Loans, Investments, Advances and Other Costs	-	-	-
Total	1,247.5	405.5	842.0

BUDGETARY CHOICES

The budgetary choices presented below arise from the Department's mission and its interactions with its various partners.

ORIENTATION 1

STIMULATE THE VITALITY OF THE FRENCH LANGUAGE

The Department is committed to stimulating the vitality of the French language by acting on a number of levers. It intends to roll out a number of ways for Québec to collectively mobilize around the day-to-day use of French as the official and common language.

Proposed actions

The Department's priorities are to ensure that the vitality of the French Language is one of the main pillars of its actions. To this end, the Department would like to:

- energize a movement anchored in the Charter of the French Language, and rally the departments and bodies of the Administration in implementing the exemplary use of the French language by the State;
- work with various bodies on projects to promote the use of the common language in all aspects of social life, as well as in the implementation of projects that strengthen the Canadian Francophonie.

ORIENTATION 2

PROTECT THE FRENCH LANGUAGE

To halt its decline, it is important to protect the French Language, the official language and the only common language of Québec.

The use of French in Québec, with its remarkable lexical richness over four centuries, helps protect our language. To that end, the Charter of the French Language focuses on learning the language so that all Québec residents have sufficient knowledge of French to live and work here. Learning French is based on common reference tools for French proficiency, which need to be enriched to facilitate the development of Quebecers' language skills.

The Administration's departments and bodies also contribute to protecting the French language by using French exclusively in all their activities, both orally and in writing, except in certain very specific situations provided for by the legal and regulatory framework. The duty to set an example, enshrined in the Charter of the French Language since its inception makes Québec the leader in the protection, promotion and use of the French language.

Proposed actions

The Department intends to:

- enrich the Reference Framework for French Competencies in trades and professions with a uniform and reliable description of the French-language skills required by individuals whose first language is not French to enter the job market in prioritized professional fields;
- work with other departments and bodies subject to the Government's language policy, to equip them to meet their obligations under the Charter of the French Language.

ORIENTATION 3

SHARE A STIMULATING AND MOTIVATING WORKPLACE

The Department positions itself as an employer of choice, providing employees with opportunities to make a significant contribution to the linguistic governance of Québec. Therefore, it considers staff engagement to be a key element of its performance in meeting its commitments.

Proposed actions

The Department provides a motivating work experience. It recognizes the importance of valuing and recognizing the work accomplished, as well as the value of implementing measures that promote a motivating and stimulating workplace. In this regard, it intends to hold engagement activities that also embody the Department's recognition of its staff.

ORIENTATION 4

IMPROVE SERVICES TO PARTNERS

The Department supports the Government in its efforts to increase Government efficiency through digital transformation. It plans to modernize its work tools in order to improve service delivery to partners, mainly through the delivery of financial assistance programs targeting the Canadian Francophonie.

Proposed actions

The Ministry intends to optimize the management of grants in the Canadian Francophonie. Québec's Politique en matière de francophonie canadienne makes it possible to increase opportunities for collaboration and aims, among other things, to promote the French language and Francophone cultures and to further enhance the contribution of Francophone and Acadian communities to society.

BUDGET PLAN OF THE BODY OTHER THAN A BUDGET-FUNDED BODY

BODY OTHER THAN A BUDGET-FUNDED BODY

CENTRE DE LA FRANCOPHONIE DES AMÉRIQUES

The variation in revenues is due mainly to the reduction in contributions from certain partners.

The variation in expenditures is due mainly to:

- a review of activities to account for the variation in the revenues of the body;
- a decrease in administrative expenditures.

The variation in investments is due mainly to a revision of certain projects.

Revenues, Expenditures and Investments of the Body Other than a Budget-funded Body
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Centre de la francophonie des Amériques					
Revenues	2,545.2	2,440.2	3,248.5	2,871.2	(703.3)
Expenditures	2,545.2	-	3,378.5	-	(833.3)
Investments	78.0	-	84.0	-	(6.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Office québécois de la langue française	41,601.5	46,943.6

RELATIONS INTERNATIONALES ET FRANCOPHONIE

SNAPSHOT OF THE PORTFOLIO

<p>Influence diplomacy</p> <p>3,512</p> <p>actions taken by the Government, as at March 31, 2024, to strengthen the capacity of Québec to influence decision makers, partners and foreign audiences</p>	<p>Economic diplomacy</p> <p>3,565</p> <p>actions carried out by the Government, as at March 31, 2024, on international markets in Québec's priority sectors</p>	<p>Status of Women</p> <p>More than \$20 million</p> <p>to support transformative projects in gender equality, as well as in the fight against homophobia and transphobia in 2025-2026</p>
<p>International organizations</p> <p>85</p> <p>international organizations present in Québec, as at March 31, 2024</p>	<p>Mutual recognition arrangements</p> <p>81</p> <p>professions, functions and trades in Québec covered by mutual recognition arrangements for professional qualifications under the Québec-France agreement, as at March 31, 2024</p>	<p>International youth mobility</p> <p>3,052</p> <p>participants in projects outside Québec and outside Canada supported by Les Offices jeunesse internationaux du Québec in 2024-2025</p>

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The mission of the "Relations internationales et Francophonie" portfolio is to direct the Government's international actions and ensure economic development, identity outreach and the defence of Québec's interests. The Department plans, organizes and directs the Government's international actions and the activities of its departments and bodies abroad. It also coordinates their activities in Québec in matters of international relations.

To achieve its objectives, the Department's responsibilities are to:

- ensure Québec's representation abroad;
- advise the Government and develop policies on all matters pertaining to international relations;
- coordinate the organization of official missions abroad and the hosting of foreign dignitaries, under the oversight of Le Protocole du Gouvernement du Québec;
- establish and maintain relations with foreign governments, their representatives, and international organizations and forums, in particular by promoting their establishment and retention in Québec;
- ensure the implementation of Québec's International Vision (VIQ) and territorial strategies;
- carry out economic diplomacy and influence actions to advance Québec's interests in international trade and foreign investment prospecting;
- oversee the negotiation and implementation of international agreements in accordance with Québec's constitutional jurisdictions;
- promote the strengthening of international francophone institutions in which the Government participates, in harmony with Québec's interests;
- support the actions of Québec international cooperation organizations and of Québec businesses, organizations and institutions operating abroad;
- monitor and conduct research, studies and analyses on global geopolitical and economic issues, risks and business opportunities for Québec;
- represent, before the National Assembly, the Office Québec-Monde pour la jeunesse (OQMJ) and the Office franco-québécois pour la jeunesse (OFQJ).

The Secrétariat à la condition féminine, which is part of the Department, is responsible for ensuring equality and respect for the rights and status of women, as well as LGBTQ+ individuals. It works with the relevant departments and bodies to ensure the coordination of government actions on gender equality and the fight against homophobia and transphobia.

The Conseil du statut de la femme is a government consultative and review body focused on gender equality. It advises the Minister and the Gouvernement du Québec on all matters related to equality, in the interest of social justice, and informs and raises awareness among Quebecers on equality issues.

BODY OTHER THAN A BUDGET-FUNDED BODY

OFFICE QUÉBEC-MONDE POUR LA JEUNESSE

The mission of the OQMJ is to develop relationships between the youth (18 to 35 years old) of Québec and the youth of territories and countries identified by the Minister that are not covered by the OFQJ. These relationships are intended to promote a mutual understanding among these young people of their respective cultures, enhance individual and group discussions, and foster the development of cooperative networks.

More specifically, the OQMJ is tasked with establishing contacts with public or private bodies in these territories and countries with a view to developing, in partnership with these bodies, exchange and cooperation programs accessible to youth from all backgrounds. The exchange and cooperation programs all include personal, academic or professional training activities in a wide range of areas, such as entrepreneurship, civic engagement, social and occupational integration, career development and student mobility. The OQMJ may also lend its financial or technical support to the design and achievement of community-driven cooperative projects.

The annual revenues of the OQMJ are derived mainly from subsidies from the Gouvernement du Québec, in particular from the Ministère des Relations internationales et de la Francophonie and the Secrétariat à la jeunesse.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget of the "Relations internationales et Francophonie" portfolio is set at \$163.3 million. The variation in the budget from the 2024-2025 probable expenditure is due mainly to the end of measures announced in previous budgets.

An amount of \$6.3 million will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2025-2026 Budget.

This budget funds the following programs.

PROGRAM 1 Management and Administration

This program enables the Department to carry out the activities necessary to achieve its mission.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to certain remuneration needs in 2024-2025.

PROGRAM 2
International Affairs

The purpose of this program is to promote Québec's international interests, while ensuring respect for its jurisdictions and the consistency of government action.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of measures announced in previous budgets.

PROGRAM 3
Status of Women

The purpose of this program is to ensure women's equality and respect for the rights and status of women by coordinating, in collaboration with the relevant departments and bodies, government actions on gender equality and the fight against homophobia and transphobia.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the increase in funding for measures in previous budgets.

Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Management and Administration	21,338.3	(2,628.0)	22,297.1	23,966.3
2. International Affairs	106,835.2	(12,345.9)	116,952.9	119,181.1
3. Status of Women	35,133.2	1,514.9	33,731.6	33,618.3
Subtotal	163,306.7	(13,459.0)	172,981.6	176,765.7
Elements integrated into the Contingency Fund:				
Budget Measures	6,300.0	6,300.0	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2025-2026	-	-	-	-
Total	169,606.7	(7,159.0)	172,981.6	176,765.7

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Defend Québec's interests and create wealth by supporting the network of diplomatic missions abroad	6,000.0
Provide interpreting services for immigrant and refugee women and women with insecure status	300.0
Subtotal	6,300.0
Subsidized Infrastructures	-
Total	6,300.0

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	13,335.1	(63.0)	13,398.1
Information Resource Assets	1,132.8	499.7	633.1
Loans, Investments, Advances and Other Costs	1,500.0	-	1,500.0
Total	15,967.9	436.7	15,531.2

BUDGETARY CHOICES**ORIENTATION 1****MAXIMIZE THE POTENTIAL OF INTERNATIONAL MARKETS**

To make Québec's economic ambitions a reality, the Department will be stepping up its economic diplomacy. The use of a wide range of instruments will help Québec achieve its objectives abroad by generating benefits and contributing to the success of foreign economic players. The Department will continue to implement its foreign market initiatives in close collaboration with departments, bodies and partners actively involved in global markets. Particular attention will be given to promote research and innovation, two areas in which Québec excels, in order to derive maximum benefits for Québec businesses and organizations.

Proposed actions

- Make it easier to achieve concrete and significant economic benefits for the clients we serve, in particular by increasing promotion and structural prospecting activities and focusing on the markets covered by Québec representations abroad and within relevant multilateral institutions;
- Increase promotion, support for internationalization and commercialization of Québec innovations, particularly in the fields of artificial intelligence, quantum technologies, life sciences, aerospace, transportation electrification and renewable energies.

ORIENTATION 2

ATTRACT THE TALENT THAT QUÉBEC NEEDS

The Department will intensify its efforts to attract foreign workers to meet the specific needs of the Québec economy. It will do the same for international students who contribute to the vitality of Québec's cities, regions, and educational and research institutions. Faced with fierce international competition for talent, the Department will focus on promoting Québec's key assets, including economic and political stability, world-class educational institutions, an exceptional quality of life, well-paid jobs, a rich and diverse culture, enviable social programs, a strong system of rule of law and a safe living environment.

Proposed actions

- Increase the number of economic diplomacy initiatives to attract Francophone and Francotropic workers and students, which contributes, among other things, to the organization of large-scale job fairs, recruitment trade shows, webinars and information sessions abroad, in line with the Government's orientations in this respect;
- Continue to work towards the conclusion of international instruments to integrate immigrants, international workers and students in Québec, in particular with governments and partners in Francophone and Francotropic countries.

ORIENTATION 3

CONTRIBUTE TO THE FIGHT AGAINST CLIMATE CHANGE AND FOR ENVIRONMENTAL PROTECTION FROM A SUSTAINABLE ECONOMIC PERSPECTIVE

Determined to strengthen Québec's position in the search for solutions to the climate challenge, the Department plans on continuing to roll out effective environmental and climate diplomacy initiatives, while stepping up its efforts to achieve tangible benefits in key energy transition sectors, focusing mainly on prospecting for new markets and attracting foreign investments, as well as growing Québec exports in the field of green technologies.

Proposed actions

- Increase the number of spinoffs generated by the Department in terms of the green economy, the fight against climate change and environmental protection;

- Promote Québec expertise and develop strategic partnerships in the renewable energy, transportation electrification, carbon pricing and biodiversity conservation sectors.

ORIENTATION 4

ADVANCE QUÉBEC'S INTERESTS AND PROMOTE ITS CULTURE AND IDENTITY ABROAD

The Department will work to increase Québec's capacity to influence the world by maximizing the impact of its diplomatic actions and facilitating spin-off benefits for Quebecers. The Department's efforts will also be decisive in promoting the identity and advancing the interests of the people of Québec.

Proposed actions

- Generate more structural spinoffs by focusing on promotional campaigns, concerted operations and major diplomatic initiatives aimed at raising Québec's profile on the international stage;
- Promote the progressive values, culture and uniqueness that are at the heart of Québec's identity in order to increase spinoffs for artists and cultural businesses, and improve the perception and attractiveness of Québec among foreign audiences;
- Increase support for organizations in developing countries that specifically represent women and girls, in partnership with Québec international cooperation bodies under the new Québec sans frontières program.

ORIENTATION 5

PROMOTE THE INTERNATIONAL DEVELOPMENT OF YOUTH, CITIES AND EDUCATIONAL INSTITUTIONS IN QUÉBEC

For decades, the Department has supported the internationalization initiatives of cities, educational institutions, organizations and youth through various bilateral and multilateral cooperation programs, as well as through its support for the Offices jeunesse internationaux du Québec. The Department intends to strengthen this support and tailor it more closely to the new realities of its clientele, who are true "ambassadors" for Québec around the world.

Proposed action

- Continue to offer young Quebecers the opportunity to take part in international experiences through the programs or the organizations it supports.

ORIENTATION 6

CONSOLIDATE THE GOVERNMENT'S EXPERTISE IN DIPLOMACY AND INTERNATIONAL MANAGEMENT

The Department will develop and update the skills of its staff assigned to international relations and management of the network of foreign representations, in addition to the implementation of structural actions to improve the employee experience and consolidate its place as an employer of choice.

Proposed actions

- Bolster the professional skills of Gouvernement du Québec employees in economic diplomacy and diplomatic efforts, as well as management in an international context;
- Regularly consult the Department's staff on their satisfaction and well-being at work so that we can adjust our existing practices as part of a continuous improvement process.

BUDGET PLAN OF THE BODY OTHER THAN A BUDGET-FUNDED BODY

BODY OTHER THAN A BUDGET-FUNDED BODY

OFFICE QUÉBEC-MONDE POUR LA JEUNESSE

The variation in revenues is due mainly to a decrease in the funding from government partners.

The variation in expenditures is due mainly to a review of youth mobility support program activities to account for the variation in the revenues of the body.

No significant variation in investments was observed in 2025-2026.

