

# ESTIMATES AND EXPENDITURES OF THE DEPARTMENTS AND BODIES

2025 • 2026





# ESTIMATES AND EXPENDITURES OF THE **DEPARTMENTS** **AND BODIES**

**2025 • 2026**

for the fiscal year ending March 31, 2026

Tabled in the National Assembly as required  
by sections 45, 47 and 77 paragraph 3.1  
of the Public Administration Act (CQLR, chapter A-6.01)  
as well as sections 48 and 52 of the  
Financial Administration Act (CQLR, chapter A-6.001)  
by Mrs. Sonia LeBel,  
Minister responsible for Government Administration  
and Chair of the Conseil du trésor

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**Estimates and Expenditures of the Departments and Bodies**

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**EXPLANATORY  
NOTES**

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## 1. PURPOSE OF THE ESTIMATES AND EXPENDITURES OF THE DEPARTMENTS AND BODIES VOLUME

The **Estimates and Expenditures of the Departments and Bodies** volume groups 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. It also presents information for the defined-purpose accounts attached to the portfolio.

The **Estimates and Expenditures of the Departments and Bodies** volume is tabled by the Chair of the Conseil du trésor in the National Assembly in order to authorize the appropriations of the departments and bodies required for the fiscal year ending March 31, 2026. The tabling of this volume also allows for the approval of expenditure and investment forecasts for the same fiscal year and to have approved, for the special funds, the excess expenditures and investments recorded after the tabling of the public accounts for the 2023-2024 fiscal year in relation to the forecasts approved by the National Assembly for that year, as provided for by the Public Administration Act (CQLR, chapter A-6.01) in sections 45 and 47 and by the Financial Administration Act (CQLR, chapter A-6.001) in sections 48 and 52.

According to one of the basic principles of our parliamentary system, the amounts of money collected by the Government constitute the Consolidated Revenue Fund. This fund comprises the general fund and special funds, and no amounts may be withdrawn without the consent of Members.

The appropriations of the departments and bodies pertain to the expenditures and investments paid out of the general fund of the Consolidated Revenue Fund. To present all relevant information to the legislature, the **Estimates and Expenditures of the Departments and Bodies** volume not only sets out the appropriations that are subject to a vote by the National Assembly but also the permanent appropriations authorized under specific legislation, and the appropriations already voted under prior appropriations legislation or specific legislation. Together, these appropriations allow for payment of the expenditures and investments of the departments and bodies set out in the 2025-2026 Expenditure Budget.

Once the expenditure and investment forecasts of the special funds are approved by the National Assembly, the Ministers, budget-funded bodies and bodies other than budget-funded bodies exercising a judicial function, will be authorized, for the purposes of the special funds for which they are responsible, to take amounts available in these special funds from the Consolidated Revenue Fund.

The **Estimates and Expenditures of the Departments and Bodies** volume also includes the financial forecasts for bodies other than budget-funded bodies tabled by the Chair of the Conseil du trésor, as provided for by the Public Administration Act in paragraph 3.1 of section 77.

The revenue and expenditure forecasts for the defined-purpose accounts complete the information.

## 2. CONTENTS OF THE ESTIMATES AND EXPENDITURES OF THE DEPARTMENTS AND BODIES VOLUME

The **Estimates and Expenditures of the Departments and Bodies** volume is divided into two sections. The first section presents the various budget summaries of the 2025-2026 Expenditure Budget, including the consolidated expenditure and the budgets of departments and budget-funded bodies, special funds, bodies other than budget-funded bodies and defined-purpose accounts.

The second section is composed of a summary of consolidated expenditures for each of the departmental portfolios, followed by information about the budget and appropriations of the departments and budget-funded bodies and, where applicable, the budgets of budget-funded bodies, the special funds, bodies other than budget-funded bodies and defined-purpose accounts.

The following is presented for each departmental portfolio:

- the budget and appropriations of the departments and bodies, including the 2025-2026 Budget measures and subsidized infrastructure integrated in the Contingency Fund, which presents the information on the expenditure and appropriations according to its different constituent parts;
- the special funds budget presents information on the revenues of special funds as well as their expenditures and investments to be approved. It also sets out excess special fund expenditures and investments over the amounts approved by the National Assembly after the Special Funds Budget was tabled in 2023-2024. Where applicable, it presents the 2025-2026 Budget measures and other variations added to the expenditure and investments forecasts to be approved;
- the budget of the bodies other than budget-funded bodies presents information on the revenues of bodies other than budget-funded bodies, their expenditures and investments. Where applicable, it presents the 2025-2026 Budget measures and other variations added to the expenditure and investments forecasts;
- the defined-purpose account budget, which presents information about amounts received for a specific purpose from a third party (federal government, private companies and entities other than the departments and budget-funded bodies) and expenditures incurred for each portfolio account.

## **FIRST SECTION: BUDGET SUMMARIES OF THE PORTFOLIOS**

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.

### **SUMMARY OF CONSOLIDATED EXPENDITURES**

This table presents the total expenditures of the departments and budget-funded bodies, special funds, bodies other than budget-funded bodies, health and social services, education and higher education network bodies, and defined-purpose accounts. The tax-funded expenditures, the 2025-2026 Budget measures integrated into the Contingency Fund or added to the forecasts, and other variations added to the forecast, subsidized infrastructure integrated into the Contingency Fund and consolidation adjustments are also included in the total portfolio expenditures. Debt service is then added to these expenditures, resulting in the total 2025-2026 consolidated expenditures.

### **SUMMARY OF THE EXPENDITURE BUDGET AND APPROPRIATIONS FOR DEPARTMENTS AND BUDGET-FUNDED BODIES**

This subsection presents the budget information for each of the departments and budget-funded bodies. It consists of the following tables:

- the “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;
- the “Conciliation between the Expenditure Budget and the Appropriations” table, which connects the expenditure budget with appropriations;

- the “Summary of Appropriations” table, which sets out the allocations of appropriations by authorization method, namely, the appropriations to be voted by the National Assembly, the permanent appropriations, and the appropriations already voted;
- the “Programs Involving Net Voted Appropriations” table, which lists the programs for which a net voted appropriation is granted as well as the forecast revenues and net voted appropriations.

### **SUMMARY OF THE SPECIAL FUNDS BUDGET**

This subsection presents the budget information of each special fund. It consists of four tables:

- a “Summary of the Special Funds Budget” table, which presents the total revenues and expenditures for the 2025-2026 and 2024-2025 fiscal years, including those to be approved, as well as the surplus (deficit) related to activities of the fiscal year and the cumulative surplus (deficit). It also presents the total investments and the investments to be approved;
- a “Results of the Special Funds” table that sets out, by portfolio and special fund, the revenues, expenditures and results for the 2025-2026 fiscal year for each special fund, as well as their probable figures for the 2024-2025 fiscal year;
- an “Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year” table, broken down by portfolio and special fund;
- an “Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year” table that indicates, by portfolio and special fund, the excess of each special fund to be approved for the 2023-2024 fiscal year.

### **SUMMARY OF THE BUDGET OF THE BODIES OTHER THAN BUDGET-FUNDED BODIES**

This subsection presents the budget information of each body other than a budget-funded body. It consists of two tables:

- a “Summary of the Budget of the Bodies Other than Budget-funded Bodies” table, which presents the total revenues and expenditures for the 2025-2026 and 2024-2025 fiscal years, as well as the surplus (deficit) related to the activities of the fiscal year and the cumulative surplus (deficit). It also presents the total investments;
- a “Results of Bodies Other than Budget-funded Bodies” table that sets out, by portfolio, the revenues, expenditures and results for the 2025-2026 fiscal year for each body other than a budget-funded body, as well as their probable figures for the 2024-2025 fiscal year.

### **SUMMARY OF THE BUDGET OF DEFINED-PURPOSE ACCOUNTS**

This subsection presents the budget information of each defined-purpose account. It consists of a table presenting the total forecast revenues, expenditures and results of the defined-purpose accounts for the 2025-2026 fiscal year as well as the probable figures for the 2024-2025 fiscal year.

## **SECOND SECTION: APPROPRIATIONS AND EXPENDITURES OF THE PORTFOLIOS**

This section presents, by departmental portfolio, the 2025-2026 consolidated expenditures, the budgets and appropriations of the departments and, where applicable, the budget-funded bodies as well as the budgets, where applicable, of special funds, bodies other than budget-funded bodies and defined-purpose accounts.

### **2025-2026 CONSOLIDATED EXPENDITURES OF THE PORTFOLIO**

This table presents the 2025-2026 consolidated forecast expenditures consisting of portfolio expenditures as well as the debt service. This information includes the expenditures for the departments and the budget-funded bodies, special funds, bodies other than budget-funded bodies, health and social services, education and higher education network bodies, as well as defined-purpose accounts under the responsibility of a Minister. The tax-funded expenditures, the 2025-2026 Budget measures integrated into the Contingency Fund or added to the forecasts, and other variations added to the forecast, subsidized infrastructure integrated into the Contingency Fund and consolidation adjustments complete the information, where applicable.

### **BUDGET AND APPROPRIATIONS OF THE DEPARTMENTS AND BUDGET-FUNDED BODIES**

This subsection presents the expenditure and capital budgets and the forecast appropriations in 2025-2026 compared with those of the previous fiscal year according to various breakdowns.

- A summary table sets out, by program, the reconciliation between the department's expenditures and appropriations, showing the permanent appropriations and already voted appropriations separately from the appropriations to be voted.
  - Complementary tables breakdown the expenditure and capital budgets according to the different supercategories as well as by department and budget-funded bodies, in addition to presenting the elements integrated into the Contingency Fund, i.e. the 2025-2026 Budget measures and subsidized infrastructure, where applicable;
  - For each program, a summary table sets out, by element, the reconciliation between expenditures and appropriations, showing the different types of appropriations separately. A brief description of the program objectives is also presented;
  - For each element, a complementary table sets out the breakdown by supercategory of the expenditure and capital budgets;
  - The use of a net appropriation is specified, where applicable. The rules are also specified, where applicable, governing the transfer of appropriations from a provision as well as the conditions providing that when an amount is returned to an appropriation, this appropriation can be reused.
- A “Transfer Appropriations” table, which, for each program, sets out the forecast expenditures in the “Transfer” supercategory, broken down by project. All of these expenditures are also broken down by beneficiary and expenditure category.

Where applicable, this subsection may also include the following tables:

- a “Net Appropriation” table indicating, by program and by net appropriation, the forecast revenues and net appropriations, along with the conditions of application;

- a “Net Appropriations to Special Funds” table that specifies, for each program, the appropriations allocated to each special fund. These appropriations are also broken down by expenditure category.

## **SPECIAL FUNDS BUDGET**

Where applicable, this subsection presents the following elements for the special funds in the portfolio:

- a summary table indicating the forecast revenues and expenditures of each special fund for the 2025-2026 and 2024-2025 fiscal years, which is followed, as required, by another table presenting the Budget measures and other variations added to the forecasts to be approved for the 2025-2026 financial year;
- a summary table showing the expenditures and investments forecast of each special fund to be approved for the 2025-2026 fiscal year;
- a summary table showing the excess expenditures and investments of each special fund to be approved for the 2023-2024 fiscal year;
- a table setting out the 2025-2026 forecast results broken down by category, the 2024-2025 forecast results tabled in the National Assembly and the probable results for the same year;
- a table setting out the actual results of the entity, its forecasts, and the excess expenditures and investments to be approved for the 2023-2024 fiscal year.

For each of the special funds, the budget groups the different elements concerning the following forecasts:

- revenues;
- expenditures;
- the surplus or deficit from operations during the fiscal year;
- the cumulative surplus or deficit from operations;
- cumulative revaluation gains or losses;
- investments;
- the amounts borrowed from the Financing Fund or advanced from or to the general fund.

It is important to note that the elements presented do not take into account the elimination of reciprocal transactions between entities in the same portfolio or different portfolios.

## **BUDGET OF THE BODIES OTHER THAN BUDGET-FUNDED BODIES**

Where applicable, this subsection presents the following elements for the bodies other than budget-funded bodies in the portfolio:

- a summary table indicating the forecast revenues and expenditures of each body other than a budget-funded body for the 2025-2026 and 2024-2025 fiscal years, which is followed, as required, by another table presenting the budget measures and other variations added to the forecast expenditures for the 2025-2026 fiscal year;
- a table setting out the 2025-2026 forecast results broken down by category, the 2024-2025 forecast results tabled in the National Assembly and the probable results for the same year.

For the bodies other than budget-funded bodies, the budget combines the different items concerning the following estimates:

- revenues;
- expenditures;
- the surplus or deficit from operations during the fiscal year;
- the cumulative surplus or deficit from operations;
- cumulative revaluation gains or losses;
- investments;
- the amounts borrowed by or advanced to the body.

It is important to note that the elements presented do not take into account the elimination of reciprocal transactions between entities in the same portfolio or different portfolios.

It should also be noted that the operations of bodies other than budget-funded bodies with an adjudication function are presented as part of their respective funds in the special funds budget. These bodies are:

- the Financial Markets Administrative Tribunal;
- the Administrative Tribunal of Québec;
- the Administrative Labour Tribunal.

## **BUDGET FOR DEFINED-PURPOSE ACCOUNTS**

Where applicable, this subsection presents the forecast revenues and expenditures for 2025-2026 for each of the defined-purpose accounts in the portfolio as well as the comparison with those of the previous fiscal year.

### 3. CHANGES TO THE PRESENTATION STRUCTURE OF PORTFOLIOS

The 2025-2026 Expenditure Budget's presentation structure has been adjusted from the structure in effect in the 2024-2025 fiscal year. These changes are presented by departmental portfolio. They may be for a department or a budget-funded body and concern the programs or elements of the Department, 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.

This section therefore sets out the main changes made to program structures and those responsible compared with the structures in effect in the 2024-2025 fiscal year. A plus sign (+) indicates that a responsibility has been added, while a minus sign (-) indicates that it has been taken away.

#### CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

- (+) Creation of element 06 "Provision to increase, with the approval of the Conseil du trésor, any appropriation for the transformation of the Government processes" in program 05 "Contingency Fund" to enable the centralization of budgets linked to the transformation of government processes.

#### CONSEIL EXÉCUTIF

- (-) The responsibilities related to the Canadian Francophonie have been transferred to the "Langue française" portfolio.
- (-) The responsibilities related to high-speed internet and special connectivity projects have been transferred to the "Cybersécurité et Numérique" portfolio.
- (-) The body other than a budget-funded body, the "Centre de la francophonie des Amériques" has been transferred to the "Langue française" portfolio.

#### CULTURE ET COMMUNICATIONS

- (+) Creation of a body other than a budget-funded body, the "Musée national de l'histoire du Québec" following the adoption on October 17, 2024 of Bill 64, An Act to establish the Musée national de l'histoire du Québec (S.Q. 2024, chapter 30).

#### CYBERSÉCURITÉ ET NUMÉRIQUE

- (+) The responsibilities related to high-speed Internet and special connectivity projects have been integrated into the "Cybersécurité et Numérique" portfolio from the "Conseil exécutif" portfolio.

#### ÉCONOMIE, INNOVATION ET ÉNERGIE

- (+) Creation of the body other than a budget-funded body, the Fonds de recherche du Québec following the adoption on May 9, 2024 of Bill 44, An Act to amend mainly the Act respecting the Ministère de l'Économie et de l'Innovation with respect to research (S.Q. 2024, chapter 16), resulting in the merger of the three Québec Research Funds – Nature and Technology, Health, and Society and Culture.

## **ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES, FAUNE ET PARCS**

- (-) Merger of the Energy Transition, Innovation and Efficiency Fund with the Electrification and Climate Change Fund to follow up on the adoption on March 27, 2024, of Bill 41, An Act to enact the Act respecting the environmental performance of buildings and to amend various provisions regarding energy transition (S.Q. 2024, chapter 5). The activities of this Fund have been transferred to the Electrification and Climate Change Fund of this portfolio.

## **FAMILLE**

- (+) The defined-purpose account “Account for funding activities carried out as part of the 2023-2028 Northern Plan” has been added. This account has been created to allow for the accounting of amounts allocated by the Société du Plan Nord to fund activities carried out as part of the 2023-2028 Northern Plan or any other governmental action plan outlining the orientations described in the first paragraph of section 4 of the Act respecting the Société du Plan Nord (CQLR, chapter S-16.011), with the aim for this portfolio to account for amounts to promote access to community services adapted to the realities of First Nations and Inuit families.

## **FINANCES**

- (-) Dissolution of the body other than a budget-funded body, Financement-Québec following the adoption on December 4, 2024 of Bill 80, An Act respecting the implementation of certain provisions of the Budget Speech of 12 March 2024 and amending other provisions (S.Q. 2024, chapter 39).

## **LANGUE FRANÇAISE**

- (+) The responsibilities related to the Canadian Francophonie have been integrated into this portfolio from the “Conseil exécutif” portfolio.
- (+) The body other than a budget-funded body, the “Centre de la francophonie des Amériques” has been integrated into this portfolio from the “Conseil exécutif” portfolio.

## **PERSONS APPOINTED BY THE NATIONAL ASSEMBLY**

- (+) Addition of program 07 “Commissioner for Children's Well-Being and Rights” following the adoption on May 30, 2024 of Bill 37, An Act respecting the Commissioner for Children's Well-Being and Rights (S.Q. 2024, chapter 20).

## **RESSOURCES NATURELLES ET FORÊTS**

- (-) The responsibilities related to the management of the Société de protection des forêts contre le feu have been transferred to the “Sécurité publique” portfolio. This change led to the removal of the element 05 “Forest Fire Suppression” from program 01 “Management of Natural and Forest Resources”.

## **SANTÉ ET SERVICES SOCIAUX**

- (+) Creation of the body other than a budget-funded body, Santé Québec following the adoption on December 13, 2023 of Bill 15, An Act to make the health and social services system more effective (S.Q. 2023, chapter 34). Public health and social services institutions, with the exception of institutions serving a northern and Indigenous communities, have been integrated into Santé Québec from December 1, 2024.
- (-) Abolition of the “Health and Social Services Information Resources Fund” following the adoption on December 4, 2024 of Bill 80, An Act respecting the implementation of certain provisions of the Budget Speech of 12 March 2024 and amending other provisions.

The “Corporation d'urgences-santé” has been renamed “Urgences-santé” following the adoption on December 13, 2023 of Bill 15, An Act to make the health and social services system more effective

## **SÉCURITÉ PUBLIQUE**

- (+) The responsibilities related to the management of the Société de protection des forêts contre le feu have been integrated into this portfolio from the “Ressources naturelles et Forêts” portfolio. This change led to the creation of the element 05 “Management of forest fire risks” in program 07 “Public Safety and Fire Prevention.”

## **TRANSPORTS ET MOBILITÉ DURABLE**

- (+) Creation of the body other than a budget-funded body, Mobilité Infra Québec following the adoption on December 5, 2024 of Bill 61, An Act enacting the Act respecting Mobilité Infra Québec and amending certain provisions relating to shared transportation (S.Q. 2024, chapter 40).

## **OTHER CHANGES IN DEPARTMENT AND BUDGET-FUNDED BODY PROGRAM STRUCTURE**

The 2025-2026 Expenditure Budget presentation structure also contains other administrative changes to various departments and budget-funded portfolios, in particular, name changes, removals as well as additions of programs or program elements.

Where applicable, the comparative 2024-2025 data has been reclassified to ensure coherence.

## **4. TERMS APPEARING IN THE SUMMARY OF CONSOLIDATED EXPENDITURES AND BUDGETS AND APPROPRIATIONS OF THE DEPARTMENTS AND BUDGET-FUNDED BODIES**

### **EXPENDITURE BUDGET**

The expenditure budget shows the forecast expenditures of the departments and budget-funded bodies to be submitted to the National Assembly for a fiscal year.

The expenditure budget contains the forecast expenditures for the following supercategories "Remuneration," "Operating," "Debt Service," "Allocation to a Special Fund," "Transfer" and "Doubtful Accounts and Other Allowances."

Program spending contains the forecast expenditures for the following supercategories "Remuneration," "Operating," "Allocation to a Special Fund," "Transfer" and "Doubtful Accounts and Other Allowances" excluding the "Debt Service" supercategory.

Program spending to which "Debt Service" is added constitute budget expenditures, or the expenditure budget.

## **CAPITAL BUDGET**

The capital budget includes the amounts forecast for the "Fixed Assets other than Information Resources," "Information Resource Assets" and "Loans, Investments, Advances and Other Costs" supercategories.

## **APPROPRIATIONS OR TOTAL APPROPRIATIONS**

Appropriations consisting of permanent and annual appropriations are the amounts required by a program to provide for payment of the forecast expenditures in the expenditure budget, and the forecast amounts provided for in the capital budget. These appropriations authorize the Government to obtain a maximum amount per program from the general fund of the Consolidated Revenue Fund for the payment of expenditures and investments for the fiscal year.

## **ANNUAL APPROPRIATIONS**

Annual appropriations represent appropriations adopted by Parliament under annual appropriation acts or specific legislation authorizing appropriations for a particular fiscal year. Where applicable, specific mandate authorizations are added.

## **APPROPRIATIONS TO BE VOTED**

Appropriations to be voted correspond to those forecast expenditures and investments for a given fiscal year which have not already been provided for by legislation that has been assented to, either under appropriation acts adopted previously or specific legislation. Thus, the permanent appropriations and appropriations already voted are deducted from the total appropriations of a program to determine the appropriation to be voted.

The National Assembly votes appropriations by program, consequently it is impossible to make rearrangements between programs. The Conseil du trésor may, however, authorize a transfer of appropriations between programs in the same portfolio, within the limits set in the appropriations legislation. For 2025-2026, it will be proposed to the National Assembly that transfers between programs in the same portfolio may be authorized, provided that such transfers do not result in an increase or decrease of more than 15% in the amount of the appropriation voted for a program, net of the portion of the appropriation for which provision was made, where applicable.

The Directive on the rules for appropriation transfers determines the rules applicable to departments and budget-funded bodies regarding appropriation transfers.

To the extent that the expenditures to be provided for are made for the same purposes for which a provision was created, the appropriations allocated to a provision may be subject to a transfer of appropriations between programs or portfolios after authorization by the Conseil du trésor.

At the end of a fiscal year, any allocated appropriation balance that is not completely used, after charging expenditures to the accounts of that fiscal year, is considered to be lapsed.

## **NET VOTED APPROPRIATION**

Expenditures by departments and budget-funded bodies are limited to appropriations previously authorized by Parliament. Revenues collected by a department cannot be used directly to charge expenditures to the department.

The legislation allows a department or budget-funded body that receives revenues, under certain conditions, to convert them to a net voted appropriation and use them to cover the resulting additional expenditures.

Thus, the appropriation authorized for a given program may be increased if the revenues associated with the net voted appropriation are higher than the minimum amount of revenue forecast in the conditions of application. On the other hand, if revenues are lower than forecast, the amount of expenditures that can be allocated to the program's appropriation must be reduced accordingly.

## **COMPARATIVE APPROPRIATIONS OR 2024-2025 APPROPRIATIONS**

In total, the comparative appropriations correspond to the appropriations recorded in the 2024-2025 Expenditure Budget, adjusted for variations in permanent appropriations and supplementary appropriations voted during the fiscal year, where applicable, under appropriations acts or specific legislation.

For any given portfolio, comparative appropriations can be adjusted by unforeseen expenditures funded in 2024-2025 through the Contingency Fund of the Conseil du trésor, but which, because they are recurrent, have been added to the 2025-2026 Expenditure Budget.

The comparative appropriations also reflect changes that have been made to portfolio or program structures for the 2025-2026 fiscal year.

In the case of the expenditure and capital budget, the comparative data generally correspond to the data that appeared in the 2024-2025 Expenditure Budget, on the basis of the same adjustments establishing the comparative appropriations.

## **APPROPRIATIONS ALREADY VOTED**

Appropriations already voted include appropriations that cover a period of more than one year, which were voted on during a previous fiscal year. The Public Administration Act allows for an appropriation to cover a period of more than one year, without exceeding three years.

Appropriations already voted also include, where applicable, annual appropriations adopted by Parliament under specific legislation.

## PERMANENT APPROPRIATIONS

Contrary to annual appropriations, permanent appropriations are authorized under specific acts and need not be voted on a yearly basis. In general, each of these specific acts specifies that the amounts needed for the activities concerned by these acts are paid out of the general fund of the Consolidated Revenue Fund. The permanent appropriations presented indicate a predicted expenditure. These appropriations will fluctuate during the fiscal year, either up or down, to reflect the actual expenditure.

## PROBABLE EXPENDITURE

The probable expenditure reflects the total expenditure forecast for the fiscal year then ending. It takes into account changes made to portfolio or program structures for the 2025-2026 fiscal year.

## COMPARATIVE PROBABLE EXPENDITURE

The comparative probable expenditure is calculated by excluding the non-recurring elements in the 2025-2026 Budget from the 2024-2025 probable expenditure.

## CONSOLIDATED EXPENDITURE

The consolidated expenditure consists of the expenditures of the portfolio as well as the debt service. It represents all of the expenditures of the departments and budget-funded bodies, special funds, bodies other than budget-funded bodies, health and social services, education and higher education network bodies, as well as defined-purpose accounts under the responsibility of a Minister. The tax-funded expenditures, the 2025-2026 Budget measures integrated into the Contingency Fund or added to the forecasts, and other variations added to the forecast, subsidized infrastructure integrated into the Contingency Fund and consolidation adjustments complete the information, where applicable.

- **Tax-funded expenditures:** include refundable tax credits granted to individuals and businesses under tax regimes, as well as expenditures for doubtful tax accounts. Refundable tax credits are transfers carried out through the tax regime and are as such reclassified and presented in the government expenditures.
- **Consolidation adjustments:** result primarily from the elimination of reciprocal transactions between entities in the same or different portfolios (intraportfolio or interportfolio eliminations respectively).

## EXPENDITURES NOT REQUIRING APPROPRIATIONS

Expenditures not requiring appropriations include depreciation, the consumption of goods and services acquired during previous fiscal years, as well as advances granted in a previous fiscal year reclassified as transfer expenditures due mainly to loan forgiveness.

These expenditures do not require an appropriation because they result from appropriations used previously to acquire fixed assets, supplies or services that will be consumed during the present or future fiscal years, as well as for the accounting of advances.

In the 2025-2026 Expenditure Budget, expenditures not requiring appropriations mainly correspond to depreciation.

- **Depreciation:** corresponds to the amount charged to the expenditure for the fiscal year as a result of spreading the cost of the fixed asset over its useful life.

## **ELEMENT**

An element is a more detailed division of a program that reflects various areas of intervention.

## **ELEMENTS WITHOUT RECURRENCE IN THE 2025-2026 BUDGET**

The non-recurring elements in the 2025-2026 Budget represent one-time expenditures in 2024-2025 and which, without being subtracted from the total probable expenditure, influence the growth calculation. They include the transfer of provisions, given that the provisions are included, for the 2025-2026 budget, in the budget of the holder Department, whereas in the 2024-2025 probable expenditure they are included in the receiving Department. Subtracting these non-recurring elements from the 2024-2025 probable expenditure results in the 2024-2025 comparative probable expenditure.

## **CONTINGENCY FUND**

The Contingency Fund is a provision administered by the Conseil du trésor and its purpose 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.

## **BUDGET-FUNDED BODY**

A budget-funded body is a body established by an act and financed by appropriations from its department through the general fund of the Consolidated Revenue Fund.

## **PORTFOLIO OR DEPARTMENT PORTFOLIO**

A portfolio groups, under the responsibility of a Minister, all the programs of a department and of the budget-funded bodies, special funds, bodies other than budget-funded bodies, health and social services, education and higher education network bodies, and defined-purpose accounts.

## **PROGRAM**

A program includes the appropriations for implementing a coherent group of activities to accomplish objectives that can be accounted for. The National Assembly votes appropriations by program.

## **PROVISION**

A provision is a program element for which the Conseil du trésor, under appropriation legislation, has the power to authorize the transfer of a portion of an appropriation between programs or portfolios, for the purposes and under the conditions, if any, set out in the Budget and Appropriations of the Departments and Budget-Funded Bodies subsection.

## 5. TERMS APPEARING IN THE SPECIAL FUNDS BUDGET AND IN THE BUDGET OF THE BODIES OTHER THAN BUDGET-FUNDED BODIES

### EXPENDITURES

Expenditures include those related to remuneration, operating, including depreciation of fixed assets, transfer expenditures, doubtful accounts and other allowances, and debt service.

- **Remuneration:** includes expenditures incurred for normal remuneration, overtime and certain other indemnities paid directly to permanent employees, part-time employees and casual employees such as students and seasonal workers. It also includes all employee benefits and other employer contributions such as contributions to retirement plans, the Québec Pension Plan and the health insurance plan;
- **Operating:** includes expenditures incurred by the fund or body other than a budget-funded body while carrying out its activities. In particular, it includes the costs associated with reappraisal and with government obligations regarding the rehabilitation of contaminated sites, depreciation of fixed assets, accretion expenses and expenditures stemming from a restructuring transaction;
- **Transfer:** includes amounts allocated for the expenditures made to provide beneficiaries with various forms of financial support and which do not constitute for the entity direct acquisitions of goods and services or amounts allocated in order to obtain a return, as would be the case if the expenditure were an investment, nor do they constitute amounts expected to be repaid at a later date, as in the case of a loan;
- **Doubtful accounts and other allowances:** includes expenditures resulting from variations in the provision for doubtful accounts, in the provision for losses on government-backed financial initiatives, and in the provision for valuation allowances for loans, investments and advances;
- **Debt service:** includes interest on debt, amortization of premiums, discounts and costs associated with issuing and managing debt, as well as exchange gains or losses.

### EXPENDITURES TO BE APPROVED

These expenditures represent the forecasts of the Special Funds Budget for the 2025-2026 fiscal year, which are submitted for parliamentary approval. They exclude expenditures for which authorization to take amounts from the Consolidated Revenue Fund is provided for under other legislation.

### EXCESS EXPENDITURES AND INVESTMENTS TO BE APPROVED

For special funds, excess expenditures and investments to be approved represent the recorded difference between actual expenditures and investments on the amounts approved by Parliament for the 2023-2024 fiscal year, which will be sent to Parliament for approval.

## SPECIAL FUND

A special fund is a fund established by an act to provide for certain financial commitments of a Minister, a budget-funded body or a body other than a budget-funded body exercising an adjudicative function. Legislative provisions determine what amounts paid into the Consolidated Revenue Fund are to be appropriated to a special fund.

The Generations Fund, established by the Act to reduce the debt and establish the Generations Fund (CQLR, chapter R-2.2.0.1), differs from the other special funds in that it is solely allocated to repay the debt of the Government.

## INVESTMENTS

Investments include fixed assets, as well as loans, investments, advances and other costs.

- **Fixed assets:** include the forecast amounts for all tangible assets including information resource assets;
- **Loans, investments and advances and other costs:** includes loans, local funds and advances other than those to the general fund of the Consolidated Revenue Fund, long-term third-party investments, for a period of more than 12 months, in the form of shares and investments, investment deposits, bonds and notes. It also includes the effects of accounting changes in previous years concerning expenditures and investments requiring parliamentary approval as well as the financial commitments stemming from a restructuring operation.

## INVESTMENTS TO BE APPROVED

These investments represent the forecasts of the Special Funds Budget for the 2025-2026 fiscal year, which are submitted for parliamentary approval. They exclude investments for which authorization to take amounts from the Consolidated Revenue Fund is provided for under specific legislation.