Revenues, Expenditures and Investments of the Body Other than a Budget-funded Body
(thousands of dollars)

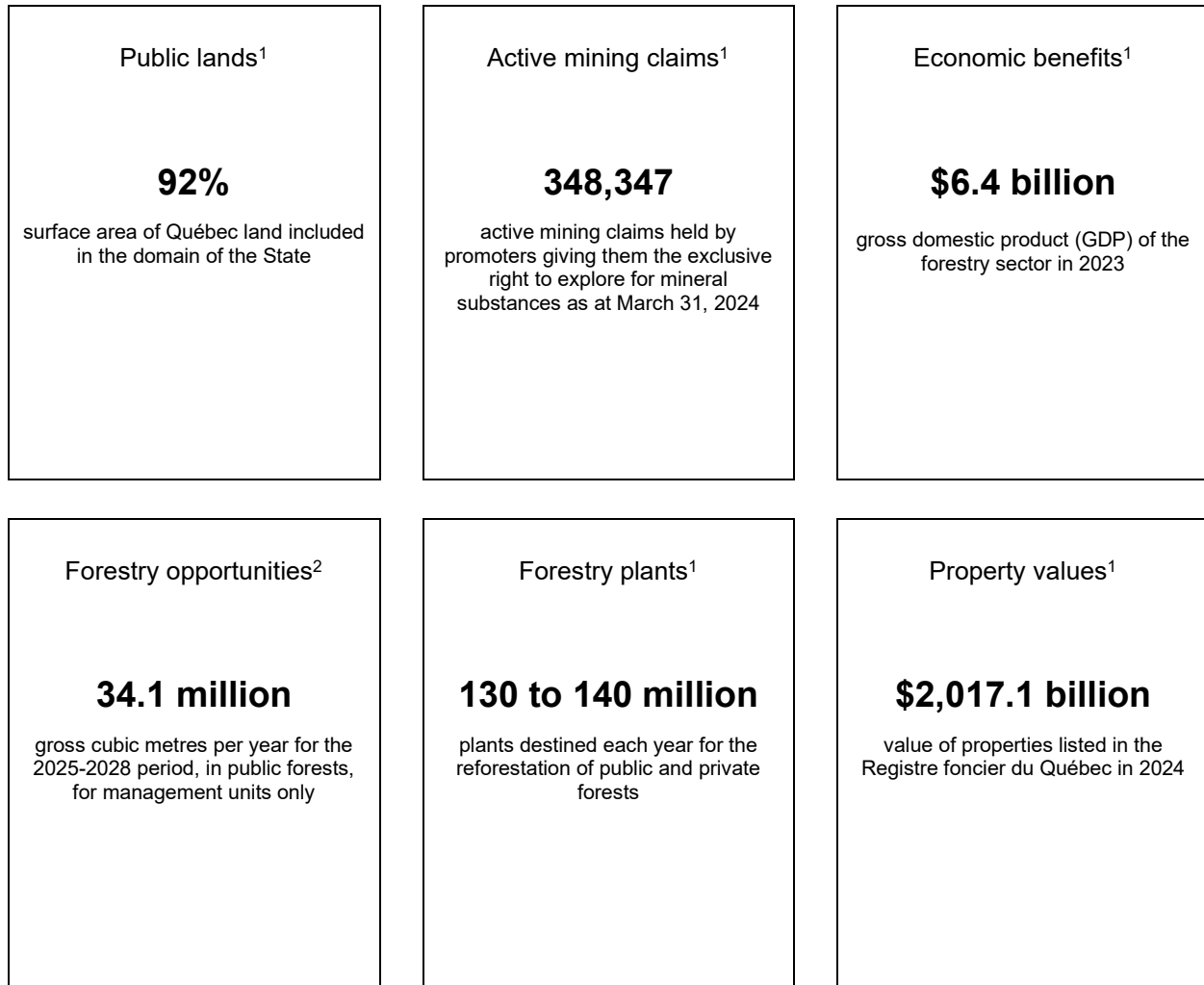
	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Office Québec-Monde pour la jeunesse					
Revenues	3,405.9	1,535.9	4,729.1	1,528.6	(1,323.2)
Expenditures	3,405.9	-	5,541.9	-	(2,136.0)
Investments	36.5	-	96.5	-	(60.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	142.1	-	-	-	142.1

APPENDIX 1**BUDGET-FUNDED BODY****Expenditures of a Budget-funded Body**
(thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Conseil du statut de la femme	3,779.4	3,680.7

RESSOURCES NATURELLES ET FORÊTS

SNAPSHOT OF THE PORTFOLIO



¹ According to information available in the Rapport annuel de gestion 2023-2024 of the Ministère des Ressources naturelles et des Forêts

² According to adjustments made to forestry opportunities, as of April 1, 2025

MINISTER'S PORTFOLIO

DEPARTMENT

The mission of the Ministère des Ressources naturelles et des Forêts is to ensure the sustainable management of natural resources and the territory to contribute to the economic vitality of all regions of Québec. More specifically, the Department's main areas of activity involve:

- promoting and providing a framework for the sustainable development of mineral resources;
- ensuring the sustainable development of public forests, contributing to the development of the forestry products industry and enhancing private forests;
- supporting the key role of forests in maintaining ecological processes and balance, to ensure their sustainability;
- acting as the owner of the public lands under its authority;
- supporting the efficiency of the real estate market by administering the Registre foncier du Québec and the Cadastre du Québec (Land register Québec Cadastre);
- acquiring knowledge and disseminating strategic information for the benefit of the public, clients, professionals and businesses;
- having the Chief Forester determine, review and modify forestry opportunities for the management units, particularly by taking the regional and local objectives for sustainable forest development into consideration.

The Department is also responsible for the Sustainable Forest Development, Mining Heritage and Mining Activity Management components of the Natural Resources Fund, as well as the Territorial Information Fund.

Two bodies other than budget-funded bodies are also under the responsibility of the Minister, namely the Société de développement de la Baie-James and the Société du Plan Nord.

SPECIAL FUNDS

NATURAL RESOURCES FUND

The Natural Resources Fund was established on July 1, 2011, and the Ministère des Ressources naturelles et des Forêts is responsible for the Sustainable Forest Development, Mining Heritage and Mining Activity Management components.

The Sustainable Forest Development component, in effect since April 1, 2013, is dedicated to funding activities associated with sustainable forest development and management, the intensification of timber production, forestry research and other activities related to forestry awareness and education, and the protection, development or processing of forestry resources.

The Mining Heritage component is dedicated to funding activities that promote the development of potential minerals, including acquiring geoscientific knowledge, research and development of techniques for exploration, exploitation, redevelopment and restoration of mining sites, and support for Québec entrepreneurship.

The Mining Activity Management component is dedicated to funding activities linked to the application of the Mining Act (CQLR, chapter M-13.1), except those which are related to petroleum, natural gas, underground reservoirs or brine, as well as those related to the application of the Mining Tax Act (CQLR, chapter I-0.4).

Funding primarily derives from transfers of amounts from the sale of timber and applicable fees, appropriations allocated by Parliament to the Department and a portion of the amounts collected from mining rights.

TERRITORIAL INFORMATION FUND

The Territorial Information Fund brings together activities related to mapping, surveying, the cadastral and land registry, as well as the resulting products and services in the land and geographic information sectors. It is also dedicated to the management of lands in the domain of the State in order to encourage their management, conservation and enhancement, and to defend the territorial integrity of Québec.

Funding derives from the fees collected for goods and services offered to clientele.

BODIES OTHER THAN BUDGET-FUNDED BODIES

SOCIÉTÉ DE DÉVELOPPEMENT DE LA BAIE-JAMES

The mission of the Société de développement de la Baie-James is to promote, from a sustainable development perspective, the economic development, improvement and exploitation of natural resources, other than hydroelectric resources that fall within Hydro-Québec's mandate, in the James Bay Territory. More specifically, it can initiate, support and participate in projects for such purposes. Its mission also includes developing territory subject to the municipal land use planning and development authority.

Financing derives from the fees collected for goods and services offered to clientele, including transportation infrastructure management, truck stop sales (fuel, lodging and food), rental income as well as investment income.

Funding for the Route Billy-Diamond Highway upgrade project derives from the Société du Plan Nord, the Société de développement de la Baie- James, the Ministère des Ressources naturelles et des Forêts and the federal government.

SOCIÉTÉ DU PLAN NORD

The Société du Plan Nord, established by the Act respecting the Société du Plan Nord (CQLR, chapter S-16.011), came into force on April 1, 2015. Its mission, from a sustainable development perspective, is to contribute to an integrated and coherent development of the area covered by the Northern Plan, in keeping with the orientations of the Northern Plan as defined by the Government and in collaboration with the representatives of the regions, the Indigenous nations concerned and the private sector.

The activities that it carries out include, in particular, creating infrastructure, supporting Indigenous and local communities in their community, social and economic development projects, carrying out research and development activities, setting up mechanisms to ensure the protection of the environment and safeguarding of biodiversity as well as maximizing the economic benefits generated by the development of natural resources covered by the Northern Plan.

The Société finances its activities out of the contributions it receives, the fees it collects and the sums from the Northern Plan Fund at its disposal.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Ressources naturelles et Forêts" portfolio is set at \$491.7 million, before taking into account elements included in the Contingency Fund.

An amount of \$175.3 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following items:

- \$63.4 million for measures announced in the 2025-2026 Budget;
- \$111.9 million for subsidized infrastructure.

This budget funds the following program.

PROGRAM 1

Management of Natural and Forest Resources

The purpose of this program is to manage the sustainable development of public forests, contribute to the development of the forestry products industry and the development of private forests, as well as to manage and support the development of Québec's mineral resources, from a sustainable development perspective. Its objective is also to support the Department's authorities in managing and coordinating legislative, governmental and departmental activities, and covers the organization's administrative activities.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of previous budgetary measures.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management of Natural and Forest Resources	491,684.1	(83,157.1)	551,781.0	574,841.2
Subtotal	491,684.1	(83,157.1)	551,781.0	574,841.2
Elements integrated into the Contingency Fund:				
Budget Measures	63,400.0	63,400.0	-	-
Subsidized Infrastructures	111,915.8	47,402.1	64,513.7	64,513.7
Non-recurring budget items 2025-2026	-	-	-	-
Total	666,999.9	27,645.0	616,294.7	639,354.9

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Diversify the forest products industry and promote innovation	22,600.0
Adopt the new Québec Plan for the Development of Critical and Strategic Minerals for the 2025-2030 period	18,000.0
Renew the program to protect forestry investments against spruce budworm	17,800.0
Continue the PEEOL, an exceptional program for the disposal of low-quality hardwood timber from the Outaouais and Laurentides regions	5,000.0
Subtotal	63,400.0
Subsidized Infrastructures	111,915.8
Total	175,315.8

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	12,582.6	1,133.4	11,449.2
Information Resource Assets	2,249.4	1,209.4	1,040.0
Loans, Investments, Advances and Other Costs	100.4	-	100.4
Total	14,932.4	2,342.8	12,589.6

BUDGETARY CHOICES

ORIENTATION 1

SUPPORT THE FORESTRY AND MINING SECTORS TO FULLY PARTICIPATE IN ECONOMIC DEVELOPMENT

As the development of natural resource projects is strongly influenced by a combination of factors, such as funding, global competition, regulations, the availability of skilled labour and environmental issues, the Government must act to promote investment growth, innovation and economic benefits for the communities.

Proposed actions

- Support projects benefiting the forestry and mining sectors through financial assistance programs and measures;
- Accompany businesses in the forest products and mining industries by offering them the expertise of the Department and support in carrying out their projects;
- Continue the work on a pilot project aimed at maximizing regional economic benefits from the implementation of a mining project;
- Ensure that production resumes in the areas burned in the exceptional forest fire season of summer 2023;
- Continue planning work on forest management activities to maximize the economic benefits of forest resources;
- Continue to support the development of private forests and timber harvesting in order to maintain the annual investment levels by the State and its partners;
- Continue to invest in protecting forests against fire, insects and diseases;
- Pursue the production of improved seeds and forestry plants to help increase forest yields.

ORIENTATION 2**FOCUS ON MAINTAINING A DIALOGUE WITH LOCAL COMMUNITIES AND INDIGENOUS COMMUNITIES**

Public lands and their natural resources belong to all Quebecers. As a result, the Government must actively involve the public, local communities and Indigenous communities in managing and developing these resources. The Department must, for its part, promote and oversee the development of natural resources and public lands in a context of growing conciliation between uses. It must consider the rights of Indigenous communities, as well as the interests, values and needs of all communities.

Now more than ever, social acceptability is an important factor in the success of a project. The Department recognizes the need for ongoing dialogue with local communities and Indigenous communities. The Department wants to ensure the participation of various local and regional stakeholders, as well as that of the Indigenous communities affected by the management of natural resources and public lands.

Proposed actions

- Continue the implementation of the action plan to raise public awareness of the mining sector;
- Continue to implement the modernized Mining Act and update its regulatory framework, in particular to encourage developers to inform local communities and Indigenous communities of mining development;
- Pursue the dialogue with First Nations regarding the modernization of the forestry regime;
- Take part in negotiations pertaining to the planning, development or conservation of forestry resources;
- Support the operation of local integrated land and resource management panels;
- Continue the modernization of the public land allocation process, to make it more transparent and efficient;
- Offer and set up, where appropriate, a formal exchange mechanism to increase collaboration between Indigenous communities and the Department;
- Actively contribute to the negotiation, approval, conclusion and implementation of agreements with Indigenous communities or organizations.

ORIENTATION 3**CONTRIBUTING TO THE TRANSITION TO A GREEN ECONOMY**

Québec has a vast territory and abundant resources that can meet the growing needs of its society and contribute to the prosperity and quality of life of its population. The development of natural resources must be based on an approach that reconciles the different environmental concerns.

The Gouvernement du Québec's 2030 Plan for a Green Economy is the first policy framework for electrification as well as for fighting and adapting to climate change in Québec. The Plan will help Québec meet its 2030 GHG emissions reduction target of 37.5% below 1990 levels and achieve carbon neutrality by 2050. It will also increase Québec's capacity to adapt to the consequences of climate change.

Québec is a world leader in the production of clean, renewable energy. As a result, both the electrification of the economy and the transition to greener energy sources place Québec in an advantageous position.

Proposed actions

- Continue efforts to promote the reclamation of mine tailings;
- Continue the environmental characterization activities for prioritized abandoned mining sites;
- Continue to carry out the 2021-2026 plan for implementing the Politique d'intégration du bois dans la construction;
- Continue providing financial support in the field of bioenergy to stimulate innovation and the development of knowledge in order to reduce greenhouse gas emissions in various sectors (industry, buildings and transportation);
- Carry out knowledge acquisition projects and promote synergies between initiatives rolled out to fight against and adapt to climate change;
- Develop and test adapted silvicultural treatments to reduce the risks associated with the effects of climate change;
- Use alternative control methods to pesticides used in the production of forestry plants in public nurseries to reduce environmental risks;
- Carry out silvicultural work within available annual budgets, in addition to regular planned work, in private forests and forests in the domain of the State, with the aim of sequestering more carbon;
- Continue to contribute to lands in the domain of the State for the development of new renewable energy parks.

ORIENTATION 4

INCREASE KNOWLEDGE TO SUPPORT SUSTAINABLE MANAGEMENT OF NATURAL RESOURCES AND THE TERRITORY

Knowledge of the territory and its geography is fundamental to the Government and essential to its smooth operation. It is from this perspective that the Department establishes and manages Québec's mapping and official geodetic networks. It is also a major distributor of open data. Increasing geographical knowledge and information about the territory is a tool for public decision making, making it possible to better document and understand the problems associated with the territory and its natural resources so as to take the actions necessary to ensure its sustainable management.

Proposed actions

- Continue to publish annual data on the Forêt ouverte interactive map and on Données Québec concerning territories affected by natural disturbances and protected areas under the Department's responsibility;
- Improve the geodetic network by replacing and adding antennas throughout Québec;
- Support decision making in implementing the Politique nationale de l'architecture et de l'aménagement du territoire by producing Québec land-use maps;
- Continue the work begun as part of the implementation of the Canadian Radio-television and Telecommunications Commission's next-generation 9-1-1 services by aggregating and standardizing Québec's geographic location data;
- Continue to implement the Government's pooled data acquisition initiative as part of the hub of expertise in geospatial information.

ORIENTATION 5**OFFER AN ENHANCED EXPERIENCE**

The Department wants to pursue its commitment to offering intuitive, easy-to-use public services to better serve the public. By implementing digital best practices, the Department aims to enhance the client experience while increasing efficiency.

The Department is seeking to improve both its clients and employees' experience by being attentive to their needs and expectations and placing them at the centre of its digital transformation and service offering.

Proposed actions

- Continue to implement the Stratégie de gestion des ressources humaines 2023-2027;
- Consult clients to measure their satisfaction with various services offered within the Department;
- Manage the issuance of mining rights and authorizations through electronic service delivery;
- Continue to develop web services to facilitate real-time access to data from the Register of real and immovable mining rights in Québec;
- Carry out a survey on the management of data produced by forest inventory clients;
- Optimize the firewood permit application process;
- Continue work to enable the use of electronic signature for deeds associated with the rights to use public lands issued by the Department.

BUDGET PLAN OF SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUNDS

NATURAL RESOURCES FUND

The variation in revenues is due mainly to the end of certain measures announced in previous budgets, offset by the increase in forest royalties and amounts received under the Government of Canada's 2 Billion Trees program.

The variation in expenditures is due mainly to the end of certain measures announced in previous budgets.

The variation in investments is due mainly to additional investments made to modernize public nurseries in 2024-2025.

TERRITORIAL INFORMATION FUND

No significant variation in revenues was observed.

The variation in expenditures is due mainly to the one-time transfer of \$400.0 million to the Generations Fund during the 2024-2025 fiscal year.

The variation in investments is due mainly to a decrease in the portfolio's investment acquisitions.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Natural Resources Fund ¹					
Revenues	732,884.1	362,256.6	800,737.8	446,686.9	(67,853.7)
Expenditures	754,279.6	-	819,162.7	-	(64,883.1)
Investments	17,021.5	-	30,546.3	-	(13,524.8)
Budget measures and other variations added to the forecast					
Expenditures	56,050.0	-	-	-	56,050.0
Investments	12,297.3	-	-	-	12,297.3

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Territorial Information Fund					
Revenues	207,588.2	-	207,411.9	-	176.3
Expenditures	201,505.8	-	582,634.5	-	(381,128.7)
Investments	34,731.3	-	60,443.2	-	(25,711.9)
Budget measures and other variations added to the forecast					
Expenditures	(1,750.0)	-	-	-	(1,750.0)
Investments	-	-	-	-	-

¹ Sustainable Forest Development, Mining Activity Management and Mining Heritage components

BODIES OTHER THAN BUDGET-FUNDED BODIES**SOCIÉTÉ DE DÉVELOPPEMENT DE LA BAIE-JAMES**

The variation in revenues is due mainly to an increase in contributions from the Gouvernement du Québec for the Route Billy-Diamond Highway upgrade project.

The variation in expenditures is due mainly to remuneration and operating expenditures required to carry out additional mandates given by the Ministère des Transports et de la Mobilité durable.

The variation in investments is due mainly to an increase in planned investments for the Route Billy-Diamond Highway upgrade project and the Société operating activities.

SOCIÉTÉ DU PLAN NORD

The variation in revenues is due mainly to the implementation of actions included in the 2023-2028 Northern Action Plan.

The variation in expenditures is due mainly to the implementation of actions included in the 2023-2028 Northern Action Plan.

The variation in investments is due mainly to the increase in loans granted by the Société as part of its mission.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société de développement de la Baie-James					
Revenues	156,123.4	62,774.3	154,517.0	57,955.2	1,606.4
Expenditures	90,609.5	-	87,672.6	-	2,936.9
Investments	116,817.2	-	104,480.5	-	12,336.7
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société du Plan Nord					
Revenues	193,113.4	-	169,501.6	-	23,611.8
Expenditures	182,028.4	-	145,689.4	-	36,339.0
Investments	4,177.0	-	1,335.0	-	2,842.0
Budget measures and other variations added to the forecast					
Expenditures	(25,908.2)	-	-	-	(25,908.2)
Investments	-	-	-	-	-

SANTÉ ET SERVICES SOCIAUX

SNAPSHOT OF THE PORTFOLIO

<p>Human resources</p> <p>325,468</p> <p>managers or salaried employees in public or private institutions under agreement¹</p> <p>9,862 general practitioners who received remuneration from the Régie de l'assurance maladie du Québec²</p> <p>11,348 specialist physicians who received remuneration from the Régie de l'assurance maladie du Québec²</p>	<p>Financial resources</p> <p>\$57.0 billion</p> <p>provided for in the Expenditure Budget for the 2025-2026 fiscal year</p>	<p>Capacity³</p> <p>131</p> <p>institutions, comprising 51 public institutions and 80 private institutions, including 47 private institutions under agreement</p> <p>1,551 facilities (physical premises) managed by public and private institutions</p> <p>19,918 hospital beds</p> <p>44,608 CHSLD places</p>
<p>Inpatient care and services rendered⁴</p> <p>3,621,313</p> <p>emergency room visits</p> <p>6,302,992 medical consultations in an institution</p> <p>506,198 surgeries</p>	<p>Home care support, adaptation and rehabilitation services⁴</p> <p>37,665,675</p> <p>hours of home care support services</p> <p>3,398,027 hours of adaptation and rehabilitation services for individuals with a physical disability</p>	<p>Front-line services rendered⁴</p> <p>40,519</p> <p>users with an intellectual disability or autism spectrum disorder who received support and adaptation services for the individual, family and loved ones</p> <p>134,133 users who received front-line outpatient mental health services</p> <p>75,962 users who received addiction services</p>

¹ As at March 31, 2023

² As at March 31, 2024

³ As at April 1, 2024

⁴ From April 1, 2023, to March 31, 2024

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The health and social services sector must make accessible an array of integrated, quality health and social services in order to maintain, improve and restore the health and well-being of Quebecers, while contributing to the social and economic development of Québec.

The primary role of the Ministère de la Santé et des Services sociaux is to ensure the proper functioning of the health and social services sector. The assent of the Act respecting the governance of the health and social services system (CQLR, chapter G-1.021), which established Santé Québec¹ on December 13, 2023, altered the mission of the Department. It is now focused on defining the orientations and the results to be achieved, as well as the evaluation of these results.

To carry out its mission, the Department relies on Santé Québec, on institutions that serve northern and Indigenous communities², on the Régie de l'assurance maladie du Québec (RAMQ) and on other bodies that report to the Minister of Health to provide Québec residents with the vast majority of services related to health and social services.

Santé Québec and institutions that serve northern and Indigenous communities must provide health and social services to the public and equitably allocate the human, material and financial resources at their disposal, while respecting the resource envelopes allocated by service programs.

The budgetary structure for funding institutions in service programs and support programs can be found in the elements of Program 2 – Services to the Public.

A service program refers to a group of services and activities organized to meet the public's health and social services needs or the needs of a group sharing a common problem. There are currently nine service programs:

- two service programs designed to respond to the needs of the general population:
 - public health, which promotes, prevents and protects health and well-being and monitors general population health;
 - general services – clinical and assistance activities, which covers front-line services for health issues and temporary social problems.
- seven service programs that deal with specific issues:
 - support for the autonomy of seniors: residences and in-home care and services;

¹ More precisely, the public institutions now under the governance of Santé Québec are made up of 23 territorial public institutions, including the le Centre régional de santé et de services sociaux de la Baie-James, 7 public institutions that are other than territorial and 17 grouped public institutions.

² Pursuant to the provisions of the Act respecting the governance of the health and social services system, the Inuulitsivik Health Center, the Ungava Tulattavik Health Center, CLSC Naskapi and the Cree Board of Health and Social Services of James Bay are not integrated into Santé Québec.

- physical disability, for impairments related to hearing, vision, language, speech and motor activities;
- intellectual disability and autism spectrum disorder;
- youth in difficulty;
- addiction, such as alcoholism, drug addiction, compulsive gambling and homelessness;
- mental health;
- physical health, which covers emergency services, specialized and highly specialized services, including surgical activities, continuous services requiring systematic follow-up (chronic diseases and cancer, for example), as well as palliative care.

A support program refers to a group of administrative and technical activities to support a service program. The three support programs are as follows:

- administration;
- service support;
- building and equipment management.

The Health and Welfare Commissioner is responsible for assessing the results achieved by the health and social services network for the purpose of improving the public's health and well-being. In order to do this, they consider all of the interacting systemic components of the health and social services system and provide the public with the elements required for a global understanding of the actions undertaken by the Government with respect to the major challenges in health and social services.

The mission of the Office des personnes handicapées du Québec (OPHQ) is to enforce the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (CQLR, chapter E-20.1). For this purpose, the OPHQ plays a role in coordinating and evaluating the services offered to handicapped persons and their families. It promotes their interests, informs, advises and supports them, and represents them both individually and collectively. The OPHQ must also ensure that, within the limits of the Act, departments and their networks, municipalities and bodies continue their efforts to integrate handicapped persons and enable them to participate fully in society.

SPECIAL FUNDS

CANNABIS PREVENTION AND RESEARCH FUND

The Cannabis Regulation Act (CQLR, chapter C-5.3) established the Cannabis Prevention and Research Fund within the Department. The Fund is dedicated to the funding of:

- monitoring and research activities and programs relating to the effects of cannabis on the health of the population;
- curative care in relation to cannabis use;

- activities and programs to prevent the harmful effects of cannabis and to promote health.

Revenues for the Fund derive mainly from the Fund to combat addiction, which is under the responsibility of the Minister of Finance.

HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND

The Health and Social Services Information Resources Fund was established under the Act respecting the Ministère de la Santé et des Services sociaux (CQLR, chapter M-19.2).

This Fund is dedicated to funding the Department's activities relating to installation, maintenance and repair services for any technological medium used by the Department, by a health and social services institution, or by another body or person in the health and social services network. The Fund also ensures the funding for technical support services for users of these technological media, information resource management services, and information asset design, production and supply services for these providers.

The Fund's activities will end on April 1, 2025.

BODIES OTHER THAN BUDGET-FUNDED BODIES

PRESCRIPTION DRUG INSURANCE FUND

The Prescription Drug Insurance Fund was established under the Act respecting the Régie de l'assurance maladie du Québec (CQLR, chapter R-5). The mission of this Fund is to assume the cost of medications and pharmaceutical services provided to eligible individuals who do not have access to a group insurance plan or employee benefits.

Revenues for the Fund derive from the premiums of the individuals insured and from contributions from the general fund of the Consolidated Revenue Fund to balance the Fund.

HÉMA-QUÉBEC

The mission of Héma-Québec is to efficiently meet the needs of the Québec population for safe, optimal-quality blood and blood products, human tissues, cord blood, maternal milk and cellular products, and to develop and provide expertise and specialized, innovative services in the field of human biological products.

Revenues for Héma-Québec derive mainly from billing blood products to Santé Québec and institutions serving northern and Indigenous communities.

INSTITUT NATIONAL DE SANTÉ PUBLIQUE DU QUÉBEC

The mission of the Institut national de santé publique du Québec (INSPQ) is to support the Minister of Health and institutions in carrying out their public health mission by making available its expertise and specialized laboratory and screening services.

The INSPQ also supports other stakeholders, such as other government departments and bodies, teaching and research communities, Canadian and international public health agencies or bodies, Indigenous communities, the private sector and the general public.

Revenues for INSPQ derive primarily from a subsidy allocated by the Department and from billing revenues for services rendered.

INSTITUT NATIONAL D'EXCELLENCE EN SANTÉ ET EN SERVICES SOCIAUX

The mission of the Institut national d'excellence en santé et en services sociaux (INESSS) is to promote clinical excellence and the efficient use of resources in the health and social services sector.

In particular, INESSS assesses the clinical advantages and costs of the technologies, medications and interventions used in health care and personal social services. It makes recommendations on their adoption, use or coverage by the public plan, and it develops clinical practice guidelines to ensure their optimal use.

Revenues for INESSS derive primarily from a subsidy allocated by the Department and from billing revenues for services rendered.

RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

The role of the Régie de l'assurance maladie du Québec (RAMQ) is to administer the public health insurance and prescription drug insurance plans, as well as any other program that the law or the Gouvernement du Québec entrusts to it. It informs the population, manages the eligibility of individuals, compensates healthcare professionals and ensures that information is circulated securely.

Revenues for the RAMQ derive mainly from the Health Services Fund, the Prescription Drug Insurance Fund, the general fund of the Consolidated Revenue Fund, the Commission des normes, de l'équité, de la santé et de la sécurité du travail, Santé Québec and reciprocal agreements with other provinces.

SANTÉ QUÉBEC

The mission of Santé Québec is to offer, through public institutions, health services and social services in the various health regions of Québec. It coordinates and supports, in particular by way of subsidies, the supply of such services by private institutions as well as by certain other private providers.

Santé Québec is also responsible for implementing the orientations, targets and standards set out by the Minister of Health, in particular with regard to the organization and provision of health services and social services, and enforcing the regulations governing certain activities related to the field of health and social Services.

Revenues for Santé Québec derive primarily from a subsidy allocated by the Department.

URGENCES-SANTÉ

The mission of Urgences-santé is to plan, organize and coordinate the pre-hospital emergency services in its territory, including the establishment of a first-responder service. It also operates a health communication centre and an ambulance service.

Revenues for Urgences-santé derive primarily from a subsidy allocated by the Department and from billing revenues for ambulance transportation.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Santé et Services sociaux" portfolio is set at \$57,028.4 million, before taking into account elements integrated into the Contingency Fund and excluding debt service. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- the funding of portfolio growth factors to ensure the delivery of services in the health and social services network, including remuneration-related expenditures;
- the continuation of government commitments, including the development of accommodation places for seniors experiencing loss of autonomy;
- the expected increase in the cost of medications.

An amount of \$4,553.7 million will be added to the budget of this portfolio from the Contingency Fund to account for the following elements:

- \$772.0 million for measures announced in the 2025-2026 Budget;
- \$3,781.7 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Coordination Functions

The purpose of this program is to provide the Department and the advisory board of the Health and Welfare Commissioner with the resources and services necessary to establish, implement and monitor health and social services programs. It also enables the general public to voice its needs and ensures Québec-wide coordination of the development and delivery of health and social services.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the increase in remuneration expenditures and the indexation of other expenditures;
- the taking over of certain activities previously charged to the Health and Social Services Information Resources Fund.

PROGRAM 2
Services to the Public

The purpose of this program is to offer public services that meet the objectives defined in the policy on health and well-being regarding the public's general or specific needs.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the increase in remuneration expenditures and the indexation of other expenditures;
- the continuation of government commitments, including the development of accommodation places for seniors experiencing loss of autonomy.

PROGRAM 3
Office des personnes handicapées du Québec

The purpose of this program is to ensure the implementation of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (CQLR, chapter E-20.1).

The 2025-2026 Expenditure Budget for this program is comparable to the 2024-2025 probable expenditure.

PROGRAM 4
Régie de l'assurance maladie du Québec

The purpose of this program is to finance the cost of insured services and administrative expenditures, particularly under the health insurance and prescription drug insurance plans.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the expected increase in costs related to medications, pharmaceutical services and dental services.

PROGRAM 5
Status of Seniors

The purpose of this program is to finance measures to promote the active aging of Quebecers. It also enables the implementation of measures to combat elder abuse and to provide specific support for the most vulnerable seniors. Lastly, the program also provides for planning, advising, coordinating and supporting policies and measures designed to fight prejudice and ageism, while fostering the participation and health and safety of the elderly from a perspective of intergenerational equity and respect for diversity.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the implementation of measures to promote the active aging of seniors.

Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
Program Spending				
1. Coordination Functions	300,770.7	14,697.1	275,617.1	286,073.6
2. Services to the Public	44,922,054.5	887,420.2	43,630,656.6	44,034,634.3
3. Office des personnes handicapées du Québec	17,033.6	(234.9)	15,879.9	17,268.5
4. Régie de l'assurance maladie du Québec	11,727,741.3	142,541.0	11,585,200.3	11,585,200.3
5. Status of Seniors	60,775.3	4,486.6	56,288.7	56,288.7
Subtotal	57,028,375.4	1,048,910.0	55,563,642.6	55,979,465.4
Elements integrated into the Contingency Fund:				
Budget Measures	772,000.0	772,000.0	-	-
Subsidized Infrastructures	3,781,676.6	(268,054.5)	4,049,731.1	4,049,731.1
Non-recurring budget items 2025-2026	-	12,219.5	-	(12,219.5)
Subtotal	61,582,052.0	1,565,075.0	59,613,373.7	60,016,977.0
Debt Service				
1. Coordination Functions	7,570.0	-	7,570.0	7,570.0
Budget Expenditures	61,589,622.0	1,565,075.0	59,620,943.7	60,024,547.0

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Fund pharmaceutical treatments offered in hospitals	300,000.0
Respond to the growing need in youth protection	145,000.0
Roll out the new healthcare and social services facilities	100,000.0
Expand vaccination among vulnerable clientele	71,000.0
Sustain funding for the harmonization of public and private residential and long-term care centres (CHSLDs)	50,600.0
Increase support for accommodation	35,000.0
Implement the national integrated health prevention strategy	15,000.0
Accelerate the digital transformation at the Régie de l'assurance maladie du Québec	10,000.0
Sustain support for Indigenous clientele	10,000.0
Extend financial assistance for the installation of sprinklers in private seniors' residences to ensure the safety of residents	10,000.0
Increase funding for community organizations	10,000.0
Train more doctors	6,500.0
Support vulnerable people who benefit from the Rent Supplement Program	4,600.0
Continue the rollout of screening for spinal muscular atrophy for newborns	2,000.0
Consolidate the joint practices of community-based psychosocial and police interventions	1,400.0
Support adapted health and education services for general adult education in Montreal	900.0
Subtotal	772,000.0
Subsidized Infrastructures	3,781,676.6
Total	4,553,676.6

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan. As regards loans, investments, advances and other costs, the variation is explained by the transfer to Santé Québec of the funding for centralized purchases.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	145.0	-	145.0
Information Resource Assets	2,030.0	741.9	1,288.1
Loans, Investments, Advances and Other Costs	-	(35,000.0)	35,000.0
Total	2,175.0	(34,258.1)	36,433.1

BUDGETARY CHOICES

ORIENTATION 1

BECOME AN EMPLOYER OF CHOICE

To meet the major workforce challenges that have been amplified by the pandemic, considerable efforts have been made and will continue to be made in the coming years to make Santé Québec and institutions serving northern and Indigenous communities more attractive to workers and to better meet the needs of current employees. Among these efforts, the Department seeks to improve work-life balance, consolidate teams, offer stable and predictable schedules and reduce workloads. These changes will transform Santé Québec and institutions serving northern and Indigenous communities into employers of choice that offer a great place to work and thrive.

Moreover, the generalized scarcity of labour in Québec is undoubtedly one of the biggest challenges to overcome if Santé Québec and institutions serving northern and Indigenous communities are to become employers of choice. The difficulty in filling positions has a major impact on existing staff: higher workloads, overtime and so on. This situation, combined with the growing and more complex needs of an aging population, means that staff job satisfaction must be improved. The Department must therefore be attractive and ensure that it retains the talent and expertise it needs to address the challenges of Santé Québec and institutions serving northern and Indigenous communities.

Proposed actions

- Improve job satisfaction at the Department, Santé Québec and institutions serving northern and Indigenous communities by:
 - continuing to roll out the Plan Santé;
 - continuing to implement Opération main-d'œuvre;
 - eliminating the need for mandatory overtime in day-to-day operations;
 - implementing self-managed schedules;

- reviewing work organization in certain sectors;
 - limiting the use of staffing agencies;
 - maintaining the Department's Healthy Enterprise certification, mainly through the Vivactif program;
 - organizing awareness campaigns about psychological safety.
- Support the workforce of Santé Québec and institutions serving northern and Indigenous communities by:
 - rolling out massive recruitment campaigns;
 - implementing new training programs;
 - granting scholarships to attract and hire new resources;
 - limiting the use of staffing agencies and independent workers;
 - rolling out Opération main-d'œuvre and Plan Santé measures.
 - Raise awareness of the realities of Indigenous people among the staff at Santé Québec and institutions serving northern and Indigenous communities by providing training and support to all personnel to help them better understand the experiences of the First Nations and Inuit;
 - Contribute to the Government's sustainable development efforts by:
 - drawing up a sustainable development action plan;
 - assessing the sustainability of the Department's core interventions;
 - increasing the proportion of the Department's financial support programs that incorporate sustainable development;
 - improving the Department's Green IT maturity index;
 - continuing efforts to manage residual materials at the Department;
 - raising awareness among department personnel of alternative transportation methods to solo car use.

ORIENTATION 2

BE PROACTIVE AND ACT PREVENTIVELY

Ensuring the health of the population is at the heart of the Department's mission, and the Government is putting in place structuring measures to achieve this, notably through prevention and health promotion. Intersectoral collaboration must therefore be increased to act on health determinants and meet the challenges that arose due to the pandemic and those to come.

Proposed actions

- Encourage people to take charge of their own health by:
 - introducing various initiatives as part of implementing the Programme national de santé publique and the Politique gouvernementale de prévention en santé;
 - continuing to roll out measures aimed at denormalizing tobacco use, preventing the use of tobacco and vaping products among young people, promoting smoking cessation and preventing exposure to second-hand smoke;
 - promoting a healthy lifestyle by encouraging young people to be more active.
- Provide the population with optimal protection against preventable diseases by:
 - continuing to enhance the vaccination service offering, in particular through vaccination centres close to communities and mobile vaccination clinics;
 - carrying out the vaccination campaigns set out in the Québec Immunization Program.
- Reduce cancer mortality by:
 - encouraging the adoption of a healthy lifestyle;
 - improving early cancer detection;
 - improving timely access to cancer treatments, including surgery.

ORIENTATION 3

OFFER A PATIENT EXPERIENCE FOCUSED ON ACCESSIBILITY AND QUALITY

Despite the considerable impact the COVID-19 pandemic has had on the health and social services system, major efforts have been made to offer the best possible services to the public, in particular, to promote faster patient management by a health or social services professional and to adapt care and services to the needs of users. These efforts will continue over the coming years to improve access and ensure greater fluidity of care and services, both for the general population and for certain more vulnerable clients.

Proposed actions

- Promote the optimal development of young people by:
 - continuing screening as part of the Agir tôt program;
 - rolling out measures in response to the recommendations made by the Special Commission on the Rights of the Child and Youth Protection;
 - improving the management and follow-up of youth protection reports;
 - improving the accessibility and quality of services offered to youth in difficulty by implementing labour contingency plans and action plans.

- Enable rapid access to mental health services by:
 - rolling out the Plan d'action interministériel en santé mentale 2022-2026;
 - continuing to roll out the Programme québécois pour les troubles mentaux;
 - implementing and maintaining an integrated service;
 - continuing to roll out the Aire ouverte model for young people aged 12 to 25;
 - consolidating the trajectory between the Info-Social service and first responders;
 - supporting mental health bodies;
 - implementing projects that showcase alternatives to hospitalization in psychiatry;
 - accelerating the rolling out of virtual care and digital interventions.
- Promote access to home care support by:
 - implementing a standardized process for reviewing waiting lists and caseloads;
 - significantly reducing delays related to the needs assessment tool, and revising assessment and reassessment practices;
 - revising work organization and improving clinical and administrative processes;
 - continuing to update home care support management indicators.
- Improve access to front-line and local services by:
 - developing an interdisciplinary care approach and making greater use of the qualifications and expertise of specialized nurse practitioners and pharmacists to improve health services;
 - continuously improving the Primary Care Access Point and developing care trajectories;
 - continuing registration with physicians;
 - implementing the V1SAGES approach to improve the care trajectory of heavy users of emergency services;
 - adjusting the management framework for university family medicine groups.
- Improve access to emergency services by:
 - redirecting patients to front-line services, depending on their state of health;
 - implementing specialized nurse practitioner clinics;

- proposing early holiday planning to improve hospital flow;
 - promoting better cooperation between the different partners of Santé Québec and of institutions serving northern and Indigenous communities;
 - developing guides and tools based on best practices;
 - continuing to integrate medical coordinators.
- Improve access to specialized services by:
 - pursuing the actions introduced under the corrective plan to address delays in surgical activities;
 - optimizing the IT environment of service request dispatch centres;
 - continuing work on specific trajectories (musculoskeletal, ophthalmology, geriatrics);
 - updating waiting lists;
 - using the services of private medical clinics.

BUDGET PLAN OF SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUNDS

CANNABIS PREVENTION AND RESEARCH FUND

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

No investments are planned for 2025-2026.

HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND

The variation in revenues is due to the cessation of the Fund's activities on April 1, 2025.

The variation in expenditures is due to the cessation of the Fund's activities on April 1, 2025.

The variation in investments is due to the cessation of the Fund's activities on April 1, 2025.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Cannabis Prevention and Research Fund					
Revenues	123,170.0	-	124,525.0	-	(1,355.0)
Expenditures	123,170.0	-	124,525.0	-	(1,355.0)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Health and Social Services Information Resources Fund					
Revenues	-	-	684,759.1	641,496.0	(684,759.1)
Expenditures	-	-	716,465.8	-	(716,465.8)
Investments	-	-	141,404.5	-	(141,404.5)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

PRESCRIPTION DRUG INSURANCE FUND

The variation in revenues is due mainly to:

- the increase in premium revenues;
- the increase in the transfer from the Department's expenditure budget.

The variation in expenditures is due mainly to an increase in the costs of medications and pharmaceutical services.

No investments are planned for 2025-2026.

HÉMA-QUÉBEC

The variation in revenues is due mainly to:

- the updating of certain tariffs;

- the increase in demand from hospitals for labile and stable blood products.

The variation in expenditures is due mainly to an increase in production costs for labile and stable blood products.

The variation in investments is due mainly to a decrease in project-related investments based on prioritization.

INSTITUT NATIONAL DE SANTÉ PUBLIQUE DU QUÉBEC

The variation in revenues is due mainly to the completion, in 2024-2025, of projects entrusted by the Department and other partners.

The variation in expenditures is due mainly to the completion, in 2024-2025, of projects entrusted by the Department and other partners.

The variation in investments is due mainly to the completion of one-time subsidized projects in 2025-2026.

INSTITUT NATIONAL D'EXCELLENCE EN SANTÉ ET EN SERVICES SOCIAUX

The variation in revenues is due mainly to the assignment of a project concerning the organization of pre-hospital emergency services.

The variation in expenditures is due mainly to the assignment of a project concerning the organization of pre-hospital emergency services.

No significant variation in investments was observed.

RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

The variation in revenues is due mainly to an increase in transfers from the Department and the Prescription Drug Insurance Fund.

The variation in expenditures is due mainly to an increase in the costs of medications and pharmaceutical services, dental services and technical and financial assistance.

The variation in investments is due mainly to the planned work at the head office in 2025-2026.

SANTÉ QUÉBEC

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

The variation in investments is due mainly to the decrease in investments based on adjustments to the schedule on several projects.

URGENCES-SANTÉ

The variation in revenues is due mainly to an increase in transfers from the Department.

The variation in expenditures is due mainly to the increase in amortization expenditures related to capital projects.

The variation in investments is due mainly to:

- the development of the new operations centre in Laval;
- the rolling out of electric ambulance vehicles and recharging infrastructure.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Prescription Drug Insurance Fund					
Revenues	4,566,415.7	2,790,270.4	4,381,409.6	2,678,615.6	185,006.1
Expenditures	4,566,415.7	-	4,381,409.6	-	185,006.1
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Héma-Québec					
Revenues	599,948.0	45,415.0	571,725.9	53,925.9	28,222.1
Expenditures	599,948.0	-	581,188.0	-	18,760.0
Investments	19,853.1	-	24,481.1	-	(4,628.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Institut national de santé publique du Québec					
Revenues	100,785.1	66,211.8	112,329.1	70,359.2	(11,544.0)
Expenditures	103,285.1	-	114,399.8	-	(11,114.7)
Investments	4,600.0	-	4,100.0	-	500.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Institut national d'excellence en santé et en services sociaux					
Revenues	40,877.2	33,874.2	39,721.8	32,342.0	1,155.4
Expenditures	40,877.2	-	39,721.8	-	1,155.4
Investments	250.0	-	25.0	-	225.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(90.0)	-	-	-	(90.0)
Régie de l'assurance maladie du Québec					
Revenues	14,706,387.7	9,741,665.0	14,459,754.3	9,701,598.9	246,633.4
Expenditures	14,706,387.7	-	14,459,754.3	-	246,633.4
Investments	11,755.7	-	7,078.8	-	4,676.9
Budget measures and other variations added to the forecast					
Expenditures	10,000.0	-	-	-	10,000.0
Investments	-	-	-	-	-
Santé Québec					
Revenues	44,929,327.6	40,557,738.2	44,901,715.2	40,486,675.1	27,612.4
Expenditures	44,929,327.6	-	44,901,715.2	-	27,612.4
Investments	3,540,127.9	-	3,764,468.6	-	(224,340.7)
Budget measures and other variations added to the forecast					
Expenditures	284,500.0	-	-	-	284,500.0
Investments	-	-	-	-	-
Urgences-santé					
Revenues	209,938.1	179,075.4	206,547.9	175,426.2	3,390.2
Expenditures	211,488.9	-	208,294.1	-	3,194.8
Investments	26,440.8	-	24,743.3	-	1,697.5
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	1,272.8	-	-	-	1,272.8

APPENDIX 1**BUDGET-FUNDED BODIES****Expenditures of Budget-funded Bodies**
(thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Health and Welfare Commissioner	5,706.0	5,061.7
Office des personnes handicapées du Québec	17,033.6	17,268.5

SÉCURITÉ PUBLIQUE

SNAPSHOT OF THE PORTFOLIO

<p>Staff ensuring the safety of the population¹</p> <p>14,598</p> <p>individuals</p>	<p>Correctional system activities²</p> <p>4,874</p> <p>individuals incarcerated on average in detention facilities</p> <p>19,214 offenders under supervision in the community</p> <p>30,154 admissions to detention facilities</p>	<p>Prevention^{2, 3}</p> <p>\$94.3 million</p> <p>to support crime prevention projects and mitigate disaster risks</p> <p>6,715 investigations by the Coroner's Office</p>
<p>Assistance to disaster victims²</p> <p>\$79.0 million</p> <p>in financial assistance for disaster victims</p>	<p>Response to the public²</p> <p>671,797</p> <p>calling cards processed by the 11 Sûreté du Québec call management centres</p>	<p>Legal and forensic expertise²</p> <p>21,809</p> <p>applications supporting the administration of justice</p>

¹ As at March 31, 2024

² The data presented here covers the period from April 1, 2023, to March 31, 2024.

³ For the year 2023-2024, aid paid in connection with crime prevention and disaster risk mitigation projects excludes anthropogenic risks and multi-hazard projects.

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The Ministère de la Sécurité publique, including the Sûreté du Québec, is responsible for ensuring security across Québec by protecting and informing the Québec population. In addition to activities performed by the Sûreté du Québec, it intervenes in five main activity sectors: correctional services, policing, public safety, fire safety, and legal and forensic expertise. As a result, it is committed to taking action both in terms of intervention, during and after various events, but also in terms of prevention in order to reduce the probability or impact of such events.

The mission of the Department is to ensure security across Québec through prevention and intervention in collaboration with its partners.

More specifically, the Department and bodies that make up the "Sécurité publique" portfolio are involved in the following sectors:

- prevention of crime and deaths, including those occurring under unexplained or violent circumstances;
- protection of members of the Conseil exécutif, security in courthouses, and supervision of police activities;
- public safety and fire prevention;
- administration of permits, supervision, monitoring and control of activities in the alcoholic beverage, horse racing, gambling and professional combat sport sectors;
- legal expertise;
- correctional services, prevention of recidivism and measures for the gradual release of offenders;
- police and firefighter training;
- maintenance of peace and public order, support of police forces as well as supervision and monitoring of police intervention;
- processing of complaints against police officers and subpoenas to appear in police ethics matters;
- coordination of actions to prevent and combat corruption and collusion in the public sector, including in public sector contracting;
- independent investigations when a person dies, is seriously injured or is injured by a firearm used by a police officer during a police intervention or while the person is in custody of police forces, and certain investigations concerning criminal allegations against police officers.

Additionally, seven bodies reporting to the Minister of Public Security contribute in various capacities to the security of Québec. These include the Bureau des enquêtes indépendantes, the Office of the Coroner, the Tribunal administratif de déontologie policière, the Police Ethics Commissioner, the Anti-Corruption Commissioner, the Commission québécoise des libérations conditionnelles and the Régie des alcools, des courses et des jeux.

SPECIAL FUND

POLICE SERVICES FUND

The Police Services Fund is allocated to finance the cost of goods and services provided by the Sûreté du Québec to municipalities and any body other than a municipality following an agreement made under the Police Act (CQLR, chapter P-13.1). This essentially concerns police services to regional county municipalities based on the community-policing model.