## BODY OTHER THAN A BUDGET-FUNDED BODY

A body other than a budget-funded body is a body established by an act to provide specific services to the public. In addition to any transfers it may receive from the department through the general fund of the Consolidated Revenue Fund, certain bodies other than budget-funded bodies have revenues from other sources to fund their activities. The body other than a budget-funded body has a greater degree of autonomy than a body financed by budget appropriations. In effect, while this body also reports to a department, the financial and operational powers delegated to its management under the legislation are broader.

## 2024-2025 FORECAST RESULTS

The 2024-2025 forecast results correspond to those of the 2024-2025 Special Funds Budget, as well as those of the 2024-2025 bodies other than budget-funded bodies, in addition to including, as required, the 2024-2025 Budget measures and other variations added to the forecast results.

## REVENUES

Revenues from the Department responsible are presented separately from revenues from other sources.

- **Transfers from the Department responsible:** in general, these revenues from the Department responsible correspond to the forecast expenditures in the Budget and Appropriations of the Departments and Budget-Funded Bodies subsection in the “Allocation to a Special Fund” supercategory of that Department for special funds and to the “Transfer” supercategory of that Department for bodies other than budget-funded bodies. Variations may, however, be reported due mainly to deferred revenues posted by some bodies other than budget-funded bodies or if allocations to a special fund or transfer expenditures are retained in the Contingency Fund;
- **Transfers from other reporting entities of the Gouvernement du Québec:** includes, notably, transfers from other departments, bodies other than budget-funded bodies, other special funds and government enterprises;
- **Income and property taxes:** includes personal income taxes, corporate income taxes and other tax sources;
- **Consumption taxes:** includes revenues from taxes on sales, fuel, tobacco products, pari-mutuel betting, alcoholic beverages and other sources;
- **Duties and permits and fees:** includes revenues from duties, permits or fees related to automobile vehicles, alcoholic beverages, forestry, mining and water power resources, greenhouse gas emissions, publicity contests and amusement machines and other sources of revenue from duties, permits and fees;
- **Miscellaneous revenue:** includes revenues from goods and services, interest on debts and loans, fines and forfeitures, collections, third-party donations and investment income. It also includes other miscellaneous revenues such as that from commercial partnerships, transfers from other governments, excluding the federal government, and revenues stemming from restructuring transactions;
- **Revenues from government enterprises:** includes revenues from a portion of government enterprise profits or dividends;
- **Transfers from the federal government:** includes transfers for equalization payments, health care, post-secondary education and other social programs, as well as protection payments and other programs.

## BALANCE OF ADVANCES TO (FROM) THE GENERAL FUND

For special funds, these advances correspond to amounts advanced by the special fund to the general fund of the Consolidated Revenue Fund or by the latter to the special fund, pursuant to section 54 of the Financial Administration Act. Such advances do not include amounts owed to the general fund and accounted for in connection with other activities, including net asset transfers during the establishment of the special fund or accounting policy changes implemented by the special fund.

For bodies other than budget-funded bodies, these advances include all amounts advanced by the body to the general fund of the Consolidated Revenue Fund or those advanced by the general fund to the body.

## **FINANCING FUND LOAN BALANCE**

For special funds, these are the amounts of pooled borrowing undertaken by the special fund from the Financing Fund, pursuant to section 53 of the Financial Administration Act.

For bodies other than budget-funded bodies, these are loans contracted from the Financing Fund.

## **LOAN BALANCE FOR OTHER ENTITIES**

For bodies other than budget-funded bodies, these are loans contracted from sources other than the Financing Fund or the general fund of the Consolidated Revenue Fund. They include loans contracted from another entity in the reporting entity of the Government.

## **SURPLUS (DEFICIT) RELATED TO THE ACTIVITIES OF THE FISCAL YEAR**

The excess of revenues over expenditures for the year constitutes a surplus. Conversely, a deficit occurs when expenditures exceed revenues.

## **6. TERMS APPEARING IN THE BUDGET FOR DEFINED-PURPOSE ACCOUNTS**

### **DEFINED-PURPOSE ACCOUNT**

A defined-purpose account is a financial management mechanism created by a government order in council under sections 6 and 7 of the Financial Administration Act. It allows a Department or a budget-funded body to separately account for amounts paid to the Consolidated Revenue Fund by a third party under a contract or an agreement that provides for the allocation of funds for a specific purpose.

There are two types of defined-purpose accounts:

- the general account “Training, partnership and organization of special events” which may be used by departments and budget-funded bodies for specific projects that involve training, partnership or organization of special events;
- the specified purpose account that can be created for specific projects.

### **EXPENDITURES**

Expenditures chargeable to a defined-purpose account are determined by a government order in council at the time the defined-purpose account is created. The nature of the eligible costs for carrying out a project must correspond to that provided for in the agreement or contract with the Department or the budget-funded body.

At the end of the agreement, the expenditures that may be made from a defined-purpose account must always be limited to the total amounts received from third parties for financing purposes for activities carried out under the contract or agreement.

Expenditures mainly include remuneration, operating and transfer expenditures.

## REVENUES

Admissible revenues for a defined purpose consists of amounts paid by a third party. They mainly include revenues from bodies other than budget-funded bodies, government enterprises, federal transfers and partners.

## 7. DEFINITIONS OF SUPERCATEGORIES

The supercategories combine the categories used by the departments and budget-funded bodies to account for their expenditures, and their investments and other costs.

### ALLOCATION TO A SPECIAL FUND

This supercategory includes amounts allocated for transfer to a special fund by a department or budget-funded body, in accordance with relevant legislation. In particular, these amounts can serve to cover remuneration and operating expenses of a special fund. This supercategory does not include the amounts that can be allocated for transfer to a special fund by a department or budget-funded body for goods or services provided to the department or body that the fund was used to finance.

### DOUBTFUL ACCOUNTS AND OTHER ALLOWANCES

This supercategory includes the amounts allocated for expenditures resulting from variations in the provision for doubtful accounts, in the provision for losses on government-backed financial initiatives, and in the provision for the decline in the value of loans, investments and advances.

### OPERATING

This supercategory includes the amounts allocated for expenditures incurred in carrying out the programs of the departments and budget-funded bodies, excluding expenditures for remuneration, transfer, allocation to a special fund, doubtful accounts and other allowances, as well as the debt service. In particular, it includes the costs associated with reappraisal and with government obligations regarding the rehabilitation of contaminated sites, depreciation of fixed assets, accretion expenses as well as expenditures stemming from a restructuring transaction.

It also includes amounts that can be transferred to a special fund by a department or budget-funded body, in accordance with relevant legislation, up to the amounts credited to the fund for goods or services provided to the department or budget-funded body.

### FIXED ASSETS OTHER THAN INFORMATION RESOURCES

This supercategory includes amounts allocated for investments incurred for the acquisition, construction, development and improvement of fixed assets, including amounts related to public-private partnership agreements and the acquisition of intangible fixed assets, but excluding information resources assets. This supercategory also includes costs arising from asset retirement obligations for tangible asset that are capitalizable.

## **INFORMATION RESOURCE ASSETS**

This supercategory includes amounts allocated for investments incurred for capital assets consisting of IT developments or computer and office equipment, whether it be to acquire, develop said assets from design to implementation, or make improvements to them. This supercategory also includes costs arising from asset retirement obligations for information resources that are capitalizable.

## **LOANS, INVESTMENTS, ADVANCES AND OTHER COSTS**

This supercategory includes the capital contributions and advances granted to bodies controlled by the Government, including those in its reporting entity, the acquisition of shares or bonds of government enterprises or other corporations, and the loans granted to municipalities, non-profit organizations or natural or legal persons from the private sector. Also included in this supercategory are advances for the establishment or operation of local funds, and advances to government employees.

It also includes the recording of inventory and prepaid expenses, sales tax paid or payable (QST, GST/HST) and accounted for upon acquisition of goods and services and the financial commitments pertaining to prior years that are posted to net debt as well as those stemming from a restructuring transaction.

## **REMUNERATION**

This supercategory includes amounts allocated for expenditures incurred in the performance of the programs of the departments and budget-funded bodies for normal remuneration, overtime and certain other indemnities paid directly by the Government to permanent employees, part-time employees and casual employees, including students and seasonal employees.

It also includes salaries and indemnities paid to the Members of the National Assembly, all persons named or appointed to public office by the National Assembly and the personnel directed by those persons, judges and members of the Sûreté du Québec. Lastly, it includes all employee benefits as well as other contributions made by the Government in its role as employer.

## **DEBT SERVICE**

This supercategory includes amounts allocated for interest on debt, realized exchange gains and losses as well as amortization of premiums, discounts, and costs associated with issuing and managing debt. It also includes interest on obligations pertaining to retirement plans and other future employee benefits. Lastly, it includes interest related to public-private partnership agreements signed by the departments and budget-funded bodies.

## **TRANSFER**

This supercategory includes amounts allocated for the expenditures made to provide beneficiaries with various forms of financial support. For the Government, these expenditures do not constitute direct acquisitions of goods and services or amounts allocated in order to obtain a return, as would be the case if the expenditure were an investment, nor do they constitute amounts for which the Government expects to be repaid at a later date, as in the case of a loan.

## 8. DEFINITIONS OF CATEGORIES

The “Transfer” and “Allocation to a Special Fund” supercategories are subdivided into the following five categories:

### **CAPITAL**

For the “Transfer” supercategory, this category includes transfers for the acquisition, construction, development and improvement of subsidized fixed assets. This category also includes transfers made to bodies controlled by the Government, including those in its reporting entity, to subsidize the acquisition, construction, development and improvement of fixed assets owned by third parties.

For the “Allocation to a Special Fund” supercategory, this category includes allocations for the acquisition, construction, development and improvement of special fund fixed assets. This category also includes allocations to subsidize the acquisition, construction, development and improvement of capital assets owned by third parties.

### **OPERATING**

For the “Transfer” supercategory, this category includes transfers for operating expenses, other than remuneration, of bodies controlled by the Government, including those in its reporting entity. Operating expenses mainly include depreciation of fixed assets and other costs related to asset retirement obligations.

For the “Allocation to a Special Fund” supercategory, this category includes allocations for the operating expenses, other than remuneration, of a special fund. Operating expenses mainly include depreciation of fixed assets and other costs related to asset retirement obligations.

### **INTEREST**

For the “Transfer” supercategory, this category includes transfers for interest payments on loans contracted for a subsidized fixed asset where the interest expense is partially or entirely assumed by the Government. This category also includes transfers made to bodies controlled by the Government, including those in its reporting entity, to subsidize interest on loans contracted for fixed assets owned by third parties.

For the “Allocation to a Special Fund” supercategory, this category includes the allocations for interest and other expenses inherent to a debt charged to a special fund. This category also includes allocations to subsidize interest on loans contracted for fixed assets owned by third parties.

### **REMUNERATION**

For the “Transfer” supercategory, this category includes transfers for the remuneration of personnel in bodies controlled by the Government, including those in its reporting entity. This category also includes healthcare professionals' fees.

For the “Allocation to a Special Fund” supercategory, this category includes allocations for the remuneration of personnel charged to a special fund.

**SUPPORT**

For the “Transfer” supercategory, this category includes the transfers intended to provide financial support to beneficiaries, for purposes other than those mentioned in the “Transfer-Remuneration,” “Transfer-Operating,” “Transfer-Capital,” and “Transfer-Interest” categories.

For the “Allocation to a Special Fund” supercategory, this category includes allocations to provide financial support to beneficiaries of a Special Funds program for purposes other than those mentioned in the categories “Allocation to a Special Fund-Remuneration,” “Allocation to a Special Fund-Operating,” “Allocation to a Special Fund-Capital” and “Allocation to a Special Fund-Interest” categories.



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**SUMMARY OF CONSOLIDATED  
EXPENDITURES**

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## Summary of Consolidated Expenditures

### 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Departments and Budget- funded Bodies <sup>2</sup>	Special Funds	Bodies Other than Budget- funded Bodies	Network Bodies <sup>3</sup>	Defined- purpose Accounts	Expenditures Financed by the Tax System <sup>3</sup>
National Assembly	198.0	-	-	-	-	-
Persons Appointed by the National Assembly	172.4	-	-	-	-	-
Affaires municipales et Habitation	3,682.9	289.8	2,597.9	-	85.4	2.0
Agriculture, Pêcheries et Alimentation	1,261.6	-	686.6	-	170.1	0.5
Conseil du trésor et Administration gouvernementale	18,219.5	25.0	3,866.7	-	-	-
Conseil exécutif	567.6	-	-	-	-	-
Culture et Communications	820.9	37.5	695.8	-	16.4	655.1
Cybersécurité et Numérique	253.4	659.1	-	-	-	-
Économie, Innovation et Énergie	1,496.3	831.6	365.6	-	37.4	2,355.1
Éducation	19,825.6	152.2	261.7	20,680.0	168.3	27.0
Emploi et Solidarité sociale	5,204.6	1,579.1	32.6	-	-	397.5
Enseignement supérieur	8,909.4	25.0	52.8	6,229.5	34.6	172.0
Environnement, Lutte contre les changements climatiques, Faune et Parcs	529.3	2,150.0	91.2	-	0.7	7.7
Famille	4,076.2	4,032.0	-	-	0.5	4,908.9
Finances	209.6	2,028.0	2,643.5	-	557.6	692.6
Immigration, Francisation et Intégration	806.2	-	-	-	0.1	-
Justice	1,890.5	215.2	274.9	-	2.4	-
Langue française	80.4	-	2.5	-	-	-
Relations internationales et Francophonie	163.3	-	3.4	-	29.7	-
Ressources naturelles et Forêts	491.7	955.8	268.0	-	54.1	145.8
Santé et Services sociaux	57,028.4	123.2	64,531.0	1,244.4	220.8	2,896.9
Sécurité publique	2,169.8	906.9	70.1	-	61.0	-
Tourisme	123.9	334.9	187.5	-	-	-
Transports et Mobilité durable	3,016.2	5,915.5	800.3	-	29.1	-
Travail	35.9	111.2	100.2	-	15.9	-
Reallocation of government expenditures during the fiscal year	(600.0)	-	-	-	-	-
<b>Total</b>	<b>130,633.6</b>	<b>20,371.8</b>	<b>77,532.3</b>	<b>28,153.9</b>	<b>1,484.2</b>	<b>12,261.1</b>
<b>Debt Service</b>	<b>6,449.9</b>	<b>4,466.7</b>	<b>938.5</b>	<b>424.0</b>	<b>-</b>	<b>-</b>
<b>Consolidated Expenditures</b>	<b>137,083.5</b>	<b>24,838.5</b>	<b>78,470.8</b>	<b>28,577.9</b>	<b>1,484.2</b>	<b>12,261.1</b>

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

<sup>2</sup> The expenditures of the departments and budget-funded bodies correspond to budget expenditures, which include program expenditures and debt service.

<sup>3</sup> Source: Ministère des Finances

	Subsidized Infrastructures <sup>4</sup>	Budget Measures and Others <sup>5</sup>	Consolidation Adjustments and Other Adjustments <sup>3</sup>	Expenditures of the Portfolios	% Variation from Previous Year <sup>3</sup>
National Assembly	-	-	(5.0)	193.0	4.3
Persons Appointed by the National Assembly	-	-	(4.4)	168.0	9.8
Affaires municipales et Habitation	1,080.9	156.5	(2,272.2)	5,623.0	9.3
Agriculture, Pêcheries et Alimentation	23.4	38.1	(653.4)	1,527.0	(6.2)
Conseil du trésor et Administration gouvernementale	(11,145.0)	(2,172.3)	(4,270.0)	4,524.0	0.8
Conseil exécutif	22.2	22.4	(10.3)	602.0	0.8
Culture et Communications	359.5	125.8	(628.0)	2,083.0	7.5
Cybersécurité et Numérique	14.4	52.1	(682.0)	297.0	(22.9)
Économie, Innovation et Énergie	142.9	505.3	(1,213.2)	4,521.0	(6.9)
Éducation	3,413.0	154.8	(21,165.7)	23,517.0	2.2
Emploi et Solidarité sociale	-	64.2	(1,474.0)	5,804.0	0.1
Enseignement supérieur	1,191.8	45.0	(5,349.1)	11,311.0	2.1
Environnement, Lutte contre les changements climatiques, Faune et Parcs	8.8	25.8	(377.5)	2,436.0	-
Famille	293.4	36.2	(4,039.2)	9,308.0	7.2
Finances	-	1.8	(2,248.0)	3,885.0	3.7
Immigration, Francisation et Intégration	-	28.2	(66.5)	768.0	49.4
Justice	4.7	1.7	(286.4)	2,103.0	6.4
Langue française	0.1	7.0	(10.1)	80.0	11.1
Relations internationales et Francophonie	-	6.3	(37.7)	165.0	(6.3)
Ressources naturelles et Forêts	111.9	63.4	(595.7)	1,495.0	5.2
Santé et Services sociaux	3,781.7	772.0	(65,071.4)	65,527.0	3.0
Sécurité publique	26.6	32.7	(586.1)	2,681.0	(12.7)
Tourisme	369.8	19.0	(499.1)	536.0	(16.9)
Transports et Mobilité durable	299.9	21.8	(2,774.8)	7,308.0	(3.5)
Travail	-	-	(23.3)	240.0	3.9
Reallocation of government expenditures during the fiscal year	-	-	-	(600.0)	-
<b>Total</b>	-	7.8	(114,342.7)	156,102.0	1.8 <sup>6</sup>
<b>Debt Service</b>	-	-	(2,609.0)	9,670.1	(1.9)
<b>Consolidated Expenditures</b>	-	7.8	(116,951.7)	165,772.1	1.5

<sup>4</sup> Where applicable, for the Department, this is subsidized infrastructure integrated into the Contingency Fund.

<sup>5</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>6</sup> Excluding the 2024-2025 expenditures with no recurrence in 2025-2026, the growth in portfolio expenses would be 3.0% rather than 1.8%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in the Quebec Budget Plan – March 2025 of the Ministère des Finances.



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**SUMMARY OF THE EXPENDITURE BUDGET  
AND APPROPRIATIONS FOR DEPARTMENTS  
AND BUDGET-FUNDED BODIES**

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## Summary of the Expenditure Budget and Appropriations for Departments and Budget-funded Bodies

### Expenditure Budget

(thousands 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 <sup>1</sup>	198,020.1	-	-	198,020.1	190,359.0
Persons Appointed by the National Assembly <sup>1</sup>	172,369.5	-	-	172,369.5	157,217.4
Affaires municipales et Habitation	3,682,873.0	156,500.0	1,080,853.8	4,920,226.8	3,161,508.2
Agriculture, Pêcheries et Alimentation	1,261,636.0	38,100.0	23,405.9	1,323,141.9	1,285,092.4
Conseil du trésor et Administration gouvernementale <sup>2,3</sup>	18,219,522.8	(2,172,300.0)	(11,145,001.8)	4,902,221.0	16,380,210.3
Conseil exécutif <sup>2</sup>	567,631.6	22,400.0	22,216.6	612,248.2	587,572.8
Culture et Communications	820,915.0	125,000.0	359,523.1	1,305,438.1	961,498.5
Cybersécurité et Numérique <sup>2</sup>	253,368.7	52,100.0	14,439.5	319,908.2	345,997.9
Économie, Innovation et Énergie	1,496,261.3	505,300.0	142,885.8	2,144,447.1	2,316,569.8
Éducation	19,825,634.1	154,800.0	3,412,994.2	23,393,428.3	19,798,171.7
Emploi et Solidarité sociale	5,204,609.9	64,200.0	5.0	5,268,814.9	5,437,259.2
Enseignement supérieur	8,909,367.4	45,000.0	1,191,830.2	10,146,197.6	8,816,512.0
Environnement, Lutte contre les changements climatiques, Faune et Parcs	529,278.3	20,800.0	8,819.5	558,897.8	544,837.0
Famille	4,076,160.0	34,200.0	293,441.1	4,403,801.1	3,677,110.1
Finances <sup>2</sup>	209,557.8	1,800.0	-	211,357.8	160,037.6
Immigration, Francisation et Intégration <sup>2</sup>	806,170.6	28,200.0	-	834,370.6	565,546.1
Justice	1,890,529.4	1,700.0	4,660.6	1,896,890.0	1,824,357.0
Langue française	80,445.0	7,000.0	78.0	87,523.0	81,761.0
Relations internationales et Francophonie	163,306.7	6,300.0	-	169,606.7	176,765.7
Ressources naturelles et Forêts	491,684.1	63,400.0	111,915.8	666,999.9	574,841.2
Santé et Services sociaux	57,028,375.4	772,000.0	3,781,676.6	61,582,052.0	55,979,465.4
Sécurité publique	2,169,827.3	32,700.0	26,561.4	2,229,088.7	2,637,770.9
Tourisme	123,862.4	19,000.0	369,801.1	512,663.5	272,999.0
Transports et Mobilité durable	3,016,249.4	21,800.0	299,893.6	3,337,943.0	3,781,371.6
Travail	35,944.2	-	-	35,944.2	49,268.2
Reallocation of government expenditures during the fiscal year	(600,000.0)	-	-	(600,000.0)	-
<b>Program Spending</b>	<b>130,633,600.0</b>	<b>-</b>	<b>-</b>	<b>130,633,600.0</b>	<b>129,764,100.0</b>
Debt Service	6,449,940.0	-	-	6,449,940.0	6,575,106.0
<b>Budget Expenditures</b>	<b>137,083,540.0</b>	<b>-</b>	<b>-</b>	<b>137,083,540.0</b>	<b>136,339,206.0</b>

<sup>1</sup> 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".

<sup>2</sup> 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.

<sup>3</sup> 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%.

Summary of the Expenditure Budget and Appropriations for Departments and Budget-funded Bodies

	Subsidized infrastructure integrated into the Contingency Fund	Non-recurring budget items 2025-2026 <sup>4</sup>	2024-2025 Comparative Probable Expenditure	Variation excluding infrastructure		Variation including infrastructure	
				(\$000)	%	(\$000)	%
National Assembly	-	-	190,359.0	7,661.1	4.0	7,661.1	4.0
Persons Appointed by the National Assembly	-	-	157,217.4	15,152.1	9.6	15,152.1	9.6
Affaires municipales et Habitation	805,144.6	-	3,966,652.8	677,864.8	21.4	953,574.0	24.0
Agriculture, Pêcheries et Alimentation	20,023.2	-	1,305,115.6	14,643.6	1.1	18,026.3	1.4
Conseil du trésor et Administration gouvernementale	(11,365,461.8)	-	5,014,748.5	(332,987.5)	3.2	(112,527.5)	4.1
Conseil exécutif	20,477.2	-	608,050.0	2,458.8	0.4	4,198.2	0.7
Culture et Communications	282,396.8	-	1,243,895.3	(15,583.5)	(1.6)	61,542.8	4.9
Cybersécurité et Numérique	16,504.8	(12,200.0)	350,302.7	(28,329.2)	(8.5)	(30,394.5)	(8.7)
Économie, Innovation et Énergie	108,991.9	(515,000.0)	1,910,561.7	199,991.5	11.1	233,885.4	12.2
Éducation	4,149,160.6	(378,630.0)	23,568,702.3	560,892.4	2.9	(175,274.0)	(0.7)
Emploi et Solidarité sociale	90.0	(64,650.7)	5,372,698.5	(103,798.6)	(1.9)	(103,883.6)	(1.9)
Enseignement supérieur	1,297,338.3	(23,700.0)	10,090,150.3	161,555.4	1.8	56,047.3	0.6
Environnement, Lutte contre les changements climatiques, Faune et Parcs	7,790.0	-	552,627.0	5,241.3	1.0	6,270.8	1.1
Famille	214,749.8	285,000.0	4,176,859.9	148,249.9	3.7	226,941.2	5.4
Finances	-	48,124.6	208,162.2	3,195.6	1.5	3,195.6	1.5
Immigration, Francisation et Intégration	-	240,049.5	805,595.6	28,775.0	3.6	28,775.0	3.6
Justice	4,180.7	(7,270.1)	1,821,267.6	75,142.5	4.1	75,622.4	4.2
Langue française	69.0	-	81,830.0	5,684.0	7.0	5,693.0	7.0
Relations internationales et Francophonie	-	-	176,765.7	(7,159.0)	(4.0)	(7,159.0)	(4.0)
Ressources naturelles et Forêts	64,513.7	-	639,354.9	(19,757.1)	(3.4)	27,645.0	4.3
Santé et Services sociaux	4,049,731.1	(12,219.5)	60,016,977.0	1,833,129.5	3.3	1,565,075.0	2.6
Sécurité publique	26,315.4	(170,306.8)	2,493,779.5	(264,936.8)	(10.7)	(264,690.8)	(10.6)
Tourisme	231,872.9	(61,000.0)	443,871.9	(69,136.6)	(32.6)	68,791.6	15.5
Transports et Mobilité durable	66,111.8	(1,000,000.0)	2,847,483.4	256,677.8	9.2	490,459.6	17.2
Travail	-	(11,297.0)	37,971.2	(2,027.0)	(5.3)	(2,027.0)	(5.3)
Reallocation of government expenditures during the fiscal year	-	-	-	(600,000.0)	-	(600,000.0)	-
<b>Program Spending</b>	-	(1,683,100.0)	128,081,000.0	2,552,600.0	2.0	2,552,600.0	2.0
Debt Service	-	-	6,575,106.0	(125,166.0)	(1.9)	(125,166.0)	(1.9)
<b>Budget Expenditures</b>	-	(1,683,100.0)	134,656,106.0	2,427,434.0	1.8	2,427,434.0	1.8

<sup>4</sup> Details of non-recurring items in the 2025-2026 Budget can be found in the “Expenditure Management Strategy – Additional Information” volume.

## Conciliation between the Expenditure Budget and the Appropriations

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	Total 2025-2026 Appropriations
National Assembly <sup>1</sup>	198,020.1	8,000.0	19,665.0	209,685.1
Persons Appointed by the National Assembly <sup>1</sup>	172,369.5	5,150.1	9,129.5	176,348.9
Affaires municipales et Habitation	3,682,873.0	2,631.0	2,851.2	3,683,093.2
Agriculture, Pêcheries et Alimentation	1,261,636.0	8,956.7	27,916.9	1,280,596.2
Conseil du trésor et Administration gouvernementale	18,219,522.8	2,730.3	4,014,544.1	22,231,336.6
Conseil exécutif	567,631.6	773.5	4,841.3	571,699.4
Culture et Communications	824,285.0	6,165.1	5,754.2	823,874.1
Cybersécurité et Numérique	253,368.7	450.0	1,000.0	253,918.7
Économie, Innovation et Énergie	1,496,261.3	1,494.8	7,794.5	1,502,561.0
Éducation	19,825,634.1	5,138.8	9,166.3	19,829,661.6
Emploi et Solidarité sociale	5,204,609.9	815.3	1,680.0	5,205,474.6
Enseignement supérieur	8,909,367.4	1,147.3	143,613.3	9,051,833.4
Environnement, Lutte contre les changements climatiques, Faune et Parcs	529,278.3	26,262.8	68,010.8	571,026.3
Famille	4,076,160.0	9,261.8	16,443.8	4,083,342.0
Finances	6,648,557.8	(409,331.3)	2,438.1	7,060,327.2
Immigration, Francisation et Intégration	806,170.6	5,520.0	10,498.1	811,148.7
Justice	1,890,529.4	38,562.0	36,942.1	1,888,909.5
Langue française	80,445.0	229.0	1,247.5	81,463.5
Relations internationales et Francophonie	163,306.7	3,015.0	15,967.9	176,259.6
Ressources naturelles et Forêts	491,684.1	8,107.2	14,932.4	498,509.3
Santé et Services sociaux	57,035,945.4	4,949.4	2,175.0	57,033,171.0
Sécurité publique	2,169,827.3	27,375.0	54,458.3	2,196,910.6
Tourisme	123,862.4	-	-	123,862.4
Transports et Mobilité durable	3,016,249.4	30,576.5	421,180.6	3,406,853.5
Travail	35,944.2	500.0	4,761.0	40,205.2
Reallocation of government expenditures during the fiscal year	(600,000.0)			
<b>Total</b>	<b>137,083,540.0</b>	<b>(211,519.7)</b>	<b>4,897,011.9</b>	<b>142,792,071.6</b>

<sup>1</sup> 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".

## Summary of Appropriations

(thousands of dollars)

	2025-2026			2024-2025	
	Appropriations to be Voted	Permanent Appropriations	Appropriations Already Voted	Total Appropriations	Comparative Appropriations
National Assembly <sup>1</sup>	-	209,685.1	-	<b>209,685.1</b>	198,671.5
Persons Appointed by the National Assembly <sup>1</sup>	91,408.1	84,940.8	-	<b>176,348.9</b>	155,375.0
Affaires municipales et Habitation	3,683,074.0	19.2	-	<b>3,683,093.2</b>	3,163,666.1
Agriculture, Pêcheries et Alimentation	1,280,586.6	9.6	-	<b>1,280,596.2</b>	1,302,648.7
Conseil du trésor et Administration gouvernementale	21,142,788.3	1,088,548.3	-	<b>22,231,336.6</b>	18,304,389.0
Conseil exécutif	568,710.1	2,989.3	-	<b>571,699.4</b>	583,762.8
Culture et Communications	823,864.5	9.6	-	<b>823,874.1</b>	955,926.9
Cybersécurité et Numérique	253,909.1	9.6	-	<b>253,918.7</b>	316,140.1
Économie, Innovation et Énergie	1,501,041.8	1,519.2	-	<b>1,502,561.0</b>	1,571,349.4
Éducation	18,230,676.7	1,598,984.9	-	<b>19,829,661.6</b>	19,369,696.3
Emploi et Solidarité sociale	5,199,955.4	5,519.2	-	<b>5,205,474.6</b>	5,346,265.9
Enseignement supérieur	8,778,133.2	273,700.2	-	<b>9,051,833.4</b>	8,990,594.1
Environnement, Lutte contre les changements climatiques, Faune et Parcs	570,916.7	109.6	-	<b>571,026.3</b>	596,411.0
Famille	4,083,132.4	209.6	-	<b>4,083,342.0</b>	3,669,752.9
Finances	198,325.1	6,862,002.1	-	<b>7,060,327.2</b>	6,829,452.0
Immigration, Francisation et Intégration	811,148.7	-	-	<b>811,148.7</b>	785,224.4
Justice	1,066,182.9	822,726.6	-	<b>1,888,909.5</b>	1,811,759.6
Langue française	81,463.5	-	-	<b>81,463.5</b>	82,270.8
Relations internationales et Francophonie	176,150.0	109.6	-	<b>176,259.6</b>	185,497.8
Ressources naturelles et Forêts	498,479.7	29.6	-	<b>498,509.3</b>	556,263.4
Santé et Services sociaux	37,851,535.5	19,181,635.5	-	<b>57,033,171.0</b>	55,567,696.3
Sécurité publique	2,149,196.4	47,714.2	-	<b>2,196,910.6</b>	2,539,209.7
Tourisme	123,852.8	9.6	-	<b>123,862.4</b>	224,383.9
Transports et Mobilité durable	3,406,818.9	34.6	-	<b>3,406,853.5</b>	3,024,876.9
Travail	40,194.9	10.3	-	<b>40,205.2</b>	37,405.7
<b>Total</b>	<b>112,611,545.3</b>	<b>30,180,526.3</b>	-	<b>142,792,071.6</b>	<b>136,168,690.2</b>

<sup>1</sup> 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".

## Programs Involving Net Voted Appropriations<sup>1</sup>

(thousands of dollars)

	2025-2026	
	Forecast Revenues	Forecast Net Voted Appropriations
<b>Affaires municipales et Habitation</b>		
Program 7 - Housing	6,400.0	3,800.0
<b>Agriculture, Pêcheries et Alimentation</b>		
Program 1 - Bio-food Business Development and Food Quality	19,234.6	11,324.6
Program 2 - Government Bodies	1,093.1	1,093.1
<b>Emploi et Solidarité sociale</b>		
Program 1 - Governance, Administration and Client Services	97,800.0	7,250.0
<b>Environnement, Lutte contre les changements climatiques, Faune et Parcs</b>		
Program 1 - Environmental and Wildlife Protection	40,868.5	16,038.2
<b>Immigration, Francisation et Intégration</b>		
Program 2 - Immigration, Francization and Integration	68,274.4	54,137.2
<b>Justice</b>		
Program 1 - Administration of Justice	152,895.0	350.0
Program 5 - Other Bodies Reporting to the Minister	8,286.1	8,286.1
<b>Sécurité publique</b>		
Program 2 - Services of the Sûreté du Québec	1,766.8	1,666.8
<b>Transports et Mobilité durable</b>		
Program 1 - Infrastructures and Transportation Systems	2,847.3	2,847.3
<b>Total</b>		<b>106,793.3</b>

<sup>1</sup> Figures concerning net voted appropriations may vary according to variations in revenue and other conditions outlined in the pages describing each portfolio.

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**SUMMARY OF THE SPECIAL  
FUNDS BUDGET**

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## Summary of the Special Funds Budget

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Total Revenues</b>	27,014,416.2	28,217,031.3
<b>Expenditures to be Approved<sup>1</sup></b>	<b>22,274,472.9</b>	22,940,213.7
<b>Removal of 2025-2026 Budget measures and other variations over and above expenditure forecasts</b>	(514,394.1)	-
Expenditures Already Approved:		
Contribution to Public Transit <sup>2</sup>	90,199.0	89,306.0
Debt Service <sup>3</sup>	2,988,213.0	2,710,872.6
<b>Total Expenditures</b>	<b>24,838,490.8</b>	<b>25,740,392.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	2,175,925.4	2,476,639.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	24,228,277.2	26,151,638.2
Reimbursement of Loans <sup>4</sup>	(2,500,000.0)	(4,400,000.0)
Other variations in cumulative surplus (deficit) associated with activities	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>23,904,202.6</b>	<b>24,228,277.2</b>
Accumulated Revaluation Gains or Losses	90,194.1	79,035.7
<b>Ending Cumulative Surplus (Deficit)</b>	<b>23,994,396.7</b>	<b>24,307,312.9</b>
<b>Investments to be Approved<sup>5</sup></b>	<b>6,715,692.5</b>	7,437,513.4
<b>Removal of 2025-2026 Budget measures and other variations over and above investment forecasts</b>	(10,146.7)	-
Investments Already Approved:		
Financing Fund <sup>6</sup>	9,223,366.4	8,455,101.2
Generations Fund <sup>6</sup>	2,177,000.0	2,754,000.0
<b>Total Investments</b>	<b>18,105,912.2</b>	<b>18,646,614.6</b>

<sup>1</sup> Including an amount of \$548.7 million for 2025-2026 Budget measures, as well as a negative amount of \$34.3 million for other variations

<sup>2</sup> This contribution is provided for in the Transport Act (CQLR, chapter T-12) and the amount is calculated according to the parameters set out in the Regulation respecting the contribution of motorists to public transit.

<sup>3</sup> Represents expenditures to debt service for the Financing Fund, which are already covered by the general fund and repaid by the clientele

<sup>4</sup> Corresponding to a withdrawal of \$2.5 billion in 2025-2026 and \$4.4 billion in 2024-2025 from the Generations Fund to reduce the funding program and alleviate debt service

<sup>5</sup> Including a negative amount of \$10.1 million for other variations is added to forecast investments

<sup>6</sup> The loans, investments, advances and other of the Generations Fund and the Financing Fund have not received parliamentary approval, since the authorization to draw on the Consolidated Revenue Fund is provided for under other legislation.

## Summary of the Special Funds Budget

### Results of Special Funds<sup>1</sup>

(thousands of dollars)

Portfolios	2025-2026				
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results
<b>Affaires municipales et Habitation</b>					
Regions and Rurality Fund	284,574.0	289,774.8	-	289,774.8	(5,200.8)
	<b>284,574.0</b>	<b>289,774.8</b>	<b>-</b>	<b>289,774.8</b>	<b>(5,200.8)</b>
<b>Conseil du trésor et Administration gouvernementale</b>					
Capitale-Nationale Region Fund	25,000.0	25,000.0	-	25,000.0	-
	<b>25,000.0</b>	<b>25,000.0</b>	<b>-</b>	<b>25,000.0</b>	<b>-</b>
<b>Culture et Communications</b>					
Avenir Mécénat Culture Fund	5,100.0	5,100.0	-	5,100.0	-
Québec Cultural Heritage Fund	25,633.3	32,358.6	-	32,358.6	(6,725.3)
	<b>30,733.3</b>	<b>37,458.6</b>	<b>-</b>	<b>37,458.6</b>	<b>(6,725.3)</b>
<b>Cybersécurité et Numérique</b>					
Cybersecurity and Digital Technology Fund	660,341.4	659,066.7	16,274.7	675,341.4	(15,000.0)
	<b>660,341.4</b>	<b>659,066.7</b>	<b>16,274.7</b>	<b>675,341.4</b>	<b>(15,000.0)</b>
<b>Économie, Innovation et Énergie</b>					
Natural Resources and Energy Capital Fund	10,323.0	35,477.0	-	35,477.0	(25,154.0)
Natural Resources Fund	17,736.3	18,049.2	-	18,049.2	(312.9)
Economic Development Fund	1,066,026.2	778,003.2	288,023.0	1,066,026.2	-
Québec Enterprise Growth Fund	258.0	88.0	-	88.0	170.0
	<b>1,094,343.5</b>	<b>831,617.4</b>	<b>288,023.0</b>	<b>1,119,640.4</b>	<b>(25,296.9)</b>
<b>Éducation</b>					
Sports and Physical Activity Development Fund	221,181.6	152,226.2	34.6	152,260.8	68,920.8
	<b>221,181.6</b>	<b>152,226.2</b>	<b>34.6</b>	<b>152,260.8</b>	<b>68,920.8</b>
<b>Emploi et Solidarité sociale</b>					
Assistance Fund for Independent Community Action	60,610.2	67,136.5	-	67,136.5	(6,526.3)
Labour Market Development Fund	1,136,646.7	1,205,106.3	-	1,205,106.3	(68,459.6)
Goods and Services Fund	204,971.3	238,577.9	493.4	239,071.3	(34,100.0)
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	18,963.5	17,712.8	1,250.7	18,963.5	-
Québec Fund for Social Initiatives	47,640.5	50,615.9	-	50,615.9	(2,975.4)
	<b>1,468,832.2</b>	<b>1,579,149.4</b>	<b>1,744.1</b>	<b>1,580,893.5</b>	<b>(112,061.3)</b>

Estimates and Expenditures of the Departments and Bodies

Portfolios	2024-2025					Variation in Results
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results	
<b>Affaires municipales et Habitation</b>						
Regions and Rurality Fund	281,965.0	291,607.4	-	291,607.4	(9,642.4)	4,441.6
	<b>281,965.0</b>	<b>291,607.4</b>	<b>-</b>	<b>291,607.4</b>	<b>(9,642.4)</b>	<b>4,441.6</b>
<b>Conseil du trésor et Administration gouvernementale</b>						
Capitale-Nationale Region Fund	28,133.3	28,133.3	-	28,133.3	-	-
	<b>28,133.3</b>	<b>28,133.3</b>	<b>-</b>	<b>28,133.3</b>	<b>-</b>	<b>-</b>
<b>Culture et Communications</b>						
Avenir Mécénat Culture Fund	5,100.0	5,628.5	-	5,628.5	(528.5)	528.5
Québec Cultural Heritage Fund	22,533.3	24,921.4	-	24,921.4	(2,388.1)	(4,337.2)
	<b>27,633.3</b>	<b>30,549.9</b>	<b>-</b>	<b>30,549.9</b>	<b>(2,916.6)</b>	<b>(3,808.7)</b>
<b>Cybersécurité et Numérique</b>						
Cybersecurity and Digital Technology Fund	665,237.5	668,540.8	14,965.0	683,505.8	(18,268.3)	3,268.3
	<b>665,237.5</b>	<b>668,540.8</b>	<b>14,965.0</b>	<b>683,505.8</b>	<b>(18,268.3)</b>	<b>3,268.3</b>
<b>Économie, Innovation et Énergie</b>						
Natural Resources and Energy Capital Fund	9,642.0	8,430.0	-	8,430.0	1,212.0	(26,366.0)
Natural Resources Fund	10,906.3	5,596.7	-	5,596.7	5,309.6	(5,622.5)
Economic Development Fund	1,789,959.0	1,557,595.0	232,364.0	1,789,959.0	-	-
Québec Enterprise Growth Fund	349.0	88.0	-	88.0	261.0	(91.0)
	<b>1,810,856.3</b>	<b>1,571,709.7</b>	<b>232,364.0</b>	<b>1,804,073.7</b>	<b>6,782.6</b>	<b>(32,079.5)</b>
<b>Éducation</b>						
Sports and Physical Activity Development Fund	180,564.4	164,743.5	37.6	164,781.1	15,783.3	53,137.5
	<b>180,564.4</b>	<b>164,743.5</b>	<b>37.6</b>	<b>164,781.1</b>	<b>15,783.3</b>	<b>53,137.5</b>
<b>Emploi et Solidarité sociale</b>						
Assistance Fund for Independent Community Action	63,758.7	59,905.5	-	59,905.5	3,853.2	(10,379.5)
Labour Market Development Fund	1,190,306.2	1,088,879.7	-	1,088,879.7	101,426.5	(169,886.1)
Goods and Services Fund	200,015.7	222,707.3	8.4	222,715.7	(22,700.0)	(11,400.0)
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	18,207.9	17,109.0	1,098.9	18,207.9	-	-
Québec Fund for Social Initiatives	68,382.3	66,986.5	-	66,986.5	1,395.8	(4,371.2)
	<b>1,540,670.8</b>	<b>1,455,588.0</b>	<b>1,107.3</b>	<b>1,456,695.3</b>	<b>83,975.5</b>	<b>(196,036.8)</b>

## Summary of the Special Funds Budget

### Results of Special Funds (cont'd)<sup>1</sup>

(thousands of dollars)

Portfolios	2025-2026				
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results
<b>Enseignement supérieur</b>					
University Excellence and Performance Fund	25,000.0	25,000.0	-	25,000.0	-
	<b>25,000.0</b>	<b>25,000.0</b>	-	<b>25,000.0</b>	-
<b>Environnement, Lutte contre les changements climatiques, Faune et Parcs</b>					
Blue Fund	101,308.6	101,247.5	-	101,247.5	61.1
Electrification and Climate Change Fund	1,714,065.6	1,698,736.7	-	1,698,736.7	15,328.9
Fund for the Protection of the Environment and the Waters in the Domain of the State	416,742.3	349,970.3	-	349,970.3	66,772.0
Natural Resources Fund	29.3	29.3	-	29.3	-
	<b>2,232,145.8</b>	<b>2,149,983.8</b>	-	<b>2,149,983.8</b>	<b>82,162.0</b>
<b>Famille</b>					
Educational Childcare Services Fund	4,032,001.9	4,032,001.9	-	4,032,001.9	-
	<b>4,032,001.9</b>	<b>4,032,001.9</b>	-	<b>4,032,001.9</b>	-
<b>Finances</b>					
Financing Fund	3,203,654.1	3,663.0	2,988,213.0	2,991,876.0	211,778.1
Special Contracts and Financial Assistance for Investment Fund	253,000.0	253,000.0	-	253,000.0	-
Fund to Combat Addiction	269,439.8	269,321.9	-	269,321.9	117.9
Generations Fund	2,177,000.0	-	-	-	2,177,000.0
IFC Montréal Fund	2,290.8	1,934.2	-	1,934.2	356.6
Northern Plan Fund	128,891.8	179,654.7	-	179,654.7	(50,762.9)
Fund of the Financial Markets Administrative Tribunal	4,086.3	4,227.5	-	4,227.5	(141.2)
Tax Administration Fund	1,316,161.1	1,316,161.1	-	1,316,161.1	-
	<b>7,354,523.9</b>	<b>2,027,962.4</b>	<b>2,988,213.0</b>	<b>5,016,175.4</b>	<b>2,338,348.5</b>
<b>Justice</b>					
Access to Justice Fund	35,595.9	41,347.4	-	41,347.4	(5,751.5)
Fund dedicated to assistance for persons who are Victims of Criminal Offences	59,643.4	66,909.1	-	66,909.1	(7,265.7)
Register Fund of the Ministère de la Justice	53,134.5	51,950.9	-	51,950.9	1,183.6
Fund of the Administrative Tribunal of Québec	55,101.1	54,989.2	19.5	55,008.7	92.4
	<b>203,474.9</b>	<b>215,196.6</b>	<b>19.5</b>	<b>215,216.1</b>	<b>(11,741.2)</b>

Portfolios	2024-2025					Variation in Results
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results	
<b>Enseignement supérieur</b>						
University Excellence and Performance Fund	25,000.0	25,000.0	-	25,000.0	-	-
	<b>25,000.0</b>	<b>25,000.0</b>	-	<b>25,000.0</b>	-	-
<b>Environnement, Lutte contre les changements climatiques, Faune et Parcs</b>						
Blue Fund	55,390.9	55,390.9	-	55,390.9	-	61.1
Electrification and Climate Change Fund	1,758,155.9	1,664,520.1	-	1,664,520.1	93,635.8	(78,306.9)
Fund for the Protection of the Environment and the Waters in the Domain of the State	369,905.4	254,879.7	-	254,879.7	115,025.7	(48,253.7)
Natural Resources Fund	27.0	-	-	-	27.0	(27.0)
	<b>2,183,479.2</b>	<b>1,974,790.7</b>	-	<b>1,974,790.7</b>	<b>208,688.5</b>	<b>(126,526.5)</b>
<b>Famille</b>						
Educational Childcare Services Fund	3,541,013.2	3,541,013.2	-	3,541,013.2	-	-
	<b>3,541,013.2</b>	<b>3,541,013.2</b>	-	<b>3,541,013.2</b>	-	-
<b>Finances</b>						
Financing Fund	2,752,412.5	3,024.9	2,710,872.6	2,713,897.5	38,515.0	173,263.1
Special Contracts and Financial Assistance for Investment Fund	241,000.0	241,000.0	-	241,000.0	-	-
Fund to Combat Addiction	262,763.3	262,645.4	-	262,645.4	117.9	-
Generations Fund	2,754,000.0	-	-	-	2,754,000.0	(577,000.0)
IFC Montréal Fund	2,263.5	1,896.2	-	1,896.2	367.3	(10.7)
Northern Plan Fund	131,558.8	145,672.6	-	145,672.6	(14,113.8)	(36,649.1)
Fund of the Financial Markets Administrative Tribunal	3,556.4	3,610.4	-	3,610.4	(54.0)	(87.2)
Tax Administration Fund	1,327,669.9	1,327,669.9	-	1,327,669.9	-	-
	<b>7,475,224.4</b>	<b>1,985,519.4</b>	<b>2,710,872.6</b>	<b>4,696,392.0</b>	<b>2,778,832.4</b>	<b>(440,483.9)</b>
<b>Justice</b>						
Access to Justice Fund	30,608.0	38,191.4	-	38,191.4	(7,583.4)	1,831.9
Fund dedicated to assistance for persons who are Victims of Criminal Offences	52,777.3	60,776.8	-	60,776.8	(7,999.5)	733.8
Register Fund of the Ministère de la Justice	52,134.5	50,184.7	-	50,184.7	1,949.8	(766.2)
Fund of the Administrative Tribunal of Québec	49,854.8	50,994.1	35.7	51,029.8	(1,175.0)	1,267.4
	<b>185,374.6</b>	<b>200,147.0</b>	<b>35.7</b>	<b>200,182.7</b>	<b>(14,808.1)</b>	<b>3,066.9</b>

## Summary of the Special Funds Budget

### Results of Special Funds (cont'd)<sup>1</sup>

(thousands of dollars)

Portfolios	2025-2026				
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results
<b>Ressources naturelles et Forêts</b>					
Natural Resources Fund	732,884.1	754,279.6	-	754,279.6	(21,395.5)
Territorial Information Fund	207,588.2	201,505.8	-	201,505.8	6,082.4
	<b>940,472.3</b>	<b>955,785.4</b>	<b>-</b>	<b>955,785.4</b>	<b>(15,313.1)</b>
<b>Santé et Services sociaux</b>					
Cannabis Prevention and Research Fund	123,170.0	123,170.0	-	123,170.0	-
Health and Social Services Information Resources Fund	-	-	-	-	-
	<b>123,170.0</b>	<b>123,170.0</b>	<b>-</b>	<b>123,170.0</b>	<b>-</b>
<b>Sécurité publique</b>					
Police Services Fund	907,194.2	906,894.2	300.0	907,194.2	-
	<b>907,194.2</b>	<b>906,894.2</b>	<b>300.0</b>	<b>907,194.2</b>	<b>-</b>
<b>Tourisme</b>					
Tourism Partnership Fund	331,254.5	334,917.6	-	334,917.6	(3,663.1)
	<b>331,254.5</b>	<b>334,917.6</b>	<b>-</b>	<b>334,917.6</b>	<b>(3,663.1)</b>
<b>Transports et Mobilité durable</b>					
Air Service Fund	126,325.5	120,892.3	3,530.4	124,422.7	1,902.8
Rolling Stock Management Fund	197,530.0	186,194.7	11,335.3	197,530.0	-
Highway Safety Fund	90,347.2	94,819.9	-	94,819.9	(4,472.7)
Land Transportation Network Fund	6,554,509.0	5,513,566.6	1,156,876.7	6,670,443.3	(115,934.3)
	<b>6,968,711.7</b>	<b>5,915,473.5</b>	<b>1,171,742.4</b>	<b>7,087,215.9</b>	<b>(118,504.2)</b>
<b>Travail</b>					
Administrative Labour Tribunal Fund	111,461.0	111,156.0	305.0	111,461.0	-
	<b>111,461.0</b>	<b>111,156.0</b>	<b>305.0</b>	<b>111,461.0</b>	<b>-</b>
<b>Total</b>	<b>27,014,416.2</b>	<b>20,371,834.5</b>	<b>4,466,656.3</b>	<b>24,838,490.8<sup>2</sup></b>	<b>2,175,925.4</b>

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

<sup>2</sup> The 2025-2026 Budget measures and other variations are added to these forecasts. The information is available in the portfolio's "Special Funds Budget" summary.

Portfolios	2024-2025					Variation in Results
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results	
<b>Ressources naturelles et Forêts</b>						
Natural Resources Fund	800,737.8	819,162.7	-	819,162.7	(18,424.9)	(2,970.6)
Territorial Information Fund	207,411.9	582,634.5	-	582,634.5	(375,222.6)	381,305.0
	<b>1,008,149.7</b>	<b>1,401,797.2</b>	<b>-</b>	<b>1,401,797.2</b>	<b>(393,647.5)</b>	<b>378,334.4</b>
<b>Santé et Services sociaux</b>						
Cannabis Prevention and Research Fund	124,525.0	124,525.0	-	124,525.0	-	-
Health and Social Services Information Resources Fund	684,759.1	712,404.1	4,061.7	716,465.8	(31,706.7)	31,706.7
	<b>809,284.1</b>	<b>836,929.1</b>	<b>4,061.7</b>	<b>840,990.8</b>	<b>(31,706.7)</b>	<b>31,706.7</b>
<b>Sécurité publique</b>						
Police Services Fund	882,914.3	882,614.3	300.0	882,914.3	-	-
	<b>882,914.3</b>	<b>882,614.3</b>	<b>300.0</b>	<b>882,914.3</b>	<b>-</b>	<b>-</b>
<b>Tourisme</b>						
Tourism Partnership Fund	395,435.2	392,629.2	-	392,629.2	2,806.0	(6,469.1)
	<b>395,435.2</b>	<b>392,629.2</b>	<b>-</b>	<b>392,629.2</b>	<b>2,806.0</b>	<b>(6,469.1)</b>
<b>Transports et Mobilité durable</b>						
Air Service Fund	105,260.3	102,367.4	550.3	102,917.7	2,342.6	(439.8)
Rolling Stock Management Fund	179,822.9	168,674.6	11,148.3	179,822.9	-	-
Highway Safety Fund	91,760.6	67,285.5	-	67,285.5	24,475.1	(28,947.8)
Land Transportation Network Fund	6,697,162.2	5,839,194.7	1,034,024.9	6,873,219.6	(176,057.4)	60,123.1
	<b>7,074,006.0</b>	<b>6,177,522.2</b>	<b>1,045,723.5</b>	<b>7,223,245.7</b>	<b>(149,239.7)</b>	<b>30,735.5</b>
<b>Travail</b>						
Administrative Labour Tribunal Fund	102,090.0	101,841.0	249.0	102,090.0	-	-
	<b>102,090.0</b>	<b>101,841.0</b>	<b>249.0</b>	<b>102,090.0</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>28,217,031.3</b>	<b>21,730,675.9</b>	<b>4,009,716.4</b>	<b>25,740,392.3</b>	<b>2,476,639.0</b>	<b>(300,713.6)</b>

## Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Portfolios	Expenditures	Investments
<b>Affaires municipales et Habitation</b>		
Regions and Rurality Fund	289,774.8	-
<b>Conseil du trésor et Administration gouvernementale</b>		
Capitale-Nationale Region Fund	25,000.0	-
<b>Culture et Communications</b>		
Avenir Mécénat Culture Fund <sup>1</sup>	6,100.0	-
Québec Cultural Heritage Fund <sup>1</sup>	47,575.2	-
<b>Cybersécurité et Numérique</b>		
Cybersecurity and Digital Technology Fund <sup>1</sup>	683,341.4	100,506.6
<b>Économie, Innovation et Énergie</b>		
Natural Resources and Energy Capital Fund	35,477.0	480,319.0
Natural Resources Fund <sup>1</sup>	18,449.2	24.5
Economic Development Fund <sup>1</sup>	1,478,926.2	1,732,980.0
Québec Enterprise Growth Fund	88.0	97,892.0
<b>Éducation</b>		
Sports and Physical Activity Development Fund <sup>1</sup>	152,909.4	213,640.3
<b>Emploi et Solidarité sociale</b>		
Assistance Fund for Independent Community Action	67,136.5	-
Labour Market Development Fund <sup>1</sup>	1,195,708.0	-
Goods and Services Fund	239,071.3	5,919.4
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	18,963.5	16,650.1
Québec Fund for Social Initiatives <sup>1</sup>	66,115.9	-
<b>Enseignement supérieur</b>		
University Excellence and Performance Fund	25,000.0	-
<b>Environnement, Lutte contre les changements climatiques, Faune et Parcs</b>		
Blue Fund	101,247.5	-
Electrification and Climate Change Fund	1,698,736.7	-
Fund for the Protection of the Environment and the Waters in the Domain of the State	349,970.3	105,800.0
Natural Resources Fund	29.3	-
<b>Famille</b>		
Educational Childcare Services Fund <sup>1</sup>	4,055,301.9	-

## Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year (cont'd)

(thousands of dollars)

Portfolios	Expenditures	Investments
<b>Finances</b>		
Financing Fund <sup>1</sup>	3,463.0	-
Special Contracts and Financial Assistance for Investment Fund	253,000.0	-
Fund to Combat Addiction	269,321.9	-
Generations Fund	-	-
IFC Montréal Fund	1,934.2	-
Northern Plan Fund	179,654.7	-
Fund of the Financial Markets Administrative Tribunal	4,227.5	8.0
Tax Administration Fund	1,316,161.1	-
<b>Justice</b>		
Access to Justice Fund	41,347.4	-
Fund dedicated to assistance for persons who are Victims of Criminal Offences <sup>1</sup>	68,509.1	511.9
Register Fund of the Ministère de la Justice	51,950.9	5,467.5
Fund of the Administrative Tribunal of Québec	55,008.7	1,118.8
<b>Ressources naturelles et Forêts</b>		
Natural Resources Fund <sup>1,2</sup>	810,329.6	29,318.8
Territorial Information Fund <sup>1</sup>	199,755.8	34,731.3
<b>Santé et Services sociaux</b>		
Cannabis Prevention and Research Fund	123,170.0	-
Health and Social Services Information Resources Fund	-	-
<b>Sécurité publique</b>		
Police Services Fund	907,194.2	25,410.9
<b>Tourisme</b>		
Tourism Partnership Fund <sup>1,2</sup>	347,549.8	928.3
<b>Transports et Mobilité durable</b>		
Air Service Fund <sup>1</sup>	123,586.2	94,150.9
Rolling Stock Management Fund <sup>1</sup>	196,010.0	91,980.5
Highway Safety Fund <sup>2</sup>	94,819.9	100.9
Land Transportation Network Fund <sup>1</sup>	6,561,095.8	3,673,166.8
<b>Travail</b>		
Administrative Labour Tribunal Fund <sup>2</sup>	111,461.0	5,066.0
<b>Total to be Approved</b>	<b>22,274,472.9</b>	<b>6,715,692.5</b>

<sup>1</sup> Including measures in the 2025-2026 Budget and other variations added to the forecast expenditures<sup>2</sup> Including the other variations added to the forecast investments

## Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Portfolios	Expenditures	Investments
<b>Conseil du trésor et Administration gouvernementale</b>		
Capitale-Nationale Region Fund	2,500.0	-
<b>Culture et Communications</b>		
Avenir Mécénat Culture Fund	97.0	-
<b>Cybersécurité et Numérique</b>		
Cybersecurity and Digital Technology Fund	48,651.6	-
<b>Économie, Innovation et Énergie</b>		
Natural Resources and Energy Capital Fund	8,469.2	-
<b>Emploi et Solidarité sociale</b>		
Assistance Fund for Independent Community Action	801.9	-
Goods and Services Fund	18,517.9	-
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	-	6,707.8
Québec Fund for Social Initiatives	43,682.7	-
<b>Environnement, Lutte contre les changements climatiques, Faune et Parcs</b>		
Electrification and Climate Change Fund	124,746.4	402.9
Fund for the Protection of the Environment and the Waters in the Domain of the State	-	525.6
<b>Famille</b>		
Educational Childcare Services Fund	600,278.1	-
<b>Finances</b>		
Tax Administration Fund	75,057.7	-
<b>Justice</b>		
Fund dedicated to assistance for persons who are Victims of Criminal Offences	1,739.1	-
Register Fund of the Ministère de la Justice	1,144.2	-
Public Contracts Fund	9,373.2	-
<b>Ressources naturelles et Forêts</b>		
Natural Resources Fund	111,830.3	-
<b>Santé et Services sociaux</b>		
Health and Social Services Information Resources Fund	-	1,946.5
<b>Sécurité publique</b>		
Police Services Fund	56,515.9	-
<b>Transports et Mobilité durable</b>		
Rolling Stock Management Fund	-	44,078.0
Land Transportation Network Fund	87,085.1	598,755.5
<b>Total to be Approved</b>	<b>1,190,490.3</b>	<b>652,416.3</b>

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**SUMMARY OF THE BUDGET OF THE BODIES  
OTHER THAN BUDGET-FUNDED BODIES**

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## Summary of the Budget of the Bodies Other than Budget-funded Bodies

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Total Revenues</b>	<b>78,584,109.3</b>	77,861,239.6
<b>Total Expenditures<sup>1</sup></b>	<b>78,470,874.8</b>	78,131,859.8
Surplus (Deficit) Associated with Activities for the Fiscal Year	113,234.5	(270,620.2)
Beginning Cumulative Surplus (Deficit) Associated with Activities	3,255,856.4	3,526,476.6
Other variations in cumulative surplus (deficit) associated with activities	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>3,369,090.9</b>	3,255,856.4
Accumulated Revaluation Gains or Losses	141,051.3	141,051.3
<b>Ending Cumulative Surplus (Deficit)</b>	<b>3,510,142.2</b>	3,396,907.7
<b>Investments</b>		
Fixed Assets	5,118,935.1	5,264,156.5
Loans, Investments, Advances and Others	580,151.5	1,288,484.7
<b>Total Investments<sup>2</sup></b>	<b>5,699,086.6</b>	<b>6,552,641.2</b>

<sup>1</sup> An amount of \$800,8 million is added to these forecast for 2025-2026 Budget measures, as well as a negative amount of \$333,7 million for other variations.

<sup>2</sup> An investment amount of \$73.4 million will be added to these forecasts for the 2025-2026 Budget measures and other variations.