Revenues for the Fund derive from the following sources: fees paid by municipalities under the Regulation respecting the amounts payable by municipalities for services provided by the Sûreté du Québec (CQLR, chapter P-13.1, r. 7), the federal government for service on the Jacques-Cartier and Samuel-De Champlain bridges, as well as for criminal background checks and escorts of outsized loads. Additional revenues derive from appropriations allocated from Parliament to the Ministère de la Sécurité publique to balance the Fund.

BODIES OTHER THAN BUDGET-FUNDED BODIES

ÉCOLE NATIONALE DE POLICE DU QUÉBEC

The mission of the École nationale de police du Québec, as a specialized institution for the reflection and integration of activities related to police training, is to develop and integrate relevant, quality and consistent police training activities. Its mission is also to conduct research, advise, promote and facilitate the exchange of expertise in police training.

The École nationale de police du Québec exclusively provides the initial skills training for Québec police officers in the areas of patrolling, investigation and police management. It offers professional development activities for Québec police forces and customized training to a diverse clientele from the public safety sector. It also advises on vocational training, promotes cooperation among various institutions that offer police training and conducts research and carries out studies in its area of activity.

Revenues of the École nationale de police du Québec are derived from annual contributions from police forces, tuition set by regulation, fees charged for other services and a subsidy from the Ministère de la Sécurité publique.

ÉCOLE NATIONALE DES POMPIERS DU QUÉBEC

The mission of the École nationale des pompiers du Québec is to ensure the relevance, quality and consistency of qualifying vocational training for firefighters and other municipal personnel working in fire safety. As such, it advises on vocational training matters, encourages cooperation among the various institutions offering training to municipal fire safety personnel, and conducts research and studies in its area of activity.

Revenues of the École nationale des pompiers du Québec are derived from tuition set by regulation and fees charged for other services.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Sécurité publique" portfolio is set at \$2,169.8 million before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- exceptional expenditures, in 2024-2025, to manage recovery from major disasters and for the suppression of forest fires by the Société de protection des forêts contre le feu (SOPFEU);
- expenditures at the Sûreté du Québec, in 2024-2025, arising from the settlement of the collective agreement with the Association des policières et policiers provinciaux du Québec;
- the end of certain measures announced in previous budgets;
- the transfer of an amount from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances in 2024-2025.

An amount of \$59.3 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$32.7 million for the measures announced in the 2025-2026 Budget;
- \$26.6 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1 Management and Administration

The purpose of this program is to plan and coordinate the activities required to manage the Department's programs.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- funding of certain remuneration and information technology needs in 2024-2025;
- the end of measures announced in previous budgets.

PROGRAM 2

Services of the Sûreté du Québec

The purpose of this program is to protect society, the public and their property.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- expenditures at the Sûreté du Québec arising from the settlement of the collective agreement with the Association des policières et policiers provinciaux du Québec in 2024-2025;
- the transfer of an amount from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances for certain types of crime in 2024-2025;
- expenditures relating to Sûreté du Québec assistance to certain Indigenous police forces in 2024-2025.

PROGRAM 3

Management of the Correctional System

The purpose of this program is to protect society by providing services for offenders in detention or under supervision in the community to ease their reintegration into society. It also includes the Commission québécoise des libérations conditionnelles, which reviews cases of inmates eligible for parole.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the average daily incarcerated population in 2024-2025.

PROGRAM 4

Police

The purpose of this program is to provide for the inspection of police services and fund Indigenous police services. Furthermore, it is involved in anti-terrorism activities and the prevention of crime, sees to the transport and protection of members of the Conseil exécutif, and manages security services in courthouses and certain government buildings.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the end of certain measures announced in previous budgets.

PROGRAM 5

Scientific and Forensic Expertise

The purpose of this program is to provide various services in forensic medicine and legal expertise. It also includes the Office of the Coroner, whose mandate is to investigate the causes and circumstances of deaths occurring under unexplained or violent circumstances and, if applicable, to formulate recommendations to ensure better protection of human life.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the volume of investigations and inquests in 2024-2025 at the Office of the Coroner;
- the end of measures announced in previous budgets.

PROGRAM 6

Management and Oversight

This program groups together the organizations that play a role in the supervision, monitoring and control of police activities, the awarding of public sector contracts, or the economic sectors of alcoholic beverages, racing, gambling and combat sports.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the increase, in 2024-2025, in remuneration expenditures following the settlement of main collective agreements.

PROGRAM 7

Public Safety and Fire Prevention

The purpose of this program is to ensure that measures and activities are in place to prevent and mitigate risks of disasters that could threaten the safety of the public and their property. In the event of a disaster, this program facilitates a return to normal life.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to exceptional expenditures in connection with managing recovery from major disasters and for the suppression of forest fires by the SOPFEU in 2024-2025.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Administration	90,299.6	(32,508.6)	109,680.4	122,808.2
2. Services of the Sûreté du Québec	885,679.6	(184,011.5)	997,011.5	1,069,691.1
3. Management of the Correctional System	664,761.5	(20,346.8)	670,770.0	685,108.3
4. Police	296,417.1	(24,944.7)	306,223.3	321,361.8
5. Scientific and Forensic Expertise	41,256.2	(6,210.2)	44,189.9	47,466.4
6. Management and Oversight	67,621.0	(4,722.5)	70,397.3	72,343.5
7. Public Safety and Fire Prevention	123,792.3	(195,199.3)	306,861.0	318,991.6
Subtotal	2,169,827.3	(467,943.6)	2,505,133.4	2,637,770.9
Elements integrated into the Contingency Fund:				
Budget Measures	32,700.0	32,700.0	-	-
Subsidized Infrastructures	26,561.4	246.0	26,315.4	26,315.4
Non-recurring budget items 2025-2026	-	170,306.8	-	(170,306.8)
Total	2,229,088.7	(264,690.8)	2,531,448.8	2,493,779.5

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Implement the Stratégie québécoise de lutte contre la criminalité	12,200.0
Maintain the efforts to intensify the fight against organized crime	8,600.0
Consolidate the capacity for action in the field of civil security	3,600.0
Maintain the Équipe intégrée de coordination des disparitions et enlèvements	3,500.0
Maintain policing services that provide security outside the communities	2,800.0
Extend the funding of the team specialized in the fight against intimate partner violence	1,400.0
Extend and increase the subsidy to the Canadian Red Cross	600.0
Subtotal	32,700.0
Subsidized Infrastructures	26,561.4
Total	59,261.4

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget (thousands of dollars)

	2025-2026		2024-2025
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	32,697.9	(4,172.8)	36,870.7
Information Resource Assets	21,663.0	167.2	21,495.8
Loans, Investments, Advances and Other Costs	97.4	-	97.4
Total	54,458.3	(4,005.6)	58,463.9

BUDGETARY CHOICES

The major budgetary choices made in 2025-2026 pertain to the Department's prevention and intervention priorities. Three priorities guided the development of the 2025-2026 financial framework:

- making Québec a safer place;
- adapting, simplifying and modernizing our services for the benefit of our clients;
- providing a stimulating, motivating and healthy work environment.

These priorities are reflected in the orientations of the Department's 2023-2027 Strategic Plan and the resulting actions.

ORIENTATION 1 FOCUS ON PREVENTION, RESEARCH AND INNOVATION

To support its safety objectives, the Department intends to demonstrate ingenuity across all its activity sectors. It will continue to focus on proactively addressing and preventing issues, making effective use of data and research findings and supporting and promoting innovation.

Proposed Actions

- Build a more disaster-resilient society in the face of climate change:
 - carry out work to protect riverbanks against coastal erosion and flooding;

-
- stabilize slopes against landslides;
 - send a municipal pre-disaster preparedness survey to all municipalities;
 - analyze the results of the municipal preparedness survey.
 - Reduce fire risks through prevention, awareness and the promotion of best practices:
 - produce a statistical report on reported fires in Québec, including data on the number of fire-related deaths;
 - develop and distribute fire prevention awareness tools to the general public.
 - Prevent recidivism by reintegrating offenders into society:
 - implement measures to maximize target client participation in proposed activities;
 - incorporate target activity participation rates into annual expectations for the managers concerned and monitor them on a quarterly basis;
 - analyze the possibility of adding new services for target clients.
 - Support interventions to prevent sexual and domestic violence:
 - introduce measures to encourage offenders to comply with the conditions of an anti-approach bracelet;
 - provide ongoing training for staff involved in the anti-approach bracelet program;
 - support bodies working to prevent domestic violence, sexual violence and sexual exploitation;
 - contribute to maintaining police forces specialized in domestic and sexual violence;
 - review departmental policies regarding crime prevention and optimize prevention programs.
 - Foster innovation in public safety through research, knowledge transfer and the use of new technologies:
 - make new online fire and public safety services available to individual tenants and property owners, businesses, municipalities and bodies;
 - enhance the electronic delivery of fire and public safety services to the public;
 - launch the new general public web portal Vigilance – Surveillance de la crue des eaux;

- conduct an annual census of new technology-based initiatives implemented in correctional services;
- promote the Horizon program to ensure that prison service employees adopt new technological work methods;
- plan a strategy for publishing research results;
- carry out the computerized axial tomography project in the control room of the Laboratoire des sciences juridiques et de médecine légale;
- produce specialized devices in the tactical control room of the Laboratoire des sciences juridiques et de médecine légale.

ORIENTATION 2

ACT IN CONCERT WITH OUR PARTNERS

Responding to the various threats arising from the evolution of crime and adapting interventions to the specific needs of vulnerable clients and the current social context poses significant and complex challenges. The Department cannot do it alone. To make Québec a safer place for everyone, it must act in concert with its partners. Better communication and consistent actions with these partners are essential given the Department's role as a leader.

Proposed Actions

- Counter armed violence in collaboration with our partners:
 - support police forces in their fight against armed violence and organized crime;
 - support bodies and organizations working with young people to prevent delinquency and crime;
 - promote projects and activities to increase our understanding of phenomena associated with armed violence and best intervention practices.
- Intervene more effectively with individuals in vulnerable situations:
 - update the Department's Vers une police plus communautaire policy;
 - support police forces in implementing diverse teams;
 - plan a strategy to disseminate best practices in forming diverse teams and support the implementation and development of diverse practices;
 - implement measures to maximize target client participation in proposed activities;
 - incorporate target activity participation rates into annual expectations for the managers concerned and monitor them on a quarterly basis;
 - analyze the possibility of adding new services for target clients.

- Take into account specific identity and cultural characteristics of members of the First Nations and Inuit when intervening:
 - implement measures to maximize target client participation in proposed activities;
 - incorporate target activity participation rates into annual expectations for the managers concerned and monitor them on a quarterly basis;
 - analyze the possibility of adding new services for target clients by consulting various partners.

ORIENTATION 3

BETTER MEET OUR CLIENTS' NEEDS IN AN EFFICIENT AND RESPONSIBLE MANNER

The Department wants to measure the level of satisfaction of its various clients and partners with regard to the services offered or rendered. The results will determine the performance level of the actions taken and whether they are in line with what the public expects in terms of safety, service quality and responsible practices. The information gained from these exercises and their interpretation will be used to improve the services. Particular attention will be paid to environmental, social and cultural considerations and to the notion of transparency.

Proposed Actions

- Listen to our clients when developing our services, in particular by surveying disaster victims;
- Promote public satisfaction with the police;
- Support improved performance in police organizations;
- Provide effective support for the administration of justice.

ORIENTATION 4

MAKE PEOPLE THE FOCUS OF OUR ACTIONS

By focusing on an improved employee experience and the development of individual talents, the Department intends to support performance and encourage staff attraction and retention. Improving the employee experience, as an overall workplace experience, will help create a work environment that promotes health, well-being, engagement and efficiency.

Proposed Actions

- Offer a distinct employee experience:
 - roll out an employee experience strategy;
 - roll out an evolving leadership approach;
 - roll out a departmental change management framework.

- Promote people's health:
 - enhance the Programme d'aide aux personnes;
 - continue rolling out the Plan-cadre en santé des personnes;
 - implement actions to support obligations under the Act to modernize the occupational health and safety regime (S.Q. 2021, chapter 27).

SÛRETÉ DU QUÉBEC

In addition to the Department's budgetary choices, the Sûreté du Québec has its own budget. The main budgetary choices for 2025-2026 are as follows. They are based on the orientations set out in the Sûreté du Québec's 2023-2027 Strategic Plan.

ORIENTATION 1

KEEP PUBLIC INTEREST AT THE HEART OF OUR ACTIONS AND STRATEGIES

The needs and expectations of the public are evolving and must constantly be taken into consideration. To achieve this, the Sûreté du Québec must continue to be accessible and attentive to the public, making them the focus of its service offering.

Proposed Actions

- Promote approaches adapted to crime victims;
- Promote use of the Les survivantes program;
- Carry out initiated operations;
- Conduct detection operations, mainly concerning sexual exploitation;
- Identify potential victims during active investigations and meet with victims individually;
- Conduct activities to raise awareness in youth centres with at-risk youth;
- Present the enhanced public consultation process to police station managers and public safety committees;
- Roll out the enhanced public consultation process in 34 regional county municipalities (RCMs);
- Roll out ethics and integrity training to an additional 25% of individuals in management positions;
- Implement two identified activities to prevent racial and social profiling.

ORIENTATION 2**ADAPT OUR INTERVENTIONS TO PREVENT AND FIGHT CRIME AND INCREASE THE SENSE OF SAFETY**

The mission of the Sûreté du Québec is to prevent, detect and punish crime. To do so, it must continually improve its processes and be innovative. Whether by taking steps to deal with the emergence of new forms of crime, maintaining safe environments or being present and visible to the public to contribute to a sense of safety, it must offer adapted and evolving services.

Proposed Actions

- Contribute to the rolling out of phase 3 of automated traffic control;
- Continue to implement the master plan for heavy vehicles;
- Monitor the action plan for the Stratégie en sécurité des réseaux de transport 2021-2026 PISTE (Partenariat, Intervention, Sensibilisation, Technologie, Évaluation);
- Carry out joint national concerted operations and long holidays;
- Release the results of major operations;
- Increase the number of drug recognition experts (AERD) and AERD instructors;
- Boost the Projet Influence AERD 24/7 hotline;
- Continue the Escouade Influence project;
- Target two themes for two new preventive measures;
- Target the problem of intimate partner violence for an opération nationale concertée de prévention (ONCP);
- Target a prevention issue for an ONCP;
- Target a road safety issue for an ONCP;
- Reinforce our strategies for fighting sexual and armed violence;
- Promote the Centre québécois de dépistage des armes à feu;
- Carry out activities to detect producers and distributors of child pornography;
- Carry out projects with a significant impact on communities and/or whose complexity requires cutting-edge expertise;
- Disseminate training and maintain knowledge of child sexual exploitation on the Internet.

ORIENTATION 3

BE AN INSPIRING LEADER THAT TAKES A COLLABORATIVE APPROACH THAT ENGAGES PARTNERS

To achieve its mission, the Sûreté du Québec wants to encourage and consolidate its collaboration with various partners, support the efforts of its collaborators and encourage the implementation of concerted interventions. This approach creates synergy within the police community, which will ultimately optimize the services offered to the public.

Proposed Actions

- Optimize concerted interventions;
- Coordinate organized crime intelligence and share it with police partners;
- Target locations where organized crime members are known to congregate and events where their presence is expected.

ORIENTATION 4

FAVOUR INNOVATIVE, EFFECTIVE PRACTICES THAT MEET THE EXPECTATIONS AND ADDRESS THE CHALLENGES OF TOMORROW

The Sûreté du Québec is continuing to shape the police force of tomorrow, mainly by modernizing its management practices, its processes, digital infrastructure and tools, and by continuing to optimize its ways of doing things in order to suitably meet the present and future needs of the public and Sûreté du Québec staff.

Proposed Actions

- Identify the second digital service to be implemented, carry it out and launch it;
- Get feedback from the public about the service;
- Modernize internal communications;
- Consolidate infrastructures to facilitate learning in the regions;
- Implement and standardize organizational tools for administrative follow-up.