## Results of the Bodies Other than Budget-funded Bodies<sup>1</sup>

(thousands of dollars)

Portfolios	2025-2026				
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results
<b>Affaires municipales et Habitation</b>					
Société d'habitation du Québec <sup>2</sup>	2,712,101.8	2,597,874.2	93,404.1	2,691,278.3	20,823.5
	<b>2,712,101.8</b>	<b>2,597,874.2</b>	<b>93,404.1</b>	<b>2,691,278.3</b>	<b>20,823.5</b>
<b>Agriculture, Pêcheries et Alimentation</b>					
Institut de technologie agroalimentaire du Québec	43,973.1	51,048.0	-	51,048.0	(7,074.9)
La Financière agricole du Québec <sup>2</sup>	650,139.4	635,532.8	5,136.0	640,668.8	9,470.6
	<b>694,112.5</b>	<b>686,580.8</b>	<b>5,136.0</b>	<b>691,716.8</b>	<b>2,395.7</b>
<b>Conseil du trésor et Administration gouvernementale</b>					
Autorité des marchés publics	38,094.0	38,094.0	-	38,094.0	-
Centre d'acquisitions gouvernementales	68,382.3	64,796.4	10.0	64,806.4	3,575.9
Commission de la capitale nationale du Québec	36,275.8	33,653.6	791.0	34,444.6	1,831.2
Office des professions du Québec	15,796.2	15,181.9	-	15,181.9	614.3
Société québécoise des infrastructures <sup>2</sup>	3,855,697.7	3,715,006.9	140,690.8	3,855,697.7	-
	<b>4,014,246.0</b>	<b>3,866,732.8</b>	<b>141,491.8</b>	<b>4,008,224.6</b>	<b>6,021.4</b>
<b>Culture et Communications</b>					
Bibliothèque et Archives nationales du Québec <sup>2</sup>	112,475.4	107,952.1	5,634.1	113,586.2	(1,110.8)
Conseil des arts et des lettres du Québec <sup>2</sup>	147,903.9	147,797.3	98.1	147,895.4	8.5
Conservatoire de musique et d'art dramatique du Québec <sup>2</sup>	39,637.7	41,090.5	1,259.5	42,350.0	(2,712.3)
Musée d'Art contemporain de Montréal <sup>2</sup>	18,591.9	18,517.3	74.6	18,591.9	-
Musée de la Civilisation <sup>2</sup>	36,707.6	36,160.7	546.9	36,707.6	-
Musée national de l'histoire du Québec	7,050.0	7,050.0	-	7,050.0	-
Musée national des beaux-arts du Québec <sup>2</sup>	34,139.9	33,490.9	729.9	34,220.8	(80.9)
Société de développement des entreprises culturelles <sup>2</sup>	115,101.0	112,530.7	607.1	113,137.8	1,963.2
Société de la Place des Arts de Montréal <sup>2</sup>	49,298.1	46,319.3	3,115.9	49,435.2	(137.1)
Société de télédiffusion du Québec <sup>2</sup>	127,479.5	125,849.5	1,630.0	127,479.5	-
Société du Grand Théâtre de Québec <sup>2</sup>	19,667.1	19,044.6	582.4	19,627.0	40.1
	<b>708,052.1</b>	<b>695,802.9</b>	<b>14,278.5</b>	<b>710,081.4</b>	<b>(2,029.3)</b>
<b>Économie, Innovation et Énergie</b>					
Fonds de recherche du Québec	342,832.8	342,832.8	-	342,832.8	-
Régie de l'énergie	21,821.9	22,813.5	-	22,813.5	(991.6)
	<b>364,654.7</b>	<b>365,646.3</b>	<b>-</b>	<b>365,646.3</b>	<b>(991.6)</b>

Summary of the Budget of the Bodies Other than Budget-funded Bodies

Portfolios	2024-2025					Variation in Results
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results	
<b>Affaires municipales et Habitation</b>						
Société d'habitation du Québec	1,950,591.4	2,147,018.3	92,295.3	2,239,313.6	(288,722.2)	309,545.7
	<b>1,950,591.4</b>	<b>2,147,018.3</b>	<b>92,295.3</b>	<b>2,239,313.6</b>	<b>(288,722.2)</b>	<b>309,545.7</b>
<b>Agriculture, Pêcheries et Alimentation</b>						
Institut de technologie agroalimentaire du Québec	42,226.7	48,402.3	-	48,402.3	(6,175.6)	(899.3)
La Financière agricole du Québec	649,512.1	739,576.4	6,072.6	745,649.0	(96,136.9)	105,607.5
	<b>691,738.8</b>	<b>787,978.7</b>	<b>6,072.6</b>	<b>794,051.3</b>	<b>(102,312.5)</b>	<b>104,708.2</b>
<b>Conseil du trésor et Administration gouvernementale</b>						
Autorité des marchés publics	37,008.6	37,908.5	-	37,908.5	(899.9)	899.9
Centre d'acquisitions gouvernementales	66,915.1	66,482.9	10.0	66,492.9	422.2	3,153.7
Commission de la capitale nationale du Québec	35,070.2	36,938.5	1,079.3	38,017.8	(2,947.6)	4,778.8
Office des professions du Québec	13,327.0	13,392.3	-	13,392.3	(65.3)	679.6
Société québécoise des infrastructures	3,881,929.0	3,753,290.5	134,300.1	3,887,590.6	(5,661.6)	5,661.6
	<b>4,034,249.9</b>	<b>3,908,012.7</b>	<b>135,389.4</b>	<b>4,043,402.1</b>	<b>(9,152.2)</b>	<b>15,173.6</b>
<b>Culture et Communications</b>						
Bibliothèque et Archives nationales du Québec	117,803.6	113,764.7	6,099.8	119,864.5	(2,060.9)	950.1
Conseil des arts et des lettres du Québec	194,154.1	194,054.5	89.4	194,143.9	10.2	(1.7)
Conservatoire de musique et d'art dramatique du Québec	39,069.0	39,084.5	1,325.1	40,409.6	(1,340.6)	(1,371.7)
Musée d'Art contemporain de Montréal	16,732.8	16,570.8	87.5	16,658.3	74.5	(74.5)
Musée de la Civilisation	43,238.4	45,020.9	332.3	45,353.2	(2,114.8)	2,114.8
Musée national de l'histoire du Québec	-	728.5	-	728.5	(728.5)	728.5
Musée national des beaux-arts du Québec	34,098.0	33,613.3	498.4	34,111.7	(13.7)	(67.2)
Société de développement des entreprises culturelles	192,119.4	180,872.5	903.9	181,776.4	10,343.0	(8,379.8)
Société de la Place des Arts de Montréal	49,816.1	45,954.2	3,923.7	49,877.9	(61.8)	(75.3)
Société de télédiffusion du Québec	138,002.4	135,951.9	2,050.5	138,002.4	-	-
Société du Grand Théâtre de Québec	19,537.8	18,595.0	722.7	19,317.7	220.1	(180.0)
	<b>844,571.6</b>	<b>824,210.8</b>	<b>16,033.3</b>	<b>840,244.1</b>	<b>4,327.5</b>	<b>(6,356.8)</b>
<b>Économie, Innovation et Énergie</b>						
Fonds de recherche du Québec	350,199.6	360,806.7	-	360,806.7	(10,607.1)	10,607.1
Régie de l'énergie	17,164.8	19,955.9	-	19,955.9	(2,791.1)	1,799.5
	<b>367,364.4</b>	<b>380,762.6</b>	<b>-</b>	<b>380,762.6</b>	<b>(13,398.2)</b>	<b>12,406.6</b>

## Summary of the Budget of the Bodies Other than Budget-funded Bodies

### Results of the Bodies Other than Budget-funded Bodies (cont'd)<sup>1</sup>

(thousands of dollars)

Portfolios	2025-2026				
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results
<b>Éducation</b>					
Institut national des mines	1,532.4	1,477.4	-	1,477.4	55.0
Société des établissements de plein air du Québec	258,284.4	260,253.9	223.9	260,477.8	(2,193.4)
	<b>259,816.8</b>	<b>261,731.3</b>	<b>223.9</b>	<b>261,955.2</b>	<b>(2,138.4)</b>
<b>Emploi et Solidarité sociale</b>					
Cree Hunters Economic Security Board	32,566.7	32,566.7	-	32,566.7	-
	<b>32,566.7</b>	<b>32,566.7</b>	<b>-</b>	<b>32,566.7</b>	<b>-</b>
<b>Enseignement supérieur</b>					
Institut de tourisme et d'hôtellerie du Québec	54,436.6	52,825.3	1,611.3	54,436.6	-
	<b>54,436.6</b>	<b>52,825.3</b>	<b>1,611.3</b>	<b>54,436.6</b>	<b>-</b>
<b>Environnement, Lutte contre les changements climatiques, Faune et Parcs</b>					
Fondation de la faune du Québec	19,585.8	19,545.9	-	19,545.9	39.9
Société québécoise de récupération et de recyclage <sup>2</sup>	71,636.4	71,635.9	-	71,635.9	0.5
	<b>91,222.2</b>	<b>91,181.8</b>	<b>-</b>	<b>91,181.8</b>	<b>40.4</b>
<b>Finances</b>					
Agence du revenu du Québec <sup>2</sup>	1,654,362.2	1,649,397.8	4,964.4	1,654,362.2	-
Autorité des marchés financiers	347,207.8	216,036.2	-	216,036.2	131,171.6
Institut de la statistique du Québec <sup>2</sup>	54,111.2	54,111.2	-	54,111.2	-
Société de financement des infrastructures locales du Québec <sup>2</sup>	769,642.0	723,932.0	79.0	724,011.0	45,631.0
	<b>2,825,323.2</b>	<b>2,643,477.2</b>	<b>5,043.4</b>	<b>2,648,520.6</b>	<b>176,802.6</b>

Summary of the Budget of the Bodies Other than Budget-funded Bodies

Portfolios	2024-2025					Variation in Results
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results	
<b>Éducation</b>						
Institut national des mines	1,517.7	1,469.4	-	1,469.4	48.3	6.7
Société des établissements de plein air du Québec	257,837.5	257,269.5	2,020.8	259,290.3	(1,452.8)	(740.6)
	<b>259,355.2</b>	<b>258,738.9</b>	<b>2,020.8</b>	<b>260,759.7</b>	<b>(1,404.5)</b>	<b>(733.9)</b>
<b>Emploi et Solidarité sociale</b>						
Cree Hunters Economic Security Board	31,875.1	31,875.1	-	31,875.1	-	-
	<b>31,875.1</b>	<b>31,875.1</b>	<b>-</b>	<b>31,875.1</b>	<b>-</b>	<b>-</b>
<b>Enseignement supérieur</b>						
Institut de tourisme et d'hôtellerie du Québec	56,846.2	54,819.5	1,942.9	56,762.4	83.8	(83.8)
	<b>56,846.2</b>	<b>54,819.5</b>	<b>1,942.9</b>	<b>56,762.4</b>	<b>83.8</b>	<b>(83.8)</b>
<b>Environnement, Lutte contre les changements climatiques, Faune et Parcs</b>						
Fondation de la faune du Québec	17,874.2	17,835.3	-	17,835.3	38.9	1.0
Société québécoise de récupération et de recyclage	73,366.4	73,366.4	-	73,366.4	-	0.5
	<b>91,240.6</b>	<b>91,201.7</b>	<b>-</b>	<b>91,201.7</b>	<b>38.9</b>	<b>1.5</b>
<b>Finances</b>						
Agence du revenu du Québec	1,615,640.3	1,611,701.7	3,938.6	1,615,640.3	-	-
Autorité des marchés financiers	334,534.2	197,803.8	-	197,803.8	136,730.4	(5,558.8)
Institut de la statistique du Québec	56,124.7	55,881.1	-	55,881.1	243.6	(243.6)
Société de financement des infrastructures locales du Québec	808,989.0	703,356.0	79.0	703,435.0	105,554.0	(59,923.0)
	<b>3,191,765.8</b>	<b>2,569,099.3</b>	<b>374,287.3</b>	<b>2,943,386.6</b>	<b>248,379.2</b>	<b>(71,576.6)</b>

## Results of the Bodies Other than Budget-funded Bodies (cont'd)<sup>1</sup>

(thousands of dollars)

Portfolios	2025-2026				
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results
<b>Justice</b>					
Commission des services juridiques	198,918.7	244,330.7	-	244,330.7	(45,412.0)
Fonds d'aide aux actions collectives	4,800.0	4,584.7	-	4,584.7	215.3
Société québécoise d'information juridique	25,966.2	25,966.2	-	25,966.2	-
	<b>229,684.9</b>	<b>274,881.6</b>	<b>-</b>	<b>274,881.6</b>	<b>(45,196.7)</b>
<b>Langue française</b>					
Centre de la francophonie des Amériques	2,545.2	2,545.2	-	2,545.2	-
	<b>2,545.2</b>	<b>2,545.2</b>	<b>-</b>	<b>2,545.2</b>	<b>-</b>
<b>Relations internationales et Francophonie</b>					
Office Québec-Monde pour la jeunesse	3,405.9	3,398.4	7.5	3,405.9	-
	<b>3,405.9</b>	<b>3,398.4</b>	<b>7.5</b>	<b>3,405.9</b>	<b>-</b>
<b>Ressources naturelles et Forêts</b>					
Société de développement de la Baie-James	156,123.4	85,997.0	4,612.5	90,609.5	65,513.9
Société du Plan Nord <sup>2</sup>	193,113.4	182,028.4	-	182,028.4	11,085.0
	<b>349,236.8</b>	<b>268,025.4</b>	<b>4,612.5</b>	<b>272,637.9</b>	<b>76,598.9</b>
<b>Santé et Services sociaux</b>					
Prescription Drug Insurance Fund	4,566,415.7	4,554,572.3	11,843.4	4,566,415.7	-
Héma-Québec	599,948.0	594,633.0	5,315.0	599,948.0	-
Institut national de santé publique du Québec	100,785.1	103,090.8	194.3	103,285.1	(2,500.0)
Institut national d'excellence en santé et en services sociaux	40,877.2	40,877.2	-	40,877.2	-
Régie de l'assurance maladie du Québec <sup>2</sup>	14,706,387.7	14,706,154.2	233.5	14,706,387.7	-
Santé Québec <sup>2</sup>	44,929,327.6	44,321,637.8	607,689.8	44,929,327.6	-
Urgences-santé	209,938.1	210,059.7	1,429.2	211,488.9	(1,550.8)
	<b>65,153,679.4</b>	<b>64,531,025.0</b>	<b>626,705.2</b>	<b>65,157,730.2</b>	<b>(4,050.8)</b>
<b>Sécurité publique</b>					
École nationale de police du Québec	66,930.3	66,673.9	256.4	66,930.3	-
École nationale des pompiers du Québec	3,079.0	3,404.1	2.8	3,406.9	(327.9)
	<b>70,009.3</b>	<b>70,078.0</b>	<b>259.2</b>	<b>70,337.2</b>	<b>(327.9)</b>

Summary of the Budget of the Bodies Other than Budget-funded Bodies

Portfolios	2024-2025					Variation in Results
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results	
<b>Justice</b>						
Commission des services juridiques	224,762.4	241,970.9	-	241,970.9	(17,208.5)	(28,203.5)
Fonds d'aide aux actions collectives	12,105.0	4,688.7	-	4,688.7	7,416.3	(7,201.0)
Société québécoise d'information juridique	27,507.3	27,507.3	-	27,507.3	-	-
	<b>264,374.7</b>	<b>274,166.9</b>	<b>-</b>	<b>274,166.9</b>	<b>(9,792.2)</b>	<b>(35,404.5)</b>
<b>Langue française</b>						
Centre de la francophonie des Amériques	3,248.5	3,378.1	0.4	3,378.5	(130.0)	130.0
	<b>3,248.5</b>	<b>3,378.1</b>	<b>0.4</b>	<b>3,378.5</b>	<b>(130.0)</b>	<b>130.0</b>
<b>Relations internationales et Francophonie</b>						
Office Québec-Monde pour la jeunesse	4,729.1	5,532.3	9.6	5,541.9	(812.8)	812.8
	<b>4,729.1</b>	<b>5,532.3</b>	<b>9.6</b>	<b>5,541.9</b>	<b>(812.8)</b>	<b>812.8</b>
<b>Ressources naturelles et Forêts</b>						
Société de développement de la Baie-James	154,517.0	82,533.1	5,139.5	87,672.6	66,844.4	(1,330.5)
Société du Plan Nord	169,501.6	145,689.4	-	145,689.4	23,812.2	(12,727.2)
	<b>324,018.6</b>	<b>228,222.5</b>	<b>5,139.5</b>	<b>233,362.0</b>	<b>90,656.6</b>	<b>(14,057.7)</b>
<b>Santé et Services sociaux</b>						
Prescription Drug Insurance Fund	4,381,409.6	4,362,243.0	19,166.6	4,381,409.6	-	-
Héma-Québec	571,725.9	577,492.0	3,696.0	581,188.0	(9,462.1)	9,462.1
Institut national de santé publique du Québec	112,329.1	114,169.3	230.5	114,399.8	(2,070.7)	(429.3)
Institut national d'excellence en santé et en services sociaux	39,721.8	39,721.8	-	39,721.8	-	-
Régie de l'assurance maladie du Québec	14,459,754.3	14,459,525.8	228.5	14,459,754.3	-	-
Santé Québec	44,901,715.2	44,205,835.2	695,880.0	44,901,715.2	-	-
Urgences-santé	206,547.9	207,162.0	1,132.1	208,294.1	(1,746.2)	195.4
	<b>64,673,203.8</b>	<b>63,966,149.1</b>	<b>720,333.7</b>	<b>64,686,482.8</b>	<b>(13,279.0)</b>	<b>9,228.2</b>
<b>Sécurité publique</b>						
École nationale de police du Québec	65,967.0	65,727.2	239.8	65,967.0	-	-
École nationale des pompiers du Québec	3,082.0	3,304.5	2.7	3,307.2	(225.2)	(102.7)
	<b>69,049.0</b>	<b>69,031.7</b>	<b>242.5</b>	<b>69,274.2</b>	<b>(225.2)</b>	<b>(102.7)</b>

## Results of the Bodies Other than Budget-funded Bodies (cont'd)<sup>1</sup>

(thousands of dollars)

Portfolios	2025-2026				
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results
<b>Tourisme</b>					
Société de développement et de mise en valeur du Parc olympique	65,099.1	80,082.5	4,516.5	84,599.0	(19,499.9)
Société du Centre des congrès de Québec	42,106.7	45,566.9	1,148.3	46,715.2	(4,608.5)
Société du Palais des congrès de Montréal	58,626.6	61,821.4	1,523.4	63,344.8	(4,718.2)
	<b>165,832.4</b>	<b>187,470.8</b>	<b>7,188.2</b>	<b>194,659.0</b>	<b>(28,826.6)</b>
<b>Transports et Mobilité durable</b>					
Mobilité Infra Québec	6,205.0	6,205.0	-	6,205.0	-
Société de l'assurance automobile du Québec <sup>2</sup>	431,395.0	495,488.0	21,574.0	517,062.0	(85,667.0)
Société des Traversiers du Québec <sup>2</sup>	303,956.8	298,567.7	17,008.8	315,576.5	(11,619.7)
	<b>741,556.8</b>	<b>800,260.7</b>	<b>38,582.8</b>	<b>838,843.5</b>	<b>(97,286.7)</b>
<b>Travail</b>					
Régie du bâtiment du Québec	111,626.0	100,226.0	-	100,226.0	11,400.0
	<b>111,626.0</b>	<b>100,226.0</b>	<b>-</b>	<b>100,226.0</b>	<b>11,400.0</b>
<b>Total</b>	<b>78,584,109.3</b>	<b>77,532,330.4</b>	<b>938,544.4</b>	<b>78,470,874.8</b>	<b>113,234.5</b>

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

<sup>2</sup> An amount is added to these forecasts for the 2025-2026 Budget measures and other variations. The information is available in the portfolio's "Budget for Bodies Other than Budget-funded Bodies" summary.

Summary of the Budget of the Bodies Other than Budget-funded Bodies

Portfolios	2024-2025					Variation in Results
	Total Revenues	Expenditures Excluding Debt Service	Debt Service	Total Expenditures	Results	
<b>Tourisme</b>						
Société de développement et de mise en valeur du Parc olympique	159,577.0	174,438.7	4,948.2	179,386.9	(19,809.9)	310.0
Société du Centre des congrès de Québec	31,467.3	33,875.1	1,243.5	35,118.6	(3,651.3)	(957.2)
Société du Palais des congrès de Montréal	55,281.3	59,063.5	1,765.4	60,828.9	(5,547.6)	829.4
	<b>246,325.6</b>	<b>267,377.3</b>	<b>7,957.1</b>	<b>275,334.4</b>	<b>(29,008.8)</b>	<b>182.2</b>
<b>Transports et Mobilité durable</b>						
Mobilité Infra Québec	-	-	-	-	-	-
Société de l'assurance automobile du Québec	348,830.0	474,121.0	24,029.0	498,150.0	(149,320.0)	63,653.0
Société des Traversiers du Québec	298,879.3	291,043.5	19,878.4	310,921.9	(12,042.6)	422.9
	<b>647,709.3</b>	<b>765,164.5</b>	<b>43,907.4</b>	<b>809,071.9</b>	<b>(161,362.6)</b>	<b>64,075.9</b>
<b>Travail</b>						
Régie du bâtiment du Québec	108,982.0	93,488.0	-	93,488.0	15,494.0	(4,094.0)
	<b>108,982.0</b>	<b>93,488.0</b>	<b>-</b>	<b>93,488.0</b>	<b>15,494.0</b>	<b>(4,094.0)</b>
<b>Total</b>	<b>77,861,239.6</b>	<b>76,726,228.0</b>	<b>1,405,631.8</b>	<b>78,131,859.8</b>	<b>(270,620.2)</b>	<b>383,854.7</b>



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**SUMMARY OF THE BUDGET  
FOR DEFINED-PURPOSE ACCOUNTS**

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## Results of Defined-purpose Accounts<sup>1</sup>

(thousands of dollars)

	2025-2026			2024-2025			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
<b>Affaires municipales et Habitation</b>							
Disaster Mitigation and Adaptation Fund	54,875.4	54,875.4	-	27,332.2	27,332.2	-	-
Clean Water and Wastewater Fund	-	-	-	-	-	-	-
Investing in Canada infrastructure program	28,227.4	28,227.4	-	34,159.3	34,159.3	-	-
2008 Infrastructure Projects	130.0	130.0	-	10,450.7	10,450.7	-	-
2015 Infrastructure Projects	2,136.9	2,136.9	-	4,827.7	4,827.7	-	-
	85,369.7	85,369.7	-	76,769.9	76,769.9	-	-
<b>Agriculture, Pêcheries et Alimentation</b>							
Funding of Activities Performed as Part of the Northern Action Plan	1,000.0	1,000.0	-	830.5	962.5	(132.0)	132.0
Financing of agricultural risk management programs	168,904.1	168,904.1	-	183,254.3	183,707.6	(453.3)	453.3
Training, partnership and organization of special events	225.0	225.0	-	115.0	215.0	(100.0)	100.0
	170,129.1	170,129.1	-	184,199.8	184,885.1	<b>(685.3)</b>	<b>685.3</b>
<b>Conseil exécutif</b>							
Training, partnership and organization of special events	8.0	8.0	-	8.0	8.0	-	-
	8.0	8.0	-	8.0	8.0	-	-
<b>Culture et Communications</b>							
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	2,983.9	2,580.6	403.3	2,841.8	2,177.7	664.1	(260.8)
Financing of activities performed as part of the Northern Plan	-	-	-	-	-	-	-
Financing the Youth Action Strategy	-	-	-	-	-	-	-
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	-	-	-	-
Financing of autonomous service units - Centre de conservation du Québec	1,491.5	1,474.3	17.2	1,748.8	1,747.2	1.6	15.6
Investing in Canada infrastructure program	959.1	959.1	-	1,808.7	1,808.7	-	-
2008 Infrastructure Projects	5,359.2	11,415.0	(6,055.8)	13,490.8	6,100.0	7,390.8	(13,446.6)
	10,793.7	16,429.0	<b>(5,635.3)</b>	19,890.1	11,833.6	<b>8,056.5</b>	<b>(13,691.8)</b>

## Summary of the Budget for Defined-purpose Accounts

### Results of Defined-purpose Accounts (cont'd)<sup>1</sup>

(thousands of dollars)

	2025-2026			2024-2025			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
<b>Économie, Innovation et Énergie</b>							
Financing of activities performed as part of the Northern Plan	-	111.6	(111.6)	531.0	724.2	(193.2)	81.6
Training, partnership and organization of special events	200.0	441.5	(241.5)	150.0	586.2	(436.2)	194.7
Investing in Canada infrastructure program	42,547.3	36,845.5	5,701.8	44,052.8	19,198.9	24,853.9	(19,152.1)
	<b>42,747.3</b>	<b>37,398.6</b>	<b>5,348.7</b>	<b>44,733.8</b>	<b>20,509.3</b>	<b>24,224.5</b>	<b>(18,875.8)</b>
<b>Éducation</b>							
Minority-language and second-language teaching	30,310.0	30,310.0	-	37,865.6	37,865.6	-	-
Financing of activities performed as part of the Northern Plan	375.0	375.0	-	34.0	1,478.5	(1,444.5)	1,444.5
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	92,379.9	92,379.9	-	168,376.0	168,376.0	-	-
Training, partnership and organization of special events	818.4	818.4	-	818.4	818.4	-	-
Investing in Canada infrastructure program	44,429.7	44,429.7	-	43,142.3	43,142.3	-	-
	<b>168,313.0</b>	<b>168,313.0</b>	<b>-</b>	<b>250,236.3</b>	<b>251,680.8</b>	<b>(1,444.5)</b>	<b>1,444.5</b>
<b>Enseignement supérieur</b>							
Minority-language and second-language teaching	12,990.0	12,990.0	-	16,228.1	16,228.1	-	-
Financing of activities performed as part of the Northern Plan	6,000.0	6,000.0	-	2,000.0	2,000.0	-	-
Training in federal penitentiaries	212.8	212.8	-	210.3	210.3	-	-
Training, partnership and organization of special events	12,160.7	12,160.7	-	12,824.0	12,824.0	-	-
Investing in Canada infrastructure program	3,205.2	3,205.2	-	3,111.2	3,111.2	-	-
	<b>34,568.7</b>	<b>34,568.7</b>	<b>-</b>	<b>34,373.6</b>	<b>34,373.6</b>	<b>-</b>	<b>-</b>
<b>Environnement, Lutte contre les changements climatiques, Faune et Parcs</b>							
Financing of activities performed as part of the Northern Plan	-	-	-	-	-	-	-
Training, partnership and organization of special events	343.0	689.4	(346.4)	292.4	439.8	(147.4)	(199.0)
	<b>343.0</b>	<b>689.4</b>	<b>(346.4)</b>	<b>292.4</b>	<b>439.8</b>	<b>(147.4)</b>	<b>(199.0)</b>
<b>Famille</b>							
Funding of Activities Performed as Part of the Northern Action Plan 2023-2028	500.0	500.0	-	500.0	300.0	200.0	(200.0)
	<b>500.0</b>	<b>500.0</b>	<b>-</b>	<b>500.0</b>	<b>300.0</b>	<b>200.0</b>	<b>(200.0)</b>

**Results of Defined-purpose Accounts (cont'd)<sup>1</sup>**

(thousands of dollars)

	2025-2026			2024-2025			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
<b>Finances</b>							
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	557,557.0	557,557.0	-	535,255.0	535,255.0	-	-
	557,557.0	557,557.0	-	535,255.0	535,255.0	-	-
<b>Immigration, Francisation et Intégration</b>							
Training, partnership and organization of special events	123.4	120.0	3.4	134.1	13,315.5	(13,181.4)	13,184.8
	123.4	120.0	<b>3.4</b>	134.1	13,315.5	<b>(13,181.4)</b>	<b>13,184.8</b>
<b>Justice</b>							
Agreement respecting the Contraventions Act	765.0	765.0	-	750.0	750.0	-	-
Training, partnership and organization of special events	1,650.0	1,650.0	-	1,650.0	1,650.0	-	-
	2,415.0	2,415.0	-	2,400.0	2,400.0	-	-
<b>Langue française</b>							
Training, partnership and organization of special events	1.0	1.0	-	1.0	1.0	-	-
	1.0	1.0	-	1.0	1.0	-	-
<b>Relations internationales et Francophonie</b>							
Financing of activities performed as part of the Northern Plan	59.0	59.0	-	121.0	121.0	-	-
Training, partnership and organization of special events	29,600.0	29,600.0	-	30,900.0	30,900.0	-	-
	29,659.0	29,659.0	-	31,021.0	31,021.0	-	-
<b>Ressources naturelles et Forêts</b>							
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	11.1	(11.1)	-	10.8	(10.8)	(0.3)
Training, partnership and organization of special events	961.0	1,080.7	(119.7)	880.0	1,005.0	(125.0)	5.3
Investing in Canada infrastructure program	52,968.0	52,968.0	-	32,561.6	31,903.0	658.6	(658.6)
	53,929.0	54,059.8	<b>(130.8)</b>	33,441.6	32,918.8	<b>522.8</b>	<b>(653.6)</b>

## Summary of the Budget for Defined-purpose Accounts

### Results of Defined-purpose Accounts (cont'd)<sup>1</sup>

(thousands of dollars)

	2025-2026			2024-2025			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
<b>Santé et Services sociaux</b>							
Cost of Health Services due to Automobile Accidents	110,000.0	110,000.0	-	110,000.0	110,000.0	-	-
Financing of activities performed as part of the Northern Plan	-	-	-	-	-	-	-
Training, partnership and organization of special events	105,810.0	105,810.0	-	103,530.2	103,530.2	-	-
Implementation of the Informatization Plan of the Health and Social Services Network	-	-	-	-	-	-	-
Investing in Canada infrastructure program	5,000.0	5,000.0	-	15,872.0	15,872.0	-	-
	<b>220,810.0</b>	<b>220,810.0</b>	<b>-</b>	<b>229,402.2</b>	<b>229,402.2</b>	<b>-</b>	<b>-</b>
<b>Sécurité publique</b>							
Administration of the Firearms Act	6,811.8	6,811.8	-	6,281.9	6,281.9	-	-
Funding of Activities Performed as Part of the Northern Action Plan	1,400.0	1,400.0	-	850.0	850.0	-	-
Training, partnership and organization of special events	52,721.9	52,837.4	(115.5)	54,086.9	54,302.5	(215.6)	100.1
	<b>60,933.7</b>	<b>61,049.2</b>	<b>(115.5)</b>	<b>61,218.8</b>	<b>61,434.4</b>	<b>(215.6)</b>	<b>100.1</b>
<b>Transports et Mobilité durable</b>							
Disaster Mitigation and Adaptation Fund for transportation projects	21,616.7	21,616.7	-	17,208.9	17,208.9	-	-
Training, partnership and organization of special events	-	7,523.4	(7,523.4)	3,130.4	5,182.5	(2,052.1)	(5,471.3)
	<b>21,616.7</b>	<b>29,140.1</b>	<b>(7,523.4)</b>	<b>20,339.3</b>	<b>22,391.4</b>	<b>(2,052.1)</b>	<b>(5,471.3)</b>
<b>Travail</b>							
Financing of the Bureau d'évaluation médicale	13,049.0	13,049.0	-	9,253.8	9,253.8	-	-
Training, partnership and organization of special events	2,894.0	2,894.0	-	1,365.4	1,365.4	-	-
	<b>15,943.0</b>	<b>15,943.0</b>	<b>-</b>	<b>10,619.2</b>	<b>10,619.2</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,475,760.3</b>	<b>1,484,159.6</b>	<b>(8,399.3)</b>	<b>1,534,836.1</b>	<b>1,519,558.6</b>	<b>15,277.5</b>	<b>(23,676.8)</b>

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

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**APPROPRIATIONS AND EXPENDITURES  
BY PORTFOLIO**

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# AFFAIRES MUNICIPALES ET HABITATION

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Bodies</b>				
Affaires municipales et Habitation	3,634.7	-	3,634.7	156.5
Commission municipale du Québec	14.3	-	14.3	-
Tribunal administratif du logement	33.9	-	33.9	-
<b>Subtotal</b>	<b>3,682.9</b>	<b>-</b>	<b>3,682.9</b>	<b>156.5</b>
<b>Special Fund</b>				
Regions and Ruralty Fund	289.8	-	289.8	-
<b>Subtotal</b>	<b>289.8</b>	<b>-</b>	<b>289.8</b>	<b>-</b>
<b>Body Other than a Budget-funded Body</b>				
Société d'habitation du Québec	2,597.9	93.4	2,691.3	148.9
<b>Subtotal</b>	<b>2,597.9</b>	<b>93.4</b>	<b>2,691.3</b>	<b>148.9</b>
<b>Defined-purpose Accounts</b>				
Disaster Mitigation and Adaptation Fund	54.9	-	54.9	-
Clean Water and Wastewater Fund	-	-	-	-
Investing in Canada infrastructure program	28.2	-	28.2	-
2008 Infrastructure Projects	0.1	-	0.1	-
2015 Infrastructure Projects	2.1	-	2.1	-
<b>Subtotal</b>	<b>85.4</b>	<b>-</b>	<b>85.4</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>				
Subsidized Infrastructures	1,080.9	-	1,080.9	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(2,272.2)</b>	<b>-</b>	<b>(2,272.2)</b>	<b>(148.9)</b>
<b>Total</b>	<b>5,466.5</b>	<b>93.4</b>	<b>5,559.9</b>	<b>156.5</b>
Budget Measures and Others <sup>2</sup>	156.5			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>5,623.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>9.3</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and Budget-funded Bodies

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Support for Departmental Activities	89,000.6	2,207.2	1,525.0	<b>88,318.4</b>	85,622.0
2. Municipal Infrastructure Modernization	142,244.9	-	-	<b>142,244.9</b>	157,961.9
3. Compensation in Lieu of Taxes and Support to Municipalities	1,540,977.1	-	-	<b>1,540,977.1</b>	1,454,953.3
4. Development of the Regions and Territories	279,839.0	-	-	<b>279,839.0</b>	277,508.7
5. Promotion and Development of Greater Montréal	140,325.3	-	-	<b>140,325.3</b>	147,509.4
6. Commission municipale du Québec	14,258.3	3.8	70.0	<b>14,324.5</b>	13,523.4
7. Housing	1,476,227.8	420.0	1,256.2	<b>1,477,064.0</b>	1,026,587.4
	<b>3,682,873.0</b>	<b>2,631.0</b>	<b>2,851.2</b>	<b>3,683,093.2</b>	<b>3,163,666.1</b>
Less:					
Permanent Appropriations				<b>19.2</b>	19.2
<b>Appropriations to be Voted</b>				<b>3,683,074.0</b>	3,163,646.9

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>102,504.4</b>	97,933.0
Operating	<b>33,914.3</b>	33,964.3
Allocation to a Special Fund	<b>279,839.0</b>	277,500.0
Transfer	<b>3,266,615.3</b>	2,756,069.0
<b>Total</b>	<b>3,682,873.0</b>	<b>3,165,466.3</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>490.0</b>	345.0
Information Resource Assets	<b>2,361.2</b>	1,413.6
<b>Total</b>	<b>2,851.2</b>	<b>1,758.6</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>3,634,730.1</b>	3,120,272.2
Commission municipale du Québec	<b>14,258.3</b>	13,502.2
Tribunal administratif du logement	<b>33,884.6</b>	31,691.9
<b>Total</b>	<b>3,682,873.0</b>	<b>3,165,466.3</b>
<b>Capital Budget</b>		
Department	<b>1,525.0</b>	1,329.0
Commission municipale du Québec	<b>70.0</b>	25.0
Tribunal administratif du logement	<b>1,256.2</b>	404.6
<b>Total</b>	<b>2,851.2</b>	<b>1,758.6</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>156,500.0</b>
Subsidized Infrastructures	<b>1,080,853.8</b>
<b>Total</b>	<b>1,237,353.8</b>

**PROGRAM 1**  
**Support for Departmental Activities**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	39,309.9	2,207.2	1,525.0	<b>38,627.7</b>	37,069.1
2. Policies and Programs	49,690.7	-	-	<b>49,690.7</b>	48,552.9
	<b>89,000.6</b>	<b>2,207.2</b>	<b>1,525.0</b>	<b>88,318.4</b>	<b>85,622.0</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>19.2</b>	19.2
<b>Appropriations to be Voted</b>				<b>88,299.2</b>	85,602.8

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements		2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Remuneration	17,070.9	45,873.5	<b>62,944.4</b>	61,371.8
Operating	21,514.2	3,817.2	<b>25,331.4</b>	25,331.4
Transfer	724.8	-	<b>724.8</b>	724.8
	<b>39,309.9</b>	<b>49,690.7</b>	<b>89,000.6</b>	<b>87,428.0</b>
<b>Capital Budget</b>				
Fixed Assets Other than Information Resources	180.0	-	<b>180.0</b>	180.0
Information Resource Assets	1,345.0	-	<b>1,345.0</b>	1,149.0
	<b>1,525.0</b>	-	<b>1,525.0</b>	<b>1,329.0</b>

## PROGRAM 2 Municipal Infrastructure Modernization

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Programs associated with the Québec Infrastructure Plan	100,075.9	-	-	<b>100,075.9</b>	110,768.3
2. Other Programs for Municipal Infrastructures	42,169.0	-	-	<b>42,169.0</b>	47,193.6
	<b>142,244.9</b>	-	-	<b>142,244.9</b>	<b>157,961.9</b>
<b>Appropriations to be Voted</b>				<b>142,244.9</b>	157,961.9

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.