ORIENTATION 5

INVEST IN AND CARE FOR HUMAN CAPITAL

The greatest strength of the Sûreté du Québec has always been its human capital. The efficiency and quality of the services to the public mainly depend on the physical and psychological health and engagement of the individuals who work within the organization. As a result, police and civilian employee health is a priority. In addition, the Sûreté du Québec continues to be accessible and attentive to the needs of all its employees.

Proposed Actions

- Develop the engagement index;
- Analyze the results of the survey conducted in 2023-2024 as part of the engagement index development process;
- Develop an action plan to increase the engagement index with the aim of enriching the employee experience;
- Share the engagement index and the main measures set out in the action plan;
- Promote the psychological first aid program;
- Recruit participants for the psychological first aid program;
- Plan training sessions for program participants;
- Evaluate the dissemination of the training in order to take stock.

BUDGET PLAN FOR THE SPECIAL FUND AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUND

POLICE SERVICES FUND

The variation in revenues is due mainly to:

- the increase in the contribution from municipalities;
- the increase in the Government contribution.

The variation in expenditures is due to:

- the increase in remuneration expenditures;
- the increase in rental expenditures.

No significant variation in investments was observed.

Special Fund Revenues, Expenditures and Investments
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Police Services Fund					
Revenues	907,194.2	460,686.8	882,914.3	458,667.1	24,279.9
Expenditures	907,194.2	-	882,914.3	-	24,279.9
Investments	25,410.9	-	24,946.7	-	464.2
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

ÉCOLE NATIONALE DE POLICE DU QUÉBEC

The variation in revenues is due mainly to an annual increase in the number of police trainees, special constables and introductory training in police investigation.

The variation in expenditures is due mainly to:

- the annual increase in the number of police trainees, special constables and introductory training in police investigation;
- the rollout of training offers in Montréal.

The variation in investments is due mainly to 2024-2025 investments in campus expansion and modernization.

ÉCOLE NATIONALE DES POMPIERS DU QUÉBEC

No significant variation in revenues was observed

The variation in expenditures is due mainly to the increase in teaching material costs.

No significant variation in investments was observed in 2025-2026.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
École nationale de police du Québec					
Revenues	66,930.3	17,245.6	65,967.0	20,623.6	963.3
Expenditures	66,930.3	-	65,967.0	-	963.3
Investments	5,070.4	-	8,417.0	-	(3,346.6)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(1,377.5)	-	-	-	(1,377.5)
École nationale des pompiers du Québec					
Revenues	3,079.0	400.0	3,082.0	200.0	(3.0)
Expenditures	3,406.9	-	3,307.2	-	99.7
Investments	15.0	-	30.7	-	(15.7)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

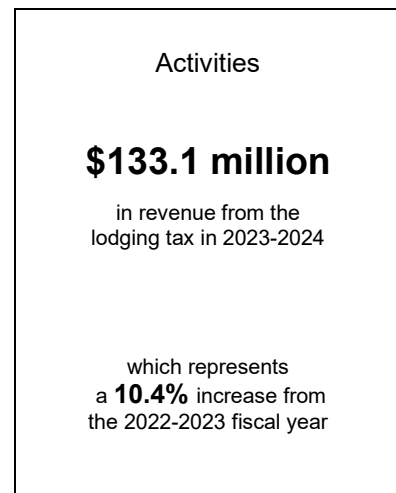
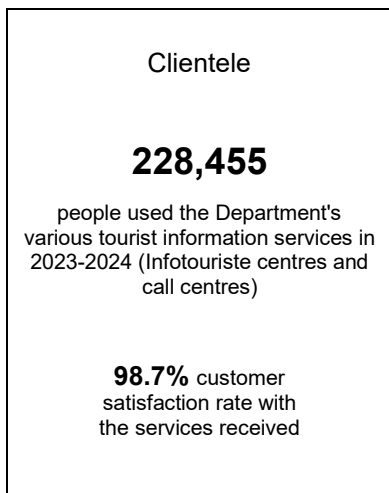
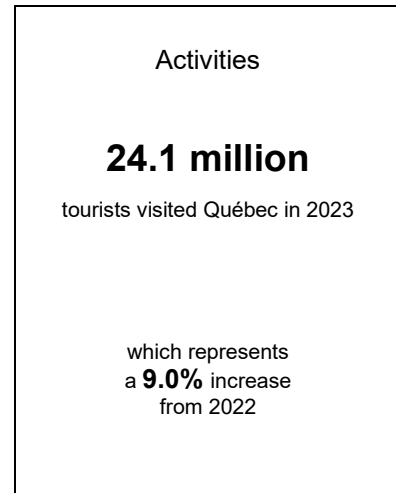
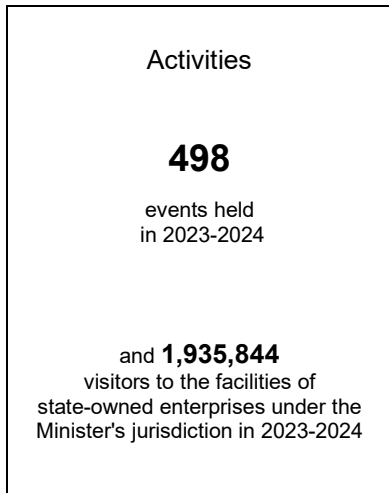
BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Bureau des enquêtes indépendantes	9,599.7	10,535.0
Office of the Coronor	17,629.3	20,912.0
Police Ethics Commissioner	7,645.1	7,907.0
Anti-Corruption Commissioner	28,257.8	28,580.5
Commission québécoise des libérations conditionnelles	8,028.2	8,107.2
Régie des alcools, des courses et des jeux	19,319.8	22,077.3
Tribunal administratif de déontologie policière	2,798.6	3,243.7

TOURISME

SNAPSHOT OF THE PORTFOLIO



MINISTER'S PORTFOLIO

DEPARTMENT

As a leader in tourism development and promotion for Québec, the Ministère du Tourisme rallies partners and industry players to enhance the economic performance of all regions of Québec, in a sustainable and responsible manner.

In a complex tourism ecosystem, the Department plays a central role by providing technical and financial support to the industry through a set of financial levers, by offering and structuring hospitality and tourist information services, developing and implementing tourism strategies, managing programs, producing and distributing strategic tourism knowledge and ensuring, in cooperation with its mandataries, the marketing of Québec and its tourist regions.

To achieve these ends, the Department relies on a network of partners made up of sector-based and regional tourism associations, the Alliance de l'industrie touristique du Québec, as well as other government departments and bodies.

The Minister of Tourism is also legally responsible for three state-owned enterprises: the Société de développement et de mise en valeur du Parc olympique, the Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal.

SPECIAL FUND

TOURISM PARTNERSHIP FUND

The Tourism Partnership Fund was established to implement the mission of the Ministère du Tourisme, as outlined above.

The annual revenues of the Tourism Partnership Fund come from a portion of the proceeds from the Québec sales tax, the lodging tax, fees payable under the Tourist Accommodation Regulation (CQLR, chapter H-1.01, r.1), an allocation from appropriations allocated to the Department, amounts from the sale of goods and services and contributions paid to help achieve the objectives of the Tourism Partnership Fund.

BODIES OTHER THAN BUDGET-FUNDED BODIES

SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

Known for its bold architectural design, the Olympic Park was built for the 1976 Summer Olympics. It has hosted more than 100 million visitors who have come to admire Montréal from atop the world's highest inclined tower, attend an event at the Stadium, train at the Sports Centre (which also hosts national and international competitions) or take part in outdoor activities on the Esplanade.

The mission of the Société de développement et de mise en valeur du Parc olympique is to develop, manage, promote, and operate the Olympic Park, ensuring it serves as a venue for sports, cultural, and community events, exhibitions and recreational and tourism activities in collaboration with its partners and the surrounding community, while showcasing its Olympic heritage.

Its quadrangle, overlooking the Park's facilities and its hundred or so partners on the site, welcomes several million visitors each year. Generating a substantial number of jobs and serving as an international symbol of Montréal, the Olympic Park is a key driver of economic and tourism development.

Open to the world and in harmony with its surrounding community (the Mercier-Hochelaga-Maisonneuve borough), the Olympic Park continues to develop into a modern urban park, a unique recreational and tourism destination where creativity, discovery, entertainment and physical activity come together.

The revenues of the Olympic Park are comprised of own-source revenues generated from the operation of the Stadium, the Sports Centre and the Montréal Tower, as well as a grant from the Ministère du Tourisme.

SOCIÉTÉ DU CENTRE DES CONGRÈS DE QUÉBEC

The mission of the Société du Centre des congrès de Québec is to attract major conventions and events, provide a world-class convention centre and deliver an exceptional service experience. By doing so, it aims to position the Québec City region as a premier business event destination and contribute to its economic activity.

The revenues of the Société are comprised of own-source revenues from space rentals and the sale of services, as well as a grant from the Ministère du Tourisme.

SOCIÉTÉ DU PALAIS DES CONGRÈS DE MONTRÉAL

The mission of the Société du Palais des congrès de Montréal is to contribute to Québec's economic growth and social progress by promoting the exchange of knowledge and know-how, within a sustainable development perspective.

The Société attracts and hosts conventions, exhibitions, conferences, meetings and other events. A public institution with a commercial vocation, the Société generates significant economic and intellectual spin-offs for Québec and contributes to enhancing Montréal's international reputation as a first-class destination.

The revenues of the Société are comprised of own-source revenues from space rental, royalties from exclusive and official suppliers, and the sale of services, as well as a grant from the Ministère du Tourisme.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget of the "Tourisme" portfolio is set at \$123.9 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- the end of certain measures announced in previous budgets, such as the Cadre d'intervention touristique 2021-2025 : Agir aujourd'hui. Transformer demain;
- the decrease in expenditures related to the Programme d'aide à la relance de l'industrie touristique.

An amount of \$388.8 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following:

- \$19.0 million for measures announced in the 2025-2026 Budget;
- \$369.8 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Management, Administration and Program Management

The purpose of this program is to allocate the resources needed for the proper operation of all administrative units in order to ensure the management of the various programs dedicated to Québec's tourism industry, develop and implement orientations and strategies affecting the tourism industry as well as handle complaints and the hospitality and tourist information services.

The variation in the 2025-2026 expenditure budget compared with the 2024-2025 probable expenditure is due mainly to additional expenditures observed in the 2024-2025 fiscal year related to the renewal of collective agreements for government employees and professionals.

PROGRAM 2

Tourism Development

The purpose of this program is to foster Québec's tourism industry by guiding and coordinating private and government tourism initiatives, stimulating and supporting the development of products, and ensuring the promotion of Québec.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the end of certain measures announced in previous budgets, such as the Cadre d'intervention touristique 2021-2025 : Agir aujourd'hui. Transformer demain;
- the decrease in expenditures related to the Programme d'aide à la relance de l'industrie touristique;
- the end of regional partnership and digital transformation agreements in tourism for the 2022-2025 period.

PROGRAM 3

Bodies Reporting to the Minister

The purpose of this program is to foster Québec's tourism industry by developing and operating public facilities that are tourist attractions.

The variation in the 2025-2026 expenditure budget from the 2024-2025 probable expenditure is due mainly to one-time expenditures in 2024-2025 following the fire at the Olympic Park in March 2024.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management, Administration and Program Management	13,403.0	(1,960.0)	13,247.9	15,363.0
2. Tourism Development	71,983.2	(84,103.3)	170,586.5	156,086.5
3. Bodies Reporting to the Minister	38,476.2	(63,073.3)	40,549.5	101,549.5
Subtotal	123,862.4	(149,136.6)	224,383.9	272,999.0
Elements integrated into the Contingency Fund:				
Budget Measures	19,000.0	19,000.0	-	-
Subsidized Infrastructures	369,801.1	137,928.2	231,872.9	231,872.9
Non-recurring budget items 2025-2026	-	61,000.0	-	(61,000.0)
Total	512,663.5	68,791.6	456,256.8	443,871.9

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Extend the Regional Partnership and Digital Transformation in Tourism Agreements	12,000.0
Renew agreements with sectoral tourist associations	5,000.0
Extend the PAET, an accessibility program for tourist establishments	2,000.0
Subtotal	19,000.0
Subsidized Infrastructures	369,801.1
Total	388,801.1

BUDGETARY CHOICES

ORIENTATION 1

DEVELOP AND PROMOTE A DISTINCTIVE, FORWARD-LOOKING TOURISM OFFERING FOR TOURISTS FROM HERE AND ABROAD, FOR THE SUSTAINABLE GROWTH OF QUÉBEC'S ECONOMY

Thanks to its many assets, Québec is well placed to attract not only international visitors, but also Quebecers and Canadians. The rise in domestic tourism in recent years, as well as the travel intentions of business tourists from the United States and French-speaking markets, show strong interest in the province.

Showcasing the destination's characteristic attractions aims to create excitement and diversify markets. With a view to enhancing Québec's appeal as a must-visit destination, the Department wishes to capitalize on a distinctive tourism offering. The development and promotion of the offering will be structured around a roadmap that is both ambitious and realistic.

Proposed actions

- Develop and launch a sustainable tourism growth strategy;
- Complete the redesign of the Nordic Incubator-Accelerator;
- Support the development and roll-out of a plan for the Indigenous tourism sector;
- Implement the Plan d'action en tourisme d'affaires 2023-2026;
- Continue implementing the Plan d'action Bonjour accueil 2023-2026;
- Pursue marketing initiatives in partnership with the Alliance de l'industrie touristique du Québec.

ORIENTATION 2

DRIVE THE TRANSFORMATION OF THE TOURISM INDUSTRY

Responding to climate and demographic issues will require far-reaching solutions that not only keep pace with trends, but also position Québec at the forefront and showcase the expertise of industry players. Digital transformation will also contribute to improving the quality experience offered to tourists and same-day visitors¹ and partly address issues such as the labour shortage. Sustainable transformation will enable Québec to strengthen its position on the international stage in responsible tourism while contributing to efforts to reduce greenhouse gas emissions.

Proposed actions

- Continue rolling out innovative initiatives in responsible and sustainable tourism;

¹ Same-day visitors: Individuals who made a same-day round trip outside their home town, travelling at least 40 kilometres to reach their destination.

- Enter into new partnerships in the field of adaptation climate change;
- Support innovative projects and businesses under the Tourism Innovation Program;
- Promote the dissemination and use of data in tourism;
- Lead work on the use of artificial intelligence in the tourism sector.

ORIENTATION 3

INCREASE SYNERGY WITHIN THE DEPARTMENT AND WITH PARTNERS

The work environment created by the Department and its various complementary partners can serve as an asset in reaching its objectives. By fostering synergy within the organization and with its partners, the Department can harmonize and accelerate the many changes being made. Given the ambitiousness of its objectives and the scale of the changes that will transform the industry, collaboration between the various players will make it possible to take on challenges consistently. Synergy within the Department's staff is another success factor in fostering an engaging work environment that promotes employee retention.

Proposed actions

- Organize a new edition of the Assises du tourisme and continue to hold frequent meetings with partners;
- Implement the Plan d'action 2024-2027 "Ensemble pour une expérience employé mobilisante";
- Establish at least three new partnerships with other departments and bodies;
- Increase the Department's participation in events with partners;
- Strengthen partnerships with Québec delegations abroad;
- Carry out new collaborative initiatives with the municipal sector;
- Support partners in implementing the Système d'information touristique Québec.

BUDGET PLAN OF THE SPECIAL FUND AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUND

TOURISM PARTNERSHIP FUND

The variation in revenues is due mainly to:

- the end of certain contributions announced in previous budgets, such as the Cadre d'intervention touristique 2021-2025 : Agir aujourd'hui. Transformer demain;

Tourisme

- the decrease in the contribution for the implementation of the Programme d'aide à la relance de l'industrie touristique;
- the end of regional partnership and digital transformation agreements in tourism for the 2022-2025 period.

The variation in expenditures is due mainly to:

- the end of measures related to the Cadre d'intervention touristique 2021-2025 : Agir aujourd'hui. Transformer demain;
- the decrease in expenditures related to the Programme d'aide à la relance de l'industrie touristique;
- the end of regional partnership and digital transformation agreements in tourism for the 2022-2025 period.

The variation in investments is due mainly to the acquisition of equipment for the project to create an activity-based workplace for employees at the Montréal office.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Tourism Partnership Fund					
Revenues	331,254.5	148,112.6	395,435.2	208,838.1	(64,180.7)
Expenditures	334,917.6	-	392,629.2	-	(57,711.6)
Investments	1,084.4	-	573.3	-	511.1
Budget measures and other variations added to the forecast					
Expenditures	12,632.2	-	-	-	12,632.2
Investments	(156.1)	-	-	-	(156.1)

BODIES OTHER THAN BUDGET-FUNDED BODIES

SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

The variation in revenues is due mainly to:

- a decrease in the contribution from the Ministère du Tourisme during the closure that was required while the facilities were being restored following the fire in March 2024;
- the contribution from the Ministère du Tourisme for asset retirement obligations.

The variation in expenditures is due mainly to:

- the completion of restoration work following the March 2024 fire;
- a decrease in the accounting of asset retirement obligations.

The variation in investments is due mainly to an increase in investments related to the project to replace the Olympic Stadium roof.

SOCIÉTÉ DU CENTRE DES CONGRÈS DE QUÉBEC

The variation in revenues is due mainly to an increase in the contribution from the Ministère du Tourisme to maintain Société infrastructure.

The variation in expenditures is due mainly to:

- an increase in the volume of the Société's activities;
- an increase in costs related to inflation, particularly in municipal taxes and maintenance expenses;
- an increase in the Société's infrastructure maintenance costs.

The variation in investments is due mainly to an increase in the Société's investments for infrastructure maintenance.

SOCIÉTÉ DU PALAIS DES CONGRÈS DE MONTRÉAL

The variation in revenues is due mainly to an increase in own-source revenues.

No significant variation in expenditures was observed.

No significant variation in investments was observed.

Tourisme

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société de développement et de mise en valeur du Parc olympique					
Revenues	65,099.1	44,890.6	159,577.0	144,834.7	(94,477.9)
Expenditures	84,599.0	-	179,386.9	-	(94,787.9)
Investments	319,185.3	-	197,615.6	-	121,569.7
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	20,908.6	-	-	-	20,908.6
Société du Centre des congrès de Québec					
Revenues	42,106.7	28,811.2	31,467.3	18,547.6	10,639.4
Expenditures	46,715.2	-	35,118.6	-	11,596.6
Investments	6,181.1	-	3,226.0	-	2,955.1
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	3,034.4	-	-	-	3,034.4
Société du Palais des congrès de Montréal					
Revenues	58,626.6	25,423.6	55,281.3	24,195.0	3,345.3
Expenditures	63,344.8	-	60,828.9	-	2,515.9
Investments	6,347.7	-	5,684.7	-	663.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	7,044.0	-	-	-	7,044.0

TRANSPORTS ET MOBILITÉ DURABLE

SNAPSHOT OF THE PORTFOLIO

<p>Road infrastructure¹</p> <p>31,130 km</p> <p>of roadways in the highway system under their responsibility</p> <p>5,633 structures in the highway system</p> <p>4,258 bridges in the municipal network managed by the Department</p>	<p>Climate change²</p> <p>17</p> <p>planned and completed road projects to adapt to climate change</p> <p>15 road projects carried out in response to climatic events requiring urgent repairs</p>	<p>Public transit³</p> <p>403.5 million</p> <p>public transit trips</p>
<p>Network intermodality³</p> <p>209,433 thousand</p> <p>tonnes of cargo transshipped via Québec's ports and intermodal rail centres</p>	<p>Transportation electrification⁴</p> <p>23.6%</p> <p>of light vehicles in the Government's fleet that are electric or plug-in hybrids</p>	<p>Client service²</p> <p>481</p> <p>events handled by the Integrated Traffic Management Centres per day on average</p> <p>2,682,677 page views per month on average on the Québec 511 website</p>
<p>Contract management²</p> <p>2,100</p> <p>contracts of \$25,000 or more awarded by the Ministère des Transports et de la Mobilité durable annually from 2019-2020 to 2023-2024</p>	<p>Société de l'assurance automobile du Québec³</p> <p>6.4%</p> <p>reduction in the number of accident victims compared to the 2018 to 2022 average</p> <p>1.2% reduction in the number of people seriously injured⁵</p> <p>6.8% reduction in the number of people slightly injured⁵</p>	<p>Société des Traversiers du Québec²</p> <p>106,511</p> <p>completed crossings</p> <p>4,912,318 passenger crossings</p>

¹ As at December 31, 2023

² 2023-2024 fiscal year

³ Bilan routier – Faits saillants 2023 – Société de l'assurance automobile du Québec

⁴ As at March 31, 2024

⁵ Compared to the 2018 to 2022 average

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The mission of the Ministère des Transports et de la Mobilité durable is to promote the sustainable mobility of people and goods throughout Québec using safe and accessible transportation systems that contribute to Québec's development, mainly by:

- operating our road, marine, rail, airport and real estate assets as well as our rolling stock in a responsible and innovative manner;
- carrying out maintenance, improvement and development projects for our assets within an integrated mobility context;
- investing in projects and measures that promote sustainable mobility for a green economy, such as public transit and active transportation;
- providing leadership through engineering, expertise and innovation as well as normative and sectorial guidance.

The Department drafts and proposes to the Government policies on transportation services, networks and systems. It achieves this by:

- planning, designing and carrying out construction, improvement, repair, maintenance and operating activities on the road network and other transportation infrastructure under its responsibility;
- providing technical and financial support to municipalities to maintain, repair and improve the local road network;
- supporting passenger transportation systems, including public transit in urban areas, paratransit, and marine and air transportation in the regions of Québec;
- developing and implementing transportation safety programs;
- supporting freight transport by encouraging intermodality and the use of various modes of transportation (road, rail, marine and air).

The Minister of Transport and Sustainable Mobility is also responsible for the Commission des transports du Québec, a budget-funded body. As an administrative tribunal and economic regulatory body, the Commission helps to ensure the safe conduct of carriers and drivers, fairness in Québec's transportation sector and protection of the road network. To this end, the Commission:

- imposes corrective measures or sanctions on carriers or drivers whose behaviour is risky or who fail to comply with their obligations;
- issues permits and authorizations, and maintains registers and lists;
- sets transport tariffs and targets for low-emission vehicles.

SPECIAL FUNDS

AIR SERVICE FUND

A partner of the departments and bodies of the Gouvernement du Québec, the Air Service Fund of the Department provides around-the-clock support, seven days a week, carrying out their respective missions.

The Department funds the operation of a diversified fleet of 21 aircraft through the Air Service Fund to ensure, in collaboration with its partners, an appropriate response during emergencies or when specialized air services are needed across Québec. The four main missions are:

- air ambulance transportation, in collaboration with the Ministère de la Santé et des Services sociaux, in particular emergency medical evacuations by air and scheduled medical flights (shuttles);
- fighting forest fires, in collaboration with the Société de protection des forêts contre le feu (SOPFEU) in Québec, in Canada, as part of a pan-Canadian agreement, and elsewhere in the world based on the needs of various government bodies;
- air surveillance of the territory, in collaboration with the Sûreté du Québec;
- transporting people and goods to meet the transportation needs of department teams by chartering private sector aircraft.

The Fund has been under the responsibility of the Department since January 1, 2016.

Revenues are generated from air services offered to partners and clients according to their specific needs.

ROLLING STOCK MANAGEMENT FUND

The Rolling Stock Management Fund was established on April 1, 1998, by the Act respecting the Ministère des Transports (CQLR, chapter M-28). The Fund finances the operations of the Centre de gestion de l'équipement roulant (CGER).

The purpose of the CGER is to offer Québec public bodies a complete line of best practice-based fleet management services aimed at resource optimization and sustainable development.

Revenues derive from the provision of turnkey vehicle leasing solutions, engineering consulting services, driver training, vehicle maintenance and repairs based on an hourly rate, analysis and management of the vehicle fleet, as well as the supplying of fuel.

HIGHWAY SAFETY FUND

The Highway Safety Fund, established by section 12.30 of the Act respecting the Ministère des Transports, is dedicated exclusively to funding measures or programs for road safety and assistance to traffic accident victims. Its purpose is to reduce the risk of fatalities and the number of injuries by improving the road safety record through changes in driver behaviour.

Activities of the Fund began on September 3, 2008, and the first highway safety measure to be implemented was the introduction of a pilot project involving the installation of automated traffic enforcement equipment (photo radar devices and red-light camera systems at traffic lights) on the Québec road network. The first tickets issued following the use of these systems were for traffic violations on August 19, 2009.

Revenues of the Fund derive mainly from fines and fees generated by violations of the Highway Safety Code (CQLR, chapter C-24.2) detected by automated traffic enforcement devices.

LAND TRANSPORTATION NETWORK FUND

The Land Transportation Network Fund (FORT) was established by the Act to implement certain provisions of the Budget Speech of March 31, 2010, to reduce the debt and return to a balanced budget in 2013-2014 (S.Q. 2010, chapter 20), adopted in June 2010. FORT is mainly allocated to the financing of:

- public transit services provided by public bodies;
- construction and use of road and public transit infrastructure, in particular those that are subject to a partnership agreement;
- other activities related to the provision of goods and services within the rest area network and all operations related to the design, implementation, management and activities of that network;
- operating expenditures of the public transit services of intermunicipal boards of transport, municipal and intermunicipal public transit authorities, regional boards of transport and intermunicipal management boards;
- transportation services by ferry-boat to link the Municipalité de Baie-Sainte-Catherine and the Village de Tadoussac;
- financial assistance programs dedicated to off-road vehicles;
- a financial assistance program for holders of taxi owner permits issued before November 15, 2000;
- development, improvement, conservation and maintenance of active transportation infrastructure and their accessories;
- Mobilité Infra Québec (MIQ).

Annual revenues for FORT derive mainly from:

- a portion of the fuel tax;
- driver's licence fees and certain vehicle registrations;
- contributions from partners associated with the construction and use of roads;
- federal government contributions under the Integrated Bilateral Agreement for the Investing in Canada Infrastructure Program (ICIP);

- a portion of the revenues from the sale of greenhouse gas emission units, under the cap-and-trade system, taken from the Electrification and Climate Change Fund;
- a contribution from the Department to finance road and public transit infrastructure.

BODIES OTHER THAN BUDGET-FUNDED BODIES

MOBILITÉ INFRA QUÉBEC

An Act enacting the Act respecting Mobilité Infra Québec and amending certain provisions relating to shared transit was assented to on December 5, 2024.

The main mission of this mandatary of the State is to conduct opportunity analyses for complex transportation projects and to plan or carry out such projects, with a view to the expertise of the State, as well as to quality, universal accessibility and sustainable mobility, when such responsibility is entrusted to it by the Government.

MIQ may also carry out analyses in matters of transportation, including mobility planning, and carry out development projects on assets adjacent to the projects it builds. The responsibilities or functions entrusted to MIQ are funded by FORT.

SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

The mission of the Société de l'assurance automobile du Québec (the Société) is to protect individuals against the risks inherent in road usage. To this end, the Société:

- carries out road safety promotion and accident prevention campaigns;
- sets insurance contributions and manages the trust estate;
- manages access to the road network (driver's licence and vehicle registration);
- monitors and controls road transportation of individuals and property;
- compensates road accident victims and facilitates their rehabilitation.

The Société also carries out any other mandate assigned to it by law or by an agreement with the Government, one of its departments or bodies, or the municipalities.

The following budget forecasts do not include the trust activities of the Fonds d'assurance automobile du Québec, as these are excluded from the Government's reporting entity.

The Act respecting the Société de l'assurance automobile du Québec (CQLR, chapter S-11.011) stipulates that the Société can collect fees for registering vehicles and issuing driver's licences.

Agreements to provide for the funding of mandates are assigned to the Société by law or by an agreement.

SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC

The mission of the Société des Traversiers du Québec (STQ) is to ensure the transportation of people and goods across Québec through its network of ferry routes and maritime services. It uses its fleet of ferries and other vessels, as well as land infrastructures. For certain ferry routes and maritime services, the STQ also relies on operators to ensure service delivery. In addition, it uses air and land transportation to complement its service offering.

Annual revenues for the STQ derive partly from the proceeds of services it offers to ferry service clients and partly from a contribution from the Department.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget for the "Transports et Mobilité durable" portfolio is set at \$3,016.2 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2024-2025 probable expenditure is due mainly to:

- the financial compensation of FORT during the 2024-2025 fiscal year to take into account the impact of the accounting change associated with the work already carried out by the public transport companies;
- the expected increase in the Department's contribution to FORT in the 2025-2026 fiscal year, particularly in connection with the measure to support the transition of public transit bodies announced in the Fall 2024 Economic Update;
- the end of measures announced in previous budgets.

An amount of \$321.7 million will be added to the budget of this portfolio from the Contingency Fund to take into account the following elements:

- \$21.8 million for a measure announced in the 2025-2026 Budget;
- \$299.9 million for subsidized infrastructure.

This budget provides funding for the following programs.

PROGRAM 1

Infrastructures and Transportation Systems

The purpose of this program is to ensure the winter maintenance of road infrastructure, as well as the improvement, repair, and maintenance of rail, marine and air infrastructure. It also aims to establish policies and pay subsidies, particularly for paratransit and to the Société des Traversiers du Québec. In addition, this program includes a contribution from the Department to FORT to finance road and public transit infrastructure.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to:

- the financial compensation of FORT during the 2024-2025 fiscal year to take into account the impact of the accounting change associated with the work already carried out by the public transport companies;
- the expected increase in the Department's contribution to FORT in the 2025-2026 fiscal year in connection with the measure to support the transition of public transit bodies announced in the Fall 2024 Economic Update;
- the end of measures announced in previous budgets.

PROGRAM 2

Administration and Corporate Services

The purpose of this program is to provide various administration and management support services for department activities. It also seeks to build expertise by supporting research and development activities.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the decrease in remuneration expenses.

Expenditure Budget by Program

(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Infrastructures and Transportation Systems	2,941,191.8	(760,114.2)	2,689,830.0	3,701,306.0
2. Administration and Corporate Services	75,057.6	(5,008.0)	73,856.9	80,065.6
Subtotal	3,016,249.4	(765,122.2)	2,763,686.9	3,781,371.6
Elements integrated into the Contingency Fund:				
Budget Measures	21,800.0	21,800.0	-	-
Subsidized Infrastructures	299,893.6	233,781.8	66,111.8	66,111.8
Non-recurring budget items 2025-2026	-	1,000,000.0	-	(1,000,000.0)
Total	3,337,943.0	490,459.6	2,829,798.7	2,847,483.4

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2025-2026
Budget Measures	
Continue the maritime strategy	21,800.0
Subtotal	21,800.0
Subsidized Infrastructures	299,893.6
Total	321,693.6

CAPITAL BUDGET

The capital budget enables the Department to carry out its capital investment plan. The main measures related to this plan are:

- the work required to refurbish and reconstruct the rail network under the jurisdiction of the Department;
- the carrying out of airport and airport terminal infrastructure projects.

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	415,031.6	129,952.6	285,079.0
Information Resource Assets	6,099.0	(538.5)	6,637.5
Loans, Investments, Advances and Other Costs	50.0	-	50.0
Total	421,180.6	129,414.1	291,766.5

BUDGETARY CHOICES

ORIENTATION 1

ENSURE SAFE AND EFFICIENT TRAVEL ON QUÉBEC'S ROAD NETWORK

The mission of the Department is to promote the sustainable mobility of people and goods using safe and accessible transport systems. Infrastructure investments can give structure to the public's quality of life, the productivity of businesses and the potential for economic growth in Québec.

Proposed actions

- Carry out work, particularly on roadways, structures and municipal bridges under the Department's management, in order to improve the condition of the network within authorized budgets and as set out in the Québec Infrastructure Plan;
- Carry out road projects to adapt to climate change;
- Support municipalities and public transit bodies in their efforts to preserve and improve their assets and in operating their transit services;
- Support the Québec shipping industry to ensure its competitiveness;
- Correct sites with road safety improvement potential;
- Continue work on the acquisition and deployment of new automated traffic enforcement systems (photo radar), including the publication of a call for tenders for mobile units.