### Allotment by Supercategory

(thousands of dollars)

Expenditure Budget	Elements		2025-2026	2024-2025
	1	2		
Transfer	100,075.9	42,169.0	<b>142,244.9</b>	157,961.9
	<b>100,075.9</b>	<b>42,169.0</b>	<b>142,244.9</b>	<b>157,961.9</b>

**PROGRAM 3**  
**Compensation in Lieu of Taxes and Support to Municipalities**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Compensation in Lieu of Taxes	695,215.8	-	-	<b>695,215.8</b>	646,360.6
2. Share in the one-point increase in QST	686,000.0	-	-	<b>686,000.0</b>	647,000.0
3. Other financial support measures for municipalities	159,761.3	-	-	<b>159,761.3</b>	161,592.7
	<b>1,540,977.1</b>	-	-	<b>1,540,977.1</b>	<b>1,454,953.3</b>
<b>Appropriations to be Voted</b>				<b>1,540,977.1</b>	1,454,953.3

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Transfer	695,215.8	686,000.0	159,761.3	<b>1,540,977.1</b>	1,454,953.3
	<b>695,215.8</b>	<b>686,000.0</b>	<b>159,761.3</b>	<b>1,540,977.1</b>	<b>1,454,953.3</b>

## PROGRAM 4 Development of the Regions and Territories

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Support for Regional and Rural Development	279,839.0	-	-	279,839.0	277,500.0
2. Other Financial Assistance Programs for Territories	-	-	-	-	8.7
	<b>279,839.0</b>	<b>-</b>	<b>-</b>	<b>279,839.0</b>	<b>277,508.7</b>
<b>Appropriations to be Voted</b>				<b>279,839.0</b>	<b>277,508.7</b>

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.

### Allotment by Supercategory

(thousands of dollars)

Elements			2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Allocation to a Special Fund	279,839.0	-	279,839.0	277,500.0
Transfer	-	-	-	8.7
	<b>279,839.0</b>	<b>-</b>	<b>279,839.0</b>	<b>277,508.7</b>

**PROGRAM 5**  
**Promotion and Development of Greater Montréal**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Support for Greater Montréal	140,325.3	-	-	<b>140,325.3</b>	147,509.4
<b>Appropriations to be Voted</b>				<b>140,325.3</b>	147,509.4

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.

**Allotment by Supercategory**

(thousands of dollars)

	1	Element	2025-2026	2024-2025
<b>Expenditure Budget</b>				
Transfer	140,325.3		<b>140,325.3</b>	147,509.4
	<b>140,325.3</b>		<b>140,325.3</b>	<b>147,509.4</b>

## PROGRAM 6

### Commission municipale du Québec

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Commission municipale du Québec	14,258.3	3.8	70.0	<b>14,324.5</b>	13,523.4
<b>Appropriations to be Voted</b>				<b>14,324.5</b>	13,523.4

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.

### Allotment by Supercategory

(thousands of dollars)

	Element	2025-2026	2024-2025
	<b>1</b>		
<b>Expenditure Budget</b>			
Remuneration	12,326.8	<b>12,326.8</b>	11,520.7
Operating	1,931.5	<b>1,931.5</b>	1,981.5
	<b>14,258.3</b>	<b>14,258.3</b>	<b>13,502.2</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	60.0	<b>60.0</b>	15.0
Information Resource Assets	10.0	<b>10.0</b>	10.0
	<b>70.0</b>	<b>70.0</b>	<b>25.0</b>

## PROGRAM 7 Housing

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Société d'habitation du Québec	1,441,943.2	-	-	1,441,943.2	931,160.9
2. Tribunal administratif du logement	33,884.6	420.0	1,256.2	34,720.8	31,676.5
3. Housing Support	400.0	-	-	400.0	63,750.0
	<b>1,476,227.8</b>	<b>420.0</b>	<b>1,256.2</b>	<b>1,477,064.0</b>	<b>1,026,587.4</b>
<b>Appropriations to be Voted<sup>1</sup></b>				<b>1,477,064.0</b>	<b>1,026,587.4</b>

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.

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

### Allotment by Supercategory

(thousands of dollars)

Elements	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	-	27,233.2	-	27,233.2	25,040.5
Operating	-	6,651.4	-	6,651.4	6,651.4
Transfer	1,441,943.2	-	400.0	1,442,343.2	994,910.9
	<b>1,441,943.2</b>	<b>33,884.6</b>	<b>400.0</b>	<b>1,476,227.8</b>	<b>1,026,602.8</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	-	250.0	-	250.0	150.0
Information Resource Assets	-	1,006.2	-	1,006.2	254.6
	-	<b>1,256.2</b>	-	<b>1,256.2</b>	<b>404.6</b>

**NET VOTED APPROPRIATION**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 7 - Housing</b>		
<b>Tribunal administratif du logement</b>		
Forecast Revenues Associated with the Net Voted Appropriation	6,400.0	6,800.0
<b>Forecast Net Voted Appropriation</b>	<b>3,800.0</b>	<b>4,200.0</b>

This net voted appropriation follows up on a management agreement between the minister responsible and the Conseil du trésor. It concerns the activities of the Tribunal administratif du logement which has as mission the responsibility for deciding cases, informing tenants and those who rent to them of their rights and obligations associated with a lease, and promoting agreement between them. Revenues associated with this appropriation come from fees associated with resolving cases.

When these revenues exceed \$2,600,000, the appropriation for this program can be increased by an amount equivalent to revenues that exceed this amount.

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

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	<u>2025-2026</u>	<u>2024-2025</u>
<b>Program 4 - Development of the Regions and Territories</b>		
Regions and Rurality Fund	<u>279,839.0</u>	<u>277,500.0</u>
<b>Total</b>	<u>279,839.0</u>	<u>277,500.0</u>

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## Allotment by Expenditure Category

(thousands of dollars)

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	<u>2025-2026</u>	<u>2024-2025</u>
Support	<u>279,839.0</u>	<u>277,500.0</u>
<b>Total</b>	<u>279,839.0</u>	<u>277,500.0</u>

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## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Support for Departmental Activities</b>		
Other Transfer Appropriations	724.8	724.8
<b>Program 2 - Municipal Infrastructure Modernization</b>		
Clean Water and Wastewater Fund	4,028.1	4,283.1
Fonds pour l'infrastructure municipale d'eau	9,516.0	9,395.0
Northern Municipalities' Infrastructures	4,247.2	4,930.3
Completion of Municipal Infrastructure Programs	8,515.2	7,265.8
Programs for the Gasoline Tax and for the Québec Contribution	50,265.5	55,865.2
Programs of the Building Canada Fund - Québec	16,654.8	18,308.5
Québec-Municipalities Infrastructure Programs	44,599.3	50,095.2
Programs aimed at mitigating the impact of climate change and flooding	-	3,730.8
Other Transfer Appropriations	4,418.8	4,088.0
<b>Total Program 2</b>	<b>142,244.9</b>	<b>157,961.9</b>
<b>Program 3 - Compensation in Lieu of Taxes and Support to Municipalities</b>		
Compensation in Lieu of Taxes on Buildings of the Health and Social Services and Education Networks	656,598.4	609,733.7
Compensation in Lieu of Taxes on Government and International Organization Buildings	38,617.4	36,626.9
Share in the one-point increase in QST	686,000.0	647,000.0
Support for the City of Rouyn-Noranda to mitigate the impact of heavy industrial activity	5,319.1	8,000.0
Support for the Actuarial Deficit of Retirement Plans of the Ville de Québec	940.0	940.0
Support to municipalities for land-use planning	10,450.0	9,850.0
Unconditional transfers to municipalities	130,824.7	130,824.7
Other Transfer Appropriations	12,227.5	11,978.0
<b>Total Program 3</b>	<b>1,540,977.1</b>	<b>1,454,953.3</b>
<b>Program 4 - Development of the Regions and Territories</b>		
Other Transfer Appropriations	-	8.7
<b>Program 5 - Promotion and Development of Greater Montréal</b>		
Framework Agreement to Recognize the Special Status of Greater Montréal	113,125.3	113,125.3
Fonds signature métropole	17,000.0	17,000.0
Support for the Actuarial Deficit of Retirement Plans of the Ville de Montréal	-	7,184.1
Other Transfer Appropriations	10,200.0	10,200.0
<b>Total Program 5</b>	<b>140,325.3</b>	<b>147,509.4</b>

**TRANSFER APPROPRIATIONS (cont'd)**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 7 - Housing</b>		
Home Improvement Assistance	44,153.1	86,643.8
Assistance for Social, Community and Affordable Housing	1,337,817.6	793,766.2
Support for Development of the Québec Housing Industry	618.0	605.0
Société d'habitation du Québec - Operations	56,454.5	47,245.9
Housing Support	400.0	63,750.0
Other Transfer Appropriations	2,900.0	2,900.0
<b>Total Program 7</b>	<b>1,442,343.2</b>	<b>994,910.9</b>
<b>Total</b>	<b>3,266,615.3</b>	<b>2,756,069.0</b>

**Allotment by Beneficiary**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Private sector enterprises	285,632.0	4,392.9
Government Enterprises and Bodies	56,454.5	47,245.9
Educational Institutions	383.0	375.2
Municipalities	2,142,484.4	1,842,703.6
Non-profit Bodies	484,675.9	486,730.5
Individuals	296,985.5	374,620.9
<b>Total</b>	<b>3,266,615.3</b>	<b>2,756,069.0</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	31,393.9	23,593.2
Operating	25,060.6	22,839.7
Capital	-	63,750.0
Interest	199,350.0	216,585.5
Support	3,010,810.8	2,429,300.6
<b>Total</b>	<b>3,266,615.3</b>	<b>2,756,069.0</b>

## Special Fund Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Regions and Rurality Fund	284,574.0	289,774.8	281,965.0	291,607.4
<b>Total</b>	<b>284,574.0</b>	<b>289,774.8</b>	<b>281,965.0</b>	<b>291,607.4</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Regions and Rurality Fund	289,774.8	-
<b>Total to be Approved</b>	<b>289,774.8</b>	<b>-</b>

**Regions and Rurality Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	279,839.0	2,339.0	269,839.0	277,500.0
Miscellaneous Revenue	4,735.0	270.0	2,085.0	4,465.0
<b>Total Revenues</b>	<b>284,574.0</b>	<b>2,609.0</b>	<b>271,924.0</b>	<b>281,965.0</b>
<b>EXPENDITURES</b>				
Transfer	289,774.8	(1,832.6)	281,677.4	291,607.4
Total Expenditures Excluding Debt Service	289,774.8	(1,832.6)	281,677.4	291,607.4
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>289,774.8</b>	<b>(1,832.6)</b>	<b>281,677.4</b>	<b>291,607.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(5,200.8)	4,441.6	(9,753.4)	(9,642.4)
Beginning Cumulative Surplus (Deficit) Associated with Activities	99,931.7	(9,642.4)	26,590.8	109,574.1
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>94,730.9</b>	<b>(5,200.8)</b>	<b>16,837.4</b>	<b>99,931.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	194,730.9	49,826.9	17,859.9	144,904.0
<b>Total</b>	<b>194,730.9</b>	<b>49,826.9</b>	<b>17,859.9</b>	<b>144,904.0</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Regions and Rurality Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	269,839.0	267,500.0	
Miscellaneous Revenue	1,270.0	1,916.7	
<b>Total Revenues</b>	<b>271,109.0</b>	<b>269,416.7</b>	
<b>EXPENDITURES</b>			
Transfer	312,613.5	266,843.9	
Total Expenditures Excluding Debt Service	312,613.5	266,843.9	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>312,613.5</b>	<b>266,843.9</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(41,504.5)	2,572.8	
Beginning Cumulative Surplus (Deficit) Associated with Activities	121,097.1	107,001.3	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>79,592.6</b>	<b>109,574.1</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	-

## Budget of the Body Other than a Budget-funded Body

### Forecast revenues and expenditures

(thousands of dollars)

Body Other than a Budget-funded Body	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Société d'habitation du Québec	2,712,101.8	2,691,278.3	1,950,591.4	2,239,313.6
<b>Total</b>	<b>2,712,101.8</b>	<b>2,691,278.3</b>	<b>1,950,591.4</b>	<b>2,239,313.6</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
Société d'habitation du Québec		
Budget Measures	148,900.0	-
<b>Total</b>	<b>148,900.0</b>	<b>-</b>

**Société d'habitation du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	1,844,922.8	858,413.4	918,340.5	986,509.4
Transfers from Other Reporting Entities of the Gouvernement du Québec	15,774.0	(1,336.0)	16,131.0	17,110.0
Miscellaneous Revenue	241,043.0	(1,283.0)	250,837.0	242,326.0
Transfers from the Federal Government	610,362.0	(94,284.0)	691,820.0	704,646.0
<b>Total Revenues</b>	<b>2,712,101.8</b>	<b>761,510.4</b>	<b>1,877,128.5</b>	<b>1,950,591.4</b>
<b>EXPENDITURES</b>				
Remuneration	46,305.2	3,669.2	40,839.0	42,636.0
Operating	207,467.9	21,003.3	158,647.0	186,464.6
Transfer	2,331,486.1	437,299.4	1,862,183.7	1,894,186.7
Doubtful Accounts and Other Allowances	12,615.0	(11,116.0)	19,192.0	23,731.0
Total Expenditures Excluding Debt Service	2,597,874.2	450,855.9	2,080,861.7	2,147,018.3
Debt Service	93,404.1	1,108.8	102,808.0	92,295.3
<b>Total Expenditures</b>	<b>2,691,278.3</b>	<b>451,964.7</b>	<b>2,183,669.7</b>	<b>2,239,313.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	20,823.5	309,545.7	(306,541.2)	(288,722.2)
Beginning Cumulative Surplus (Deficit) Associated with Activities	845,858.2	(288,722.2)	810,027.0	1,134,580.4
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>866,681.7</b> <sup>2</sup>	<b>20,823.5</b>	<b>503,485.8</b>	<b>845,858.2</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	202,359.2	(69,138.8)	127,301.2	271,498.0
Information Resource Assets	230.0	(1,364.1)	1,304.2	1,594.1
Total Fixed Assets	202,589.2	(70,502.9)	128,605.4	273,092.1
Loans, Investments, Advances and Other Costs	83,525.0	(8,461.0)	108,811.4	91,986.0
<b>Total Investments</b>	<b>286,114.2</b>	<b>(78,963.9)</b>	<b>237,416.8</b>	<b>365,078.1</b>
Financing Fund Loan Balance	(2,674,953.5)	(71,174.3)	(2,591,646.6)	(2,603,779.2)
Loan Balance for Other Entities	(128,244.0)	52,753.3	(180,997.3)	(180,997.3)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(2,803,197.5)</b>	<b>(18,421.0)</b>	<b>(2,772,643.9)</b>	<b>(2,784,776.5)</b>

<sup>1</sup> Including an amount of \$169.5 million in transfer expenditures and transfer revenues from the minister responsible arising from 2024-2025 Budget measures added to the 2024-2025 forecast results and including a negative amount of \$76.0 million in transfer expenditures and transfer revenues from the minister responsible and a negative amount of \$79.6 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

<sup>2</sup> This accumulated surplus considers an amount of \$403.1 million from the bodies' contributions, to be used exclusively based on the management and use practices codetermined by the Société and the contributing bodies.

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Disaster Mitigation and Adaptation Fund	54,875.4	54,875.4	27,332.2	27,332.2
Clean Water and Wastewater Fund	-	-	-	-
Investing in Canada infrastructure program	28,227.4	28,227.4	34,159.3	34,159.3
2008 Infrastructure Projects	130.0	130.0	10,450.7	10,450.7
2015 Infrastructure Projects	2,136.9	2,136.9	4,827.7	4,827.7
<b>Total</b>	<b>85,369.7</b>	<b>85,369.7</b>	<b>76,769.9</b>	<b>76,769.9</b>

# AGRICULTURE, PÊCHERIES ET ALIMENTATION

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Bodies</b>				
Agriculture, Pêcheries et Alimentation	1,245.3	-	1,245.3	38.1
Commission de protection du territoire agricole du Québec	11.7	-	11.7	-
Régie des marchés agricoles et alimentaires du Québec	4.7	-	4.7	-
<b>Subtotal</b>	<b>1,261.6</b>	<b>-</b>	<b>1,261.6</b>	<b>38.1</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Institut de technologie agroalimentaire du Québec	51.0	-	51.0	-
La Financière agricole du Québec	635.5	5.1	640.7	2.0
<b>Subtotal</b>	<b>686.6</b>	<b>5.1</b>	<b>691.7</b>	<b>2.0</b>
<b>Defined-purpose Accounts</b>				
Funding of Activities Performed as Part of the Northern Action Plan	1.0	-	1.0	-
Financing of agricultural risk management programs	168.9	-	168.9	-
Training, partnership and organization of special events	0.2	-	0.2	-
<b>Subtotal</b>	<b>170.1</b>	<b>-</b>	<b>170.1</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>				
Subsidized Infrastructures	23.4	-	23.4	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(653.4)</b>	<b>-</b>	<b>(653.4)</b>	<b>(2.0)</b>
<b>Total</b>	<b>1,488.9</b>	<b>5.1</b>	<b>1,494.0</b>	<b>38.1</b>
Budget Measures and Others <sup>2</sup>	38.1			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>1,527.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>(6.2)</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and Budget-funded Bodies

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Bio-food Business Development and Food Quality	748,578.5	8,573.9	27,696.9	<b>767,701.5</b>	827,696.4
2. Government Bodies	513,057.5	382.8	220.0	<b>512,894.7</b>	474,952.3
	<b>1,261,636.0</b>	<b>8,956.7</b>	<b>27,916.9</b>	<b>1,280,596.2</b>	<b>1,302,648.7</b>
Less:					
Permanent Appropriations				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>1,280,586.6</b>	1,302,639.1

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>146,571.2</b>	139,882.5
Operating	<b>89,954.0</b>	87,599.5
Transfer	<b>1,025,110.8</b>	1,060,332.0
<b>Total</b>	<b>1,261,636.0</b>	<b>1,287,814.0</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>21,770.9</b>	17,811.2
Information Resource Assets	<b>5,646.0</b>	5,480.2
Loans, Investments, Advances and Other Costs	<b>500.0</b>	500.0
<b>Total</b>	<b>27,916.9</b>	<b>23,791.4</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>1,245,265.1</b>	1,271,924.8
Commission de protection du territoire agricole du Québec	<b>11,693.2</b>	11,346.1
Régie des marchés agricoles et alimentaires du Québec	<b>4,677.7</b>	4,543.1
<b>Total</b>	<b>1,261,636.0</b>	<b>1,287,814.0</b>
<b>Capital Budget</b>		
Department	<b>27,696.9</b>	22,736.4
Commission de protection du territoire agricole du Québec	<b>200.0</b>	1,025.0
Régie des marchés agricoles et alimentaires du Québec	<b>20.0</b>	30.0
<b>Total</b>	<b>27,916.9</b>	<b>23,791.4</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>38,100.0</b>
Subsidized Infrastructures	<b>23,405.9</b>
<b>Total</b>	<b>61,505.9</b>

**PROGRAM 1**  
**Bio-food Business Development and Food Quality**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	101,854.0	8,573.9	27,696.9	<b>120,977.0</b>	112,631.5
2. Territorial and Sectorial Sustainable Development	156,414.0	-	-	<b>156,414.0</b>	204,174.5
3. Processing, Markets, Workforce, and Intergovernmental Policies	31,653.9	-	-	<b>31,653.9</b>	48,038.4
4. Commercial Fishing and Aquaculture	19,205.3	-	-	<b>19,205.3</b>	18,830.2
5. Refund of Property Taxes and Compensations to Agricultural Operations	276,578.3	-	-	<b>276,578.3</b>	262,166.9
6. Food safety, inspection, and animal health	77,257.1	-	-	<b>77,257.1</b>	76,142.2

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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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Remuneration	43,594.4	39,281.1	5,970.0	4,314.8	2,521.5	32,947.0	128,628.8
Operating	58,259.6	4,547.4	1,103.9	390.5	500.0	21,710.1	86,511.5
Transfer	-	112,585.5	24,580.0	14,500.0	273,556.8	22,600.0	447,822.3
	<b>101,854.0</b>	<b>156,414.0</b>	<b>31,653.9</b>	<b>19,205.3</b>	<b>276,578.3</b>	<b>77,257.1</b>	<b>662,962.6</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	21,720.9	-	-	-	-	-	21,720.9
Information Resource Assets	5,476.0	-	-	-	-	-	5,476.0
Loans, Investments, Advances and Other Costs	500.0	-	-	-	-	-	500.0
	<b>27,696.9</b>	-	-	-	-	-	<b>27,696.9</b>

## PROGRAM 1 (cont'd)

### Bio-food Business Development and Food Quality

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Research, programs and partnerships	85,615.9	-	-	85,615.9	105,712.7
	<b>748,578.5</b>	<b>8,573.9</b>	<b>27,696.9</b>	<b>767,701.5</b>	<b>827,696.4</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
<b>Appropriations to be Voted<sup>1</sup></b>				<b>767,691.9</b>	<b>827,686.8</b>

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

### Allotment by Supercategory

(thousands of dollars)

	Subtotal	7	Elements	2025-2026	2024-2025
<b>Expenditure Budget</b>					
Remuneration	128,628.8	4,924.0		133,552.8	127,345.8
Operating	86,511.5	90.0		86,601.5	84,247.0
Transfer	447,822.3	80,601.9		528,424.2	601,941.1
	<b>662,962.6</b>	<b>85,615.9</b>		<b>748,578.5</b>	<b>813,533.9</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	21,720.9	-		21,720.9	17,011.2
Information Resource Assets	5,476.0	-		5,476.0	5,225.2
Loans, Investments, Advances and Other Costs	500.0	-		500.0	500.0
	<b>27,696.9</b>	<b>-</b>		<b>27,696.9</b>	<b>22,736.4</b>

## PROGRAM 2 Government Bodies

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. La Financière agricole du Québec	459,315.9	-	-	<b>459,315.9</b>	422,708.7
2. Commission de protection du territoire agricole du Québec	11,693.2	327.8	200.0	<b>11,565.4</b>	12,043.3
3. Régie des marchés agricoles et alimentaires du Québec	4,677.7	55.0	20.0	<b>4,642.7</b>	4,518.1
4. Institut de technologie agroalimentaire du Québec	37,370.7	-	-	<b>37,370.7</b>	35,682.2
	<b>513,057.5</b>	<b>382.8</b>	<b>220.0</b>	<b>512,894.7</b>	<b>474,952.3</b>
<b>Appropriations to be Voted<sup>1</sup></b>				<b>512,894.7</b>	474,952.3

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.

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

### Allotment by Supercategory

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Remuneration	-	9,107.7	3,910.7	-	<b>13,018.4</b>	12,536.7
Operating	-	2,585.5	767.0	-	<b>3,352.5</b>	3,352.5
Transfer	459,315.9	-	-	37,370.7	<b>496,686.6</b>	458,390.9
	<b>459,315.9</b>	<b>11,693.2</b>	<b>4,677.7</b>	<b>37,370.7</b>	<b>513,057.5</b>	<b>474,280.1</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	-	50.0	-	-	<b>50.0</b>	800.0
Information Resource Assets	-	150.0	20.0	-	<b>170.0</b>	255.0
	-	<b>200.0</b>	<b>20.0</b>	-	<b>220.0</b>	<b>1,055.0</b>

**NET VOTED APPROPRIATION**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Bio-food Business Development and Food Quality</b>		
<b>Direction générale des pêches et de l'aquaculture commerciales</b>		
Forecast Revenues Associated with the Net Voted Appropriation	145.6	145.6
<b>Forecast Net Voted Appropriation</b>	<b>145.6</b>	<b>145.6</b>
<p>This net voted appropriation concerns the activities of the Direction générale des pêches et de l'aquaculture commerciales. Revenues associated with this net voted appropriation come from user fees from the ice-making facility at the Îles-de-la-Madeleine as well as fees or other charges due upon issuing, renewing, suspending or revoking commercial fishing and aquaculture licences.</p> <p>The appropriation for this program can be increased by an amount equivalent to revenues.</p>		
<b>Laboratoire de diagnostics en phytoprotection</b>		
Forecast Revenues Associated with the Net Voted Appropriation	100.0	100.0
<b>Forecast Net Voted Appropriation</b>	<b>90.0</b>	<b>90.0</b>
<p>This net voted appropriation concerns the activities of the Laboratoire de diagnostics en phytoprotection. Revenues associated with this net voted appropriation come from fees for the analysis of plant and insect samples.</p> <p>When these revenues exceed \$10,000, the appropriation for this program can be increased by an amount equivalent to revenues that exceed this amount.</p>		
<b>Laboratoire de pathologie animale</b>		
Forecast Revenues Associated with the Net Voted Appropriation	1,180.1	1,150.1
<b>Forecast Net Voted Appropriation</b>	<b>780.1</b>	<b>750.1</b>
<p>This net voted appropriation concerns the activities of Animal Health and Food Inspection. The revenues associated with this net voted appropriation come from the services offered by the Laboratoire de pathologie animale.</p> <p>When the revenues of the Laboratoire de pathologie animale exceed \$400,000, the appropriation for this program can be increased by an amount equivalent to revenues that exceed this amount.</p>		
<b>Ressources immobilières et matérielles</b>		
Forecast Revenues Associated with the Net Voted Appropriation	1,196.2	1,283.2
<b>Forecast Net Voted Appropriation</b>	<b>1,196.2</b>	<b>1,283.2</b>
<p>This Net Voted Appropriation is administered by the Direction des ressources immobilières, matérielles et des contrats. Revenues associated with this Net Voted Appropriation are derived from the leasing of personal property and real estate owned by the Department.</p> <p>The appropriation for this program can be increased by an amount equivalent to revenues.</p>		
<b>Food safety, inspection, and animal health</b>		
Forecast Revenues Associated with the Net Voted Appropriation	16,612.7	16,745.3
<b>Forecast Net Voted Appropriation</b>	<b>9,112.7</b>	<b>9,245.3</b>
<p>This net voted appropriation concerns the activities of Animal Health and Food Inspection. The revenues associated with this net voted appropriation come from the products and services of inspection, of expertise, and of food analysis and the issuing of permits.</p> <p>When revenues of the activities of Animal Health and Food Inspection exceed \$7,500,000, the appropriation for this program can be increased by an amount equivalent to revenues that exceed this amount.</p>		

## NET VOTED APPROPRIATION (cont'd)

(thousands of dollars)

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	2025-2026	2024-2025
<b>Program 2 - Government Bodies</b>		
<b>Commission de protection du territoire agricole du Québec</b>		
Forecast Revenues Associated with the Net Voted Appropriation	675.0	700.0
<b>Forecast Net Voted Appropriation</b>	<b>675.0</b>	<b>700.0</b>
<p>This net voted appropriation concerns the activities of the Commission de protection du territoire agricole du Québec. The revenues associated with this net voted appropriation come from processing fees for requests, declarations, certificates and permits.</p> <p>The appropriation for this program can be increased by an amount equivalent to revenues.</p>		
<b>Régie des marchés agricoles et alimentaires du Québec</b>		
Forecast Revenues Associated with the Net Voted Appropriation	418.1	417.5
<b>Forecast Net Voted Appropriation</b>	<b>418.1</b>	<b>417.5</b>
<p>This net voted appropriation concerns the activities of the Régie des marchés agricoles et alimentaires du Québec. The revenues associated with this net voted appropriation come from services offered by the Régie des marchés agricoles et alimentaires du Québec, as well as fees for matters presented in public hearings, ratification of agreements, and approval of regulations.</p> <p>The appropriation for this program can be increased by an amount equivalent to revenues.</p>		

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## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Bio-food Business Development and Food Quality</b>		
Assistance for Research and Technology Transfer	20,383.1	20,383.1
Improvement of Animal Health	17,400.0	18,603.0
Support for Training	6,812.4	7,112.4
Development Support for Fisheries and Aquaculture Businesses	14,500.0	14,311.3
Regional Development Assistance	98,173.1	142,838.7
Support for the Processing Sector	63,660.0	105,504.5
Prime-Vert	32,500.0	32,500.0
Refund of Property Taxes and Compensations to Agricultural Operations	273,556.8	259,249.3
Other Transfer Appropriations	1,438.8	1,438.8
<b>Total Program 1</b>	<b>528,424.2</b>	<b>601,941.1</b>
<b>Program 2 - Government Bodies</b>		
Institut de technologie agroalimentaire du Québec	37,370.7	35,682.2
La Financière agricole du Québec	459,315.9	422,708.7
<b>Total Program 2</b>	<b>496,686.6</b>	<b>458,390.9</b>
<b>Total</b>	<b>1,025,110.8</b>	<b>1,060,332.0</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Private sector enterprises	782,298.3	802,363.8
Government Enterprises and Bodies	123,366.6	121,209.0
Health and Social Services Establishments	11.0	11.0
Educational Institutions	20,392.6	22,468.8
Municipalities	1,285.1	1,747.5
Non-profit Bodies	97,757.2	112,531.9
<b>Total</b>	<b>1,025,110.8</b>	<b>1,060,332.0</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	93,921.4	85,851.4
Operating	27,461.0	32,152.5
Capital	40,700.0	82,125.0
Interest	3.1	3.1
Support	863,025.3	860,200.0
<b>Total</b>	<b>1,025,110.8</b>	<b>1,060,332.0</b>

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Institut de technologie agroalimentaire du Québec	43,973.1	51,048.0	42,226.7	48,402.3
La Financière agricole du Québec	650,139.4	640,668.8	649,512.1	745,649.0
<b>Total</b>	<b>694,112.5</b>	<b>691,716.8</b>	<b>691,738.8</b>	<b>794,051.3</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
La Financière agricole du Québec		
Budget Measures	2,000.0	-
<b>Total</b>	<b>2,000.0</b>	<b>-</b>

**Institut de technologie agroalimentaire du Québec**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	39,880.7	2,656.8	37,198.9	37,223.9
Miscellaneous Revenue	2,890.4	(937.4)	3,046.8	3,827.8
Transfers from the Federal Government	1,202.0	27.0	-	1,175.0
<b>Total Revenues</b>	<b>43,973.1</b>	<b>1,746.4</b>	<b>40,245.7</b>	<b>42,226.7</b>
<b>EXPENDITURES</b>				
Remuneration	32,091.1	1,578.3	27,031.1	30,512.8
Operating	16,996.9	1,023.4	15,341.2	15,973.5
Transfer	1,960.0	44.0	899.5	1,916.0
Total Expenditures Excluding Debt Service	51,048.0	2,645.7	43,271.8	48,402.3
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>51,048.0</b>	<b>2,645.7</b>	<b>43,271.8</b>	<b>48,402.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(7,074.9)	(899.3)	(3,026.1)	(6,175.6)
Beginning Cumulative Surplus (Deficit) Associated with Activities	34,082.6	(6,175.6)	33,049.1	40,258.2 <sup>1</sup>
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>27,007.7</b>	<b>(7,074.9)</b>	<b>30,023.0</b>	<b>34,082.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	11,569.9	3,563.9	16,425.0	8,006.0
Information Resource Assets	1,319.0	44.0	1,275.0	1,275.0
Total Fixed Assets	12,888.9	3,607.9	17,700.0	9,281.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>12,888.9</b>	<b>3,607.9</b>	<b>17,700.0</b>	<b>9,281.0</b>
Financing Fund Loan Balance	-	-	(17,700.0)	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>(17,700.0)</b>	<b>-</b>

<sup>1</sup> The expenditures of the Institut include the depreciation of fixed assets transferred from the Department to the Institut, which was offset by a cumulated surplus related to the fixed assets.