ORIENTATION 2

PRIORITIZE SUSTAINABLE MOBILITY IN THE DEPARTMENT'S PRACTICES

To reduce the environmental impact of its activities, the Department is committed to accelerating the electrification of its vehicle fleet and increasing the use of eco-responsible practices in managing its projects.

Proposed actions

- Continue efforts to electrify the Government's vehicle fleet;
- Continue efforts to diversify the transport offering by incorporating more than one mode of transportation into road projects;
- Financially support garage and bus electrification efforts of transit authorities within the limits of the available governmental budgets.

ORIENTATION 3

PROMOTE EMPLOYEE ENGAGEMENT AND WELL-BEING IN THE WORKPLACE

Sound human resources management is key to organizational performance. It increases loyalty, productivity, staff engagement and health and well-being, which positively affect the achievement of objectives.

Proposed action

- Implement measures to promote a positive employee experience, overall health and a healthy, stimulating workplace.

ORIENTATION 4

FOCUS ON THE CLIENT EXPERIENCE

To improve the quality of its services, the Department wants to better understand its clients' needs.

Proposed action

- Measure the satisfaction of municipalities.

BUDGET PLAN OF SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES

SPECIAL FUNDS

AIR SERVICE FUND

The variation in revenues is due mainly to an increase in revenues from departments that use the services of the Fund, including the Ministère de la Santé et des Services sociaux and the Ministère de la Sécurité publique.

The variation in expenditures is due mainly to:

- the increase in remuneration expenditures and the hiring of pilots and maintenance technicians;
- the increase in operating and amortization expenditures arising from the commissioning of two new helicopters.

The variation in investments is due mainly to:

- the acquisition of two helicopters;
- the fitting-out of a medical transport aircraft.

ROLLING STOCK MANAGEMENT FUND

The variation in revenues is due mainly to:

- the increase in clients generated by the Plan d'intégration des véhicules et des équipements roulants (PIVER);
- the increase in revenues from electric vehicle rentals.

The variation in expenditures is due mainly to:

- the increase in clients generated by the PIVER;
- the increase in operating and rental costs;
- the increase in remuneration.

The variation in investments is due mainly to the increase due to the transfer of vehicles and equipment under the PIVER.

HIGHWAY SAFETY FUND

The variation in revenues is due mainly to the increase in tickets issued for violations in roadwork zones during the 2024-2025 fiscal year compared to the 2025-2026 forecast.

The variation in expenditures is due mainly to:

- the increase in remuneration and operating expenditures for the rollout of new automated traffic enforcement systems and the implementation of a system of administrative monetary penalties;
- the increase in transfer expenditures for the payment of surplus funds to municipalities participating in the Programme québécois de contrôle automatisé.

The variation in investments is due mainly to the improvement of existing infrastructure pertaining to automated traffic enforcement systems.

LAND TRANSPORTATION NETWORK FUND

The variation in revenues is due mainly to:

- the financial compensation received by the Department during the 2024-2025 fiscal year to take into account the impact of the accounting change associated with the work already carried out by the public transport companies;
- the expected increase in the Department's contribution to FORT in the 2025-2026 fiscal year, in particular for the funding of subsidized infrastructure-related expenditures and the measure to support the transition of public transit bodies announced in the Fall 2024 Economic Update;
- the increase in revenues from the Electrification and Climate Change Fund;

- the increase in federal government transfer revenues.

The variation in expenditures is due mainly to:

- the exceptional expenditures during the 2024-2025 fiscal year associated with the impact of the accounting change associated with the work already carried out by the public transport companies;
- the increase in expenditures for the depreciation of fixed assets;
- the increase in interest charges;
- the expected increase in transfer expenditures for subsidized infrastructure.

The variation in investments is due mainly to the updating of the ten-year sectorial envelope provided for in the 2025-2035 Québec Infrastructure Plan.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Air Service Fund					
Revenues	126,325.5	-	105,260.3	-	21,065.2
Expenditures	124,422.7	-	102,917.7	-	21,505.0
Investments	94,150.9	-	29,522.2	-	64,628.7
Budget measures and other variations added to the forecast					
Expenditures	(836.5)	-	-	-	(836.5)
Investments	-	-	-	-	-
Rolling Stock Management Fund					
Revenues	197,530.0	-	179,822.9	-	17,707.1
Expenditures	197,530.0	-	179,822.9	-	17,707.1
Investments	91,980.5	-	83,931.4	-	8,049.1
Budget measures and other variations added to the forecast					
Expenditures	(1,520.0)	-	-	-	(1,520.0)
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Highway Safety Fund					
Revenues	90,347.2	-	91,760.6	-	(1,413.4)
Expenditures	94,819.9	-	67,285.5	-	27,534.4
Investments	595.4	-	310.0	-	285.4
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(494.5)	-	-	-	(494.5)
Land Transportation Network Fund					
Revenues	6,554,509.0	2,046,860.5	6,697,162.2	2,568,701.2	(142,653.2)
Expenditures	6,670,443.3	-	6,873,219.6	-	(202,776.3)
Investments	3,673,166.8	-	3,913,574.1	-	(240,407.3)
Budget measures and other variations added to the forecast					
Expenditures	(19,148.5)	-	-	-	(19,148.5)
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

MOBILITÉ INFRA QUÉBEC

The 2025-2026 fiscal year will be the first for this body. Therefore, no variation information is available.

SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

The variation in revenues is due mainly to new revenues from the Fonds d'assurance automobile du Québec in 2025. These revenues fund certain prevention, promotion and road safety activities such as driving tests.

The variation in expenditures is due mainly to salary increases and indexation of operating expenditures and asset amortization.

The variation in investments is due mainly to a decrease in investments in information technology related to the digital transformation.

SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC

The variation in revenues is due mainly to an increase in transfers from the Ministère des Transports et de la Mobilité durable in line with the Société's investments.

The variation in expenditures is due mainly to the increase in the costs of operating contracts and the postponement of two dry dock regulatory interventions that were initially slated for 2024-2025.

The variation in investments is due mainly to several projects intended to ensure service sustainability and quality improvement.

Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies

(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Mobilité Infra Québec					
Revenues	6,205.0	-	-	-	6,205.0
Expenditures	6,205.0	-	-	-	6,205.0
Investments	2,021.0	-	-	-	2,021.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société de l'assurance automobile du Québec					
Revenues	431,395.0	12,250.0	348,830.0	12,250.0	82,565.0
Expenditures	517,062.0	-	498,150.0	-	18,912.0
Investments	40,934.0	-	73,860.0	-	(32,926.0)
Budget measures and other variations added to the forecast					
Expenditures	(5,000.0)	-	-	-	(5,000.0)
Investments	-	-	-	-	-
Société des Traversiers du Québec					
Revenues	303,956.8	250,762.2	298,879.3	246,158.0	5,077.5
Expenditures	315,576.5	-	310,921.9	-	4,654.6
Investments	64,704.2	-	51,187.0	-	13,517.2
Budget measures and other variations added to the forecast					
Expenditures	(1,280.1)	-	-	-	(1,280.1)
Investments	6,558.1	-	-	-	6,558.1

APPENDIX 1

BUDGET-FUNDED BODY

Expenditures of a Budget-funded Body (thousands of dollars)

	2025-2026	2024-2025
	Expenditure Budget	Probable Expenditure
Commission des transports du Québec	12,672.7	12,328.2

TRAVAIL

SNAPSHOT OF THE PORTFOLIO¹

<p>Minimum wage²</p> <p>\$15.75 per hour</p> <p>representing an increase of \$0.50 compared with 2023</p>	<p>Mediation conciliation</p> <p>544 interventions carried out</p>	<p>Collective agreements³</p> <p>207 collective agreements entered into in conciliation without work stoppage or arbitration</p> <p>representing 19,689 employees</p>
<p>Administrative Labour Tribunal</p> <p>45,923 files opened</p> <p>24,864 hearings convened</p>	<p>Régie du bâtiment du Québec</p> <p>14,590 inspection visits</p> <p>5,906 correction notices given</p>	<p>Bureau d'évaluation médicale</p> <p>8,551 medical opinions given</p>

¹ Unless otherwise indicated, the data presented here covers the period from April 1, 2023, to March 31, 2024.

² As at May 1, 2024

³ 2023 calendar year

MINISTER'S PORTFOLIO

DEPARTMENT

The Ministère du Travail contributes to implementing working conditions that allow for the social and economic development of Québec and supports organizations and individuals by promoting healthy work environments and supporting harmonious labour relations.

The Department offers services relating to the world of work. Therefore, it serves a clientele that includes workers, unions and employers. The main services offered by the Department include:

- statistical studies and information about the world of work;
- mediation, conciliation, arbitration and labour relations improvement services;
- labour laws and regulations;
- granting the labour-referral service licence in the construction industry;
- medical evaluations;
- support for decision-making by departmental and governmental authorities.

To achieve its mission, the Department relies on a number of partners with whom it collaborates, interacts or works in tandem. Their contribution enables the Department to play its role more effectively, which mainly consists of developing and proposing policies and measures to the Government relating to its areas of competence.

SPECIAL FUND

ADMINISTRATIVE LABOUR TRIBUNAL FUND

The purpose of the Administrative Labour Tribunal Fund (FTAT) is to finance the activities of the Administrative Labour Tribunal (TAT), which exercises its jurisdiction in a range of labour areas, including labour relations, occupational health and safety, essential services, as well as construction and professional qualification.

The Fund is made up of sums credited to it. These amounts are as follows:

- the sums transferred by the Minister of Labour;
- the sums paid by the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST), the Commission de la construction du Québec (CCQ), a mandatory corporation and the Régie du bâtiment du Québec (RBQ);
- the sums collected in accordance with the tariff of administrative fees, professional fees and other charges relating to the matters brought before, the pleadings and other documents filed with or the services provided by the Tribunal;

- the sums transferred by the Minister of Finance.

BODY OTHER THAN A BUDGET-FUNDED BODY

RÉGIE DU BÂTIMENT DU QUÉBEC

The Régie du bâtiment du Québec (RBQ) is responsible for ensuring the quality of construction work and the safety of persons in the following fields: buildings, electricity, plumbing, gas, petroleum equipment installations, pressure vessels, elevators and other elevating devices, passenger ropeways, amusement park rides, public pools and beaches as well as energy efficiency.

The RBQ also ensures the professional qualification, probity and solvency of building contractors and owner-builders, and oversees the application of regulations adopted under the Building Act (CQLR, chapter B-1.1) and other sectoral legislation within its technical areas of competence.

It carries out its mission by adopting the standards and regulations related to construction, safety, financial securities and professional qualifications, by issuing licences conferring rights to practise and permits for the use or operation of a certain facility, by granting recognition to professionals to issue certificates of conformity and by monitoring the application of standards and regulations under its jurisdiction.

The RBQ's annual revenues come mainly from the professional qualification of contractors, sector-based fees and the issuing of permits in a number of areas of activity, such as gas, petroleum equipment, electrical installations, pressure vessels, pipe installations, elevating devices, amusement park rides and passenger ropeways. It also receives interest income from investments and cash surpluses.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2025-2026 Expenditure Budget of the "Travail" portfolio is set at \$35.9 million.

This budget funds the program detailed below.

PROGRAM 1 Labour

The purpose of this program is to develop, implement, supervise and coordinate the execution of policies and measures regarding minimum working conditions and labour relations.

The variation in the 2025-2026 Expenditure Budget from the 2024-2025 probable expenditure is due mainly to the transfer from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances in 2024-2025.

Expenditure Budget by Program
(thousands of dollars)

	2025-2026		2024-2025	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Labour	35,944.2	(13,324.0)	37,205.0	49,268.2
Subtotal	35,944.2	(13,324.0)	37,205.0	49,268.2
Elements integrated into the Contingency Fund:				
Budget Measures	-	-	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2025-2026	-	11,297.0	-	(11,297.0)
Total	35,944.2	(2,027.0)	37,205.0	37,971.2

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget
(thousands of dollars)

	2025-2026		2024-2025
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	4,085.0	3,600.0	485.0
Information Resource Assets	675.0	460.3	214.7
Loans, Investments, Advances and Other Costs	1.0	-	1.0
Total	4,761.0	4,060.3	700.7

BUDGETARY CHOICES

The budgetary choices presented below arise from the Department's mission and its interactions with its various partners. They allow for the continuation of regular activities that are essential for delivering services in line with the Department's strategic orientations.

The Department can rely on resources that are fully invested and dedicated to carrying out its mission, which is based on the social and economic development of Québec. Combined with the Department's actions, the FTAT and the RBQ contribute to the overall mandate of the Minister's portfolio.

ORIENTATION 1**CONTRIBUTE TO THE ACHIEVEMENT OF SATISFYING WORKING CONDITIONS AND HARMONIOUS LABOUR RELATIONS**

The Department's mission is to use the levers at its disposal to support employers and unions in resolving their labour relations disputes.

New services were added to the existing prevention and labour relations improvement offering between 2019 and 2023 to better meet the current and evolving needs of both employers and unions. These include a new diagnostic service for the labour relations health report within an organization, and new training courses on successful collective bargaining and civility in the workplace. These services, which are designed to be flexible, progressive and adaptive, are intended to reduce upstream labour disputes and economic and tax losses for Québec. They also aim to improve the quality of labour relations.

Proposed actions

- Promote the range of labour relations services for workers, employers and the Department's various partners;
- Actively contribute to the maintenance of industrial peace by providing quality services to help in the negotiation of collective agreements, in prevention, and in the improvement of labour relations, such as relational recovery, mediation of psychological harassment as well as pre-arbitration grievance mediation.

ORIENTATION 2**SHARE A HEALTHY, STIMULATING WORK ENVIRONMENT THAT PROMOTES STAFF DEVELOPMENT**

The Department plans to promote human resources management practices within its teams, fostering employee retention and the training of the next generation.

Proposed actions

- Measure job satisfaction through an annual survey of the Department staff and communicate the results;
- Implement activities that highlight the importance of staff development and professional growth.

ORIENTATION 3**DEVELOP SERVICES TO MEET CLIENT EXPECTATIONS**

In order to improve the client experience, the Department must ensure timely delivery of services that are adapted and easily accessible.

Proposed actions

- Enhance online services to promote user autonomy, in particular when receiving correspondence and notices related to their file;

Travail

- Continue to develop the transformation program of the Bureau d'évaluation médicale to implement six projects on the optimization of processes, working methods, tools and support technologies in order to reduce delays;
- Carry out targeted recruitment activities for members of the Bureau d'évaluation médicale.

BUDGET PLAN OF THE SPECIAL FUND AND THE BODY OTHER THAN BUDGET-FUNDED BODY**SPECIAL FUND****ADMINISTRATIVE LABOUR TRIBUNAL FUND**

The variation in revenues is due mainly to an increased contribution from the CNESST.

The variation in expenditures is due mainly to the increase in remuneration resulting from new working conditions.

The variation in investments is due mainly to increased investments in the facilities.

Special Fund Revenues, Expenditures and Investments
(thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Administrative Labour Tribunal Fund					
Revenues	111,461.0	5,859.0	102,090.0	5,706.9	9,371.0
Expenditures	111,461.0	-	102,090.0	-	9,371.0
Investments	6,566.0	-	1,325.0	-	5,241.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(1,500.0)	-	-	-	(1,500.0)

BODY OTHER THAN A BUDGET-FUNDED BODY**RÉGIE DU BÂTIMENT DU QUÉBEC**

The variation in revenues is due mainly to an increase in the fee structure for rights and licences.

The variation in expenditures is due mainly to the increase in expenditures for professional and auxiliary services in line with the implementation of measures arising from the Act mainly to enhance the quality of construction and public safety (S.Q. 2024, chapter 35).

The variation in investments is due mainly to a decrease in investments in information resources and leasehold improvements.

Revenues, Expenditures and Investments of the Body Other than a Budget-funded Body (thousands of dollars)

	2025-2026		2024-2025		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Régie du bâtiment du Québec					
Revenues	111,626.0	1,800.0	108,982.0	2,873.4	2,644.0
Expenditures	100,226.0	-	93,488.0	-	6,738.0
Investments	16,591.0	-	23,010.0	-	(6,419.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(1,145.2)	-	-	-	(1,145.2)

[Québec.ca/depense-budget](https://quebec.ca/depense-budget)