## Agriculture, Pêcheries et Alimentation

### La Financière agricole du Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	443,672.8	38,399.5	382,678.7	405,273.3
Transfers from Other Reporting Entities of the Gouvernement du Québec	425.0	-	425.0	425.0
Duties and Permits	9,970.6	122.9	8,812.3	9,847.7
Miscellaneous Revenue	65,402.7	(36,941.8)	85,916.5	102,344.5
Transfers from the Federal Government	130,668.3	(953.3)	154,564.5	131,621.6
<b>Total Revenues</b>	<b>650,139.4</b>	<b>627.3</b>	<b>632,397.0</b>	<b>649,512.1</b>
<b>EXPENDITURES</b>				
Remuneration	66,280.9	1,155.3	61,857.3	65,125.6
Operating	31,700.3	8,054.2	25,440.7	23,646.1
Transfer	534,572.6	(111,579.2)	623,412.6	646,151.8
Doubtful Accounts and Other Allowances	2,979.0	(1,673.9)	4,874.1	4,652.9
Total Expenditures Excluding Debt Service	635,532.8	(104,043.6)	715,584.7	739,576.4
Debt Service	5,136.0	(936.6)	6,461.7	6,072.6
<b>Total Expenditures</b>	<b>640,668.8</b>	<b>(104,980.2)</b>	<b>722,046.4</b>	<b>745,649.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	9,470.6	105,607.5	(89,649.4)	(96,136.9)
Beginning Cumulative Surplus (Deficit) Associated with Activities	662,506.7	(96,136.9)	738,991.6	758,643.6
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>671,977.3</b>	<b>9,470.6</b>	<b>649,342.2</b>	<b>662,506.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	1,625.0	(371.1)	934.7	1,996.1
Information Resource Assets	2,731.9	2,163.3	3,393.6	568.6
Total Fixed Assets	4,356.9	1,792.2	4,328.3	2,564.7
Loans, Investments, Advances and Other Costs	41,000.0	-	41,000.0	41,000.0
<b>Total Investments</b>	<b>45,356.9</b>	<b>1,792.2</b>	<b>45,328.3</b>	<b>43,564.7</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	(4,233.4)	43.1	(4,272.0)	(4,276.5)
Balance of Advances to (from) the General Fund	(25,668.6)	-	(15,663.0)	(25,668.6)
<b>Total</b>	<b>(29,902.0)</b>	<b>43.1</b>	<b>(19,935.0)</b>	<b>(29,945.1)</b>

<sup>1</sup> Including an amount of \$10.0 million in transfer expenditures and transfer revenues from the department responsible arising from 2024-2025 Budget measures and including an amount of \$2.0 million in Information Resource Assets arising from other variations added to the 2024-2025 forecast results

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Funding of Activities Performed as Part of the Northern Action Plan	1,000.0	1,000.0	830.5	962.5
Financing of agricultural risk management programs	168,904.1	168,904.1	183,254.3	183,707.6
Training, partnership and organization of special events	225.0	225.0	115.0	215.0
<b>Total</b>	<b>170,129.1</b>	<b>170,129.1</b>	<b>184,199.8</b>	<b>184,885.1</b>



# CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Conseil du trésor et Administration gouvernementale	18,214.2	-	18,214.2	(2,172.3)
Commission de la fonction publique	5.3	-	5.3	-
<b>Subtotal</b>	<b>18,219.5</b>	<b>-</b>	<b>18,219.5</b>	<b>(2,172.3)</b>
<b>Special Fund</b>				
Capitale-Nationale Region Fund	25.0	-	25.0	-
<b>Subtotal</b>	<b>25.0</b>	<b>-</b>	<b>25.0</b>	<b>-</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Autorité des marchés publics	38.1	-	38.1	-
Centre d'acquisitions gouvernementales	64.8	-	64.8	-
Commission de la capitale nationale du Québec	33.7	0.8	34.4	-
Office des professions du Québec	15.2	-	15.2	-
Société québécoise des infrastructures	3,715.0	140.7	3,855.7	(30.0)
<b>Subtotal</b>	<b>3,866.7</b>	<b>141.5</b>	<b>4,008.2</b>	<b>(30.0)</b>
Subsidized Infrastructures	(11,145.0)		(11,145.0)	
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(4,270.0)</b>	<b>-</b>	<b>(4,270.0)</b>	<b>30.0</b>
<b>Total</b>	<b>6,696.3</b>	<b>141.5</b>	<b>6,837.7</b>	<b>(2,172.3)</b>
Budget Measures and Others <sup>2</sup>	(2,172.3)			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>4,524.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>0.8</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Support for the Conseil du trésor	108,349.2	2,565.0	14,174.1	<b>119,958.3</b>	109,702.1
2. Support for Government Operations	291,815.3	-	-	<b>291,815.3</b>	258,724.4
3. Commission de la fonction publique	5,313.0	159.7	370.0	<b>5,523.3</b>	6,091.5
4. Retirement and Insurance Plans	740,176.9	-	-	<b>740,176.9</b>	718,629.7
5. Contingency Fund	16,991,400.0	-	4,000,000.0	<b>20,991,400.0</b>	17,124,922.7
6. Support for Government Infrastructure	13,741.8	-	-	<b>13,741.8</b>	13,861.5
7. Promotion and Development of the Capitale-Nationale	68,726.6	5.6	-	<b>68,721.0</b>	72,457.1
	<b>18,219,522.8</b>	<b>2,730.3</b>	<b>4,014,544.1</b>	<b>22,231,336.6</b>	<b>18,304,389.0</b>
Less:					
Permanent Appropriations				<b>1,088,548.3</b>	1,150,848.0
<b>Appropriations to be Voted</b>				<b>21,142,788.3</b>	17,153,541.0

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>917,687.1</b>	860,987.8
Operating	<b>5,964,131.5</b>	6,679,468.1
Allocation to a Special Fund	<b>25,000.0</b>	28,133.3
Transfer	<b>11,312,704.2</b>	11,523,206.2
<b>Total</b>	<b>18,219,522.8</b>	<b>19,091,795.4</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>12,849.1</b>	2,060.0
Information Resource Assets	<b>1,570.0</b>	2,270.0
Loans, Investments, Advances and Other Costs	<b>4,000,125.0</b>	(788,720.4)
<b>Total</b>	<b>4,014,544.1</b>	<b>(784,390.4)</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>18,214,209.8</b>	19,085,914.2
Commission de la fonction publique	<b>5,313.0</b>	5,881.2
<b>Total</b>	<b>18,219,522.8</b>	<b>19,091,795.4</b>
<b>Capital Budget</b>		
Department	<b>4,014,174.1</b>	(784,760.4)
Commission de la fonction publique	<b>370.0</b>	370.0
<b>Total</b>	<b>4,014,544.1</b>	<b>(784,390.4)</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>(2,172,300.0)</b>
Subsidized Infrastructures	<b>(11,145,001.8)</b>
<b>Total</b>	<b>(13,317,301.8)</b>

## PROGRAM 1 Support for the Conseil du trésor

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	42,169.7	2,565.0	14,174.1	<b>53,778.8</b>	46,986.5
2. Governance in the Management of Human Resources	41,801.4	-	-	<b>41,801.4</b>	38,751.8
3. Governance for Budgetary Resource and Performance Management	16,027.8	-	-	<b>16,027.8</b>	15,519.8
4. Governance in the Management of Public Procurement	8,350.3	-	-	<b>8,350.3</b>	8,444.0
	<b>108,349.2</b>	<b>2,565.0</b>	<b>14,174.1</b>	<b>119,958.3</b>	<b>109,702.1</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>119,948.7</b>	109,692.5

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Remuneration	20,310.3	38,476.4	14,662.8	7,950.3	<b>81,399.8</b>	79,102.0
Operating	21,726.1	3,325.0	1,165.0	400.0	<b>26,616.1</b>	29,032.5
Transfer	133.3	-	200.0	-	<b>333.3</b>	333.3
	<b>42,169.7</b>	<b>41,801.4</b>	<b>16,027.8</b>	<b>8,350.3</b>	<b>108,349.2</b>	<b>108,467.8</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	12,549.1	-	-	-	<b>12,549.1</b>	1,760.0
Information Resource Assets	1,500.0	-	-	-	<b>1,500.0</b>	2,200.0
Loans, Investments, Advances and Other Costs	125.0	-	-	-	<b>125.0</b>	125.0
	<b>14,174.1</b>	-	-	-	<b>14,174.1</b>	<b>4,085.0</b>

**PROGRAM 2**  
**Support for Government Operations**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Funding for Government Operations	16,278.1	-	-	<b>16,278.1</b>	18,293.1
2. Financing for Working Conditions	103,089.4	-	-	<b>103,089.4</b>	71,398.9
3. Fonds de la cybersécurité et du numérique Funding Activities	102,065.4	-	-	<b>102,065.4</b>	100,084.8
4. Centre d'acquisitions gouvernementales Funding	36,945.0	-	-	<b>36,945.0</b>	35,510.2
5. Financing for the Autorité des marchés publics	33,437.4	-	-	<b>33,437.4</b>	33,437.4
	<b>291,815.3</b>	-	-	<b>291,815.3</b>	<b>258,724.4</b>
<b>Appropriations to be Voted</b>				<b>291,815.3</b>	<b>258,724.4</b>

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

**Allotment by Supercategory**

(thousands of dollars)

	Elements					2025-2026	2024-2025
	1	2	3	4	5		
<b>Expenditure Budget</b>							
Remuneration	-	103,089.4	-	-	-	<b>103,089.4</b>	71,398.9
Operating	16,103.1	-	102,065.4	2,747.0	-	<b>120,915.5</b>	119,774.9
Transfer	175.0	-	-	34,198.0	33,437.4	<b>67,810.4</b>	67,550.6
	<b>16,278.1</b>	<b>103,089.4</b>	<b>102,065.4</b>	<b>36,945.0</b>	<b>33,437.4</b>	<b>291,815.3</b>	<b>258,724.4</b>

**PROGRAM 3**  
**Commission de la fonction publique**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Commission de la fonction publique	5,313.0	159.7	370.0	<b>5,523.3</b>	6,091.5
<b>Appropriations to be Voted</b>				<b>5,523.3</b>	6,091.5

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.

**Allotment by Supercategory**

(thousands of dollars)

	Element	2025-2026	2024-2025
	<b>1</b>		
<b>Expenditure Budget</b>			
Remuneration	3,941.7	<b>3,941.7</b>	4,509.9
Operating	1,371.3	<b>1,371.3</b>	1,371.3
	<b>5,313.0</b>	<b>5,313.0</b>	<b>5,881.2</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	300.0	<b>300.0</b>	300.0
Information Resource Assets	70.0	<b>70.0</b>	70.0
	<b>370.0</b>	<b>370.0</b>	<b>370.0</b>

**PROGRAM 4**  
**Retirement and Insurance Plans**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Civil Service Superannuation Plan	28,110.4	-	-	<b>28,110.4</b>	26,516.4
2. Pension Plan of Certain Teachers	19,422.7	-	-	<b>19,422.7</b>	21,517.4
3. Government and Public Employees Retirement Plan	352,840.5	-	-	<b>352,840.5</b>	336,819.4
4. Public Employees Group Life Insurance Plan	3,247.8	-	-	<b>3,247.8</b>	3,247.8
5. Pension Plan of Peace Officers in Correctional Services	29,870.3	-	-	<b>29,870.3</b>	31,078.0
6. Pension Plan of the Judges	48,246.1	-	-	<b>48,246.1</b>	44,031.7

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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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Remuneration	28,110.4	-	352,840.5	781.8	29,870.3	48,246.1	459,849.1
Transfer	-	19,422.7	-	2,466.0	-	-	21,888.7
	<b>28,110.4</b>	<b>19,422.7</b>	<b>352,840.5</b>	<b>3,247.8</b>	<b>29,870.3</b>	<b>48,246.1</b>	<b>481,737.8</b>

**PROGRAM 4 (cont'd)**  
**Retirement and Insurance Plans**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Superannuation Plan of the Members of the Sûreté du Québec	103,080.7	-	-	<b>103,080.7</b>	110,043.9
8. Pension Plan of Management Personnel	155,358.4	-	-	<b>155,358.4</b>	145,375.1
	<b>740,176.9</b>	-	-	<b>740,176.9</b>	<b>718,629.7</b>
Less:					
Permanent Appropriations					
Act respecting the Civil Service Superannuation Plan, (CQLR, chapter R-12)					
Element 1				<b>28,110.4</b>	26,516.4
Act respecting the Pension Plan of Certain Teachers, (CQLR, chapter R-9.1)					
Element 2				<b>19,422.7</b>	21,517.4
Act respecting the Government and Public Employees Retirement Plan, (CQLR, chapter R-10)					
Element 3				<b>352,840.5</b>	336,819.4
Act respecting the Pension Plan of Peace Officers in Correctional Services, (CQLR, chapter R-9.2)					
Element 5				<b>29,870.3</b>	31,078.0
Courts of Justice Act, (CQLR, chapter T-16)					
Element 6				<b>48,246.1</b>	44,031.7
Police Act, (CQLR, chapter P-13.1)					
Element 7				<b>103,080.7</b>	110,043.9
Act respecting the Pension Plan of Management Personnel, (CQLR, chapter R-12.1)					
Element 8				<b>155,358.4</b>	145,375.1
<b>Appropriations to be Voted</b>				<b>3,247.8</b>	3,247.8

**Allotment by Supercategory**

(thousands of dollars)

	Elements			2025-2026	2024-2025
	Subtotal	7	8		
<b>Expenditure Budget</b>					
Remuneration	459,849.1	103,080.7	155,358.4	<b>718,288.2</b>	694,646.3
Transfer	21,888.7	-	-	<b>21,888.7</b>	23,983.4
	<b>481,737.8</b>	<b>103,080.7</b>	<b>155,358.4</b>	<b>740,176.9</b>	<b>718,629.7</b>

## PROGRAM 5 Contingency Fund

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and bodies <sup>1</sup>	5,462,800.0	-	600,000.0	<b>6,062,800.0</b>	6,093,013.9
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation for subsidized infrastructure <sup>1</sup>	11,177,000.0	-	600,000.0	<b>11,777,000.0</b>	11,385,307.3
3. Provision for applying the accounting standard on obligations associated with fixed asset decommissioning <sup>1</sup>	351,600.0	-	-	<b>351,600.0</b>	435,446.9
4. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and bodies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the fiscal year <sup>1</sup>	-	-	300,000.0	<b>300,000.0</b>	-
5. Provision to provide, with the approval of the Conseil du trésor, for the financing of investment needs <sup>1</sup>	-	-	300,000.0	<b>300,000.0</b>	-
6. Provision to increase, with the approval of the Conseil du Trésor, any appropriation for the transformation of the Government processes <sup>1</sup>	-	-	1,400,000.0	<b>1,400,000.0</b>	-

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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.

<sup>1</sup> The balance of appropriations transferred from this provision may be returned to it and be reused under conditions determined by the Conseil du trésor.

### Allotment by Supercategory

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Operating	5,462,800.0	-	351,600.0	-	-	-	5,814,400.0
Transfer	-	11,177,000.0	-	-	-	-	11,177,000.0
	<b>5,462,800.0</b>	<b>11,177,000.0</b>	<b>351,600.0</b>	-	-	-	<b>16,991,400.0</b>
<b>Capital Budget</b>							
Loans, Investments, Advances and Other Costs	600,000.0	600,000.0	-	300,000.0	300,000.0	1,400,000.0	3,200,000.0
	<b>600,000.0</b>	<b>600,000.0</b>	-	<b>300,000.0</b>	<b>300,000.0</b>	<b>1,400,000.0</b>	<b>3,200,000.0</b>

**PROGRAM 5 (cont'd)**  
**Contingency Fund**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Provision to provide, with the approval of the Conseil du Trésor, excess expenditures and other costs related to appropriations <sup>1</sup>	-	-	800,000.0	800,000.0	(788,845.4)
	<u>16,991,400.0</u>	<u>-</u>	<u>4,000,000.0</u>	<u>20,991,400.0</u>	<u>17,124,922.7</u>
Less:					
Permanent Appropriations					
An Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (S.Q. 2023, chapter 2)					
Element 3				<u>351,600.0</u>	435,446.9
<b>Appropriations to be Voted</b>				<u>20,639,800.0</u>	16,689,475.8

<sup>1</sup> The balance of appropriations transferred from this provision may be returned to it and be reused under conditions determined by the Conseil du trésor.

**Allotment by Supercategory**

(thousands of dollars)

	Subtotal	7	Elements	2025-2026	2024-2025
<b>Expenditure Budget</b>					
Operating	5,814,400.0	-		5,814,400.0	6,528,460.8
Transfer	11,177,000.0	-		11,177,000.0	11,385,307.3
	<u>16,991,400.0</u>	<u>-</u>		<u>16,991,400.0</u>	<u>17,913,768.1</u>
<b>Capital Budget</b>					
Loans, Investments, Advances and Other Costs	3,200,000.0	800,000.0		4,000,000.0	(788,845.4)
	<u>3,200,000.0</u>	<u>800,000.0</u>		<u>4,000,000.0</u>	<u>(788,845.4)</u>

**PROGRAM 6**  
**Support for Government Infrastructure**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Infrastructure Management Governance	13,741.8	-	-	13,741.8	13,861.5
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
<b>Appropriations to be Voted</b>				<b>13,732.2</b>	<b>13,851.9</b>

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).

**Allotment by Supercategory**

(thousands of dollars)

	1	Element	2025-2026	2024-2025
<b>Expenditure Budget</b>				
Remuneration	9,438.2		9,438.2	9,857.9
Operating	280.6		280.6	280.6
Transfer	4,023.0		4,023.0	3,723.0
	<b>13,741.8</b>		<b>13,741.8</b>	<b>13,861.5</b>

**PROGRAM 7**  
**Promotion and Development of the Capitale-Nationale**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Secrétariat à la Capitale-Nationale	51,777.8	5.6	-	51,772.2	55,048.5
2. Commission de la capitale nationale du Québec	16,948.8	-	-	16,948.8	17,408.6
	<b>68,726.6</b>	<b>5.6</b>	<b>-</b>	<b>68,721.0</b>	<b>72,457.1</b>
<b>Appropriations to be Voted</b>				<b>68,721.0</b>	<b>72,457.1</b>

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements		2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Remuneration	1,529.8	-	1,529.8	1,472.8
Operating	548.0	-	548.0	548.0
Allocation to a Special Fund	25,000.0	-	25,000.0	28,133.3
Transfer	24,700.0	16,948.8	41,648.8	42,308.6
	<b>51,777.8</b>	<b>16,948.8</b>	<b>68,726.6</b>	<b>72,462.7</b>

**APPROPRIATIONS ALLOCATED TO A SPECIAL FUND**

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 7 - Promotion and Development of the Capitale-Nationale</b>		
Capitale-Nationale Region Fund	25,000.0	28,133.3
<b>Total</b>	<b>25,000.0</b>	<b>28,133.3</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	2025-2026	2024-2025
Support	25,000.0	28,133.3
<b>Total</b>	<b>25,000.0</b>	<b>28,133.3</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Support for the Conseil du trésor</b>		
Other Transfer Appropriations	333.3	333.3
<b>Program 2 - Support for Government Operations</b>		
Autorité des marchés publics	33,437.4	33,437.4
Centre d'acquisitions gouvernementales	34,198.0	32,763.2
Other Transfer Appropriations	175.0	1,350.0
<b>Total Program 2</b>	<b>67,810.4</b>	<b>67,550.6</b>
<b>Program 4 - Retirement and Insurance Plans</b>		
Public Employees Group Life Insurance Plan	2,466.0	2,466.0
Pension Plan of Certain Teachers	19,422.7	21,517.4
<b>Total Program 4</b>	<b>21,888.7</b>	<b>23,983.4</b>
<b>Program 5 - Contingency Fund</b>		
Subsidized Infrastructure	11,177,000.0	11,385,307.3
<b>Program 6 - Support for Government Infrastructure</b>		
Other Transfer Appropriations	4,023.0	3,723.0
<b>Program 7 - Promotion and Development of the Capitale-Nationale</b>		
Assistance to the Ville de Québec	14,800.0	14,800.0
Commission de la capitale nationale du Québec	16,948.8	17,408.6
Programme d'appui aux actions régionales	9,900.0	10,100.0
<b>Total Program 7</b>	<b>41,648.8</b>	<b>42,308.6</b>
<b>Total</b>	<b>11,312,704.2</b>	<b>11,523,206.2</b>

## Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Government Enterprises and Bodies	88,484.2	87,209.2
Health and Social Services Establishments	1,317.8	1,317.8
Educational Institutions	20,945.9	24,215.6
Municipalities	16,780.0	16,140.9
Non-profit Bodies	8,176.3	9,015.4
Departments	11,177,000.0	11,385,307.3
<b>Total</b>	<b>11,312,704.2</b>	<b>11,523,206.2</b>

**TRANSFER APPROPRIATIONS (cont'd)****Allotment by Expenditure Category**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>71,233.3</b>	72,534.5
Operating	<b>34,519.0</b>	34,048.0
Capital	<b>11,177,000.0</b>	11,385,307.3
Interest	<b>720.6</b>	1,010.1
Support	<b>29,231.3</b>	30,306.3
<b>Total</b>	<b>11,312,704.2</b>	<b>11,523,206.2</b>

## Special Fund Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Capitale-Nationale Region Fund	25,000.0	25,000.0	28,133.3	28,133.3
<b>Total</b>	<b>25,000.0</b>	<b>25,000.0</b>	<b>28,133.3</b>	<b>28,133.3</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Capitale-Nationale Region Fund	25,000.0	-
<b>Total to be Approved</b>	<b>25,000.0</b>	<b>-</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Capitale-Nationale Region Fund	2,500.0	-
<b>Total to be Approved</b>	<b>2,500.0</b>	<b>-</b>

**Capitale-Nationale Region Fund**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	25,000.0	(3,133.3)	29,500.0	28,133.3
<b>Total Revenues</b>	<b>25,000.0</b>	<b>(3,133.3)</b>	<b>29,500.0</b>	<b>28,133.3</b>
<b>EXPENDITURES</b>				
Transfer	25,000.0	(3,133.3)	29,500.0	28,133.3
Total Expenditures Excluding Debt Service	25,000.0	(3,133.3)	29,500.0	28,133.3
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>25,000.0</b>	<b>(3,133.3)</b>	<b>29,500.0</b>	<b>28,133.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$2.5 million for the Fonds de la région de la Capitale-Nationale in the 2023-2024 fiscal year are due to the payment of an additional subsidy.

**Capitale-Nationale Region Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	25,000.0	27,500.0	
<b>Total Revenues</b>	<b>25,000.0</b>	<b>27,500.0</b>	
<b>EXPENDITURES</b>			
Transfer	25,000.0	27,500.0	
Total Expenditures Excluding Debt Service	25,000.0	27,500.0	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>25,000.0</b>	<b>27,500.0</b>	<b>2,500.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures (thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Autorité des marchés publics	38,094.0	38,094.0	37,008.6	37,908.5
Centre d'acquisitions gouvernementales	68,382.3	64,806.4	66,915.1	66,492.9
Commission de la capitale nationale du Québec	36,275.8	34,444.6	35,070.2	38,017.8
Office des professions du Québec	15,796.2	15,181.9	13,327.0	13,392.3
Société québécoise des infrastructures	3,855,697.7	3,855,697.7	3,881,929.0	3,887,590.6
<b>Total</b>	<b>4,014,246.0</b>	<b>4,008,224.6</b>	<b>4,034,249.9</b>	<b>4,043,402.1</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year (thousands of dollars)

Bodies Other than Budget-funded Bodies	Expenditures	Investments
Centre d'acquisitions gouvernementales		
Other variations	-	1,373.1
Commission de la capitale nationale du Québec		
Other variations	-	5,964.0
Société québécoise des infrastructures		
Other variations	(30,000.0)	29,280.0
<b>Total</b>	<b>(30,000.0)</b>	<b>36,617.1</b>

**Autorité des marchés publics**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	33,437.4	-	33,437.4	33,437.4
Miscellaneous Revenue	4,656.6	1,085.4	3,648.0	3,571.2
<b>Total Revenues</b>	<b>38,094.0</b>	<b>1,085.4</b>	<b>37,085.4</b>	<b>37,008.6</b>
<b>EXPENDITURES</b>				
Remuneration	31,236.0	822.5	29,516.3	30,413.5
Operating	6,858.0	(637.0)	8,469.0	7,495.0
Total Expenditures Excluding Debt Service	38,094.0	185.5	37,985.3	37,908.5
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>38,094.0</b>	<b>185.5</b>	<b>37,985.3</b>	<b>37,908.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	899.9	(899.9)	(899.9)
Beginning Cumulative Surplus (Deficit) Associated with Activities	1,579.7	(899.9)	899.9	2,479.6
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>1,579.7</b>	<b>-</b>	<b>-</b>	<b>1,579.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	159.2	3.1	156.1	156.1
Information Resource Assets	3,090.6	1,262.0	350.0	1,828.6
Total Fixed Assets	3,249.8	1,265.1	506.1	1,984.7
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>3,249.8</b>	<b>1,265.1</b>	<b>506.1</b>	<b>1,984.7</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	(1,109.8)	123.9	(1,233.7)	(1,233.7)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(1,109.8)</b>	<b>123.9</b>	<b>(1,233.7)</b>	<b>(1,233.7)</b>

**Centre d'acquisitions gouvernementales**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	34,241.2	1,478.0	32,763.2	32,763.2
Miscellaneous Revenue	34,141.1	(10.8)	26,314.2	34,151.9
<b>Total Revenues</b>	<b>68,382.3</b>	<b>1,467.2</b>	<b>59,077.4</b>	<b>66,915.1</b>
<b>EXPENDITURES</b>				
Remuneration	35,333.8	(2,497.9)	33,277.1	37,831.7
Operating	29,362.6	811.4	23,784.0	28,551.2
Doubtful Accounts and Other Allowances	100.0	-	100.0	100.0
Total Expenditures Excluding Debt Service	64,796.4	(1,686.5)	57,161.1	66,482.9
Debt Service	10.0	-	10.0	10.0
<b>Total Expenditures</b>	<b>64,806.4</b>	<b>(1,686.5)</b>	<b>57,171.1</b>	<b>66,492.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	3,575.9	3,153.7	1,906.3	422.2
Beginning Cumulative Surplus (Deficit) Associated with Activities	38,849.9	422.2	25,697.9	38,427.7
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>42,425.8</b>	<b>3,575.9</b>	<b>27,604.2</b>	<b>38,849.9</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	1,000.0	936.3	1,000.0	63.7
Information Resource Assets	2,816.4	2,384.2	9,321.6	432.2
Total Fixed Assets	3,816.4	3,320.5	10,321.6	495.9
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>3,816.4</b>	<b>3,320.5</b>	<b>10,321.6</b>	<b>495.9</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	(175.6)	62.4	(191.5)	(238.0)
Balance of Advances to (from) the General Fund	55,481.5	(9,736.8)	40,710.5	65,218.3
<b>Total</b>	<b>55,305.9</b>	<b>(9,674.4)</b>	<b>40,519.0</b>	<b>64,980.3</b>

**Commission de la capitale nationale du Québec**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	32,868.5	3,859.9	22,567.3	29,008.6
Transfers from Other Reporting Entities of the Gouvernement du Québec	2.6	(19.7)	4.7	22.3
Miscellaneous Revenue	3,404.7	(773.8)	2,597.1	4,178.5
Transfers from the Federal Government	-	(1,860.8)	1,860.8	1,860.8
<b>Total Revenues</b>	<b>36,275.8</b>	<b>1,205.6</b>	<b>27,029.9</b>	<b>35,070.2</b>
<b>EXPENDITURES</b>				
Remuneration	6,310.5	163.5	5,886.1	6,147.0
Operating	26,823.1	(2,514.4)	28,459.4	29,337.5
Transfer	520.0	(934.0)	-	1,454.0
Total Expenditures Excluding Debt Service	33,653.6	(3,284.9)	34,345.5	36,938.5
Debt Service	791.0	(288.3)	1,057.8	1,079.3
<b>Total Expenditures</b>	<b>34,444.6</b>	<b>(3,573.2)</b>	<b>35,403.3</b>	<b>38,017.8</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	1,831.2	4,778.8	(8,373.4)	(2,947.6)
Beginning Cumulative Surplus (Deficit) Associated with Activities	238,698.3	(2,947.6)	239,445.6	241,645.9
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>240,529.5</b>	<b>1,831.2</b>	<b>231,072.2</b>	<b>238,698.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	19,535.3	7,435.3	12,100.0	12,100.0
Information Resource Assets	66.7	-	66.7	66.7
Total Fixed Assets	19,602.0	7,435.3	12,166.7	12,166.7
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>19,602.0</b>	<b>7,435.3</b>	<b>12,166.7</b>	<b>12,166.7</b>
Financing Fund Loan Balance	(22,438.8)	7,974.8	(30,413.6)	(30,413.6)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(22,438.8)</b>	<b>7,974.8</b>	<b>(30,413.6)</b>	<b>(30,413.6)</b>

<sup>1</sup> Including an amount of \$6.4 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

**Office des professions du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Miscellaneous Revenue	15,796.2	2,469.2	13,232.0	13,327.0
<b>Total Revenues</b>	<b>15,796.2</b>	<b>2,469.2</b>	<b>13,232.0</b>	<b>13,327.0</b>
<b>EXPENDITURES</b>				
Remuneration	11,613.5	1,773.1	11,270.0	9,840.4
Operating	3,568.4	16.5	2,968.0	3,551.9
Total Expenditures Excluding Debt Service	15,181.9	1,789.6	14,238.0	13,392.3
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>15,181.9</b>	<b>1,789.6</b>	<b>14,238.0</b>	<b>13,392.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	614.3	679.6	(1,006.0)	(65.3)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(310.0)	(65.3)	525.0	(244.7)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>304.3</b>	<b>614.3</b>	<b>(481.0)</b>	<b>(310.0)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	10.0	-	10.0	10.0
Information Resource Assets	150.0	60.0	90.0	90.0
Total Fixed Assets	160.0	60.0	100.0	100.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>160.0</b>	<b>60.0</b>	<b>100.0</b>	<b>100.0</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Société québécoise des infrastructures**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	8,178.8	(9,708.3)	5,059.4	17,887.1
Miscellaneous Revenue	3,847,518.9	(16,523.0)	3,883,580.0	3,864,041.9
<b>Total Revenues</b>	<b>3,855,697.7</b>	<b>(26,231.3)</b>	<b>3,888,639.4</b>	<b>3,881,929.0</b>
<b>EXPENDITURES</b>				
Remuneration	213,734.4	7,149.5	181,618.0	206,584.9
Operating	3,501,272.5	(45,433.1)	3,567,375.0	3,546,705.6
Total Expenditures Excluding Debt Service	3,715,006.9	(38,283.6)	3,748,993.0	3,753,290.5
Debt Service	140,690.8	6,390.7	136,033.0	134,300.1
<b>Total Expenditures</b>	<b>3,855,697.7</b>	<b>(31,892.9)</b>	<b>3,885,026.0</b>	<b>3,887,590.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	5,661.6	3,613.4	(5,661.6)
Beginning Cumulative Surplus (Deficit) Associated with Activities	208,637.7	(5,661.6)	218,695.5	214,299.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>208,637.7</b>	<b>-</b>	<b>222,308.9</b>	<b>208,637.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	297,879.4	14,452.0	310,901.1	283,427.4
Information Resource Assets	3,000.0	(1,803.1)	3,932.2	4,803.1
Total Fixed Assets	300,879.4	12,648.9	314,833.3	288,230.5
Loans, Investments, Advances and Other Costs	230,060.6	90,822.6	103,293.1	139,238.0
<b>Total Investments</b>	<b>530,940.0</b>	<b>103,471.5</b>	<b>418,126.4</b>	<b>427,468.5</b>
Financing Fund Loan Balance	(3,483,358.1)	(423,872.5)	(3,134,864.4)	(3,059,485.6)
Loan Balance for Other Entities	(297,277.5)	4,815.2	(303,285.0)	(302,092.7)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(3,780,635.6)</b>	<b>(419,057.3)</b>	<b>(3,438,149.4)</b>	<b>(3,361,578.3)</b>

<sup>1</sup> Including an amount of \$63.8 million in fixed assets other than information resources arising from other variations added to the forecast results in 2024-2025

# CONSEIL EXÉCUTIF

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Conseil exécutif	554.1	-	554.1	22.4
Commission d'accès à l'information	13.5	-	13.5	-
<b>Subtotal</b>	<b>567.6</b>	<b>-</b>	<b>567.6</b>	<b>22.4</b>
<b>Defined-purpose account</b>				
Training, partnership and organization of special events	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Subsidized Infrastructures	22.2	-	22.2	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(10.3)</b>	<b>-</b>	<b>(10.3)</b>	<b>-</b>
<b>Total</b>	<b>579.6</b>	<b>-</b>	<b>579.6</b>	<b>22.4</b>
Budget Measures and Others <sup>2</sup>	22.4			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>602.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>0.8</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Office of the Lieutenant Governor	1,163.1	-	-	1,163.1	1,155.2
2. Support Services for the Premier and the Conseil exécutif	125,882.8	617.9	4,674.3	129,939.2	129,927.2
3. Canadian Relations	10,431.9	0.6	60.0	10,491.3	9,925.6
4. Relations with the First Nations and the Inuit	413,190.9	-	-	413,190.9	426,353.6
5. Democratic Institutions, Access to Information and Laicity	16,962.9	155.0	107.0	16,914.9	16,401.2
	<b>567,631.6</b>	<b>773.5</b>	<b>4,841.3</b>	<b>571,699.4</b>	<b>583,762.8</b>
Less: Permanent Appropriations				<b>2,989.3</b>	2,989.3
<b>Appropriations to be Voted</b>				<b>568,710.1</b>	580,773.5

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	140,111.0	138,357.4
Operating	22,449.6	24,739.5
Transfer	404,071.0	417,444.1
Doubtful Accounts and Other Allowances	1,000.0	1,000.0
<b>Total</b>	<b>567,631.6</b>	<b>581,541.0</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	1,320.8	125.8
Information Resource Assets	3,454.0	2,863.0
Loans, Investments, Advances and Other Costs	66.5	106.5
<b>Total</b>	<b>4,841.3</b>	<b>3,095.3</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>554,135.4</b>	568,425.1
Commission d'accès à l'information	<b>13,496.2</b>	13,115.9
<b>Total</b>	<b>567,631.6</b>	<b>581,541.0</b>
<b>Capital Budget</b>		
Department	<b>4,734.3</b>	3,018.0
Commission d'accès à l'information	<b>107.0</b>	77.3
<b>Total</b>	<b>4,841.3</b>	<b>3,095.3</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>22,400.0</b>
Subsidized Infrastructures	<b>22,216.6</b>
<b>Total</b>	<b>44,616.6</b>

**PROGRAM 1**  
**Office of the Lieutenant Governor**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Office of the Lieutenant Governor	1,163.1	-	-	1,163.1	1,155.2
<b>Appropriations to be Voted</b>				<b>1,163.1</b>	<b>1,155.2</b>

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.

**Allotment by Supercategory**

(thousands of dollars)

	1	Element	2025-2026	2024-2025
<b>Expenditure Budget</b>				
Remuneration	1,048.5		1,048.5	1,040.6
Operating	114.6		114.6	114.6
	<b>1,163.1</b>		<b>1,163.1</b>	<b>1,155.2</b>

## PROGRAM 2

### Support Services for the Premier and the Conseil exécutif

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Office of the Premier	6,041.2	-	-	<b>6,041.2</b>	6,041.2
2. Secrétariat général et greffe du Conseil exécutif	14,769.6	-	-	<b>14,769.6</b>	15,377.9
3. Direction générale de la gouvernance et de l'administration	32,631.3	617.9	4,674.3	<b>36,687.7</b>	33,812.3
4. Indemnities for the Executive	2,960.5	-	-	<b>2,960.5</b>	2,960.5
5. Secrétariat à la communication gouvernementale	66,980.2	-	-	<b>66,980.2</b>	66,772.6

Cont'd on next page

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements					Subtotal
	1	2	3	4	5	
<b>Expenditure Budget</b>						
Remuneration	5,064.7	13,406.2	23,018.0	2,960.5	65,256.4	109,705.8
Operating	643.2	1,298.4	9,613.3	-	1,723.8	13,278.7
Transfer	333.3	65.0	-	-	-	398.3
	<b>6,041.2</b>	<b>14,769.6</b>	<b>32,631.3</b>	<b>2,960.5</b>	<b>66,980.2</b>	<b>123,382.8</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	-	-	1,258.8	-	-	1,258.8
Information Resource Assets	-	-	3,409.0	-	-	3,409.0
Loans, Investments, Advances and Other Costs	-	-	6.5	-	-	6.5
	-	-	<b>4,674.3</b>	-	-	<b>4,674.3</b>

**PROGRAM 2 (cont'd)**  
**Support Services for the Premier and the Conseil exécutif**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of government communication projects <sup>1</sup>	2,500.0	-	-	2,500.0	4,962.7
	<u>125,882.8</u>	<u>617.9</u>	<u>4,674.3</u>	<u>129,939.2</u>	<u>129,927.2</u>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
Element 4				<u>2,960.5</u>	<u>2,960.5</u>
<b>Appropriations to be Voted</b>				<u>126,969.1</u>	<u>126,957.1</u>

<sup>1</sup> The balance of appropriations transferred from this provision, and those already associated with similar projects in programs of other portfolios, may be returned to it and be reused under conditions determined by the Conseil du trésor.

**Allotment by Supercategory**  
(thousands of dollars)

	Subtotal	6	Elements	2025-2026	2024-2025
<b>Expenditure Budget</b>					
Remuneration	109,705.8	-		109,705.8	108,969.3
Operating	13,278.7	2,500.0		15,778.7	18,162.5
Transfer	398.3	-		398.3	498.3
	<u>123,382.8</u>	<u>2,500.0</u>		<u>125,882.8</u>	<u>127,630.1</u>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	1,258.8	-		1,258.8	60.8
Information Resource Assets	3,409.0	-		3,409.0	2,847.7
Loans, Investments, Advances and Other Costs	6.5	-		6.5	6.5
	<u>4,674.3</u>	<u>-</u>		<u>4,674.3</u>	<u>2,915.0</u>

## PROGRAM 3 Canadian Relations

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Office of the Minister Responsible for Canadian Relations	1,316.1	-	-	1,316.1	1,026.4
2. Secrétariat du Québec aux relations canadiennes	6,575.2	0.6	60.0	6,634.6	6,425.9
3. Representation of Québec in Canada	2,540.6	-	-	2,540.6	2,473.3
	<b>10,431.9</b>	<b>0.6</b>	<b>60.0</b>	<b>10,491.3</b>	<b>9,925.6</b>
<b>Appropriations to be Voted</b>				<b>10,491.3</b>	9,925.6

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

### Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	1,172.2	4,792.7	1,755.1	7,720.0	7,186.8
Operating	89.3	732.5	785.5	1,607.3	1,631.8
Transfer	54.6	1,050.0	-	1,104.6	1,104.6
	<b>1,316.1</b>	<b>6,575.2</b>	<b>2,540.6</b>	<b>10,431.9</b>	<b>9,923.2</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	-	-	-	-	3.0
Loans, Investments, Advances and Other Costs	-	60.0	-	60.0	100.0
	<b>-</b>	<b>60.0</b>	<b>-</b>	<b>60.0</b>	<b>103.0</b>

## PROGRAM 4 Relations with the First Nations and the Inuit

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Office of the Minister Responsible for Relations with the First Nations and the Inuit	1,331.2	-	-	1,331.2	1,331.2
2. Secrétariat aux relations avec les Premières Nations et les Inuit	411,859.7	-	-	411,859.7	425,022.4
	<b>413,190.9</b>	-	-	<b>413,190.9</b>	<b>426,353.6</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
<b>Appropriations to be Voted</b>				<b>413,181.3</b>	<b>426,344.0</b>

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.

### Allotment by Supercategory

(thousands of dollars)

Expenditure Budget	Elements		2025-2026	2024-2025
	1	2		
Remuneration	1,013.1	5,957.2	6,970.3	7,065.4
Operating	263.6	2,548.5	2,812.1	2,606.6
Transfer	54.5	402,354.0	402,408.5	415,681.6
Doubtful Accounts and Other Allowances	-	1,000.0	1,000.0	1,000.0
	<b>1,331.2</b>	<b>411,859.7</b>	<b>413,190.9</b>	<b>426,353.6</b>

## PROGRAM 5 Democratic Institutions, Access to Information and Laicity

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Office of the Minister Responsible for Democratic Institutions, office of the Minister Responsible for Access to Information and the Protection of Personal Information and the office of the Minister Responsible for Laicity	296.4	-	-	296.4	296.4
2. Commission d'accès à l'information	13,496.2	155.0	107.0	13,448.2	13,038.2
3. Democratic Institutions	1,453.3	-	-	1,453.3	1,408.1
4. Access to Information and Protection of Personal Information	674.7	-	-	674.7	650.5
5. Laicity of the State	1,042.3	-	-	1,042.3	1,008.0
	<b>16,962.9</b>	<b>155.0</b>	<b>107.0</b>	<b>16,914.9</b>	<b>16,401.2</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
<b>Appropriations to be Voted</b>				<b>16,905.3</b>	<b>16,391.6</b>

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements					2025-2026	2024-2025
	1	2	3	4	5		
<b>Expenditure Budget</b>							
Remuneration	175.0	11,654.8	1,371.9	607.4	857.3	14,666.4	14,095.3
Operating	66.8	1,841.4	81.4	67.3	80.0	2,136.9	2,224.0
Transfer	54.6	-	-	-	105.0	159.6	159.6
	<b>296.4</b>	<b>13,496.2</b>	<b>1,453.3</b>	<b>674.7</b>	<b>1,042.3</b>	<b>16,962.9</b>	<b>16,478.9</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	-	62.0	-	-	-	62.0	62.0
Information Resource Assets	-	45.0	-	-	-	45.0	15.3
	-	<b>107.0</b>	-	-	-	<b>107.0</b>	<b>77.3</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 2 - Support Services for the Premier and the Conseil exécutif</b>		
Other Transfer Appropriations	398.3	498.3
<b>Program 3 - Canadian Relations</b>		
Research Support	700.0	700.0
Supporting Canadian Relations	350.0	350.0
Other Transfer Appropriations	54.6	54.6
<b>Total Program 3</b>	<b>1,104.6</b>	<b>1,104.6</b>
<b>Program 4 - Relations with the First Nations and the Inuit</b>		
Agreement with the Naskapi Nation	3,106.5	3,024.8
Agreement with the Inuit (Sanarrutik)	29,388.0	31,718.7
Agreements with the Cree Nation	140,825.7	138,102.9
Agreement on Cree Governance (Eeyou Istchee)	5,000.0	5,000.0
Financing the Cost of Living in Nunavik	-	22,400.0
Overall Financing of the Kativik Regional Administration	133,964.2	137,365.4
Overall Funding for Northern Villages	31,754.9	32,964.0
Aboriginal Development Fund	-	2.0
Aboriginal Initiatives Fund	46,363.0	34,450.0
One-Time Indigenous Projects	6,951.7	5,599.3
Strengthen partnerships with First Nations	5,000.0	5,000.0
Other Transfer Appropriations	54.5	54.5
<b>Total Program 4</b>	<b>402,408.5</b>	<b>415,681.6</b>
<b>Program 5 - Democratic Institutions, Access to Information and Laicity</b>		
Governmental secularity	105.0	105.0
Other Transfer Appropriations	54.6	54.6
<b>Total Program 5</b>	<b>159.6</b>	<b>159.6</b>
<b>Total</b>	<b>404,071.0</b>	<b>417,444.1</b>

**TRANSFER APPROPRIATIONS (cont'd)****Allotment by Beneficiary**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Private sector enterprises	10,635.7	8,031.9
Educational Institutions	1,010.4	1,115.7
Municipalities	350,444.8	370,153.0
Non-profit Bodies	41,957.7	38,118.5
Individuals	22.4	25.0
<b>Total</b>	<b>404,071.0</b>	<b>417,444.1</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Interest	4,020.0	3,046.6
Support	400,051.0	414,397.5
<b>Total</b>	<b>404,071.0</b>	<b>417,444.1</b>

## Budget for the defined-purpose account

### Forecast revenues and expenditures

(thousands of dollars)

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Defined-purpose account	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Training, partnership and organization of special events	8.0	8.0	8.0	8.0
<b>Total</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>

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# CULTURE ET COMMUNICATIONS

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Culture et Communications	820.2	3.4	823.6	125.0
Conseil du patrimoine culturel du Québec	0.7	-	0.7	-
<b>Subtotal</b>	<b>820.9</b>	<b>3.4</b>	<b>824.3</b>	<b>125.0</b>
<b>Special Funds</b>				
Avenir Mécénat Culture Fund	5.1	-	5.1	1.0
Québec Cultural Heritage Fund	32.4	-	32.4	15.2
<b>Subtotal</b>	<b>37.5</b>	<b>-</b>	<b>37.5</b>	<b>16.2</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Bibliothèque et Archives nationales du Québec	108.0	5.6	113.6	(0.1)
Conseil des arts et des lettres du Québec	147.8	0.1	147.9	63.9
Conservatoire de musique et d'art dramatique du Québec	41.1	1.3	42.4	-
Musée d'Art contemporain de Montréal	18.5	0.1	18.6	-
Musée de la Civilisation	36.2	0.5	36.7	(0.1)
Musée national de l'histoire du Québec	7.1	-	7.1	-
Musée national des beaux-arts du Québec	33.5	0.7	34.2	-
Société de développement des entreprises culturelles	112.5	0.6	113.1	44.0
Société de la Place des Arts de Montréal	46.3	3.1	49.4	(0.1)
Société de télédiffusion du Québec	125.8	1.6	127.5	1.5
Société du Grand Théâtre de Québec	19.0	0.6	19.6	-
<b>Subtotal</b>	<b>695.8</b>	<b>14.3</b>	<b>710.1</b>	<b>109.0</b>
<b>Defined-purpose Accounts</b>				
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	2.6	-	2.6	-
Financing of activities performed as part of the Northern Plan	-	-	-	-
Financing the Youth Action Strategy	-	-	-	-
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	-
Financing of autonomous service units - Centre de conservation du Québec	1.5	-	1.5	-
Investing in Canada infrastructure program	1.0	-	1.0	-
2008 Infrastructure Projects	11.4	-	11.4	-
<b>Subtotal</b>	<b>16.4</b>	<b>-</b>	<b>16.4</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>	<b>655.1</b>	<b>-</b>	<b>655.1</b>	<b>0.8</b>
Subsidized Infrastructures	359.5	-	359.5	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(628.0)</b>	<b>-</b>	<b>(628.0)</b>	<b>(125.2)</b>
<b>Total</b>	<b>1,957.2</b>	<b>17.6</b>	<b>1,974.9</b>	<b>125.8</b>

**2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>**

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
Budget Measures and Others <sup>2</sup>	125.8			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>2,083.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>7.5</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program (thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management, Administration and Mission Support	83,274.3	6,165.1	5,754.2	<b>82,863.4</b>	86,824.6
2. Support and Development of Culture, Communications and Heritage	683,759.9	-	-	<b>683,759.9</b>	804,348.8
3. Youth	57,250.8	-	-	<b>57,250.8</b>	64,753.5
	<b>824,285.0</b>	<b>6,165.1</b>	<b>5,754.2</b>	<b>823,874.1</b>	<b>955,926.9</b>
Less:					
Permanent Appropriations				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>823,864.5</b>	955,917.3

### Allotment by Supercategory (thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>46,059.8</b>	47,665.4
Operating	<b>36,556.0</b>	38,024.0
Transfer	<b>738,125.3</b>	866,510.2
Doubtful Accounts and Other Allowances	<b>173.9</b>	173.9
<b>Subtotal</b>	<b>820,915.0</b>	<b>952,373.5</b>
Debt Service	<b>3,370.0</b>	3,536.0
<b>Total</b>	<b>824,285.0</b>	<b>955,909.5</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>540.0</b>	540.0
Information Resource Assets	<b>5,214.2</b>	5,642.5
<b>Total</b>	<b>5,754.2</b>	<b>6,182.5</b>

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**Culture et Communications****Breakdown by department and budget-funded body**  
(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>823,616.7</b>	955,255.5
Conseil du patrimoine culturel du Québec	<b>668.3</b>	654.0
<b>Total</b>	<b>824,285.0</b>	<b>955,909.5</b>
<b>Capital Budget</b>		
Department	<b>5,754.2</b>	6,182.5
<b>Total</b>	<b>5,754.2</b>	<b>6,182.5</b>

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**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

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	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>125,000.0</b>
Subsidized Infrastructures	<b>359,523.1</b>
<b>Total</b>	<b>484,523.1</b>

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## PROGRAM 1 Management, Administration and Mission Support

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management et Administration	44,206.7	6,119.1	5,718.4	<b>43,806.0</b>	43,823.7
2. Mission Support	38,399.3	46.0	35.8	<b>38,389.1</b>	42,346.9
3. Conseil du patrimoine culturel du Québec	668.3	-	-	<b>668.3</b>	654.0
	<b>83,274.3</b>	<b>6,165.1</b>	<b>5,754.2</b>	<b>82,863.4</b>	<b>86,824.6</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>82,853.8</b>	86,815.0

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 cultural 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 provide expertise to promote the protection and development of Québec's heritage.

### Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	14,328.4	29,009.3	533.1	<b>43,870.8</b>	45,569.7
Operating	26,508.3	9,390.0	135.2	<b>36,033.5</b>	37,701.5
Debt Service	3,370.0	-	-	<b>3,370.0</b>	3,536.0
	<b>44,206.7</b>	<b>38,399.3</b>	<b>668.3</b>	<b>83,274.3</b>	<b>86,807.2</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	504.2	35.8	-	<b>540.0</b>	540.0
Information Resource Assets	5,214.2	-	-	<b>5,214.2</b>	5,642.5
	<b>5,718.4</b>	<b>35.8</b>	-	<b>5,754.2</b>	<b>6,182.5</b>

**PROGRAM 2**  
**Support and Development of Culture, Communications and Heritage**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Actions concerning Cultural Development, Communications and Heritage	169,777.9	-	-	<b>169,777.9</b>	207,160.0
2. Provincial Museums	81,082.7	-	-	<b>81,082.7</b>	75,227.2
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	14,191.7	-	-	<b>14,191.7</b>	16,233.5
4. Société de développement des entreprises culturelles	74,230.2	-	-	<b>74,230.2</b>	126,240.8
5. Société de télédiffusion du Québec	101,375.3	-	-	<b>101,375.3</b>	107,027.8
6. Conseil des arts et des lettres du Québec	144,022.5	-	-	<b>144,022.5</b>	173,054.7

Cont'd on next page

The objectives and priorities of this program are as follow: 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.

**Allotment by Supercategory**

(thousands of dollars)

Expenditure Budget	Elements						Subtotal
	1	2	3	4	5	6	
Transfer	169,777.9	81,082.7	14,191.7	74,056.3	101,375.3	144,022.5	584,506.4
Doubtful Accounts and Other Allowances	-	-	-	173.9	-	-	173.9
	<b>169,777.9</b>	<b>81,082.7</b>	<b>14,191.7</b>	<b>74,230.2</b>	<b>101,375.3</b>	<b>144,022.5</b>	<b>584,680.3</b>

**PROGRAM 2 (cont'd)**  
**Support and Development of Culture, Communications and Heritage**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Bibliothèque et Archives nationales du Québec	63,018.1	-	-	<b>63,018.1</b>	63,803.3
8. Conservatoire de musique et d'art dramatique du Québec	36,061.5	-	-	<b>36,061.5</b>	35,601.5
	<b>683,759.9</b>	-	-	<b>683,759.9</b>	<b>804,348.8</b>
<b>Appropriations to be Voted</b>				<b>683,759.9</b>	<b>804,348.8</b>

**Allotment by Supercategory**

(thousands of dollars)

	Subtotal	Elements		2025-2026	2024-2025
		7	8		
<b>Expenditure Budget</b>					
Transfer	584,506.4	63,018.1	36,061.5	<b>683,586.0</b>	804,174.9
Doubtful Accounts and Other Allowances	173.9	-	-	<b>173.9</b>	173.9
	<b>584,680.3</b>	<b>63,018.1</b>	<b>36,061.5</b>	<b>683,759.9</b>	<b>804,348.8</b>

**PROGRAM 3  
Youth**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Secrétariat à la jeunesse	57,250.8	-	-	<b>57,250.8</b>	64,753.5
<b>Appropriations to be Voted</b>				<b>57,250.8</b>	64,753.5

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.

**Allotment by Supercategory**

(thousands of dollars)

	Element	2025-2026	2024-2025
	1		
<b>Expenditure Budget</b>			
Remuneration	2,189.0	<b>2,189.0</b>	2,095.7
Operating	522.5	<b>522.5</b>	322.5
Transfer	54,539.3	<b>54,539.3</b>	62,335.3
	<b>57,250.8</b>	<b>57,250.8</b>	<b>64,753.5</b>

**TRANSFER APPROPRIATIONS**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 2 - Support and Development of Culture, Communications and Heritage</b>		
Operations Assistance	<b>50,817.9</b>	61,243.5
Fixed Asset Assistance	<b>44,571.6</b>	31,291.2
Assistance for Partnership Initiatives	<b>13,065.3</b>	16,710.0
Project Assistance	<b>5,014.2</b>	21,132.2
Other Particular Interventions in Culture and Communications	<b>56,308.9</b>	76,783.1
Bibliothèque et Archives nationales du Québec - Operations	<b>61,643.8</b>	61,429.0
Bibliothèque et Archives nationales du Québec - Assistance Programs	<b>1,374.3</b>	2,374.3
Conseil des arts et des lettres du Québec - Operations	<b>8,803.8</b>	9,148.0
Conseil des arts et des lettres du Québec - Assistance Programs	<b>135,218.7</b>	163,906.7
Conservatoire de musique et d'art dramatique du Québec	<b>36,061.5</b>	35,601.5
Musée d'Art contemporain de Montréal	<b>11,438.5</b>	11,627.0
Musée de la Civilisation	<b>24,003.3</b>	23,539.4
Montreal Museum of Fine Arts	<b>17,010.4</b>	17,644.7
Musée national de l'histoire du Québec	<b>7,000.0</b>	-
Musée national des beaux-arts du Québec	<b>21,630.5</b>	22,416.1
Société de développement des entreprises culturelles - Operations	<b>10,985.6</b>	7,404.2
Société de développement des entreprises culturelles - Assistance Programs	<b>63,070.7</b>	118,662.7
Société de la Place des Arts de Montréal	<b>9,039.7</b>	11,002.1
Société de télédiffusion du Québec	<b>101,375.3</b>	107,027.8
Société du Grand Théâtre de Québec	<b>5,152.0</b>	5,231.4
<b>Total Program 2</b>	<b>683,586.0</b>	<b>804,174.9</b>
<b>Program 3 - Youth</b>		
Youth Action Plan and Other Transfer Appropriations	<b>54,539.3</b>	62,335.3
<b>Total</b>	<b>738,125.3</b>	<b>866,510.2</b>

**Allotment by Beneficiary**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Private sector enterprises	<b>56,268.2</b>	107,744.7
Government Enterprises and Bodies	<b>302,377.6</b>	300,498.2
Educational Institutions	<b>2,773.9</b>	2,421.6
Municipalities	<b>19,198.2</b>	18,575.3
Non-profit Bodies	<b>343,332.3</b>	420,188.5
Individuals	<b>14,175.1</b>	17,081.9
<b>Total</b>	<b>738,125.3</b>	<b>866,510.2</b>

**TRANSFER APPROPRIATIONS (cont'd)**

**Allotment by Expenditure Category**

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>92,362.8</b>	92,312.9
Operating	<b>186,428.9</b>	181,590.1
Capital	<b>1,000.0</b>	1,000.0
Interest	<b>62,672.8</b>	51,710.2
Support	<b>395,660.8</b>	539,897.0
<b>Total</b>	<b>738,125.3</b>	<b>866,510.2</b>

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## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Avenir Mécénat Culture Fund	5,100.0	5,100.0	5,100.0	5,628.5
Québec Cultural Heritage Fund	25,633.3	32,358.6	22,533.3	24,921.4
<b>Total</b>	<b>30,733.3</b>	<b>37,458.6</b>	<b>27,633.3</b>	<b>30,549.9</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Funds	Expenditures	Investments
Avenir Mécénat Culture Fund		
Budget Measures	1,000.0	-
Québec Cultural Heritage Fund		
Other variations	15,216.6	-
<b>Total</b>	<b>16,216.6</b>	<b>-</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Avenir Mécénat Culture Fund	6,100.0	-
Québec Cultural Heritage Fund	47,575.2	-
<b>Total to be Approved</b>	<b>53,675.2</b>	<b>-</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Avenir Mécénat Culture Fund	97.0	-
<b>Total to be Approved</b>	<b>97.0</b>	<b>-</b>

## Culture et Communications

### Avenir Mécénat Culture Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Taxes on Consumption	5,000.0	-	5,000.0	5,000.0
Miscellaneous Revenue	100.0	-	6.0	100.0
<b>Total Revenues</b>	<b>5,100.0</b>	<b>-</b>	<b>5,006.0</b>	<b>5,100.0</b>
<b>EXPENDITURES</b>				
Remuneration	250.0	-	250.0	250.0
Transfer	4,850.0	(528.5)	4,756.0	5,378.5
Total Expenditures Excluding Debt Service	5,100.0	(528.5)	5,006.0	5,628.5
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>5,100.0</b>	<b>(528.5)</b>	<b>5,006.0</b>	<b>5,628.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	528.5	-	(528.5)
Beginning Cumulative Surplus (Deficit) Associated with Activities	2.3	(528.5)	2.3	530.8
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>2.3</b>	<b>-</b>	<b>2.3</b>	<b>2.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$97,000 are due to an increase in support, made possible by an increase in miscellaneous revenue at the Fonds.

**Avenir Mécénat Culture Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Taxes on Consumption	5,000.0	5,000.0	
Miscellaneous Revenue	6.0	284.5	
<b>Total Revenues</b>	<b>5,006.0</b>	<b>5,284.5</b>	
<b>EXPENDITURES</b>			
Remuneration	250.0	-	
Transfer	4,756.0	5,103.0	
Total Expenditures Excluding Debt Service	5,006.0	5,103.0	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>5,006.0</b>	<b>5,103.0</b>	<b>97.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	181.5	
Beginning Cumulative Surplus (Deficit) Associated with Activities	2.3	349.3	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>2.3</b>	<b>530.8</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Culture et Communications

### Québec Cultural Heritage Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	25,133.3	3,600.0	21,533.3	21,533.3
Miscellaneous Revenue	500.0	(500.0)	25.0	1,000.0
<b>Total Revenues</b>	<b>25,633.3</b>	<b>3,100.0</b>	<b>21,558.3</b>	<b>22,533.3</b>
<b>EXPENDITURES</b>				
Remuneration	752.0	108.0	-	644.0
Operating	2.0	-	-	2.0
Transfer	31,604.6	7,329.2	42,471.6	24,275.4
Total Expenditures Excluding Debt Service	32,358.6	7,437.2	42,471.6	24,921.4
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>32,358.6</b>	<b>7,437.2</b>	<b>42,471.6</b>	<b>24,921.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(6,725.3)	(4,337.2)	(20,913.3)	(2,388.1)
Beginning Cumulative Surplus (Deficit) Associated with Activities	68,713.9	(2,388.1)	65,253.8	71,102.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>61,988.6</b>	<b>(6,725.3)</b>	<b>44,340.5</b>	<b>68,713.9</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	61,988.6	(6,725.3)	-	68,713.9
<b>Total</b>	<b>61,988.6</b>	<b>(6,725.3)</b>	<b>-</b>	<b>68,713.9</b>

<sup>1</sup> Including an amount of \$13.3 million in transfer expenditures and transfer revenues from the responsible department arising from other variations added to the 2024-2025 forecast results

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Québec Cultural Heritage Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	14,000.0	-	
Taxes on Consumption	25,300.0	25,300.0	
Miscellaneous Revenue	80.0	3,059.4	
<b>Total Revenues</b>	<b>39,380.0</b>	<b>28,359.4</b>	
<b>EXPENDITURES</b>			
Remuneration	739.0	672.0	
Operating	20.0	1.0	
Transfer	49,585.2	19,536.7	
Total Expenditures Excluding Debt Service	50,344.2	20,209.7	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>50,344.2</b>	<b>20,209.7</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(10,964.2)	8,149.7	
Beginning Cumulative Surplus (Deficit) Associated with Activities	50,726.2	62,951.9	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>39,762.0</b>	<b>71,101.6</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Bibliothèque et Archives nationales du Québec	112,475.4	113,586.2	117,803.6	119,864.5
Conseil des arts et des lettres du Québec	147,903.9	147,895.4	194,154.1	194,143.9
Conservatoire de musique et d'art dramatique du Québec	39,637.7	42,350.0	39,069.0	40,409.6
Musée d'Art contemporain de Montréal	18,591.9	18,591.9	16,732.8	16,658.3
Musée de la Civilisation	36,707.6	36,707.6	43,238.4	45,353.2
Musée national de l'histoire du Québec	7,050.0	7,050.0	-	728.5
Musée national des beaux-arts du Québec	34,139.9	34,220.8	34,098.0	34,111.7
Société de développement des entreprises culturelles	115,101.0	113,137.8	192,119.4	181,776.4
Société de la Place des Arts de Montréal	49,298.1	49,435.2	49,816.1	49,877.9
Société de télédiffusion du Québec	127,479.5	127,479.5	138,002.4	138,002.4
Société du Grand Théâtre de Québec	19,667.1	19,627.0	19,537.8	19,317.7
<b>Total</b>	<b>708,052.1</b>	<b>710,081.4</b>	<b>844,571.6</b>	<b>840,244.1</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Bodies Other than Budget-funded Bodies	Expenditures	Investments
Bibliothèque et Archives nationales du Québec		
Other variations	(125.1)	(13,339.5)
Conseil des arts et des lettres du Québec		
Budget Measures	63,900.0	-
Conservatoire de musique et d'art dramatique du Québec		
Other variations	(47.8)	40.0
Musée d'Art contemporain de Montréal		
Other variations	(21.6)	(395.0)
Musée de la Civilisation		
Other variations	(66.1)	(527.5)
Musée national des beaux-arts du Québec		
Other variations	(38.6)	41.5
Société de développement des entreprises culturelles		
Budget Measures	44,200.0	-
Other variations	(234.0)	-
	<b>43,966.0</b>	<b>-</b>

<b>Bodies Other than Budget-funded Bodies</b>	<b>Expenditures</b>	<b>Investments</b>
Société de la Place des Arts de Montréal		
Other variations	(50.8)	15,461.0
Société de télédiffusion du Québec		
Budget Measures	2,000.0	-
Other variations	(470.8)	-
	<b>1,529.2</b>	<b>-</b>
Société du Grand Théâtre de Québec		
Other variations	(19.0)	(174.0)
<b>Total</b>	<b>109,026.2</b>	<b>1,106.5</b>

## Culture et Communications

### Bibliothèque et Archives nationales du Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	90,092.6	(4,132.4)	86,327.0	94,225.0
Transfers from Other Reporting Entities of the Gouvernement du Québec	1,900.0	(268.0)	1,900.0	2,168.0
Miscellaneous Revenue	20,482.8	(927.8)	19,759.2	21,410.6
<b>Total Revenues</b>	<b>112,475.4</b>	<b>(5,328.2)</b>	<b>107,986.2</b>	<b>117,803.6</b>
<b>EXPENDITURES</b>				
Remuneration	54,773.9	(908.6)	51,559.9	55,682.5
Operating	51,248.9	(3,769.0)	52,805.7	55,017.9
Transfer	1,929.3	(1,135.0)	2,914.3	3,064.3
Total Expenditures Excluding Debt Service	107,952.1	(5,812.6)	107,279.9	113,764.7
Debt Service	5,634.1	(465.7)	4,668.2	6,099.8
<b>Total Expenditures</b>	<b>113,586.2</b>	<b>(6,278.3)</b>	<b>111,948.1</b>	<b>119,864.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(1,110.8)	950.1	(3,961.9)	(2,060.9)
Beginning Cumulative Surplus (Deficit) Associated with Activities	17,491.1	(2,060.9)	19,985.5	19,552.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>16,380.3</b>	<b>(1,110.8)</b>	<b>16,023.6</b>	<b>17,491.1</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	26,384.6	7,905.0	15,471.4	18,479.6
Information Resource Assets	5,863.8	(180.0)	6,043.8	6,043.8
Total Fixed Assets	32,248.4	7,725.0	21,515.2	24,523.4
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>32,248.4</b>	<b>7,725.0</b>	<b>21,515.2</b>	<b>24,523.4</b>
Financing Fund Loan Balance	(154,755.3)	37,518.0	(194,628.9)	(192,273.3)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(154,755.3)</b>	<b>37,518.0</b>	<b>(194,628.9)</b>	<b>(192,273.3)</b>

**Conseil des arts et des lettres du Québec**  
Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	144,469.9	(43,678.4)	170,040.8	188,148.3
Transfers from Other Reporting Entities of the Gouvernement du Québec	400.0	(400.0)	-	800.0
Miscellaneous Revenue	3,034.0	(2,171.8)	1,030.0	5,205.8
<b>Total Revenues</b>	<b>147,903.9</b>	<b>(46,250.2)</b>	<b>171,070.8</b>	<b>194,154.1</b>
<b>EXPENDITURES</b>				
Remuneration	8,756.1	(280.7)	9,052.1	9,036.8
Operating	2,922.5	(117.3)	2,748.4	3,039.8
Transfer	136,118.7	(45,859.2)	160,119.0	181,977.9
Total Expenditures Excluding Debt Service	147,797.3	(46,257.2)	171,919.5	194,054.5
Debt Service	98.1	8.7	86.1	89.4
<b>Total Expenditures</b>	<b>147,895.4</b>	<b>(46,248.5)</b>	<b>172,005.6</b>	<b>194,143.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	8.5	(1.7)	(934.8)	10.2
Beginning Cumulative Surplus (Deficit) Associated with Activities	3,304.7	10.2	3,008.7	3,294.5
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>3,313.2</b>	<b>8.5</b>	<b>2,073.9</b>	<b>3,304.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	139.4	94.4	97.1	45.0
Information Resource Assets	308.4	-	308.4	308.4
Total Fixed Assets	447.8	94.4	405.5	353.4
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>447.8</b>	<b>94.4</b>	<b>405.5</b>	<b>353.4</b>
Financing Fund Loan Balance	(1,913.0)	650.4	(2,520.1)	(2,563.4)
Loan Balance for Other Entities	(955.8)	83.4	(1,039.2)	(1,039.2)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(2,868.8)</b>	<b>733.8</b>	<b>(3,559.3)</b>	<b>(3,602.6)</b>

<sup>1</sup> Including an amount of \$4.8 million in transfer expenditures and transfer revenues from the responsible department arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

## Culture et Communications

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

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	37,204.7	996.1	36,791.9	36,208.6
Miscellaneous Revenue	2,433.0	(427.4)	2,439.2	2,860.4
<b>Total Revenues</b>	<b>39,637.7</b>	<b>568.7</b>	<b>39,231.1</b>	<b>39,069.0</b>
<b>EXPENDITURES</b>				
Remuneration	25,318.7	1,065.3	22,822.9	24,253.4
Operating	15,771.8	940.7	14,626.4	14,831.1
Total Expenditures Excluding Debt Service	41,090.5	2,006.0	37,449.3	39,084.5
Debt Service	1,259.5	(65.6)	1,259.4	1,325.1
<b>Total Expenditures</b>	<b>42,350.0</b>	<b>1,940.4</b>	<b>38,708.7</b>	<b>40,409.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(2,712.3)	(1,371.7)	522.4	(1,340.6)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(192.7)	(1,340.6)	702.9	1,147.9
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(2,905.0)</b>	<b>(2,712.3)</b>	<b>1,225.3</b>	<b>(192.7)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	300.0	(132.8)	128.4	432.8
Information Resource Assets	130.0	-	130.0	130.0
Total Fixed Assets	430.0	(132.8)	258.4	562.8
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>430.0</b>	<b>(132.8)</b>	<b>258.4</b>	<b>562.8</b>
Financing Fund Loan Balance	(6,812.0)	(2,111.6)	(1,860.1)	(4,700.4)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	(17,900.4)	4,812.7	(19,868.5)	(22,713.1)
<b>Total</b>	<b>(24,712.4)</b>	<b>2,701.1</b>	<b>(21,728.6)</b>	<b>(27,413.5)</b>

**Musée d'Art contemporain de Montréal**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	14,768.4	1,197.1	11,595.0	13,571.3
Miscellaneous Revenue	3,403.0	632.2	1,252.1	2,770.8
Transfers from the Federal Government	420.5	29.8	324.0	390.7
<b>Total Revenues</b>	<b>18,591.9</b>	<b>1,859.1</b>	<b>13,171.1</b>	<b>16,732.8</b>
<b>EXPENDITURES</b>				
Remuneration	7,305.4	499.9	6,401.8	6,805.5
Operating	11,211.9	1,446.6	10,475.9	9,765.3
Total Expenditures Excluding Debt Service	18,517.3	1,946.5	16,877.7	16,570.8
Debt Service	74.6	(12.9)	96.2	87.5
<b>Total Expenditures</b>	<b>18,591.9</b>	<b>1,933.6</b>	<b>16,973.9</b>	<b>16,658.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	(74.5)	(3,802.8)	74.5
Beginning Cumulative Surplus (Deficit) Associated with Activities	2,318.2	74.5	2,925.2	2,243.7
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>2,318.2</b>	<b>-</b>	<b>(877.6)</b>	<b>2,318.2</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	200.0	120.6	-	79.4
Information Resource Assets	509.9	29.8	480.1	480.1
Total Fixed Assets	709.9	150.4	480.1	559.5
Loans, Investments, Advances and Other Costs	1,735.8	50.5	397.4	1,685.3
<b>Total Investments</b>	<b>2,445.7</b>	<b>200.9</b>	<b>877.5</b>	<b>2,244.8</b>
Financing Fund Loan Balance	(1,660.3)	988.0	(2,690.4)	(2,648.3)
Loan Balance for Other Entities	-	-	(3,362.3)	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(1,660.3)</b>	<b>988.0</b>	<b>(6,052.7)</b>	<b>(2,648.3)</b>

## Culture et Communications

### Musée de la Civilisation

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	28,452.6	(5,168.8)	36,569.6	33,621.4
Transfers from Other Reporting Entities of the Gouvernement du Québec	417.9	(1,127.3)	1,181.0	1,545.2
Miscellaneous Revenue	7,833.0	(225.4)	9,107.6	8,058.4
Transfers from the Federal Government	4.1	(9.3)	-	13.4
<b>Total Revenues</b>	<b>36,707.6</b>	<b>(6,530.8)</b>	<b>46,858.2</b>	<b>43,238.4</b>
<b>EXPENDITURES</b>				
Remuneration	14,866.7	(7,300.7)	22,427.7	22,167.4
Operating	21,294.0	(1,559.5)	24,180.0	22,853.5
Total Expenditures Excluding Debt Service	36,160.7	(8,860.2)	46,607.7	45,020.9
Debt Service	546.9	214.6	1,509.9	332.3
<b>Total Expenditures</b>	<b>36,707.6</b>	<b>(8,645.6)</b>	<b>48,117.6</b>	<b>45,353.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	2,114.8	(1,259.4)	(2,114.8)
Beginning Cumulative Surplus (Deficit) Associated with Activities	853.5	(2,114.8)	2,809.7	2,968.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>853.5</b>	<b>-</b>	<b>1,550.3</b>	<b>853.5</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	30,171.4	(13,113.6)	21,699.6	43,285.0
Information Resource Assets	658.1	(1,107.0)	1,331.8	1,765.1
Total Fixed Assets	30,829.5	(14,220.6)	23,031.4	45,050.1
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>30,829.5</b>	<b>(14,220.6)</b>	<b>23,031.4</b>	<b>45,050.1</b>
Financing Fund Loan Balance	(59,097.8)	45,431.2	(106,923.4)	(104,529.0)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(59,097.8)</b>	<b>45,431.2</b>	<b>(106,923.4)</b>	<b>(104,529.0)</b>

<sup>1</sup> Including a negative amount of \$7.5 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

**Musée national de l'histoire du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	7,000.0	7,000.0	-	-
Miscellaneous Revenue	50.0	50.0	-	-
<b>Total Revenues</b>	<b>7,050.0</b>	<b>7,050.0</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Remuneration	5,070.0	4,770.6	-	299.4
Operating	1,980.0	1,550.9	-	429.1
Total Expenditures Excluding Debt Service	7,050.0	6,321.5	-	728.5
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>7,050.0</b>	<b>6,321.5</b>	<b>-</b>	<b>728.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	728.5	-	(728.5)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(728.5)	(728.5)	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(728.5)</b>	<b>-</b>	<b>-</b>	<b>(728.5)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Culture et Communications

### Musée national des beaux-arts du Québec Forecast Results for the 2025-2026 Fiscal Year (thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	26,498.9	165.5	26,959.8	26,333.4
Transfers from Other Reporting Entities of the Gouvernement du Québec	1.9	(373.3)	92.7	375.2
Miscellaneous Revenue	6,380.4	249.7	6,173.1	6,130.7
Transfers from the Federal Government	1,258.7	-	1,258.7	1,258.7
<b>Total Revenues</b>	<b>34,139.9</b>	<b>41.9</b>	<b>34,484.3</b>	<b>34,098.0</b>
<b>EXPENDITURES</b>				
Remuneration	14,434.5	428.4	14,149.2	14,006.1
Operating	19,056.4	(550.8)	19,880.8	19,607.2
Total Expenditures Excluding Debt Service	33,490.9	(122.4)	34,030.0	33,613.3
Debt Service	729.9	231.5	467.9	498.4
<b>Total Expenditures</b>	<b>34,220.8</b>	<b>109.1</b>	<b>34,497.9</b>	<b>34,111.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(80.9)	(67.2)	(13.6)	(13.7)
Beginning Cumulative Surplus (Deficit) Associated with Activities	6,639.6	(13.7)	5,159.4	6,653.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>6,558.7</b>	<b>(80.9)</b>	<b>5,145.8</b>	<b>6,639.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	34,270.7	10,680.9	32,392.9	23,589.8
Information Resource Assets	204.0	(43.5)	275.0	247.5
Total Fixed Assets	34,474.7	10,637.4	32,667.9	23,837.3
Loans, Investments, Advances and Other Costs	36.6	0.2	36.4	36.4
<b>Total Investments</b>	<b>34,511.3</b>	<b>10,637.6</b>	<b>32,704.3</b>	<b>23,873.7</b>
Financing Fund Loan Balance	(27,189.0)	19,860.5	(36,456.8)	(47,049.5)
Loan Balance for Other Entities	(1,776.5)	-	(1,776.5)	(1,776.5)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(28,965.5)</b>	<b>19,860.5</b>	<b>(38,233.3)</b>	<b>(48,826.0)</b>

<sup>1</sup> Including an amount of \$11.2 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

**Société de développement des entreprises culturelles**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	94,976.1	(70,827.7)	152,539.4	165,803.8
Miscellaneous Revenue	20,124.9	(6,190.7)	23,511.7	26,315.6
<b>Total Revenues</b>	<b>115,101.0</b>	<b>(77,018.4)</b>	<b>176,051.1</b>	<b>192,119.4</b>
<b>EXPENDITURES</b>				
Remuneration	14,888.3	(1,466.6)	15,949.6	16,354.9
Operating	14,820.2	4,608.0	10,196.5	10,212.2
Transfer	81,922.2	(73,823.2)	142,801.2	155,745.4
Doubtful Accounts and Other Allowances	900.0	2,340.0	900.0	(1,440.0)
Total Expenditures Excluding Debt Service	112,530.7	(68,341.8)	169,847.3	180,872.5
Debt Service	607.1	(296.8)	903.9	903.9
<b>Total Expenditures</b>	<b>113,137.8</b>	<b>(68,638.6)</b>	<b>170,751.2</b>	<b>181,776.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	1,963.2	(8,379.8)	5,299.9	10,343.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	32,428.8	10,343.0	23,396.2	22,085.8
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>34,392.0</b>	<b>1,963.2</b>	<b>28,696.1</b>	<b>32,428.8</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	4,229.8	1,986.3	5,343.7	2,243.5
Information Resource Assets	1,393.3	682.5	710.8	710.8
Total Fixed Assets	5,623.1	2,668.8	6,054.5	2,954.3
Loans, Investments, Advances and Other Costs	35,000.0	-	35,000.0	35,000.0
<b>Total Investments</b>	<b>40,623.1</b>	<b>2,668.8</b>	<b>41,054.5</b>	<b>37,954.3</b>
Financing Fund Loan Balance	(17,314.4)	5,305.2	(26,058.5)	(22,619.6)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	(81,700.0)	5,800.0	(66,100.0)	(87,500.0)
<b>Total</b>	<b>(99,014.4)</b>	<b>11,105.2</b>	<b>(92,158.5)</b>	<b>(110,119.6)</b>

## Culture et Communications

### Société de la Place des Arts de Montréal

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	16,121.6	(1,095.7)	16,762.1	17,217.3
Miscellaneous Revenue	33,176.5	577.7	32,260.2	32,598.8
<b>Total Revenues</b>	<b>49,298.1</b>	<b>(518.0)</b>	<b>49,022.3</b>	<b>49,816.1</b>
<b>EXPENDITURES</b>				
Remuneration	16,165.6	577.8	15,400.6	15,587.8
Operating	30,153.7	(212.7)	30,023.2	30,366.4
Total Expenditures Excluding Debt Service	46,319.3	365.1	45,423.8	45,954.2
Debt Service	3,115.9	(807.8)	3,912.6	3,923.7
<b>Total Expenditures</b>	<b>49,435.2</b>	<b>(442.7)</b>	<b>49,336.4</b>	<b>49,877.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(137.1)	(75.3)	(314.1)	(61.8)
Beginning Cumulative Surplus (Deficit) Associated with Activities	12,710.4	(61.8)	8,907.4	12,772.2
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>12,573.3</b>	<b>(137.1)</b>	<b>8,593.3</b>	<b>12,710.4</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	31,253.8	(2,046.8)	29,134.6	33,300.6
Information Resource Assets	475.0	(4.0)	182.0	479.0
Total Fixed Assets	31,728.8	(2,050.8)	29,316.6	33,779.6
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>31,728.8</b>	<b>(2,050.8)</b>	<b>29,316.6</b>	<b>33,779.6</b>
Financing Fund Loan Balance	(82,129.3)	37,683.0	(114,576.6)	(119,812.3)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(82,129.3)</b>	<b>37,683.0</b>	<b>(114,576.6)</b>	<b>(119,812.3)</b>

**Société de télédiffusion du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	108,655.3	(7,859.4)	107,617.1	116,514.7
Transfers from Other Reporting Entities of the Gouvernement du Québec	3,956.6	(1,961.1)	5,969.5	5,917.7
Miscellaneous Revenue	14,867.6	(702.4)	14,795.2	15,570.0
<b>Total Revenues</b>	<b>127,479.5</b>	<b>(10,522.9)</b>	<b>128,381.8</b>	<b>138,002.4</b>
<b>EXPENDITURES</b>				
Remuneration	24,998.1	(694.3)	25,431.9	25,692.4
Operating	100,851.4	(9,408.1)	109,104.4	110,259.5
Total Expenditures Excluding Debt Service	125,849.5	(10,102.4)	134,536.3	135,951.9
Debt Service	1,630.0	(420.5)	1,845.5	2,050.5
<b>Total Expenditures</b>	<b>127,479.5</b>	<b>(10,522.9)</b>	<b>136,381.8</b>	<b>138,002.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	(8,000.0)	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	254.7	-	13.6	254.7
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>254.7</b>	<b>-</b>	<b>(7,986.4)</b>	<b>254.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	6,708.5	(2,009.5)	5,260.2	8,718.0
Information Resource Assets	3,188.5	913.4	2,275.1	2,275.1
Total Fixed Assets	9,897.0	(1,096.1)	7,535.3	10,993.1
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>9,897.0</b>	<b>(1,096.1)</b>	<b>7,535.3</b>	<b>10,993.1</b>
Financing Fund Loan Balance	(59,133.4)	(2,846.2)	(56,453.4)	(56,287.2)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	(2,750.0)	-	(2,750.0)	(2,750.0)
<b>Total</b>	<b>(61,883.4)</b>	<b>(2,846.2)</b>	<b>(59,203.4)</b>	<b>(59,037.2)</b>

<sup>1</sup> Including an amount of \$10.0 million in operating expenses and transfer revenues from the responsible department arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

## Culture et Communications

### Société du Grand Théâtre de Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	8,978.7	(253.1)	9,013.9	9,231.8
Miscellaneous Revenue	10,688.4	382.4	8,389.4	10,306.0
<b>Total Revenues</b>	<b>19,667.1</b>	<b>129.3</b>	<b>17,403.3</b>	<b>19,537.8</b>
<b>EXPENDITURES</b>				
Remuneration	7,187.4	304.4	6,430.3	6,883.0
Operating	11,857.2	145.2	11,100.5	11,712.0
Total Expenditures Excluding Debt Service	19,044.6	449.6	17,530.8	18,595.0
Debt Service	582.4	(140.3)	610.9	722.7
<b>Total Expenditures</b>	<b>19,627.0</b>	<b>309.3</b>	<b>18,141.7</b>	<b>19,317.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	40.1	(180.0)	(738.4)	220.1
Beginning Cumulative Surplus (Deficit) Associated with Activities	5,791.6	220.1	4,840.2	5,571.5
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>5,831.7</b>	<b>40.1</b>	<b>4,101.8</b>	<b>5,791.6</b>
Accumulated Revaluation Gains or Losses	-	-	(236.0)	-
<b>Ending Cumulative Surplus (Deficit)</b>	<b>5,831.7</b>	<b>40.1</b>	<b>3,865.8</b>	<b>5,791.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	7,456.7	4,910.8	8,224.2	2,545.9
Information Resource Assets	296.9	51.1	289.2	245.8
Total Fixed Assets	7,753.6	4,961.9	8,513.4	2,791.7
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>7,753.6</b>	<b>4,961.9</b>	<b>8,513.4</b>	<b>2,791.7</b>
Financing Fund Loan Balance	(35,553.3)	(3,102.9)	(33,533.1)	(32,450.4)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(35,553.3)</b>	<b>(3,102.9)</b>	<b>(33,533.1)</b>	<b>(32,450.4)</b>

<sup>1</sup> Including an amount of \$5.0 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	2,983.9	2,580.6	2,841.8	2,177.7
Financing of activities performed as part of the Northern Plan	-	-	-	-
Financing the Youth Action Strategy	-	-	-	-
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	-
Financing of autonomous service units - Centre de conservation du Québec	1,491.5	1,474.3	1,748.8	1,747.2
Investing in Canada infrastructure program	959.1	959.1	1,808.7	1,808.7
2008 Infrastructure Projects	5,359.2	11,415.0	13,490.8	6,100.0
<b>Total</b>	<b>10,793.7</b>	<b>16,429.0</b>	<b>19,890.1</b>	<b>11,833.6</b>



# CYBERSÉCURITÉ ET NUMÉRIQUE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department</b>				
Cybersécurité et Numérique	253.4	-	253.4	52.1
<b>Subtotal</b>	<b>253.4</b>	<b>-</b>	<b>253.4</b>	<b>52.1</b>
<b>Special Fund</b>				
Cybersecurity and Digital Technology Fund	659.1	16.3	675.3	8.0
<b>Subtotal</b>	<b>659.1</b>	<b>16.3</b>	<b>675.3</b>	<b>8.0</b>
Subsidized Infrastructures	14.4		14.4	
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(682.0)</b>	<b>-</b>	<b>(682.0)</b>	<b>(8.0)</b>
<b>Total</b>	<b>244.9</b>	<b>16.3</b>	<b>261.1</b>	<b>52.1</b>
Budget Measures and Others <sup>2</sup>	52.1			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>297.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>(22.9)</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Department Budget and Appropriations

### Breakdown by Program (thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	91,260.5	450.0	1,000.0	<b>91,810.5</b>	107,666.9
2. Management of Specific Information Resources	64,243.0	-	-	<b>64,243.0</b>	66,382.2
3. High-speed Internet and Special Connectivity Projects	97,865.2	-	-	<b>97,865.2</b>	142,091.0
	<b>253,368.7</b>	<b>450.0</b>	<b>1,000.0</b>	<b>253,918.7</b>	<b>316,140.1</b>
Less:					
Permanent Appropriations				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>253,909.1</b>	316,130.5

### Allotment by Supercategory (thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>51,894.9</b>	53,730.8
Operating	<b>36,562.2</b>	41,153.6
Allocation to a Special Fund	<b>83,470.0</b>	95,614.1
Transfer	<b>81,441.6</b>	125,091.6
<b>Total</b>	<b>253,368.7</b>	<b>315,590.1</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>1,000.0</b>	1,000.0
<b>Total</b>	<b>1,000.0</b>	<b>1,000.0</b>

**Breakdown by Department**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>253,368.7</b>	315,590.1
<b>Total</b>	<b>253,368.7</b>	<b>315,590.1</b>
<b>Capital Budget</b>		
Department	<b>1,000.0</b>	1,000.0
<b>Total</b>	<b>1,000.0</b>	<b>1,000.0</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>52,100.0</b>
Subsidized Infrastructures	<b>14,439.5</b>
<b>Total</b>	<b>66,539.5</b>

## PROGRAM 1 Management and Administration

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	44,399.0	445.5	1,000.0	<b>44,953.5</b>	45,320.7
2. Cybersecurity	34,929.6	-	-	<b>34,929.6</b>	45,059.1
3. Digital transformation	9,234.2	4.5	-	<b>9,229.7</b>	14,626.5
4. Customer service for shared solutions	2,697.7	-	-	<b>2,697.7</b>	2,660.6
	<b>91,260.5</b>	<b>450.0</b>	<b>1,000.0</b>	<b>91,810.5</b>	<b>107,666.9</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>91,800.9</b>	107,657.3

The purpose of this program is to allocate the 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 (CQLR, chapter M-17.1.1). 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.

### Allotment by Supercategory

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Remuneration	30,455.4	9,989.4	5,383.0	1,717.3	<b>47,545.1</b>	49,494.9
Operating	13,823.6	5,931.6	3,851.2	762.0	<b>24,368.4</b>	28,220.1
Allocation to a Special Fund	-	19,008.6	-	218.4	<b>19,227.0</b>	29,231.9
Transfer	120.0	-	-	-	<b>120.0</b>	170.0
	<b>44,399.0</b>	<b>34,929.6</b>	<b>9,234.2</b>	<b>2,697.7</b>	<b>91,260.5</b>	<b>107,116.9</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	1,000.0	-	-	-	<b>1,000.0</b>	1,000.0
	<b>1,000.0</b>	-	-	-	<b>1,000.0</b>	<b>1,000.0</b>

## PROGRAM 2 Management of Specific Information Resources

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Major projects aimed at accelerating the Government's digital transformation	64,243.0	-	-	<b>64,243.0</b>	66,382.2
<b>Appropriations to be Voted</b>				<b>64,243.0</b>	66,382.2

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.

### Allotment by Supercategory

(thousands of dollars)

	Element	2025-2026	2024-2025
	1		
<b>Expenditure Budget</b>			
Allocation to a Special Fund	64,243.0	<b>64,243.0</b>	66,382.2
	<b>64,243.0</b>	<b>64,243.0</b>	<b>66,382.2</b>

### PROGRAM 3

#### High-speed Internet and Special Connectivity Projects

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Secrétariat à l'Internet haute vitesse et aux projets spéciaux de connectivité	97,865.2	-	-	97,865.2	142,091.0
<b>Appropriations to be Voted</b>				<b>97,865.2</b>	<b>142,091.0</b>

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.

#### Allotment by Supercategory

(thousands of dollars)

	Element	2025-2026	2024-2025
	1		
<b>Expenditure Budget</b>			
Remuneration	4,349.8	4,349.8	4,235.9
Operating	12,193.8	12,193.8	12,933.5
Transfer	81,321.6	81,321.6	124,921.6
	<b>97,865.2</b>	<b>97,865.2</b>	<b>142,091.0</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Management and Administration</b>		
Cybersecurity and Digital Technology Fund	19,227.0	29,231.9
<b>Program 2 - Management of Specific Information Resources</b>		
Cybersecurity and Digital Technology Fund	64,243.0	66,382.2
<b>Total</b>	<b>83,470.0</b>	<b>95,614.1</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	22,203.2	25,353.7
Operating	61,266.8	70,260.4
<b>Total</b>	<b>83,470.0</b>	<b>95,614.1</b>

**TRANSFER APPROPRIATIONS**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Management and Administration</b>		
Other Transfer Appropriations	<b>120.0</b>	170.0
<b>Program 3 - High-speed Internet and Special Connectivity Projects</b>		
Improved cell coverage	<b>27,100.0</b>	60,000.0
Ensure high-speed Internet connectivity	<b>26,211.4</b>	-
Éclair Program	-	21,968.6
Québec Broadband Program	<b>28,010.2</b>	42,953.0
<b>Total Program 3</b>	<b>81,321.6</b>	<b>124,921.6</b>
<b>Total</b>	<b>81,441.6</b>	<b>125,091.6</b>

**Allotment by Beneficiary**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Private sector enterprises	<b>56,621.6</b>	84,492.1
Municipalities	<b>21,900.0</b>	34,923.1
Non-profit Bodies	<b>2,920.0</b>	5,676.4
<b>Total</b>	<b>81,441.6</b>	<b>125,091.6</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Support	<b>81,441.6</b>	125,091.6
<b>Total</b>	<b>81,441.6</b>	<b>125,091.6</b>

## Special Fund Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Cybersecurity and Digital Technology Fund	660,341.4	675,341.4	665,237.5	683,505.8
<b>Total</b>	<b>660,341.4</b>	<b>675,341.4</b>	<b>665,237.5</b>	<b>683,505.8</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Fund	Expenditures	Investments
Cybersecurity and Digital Technology Fund		
Budget Measures	8,000.0	-
<b>Total</b>	<b>8,000.0</b>	<b>-</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Cybersecurity and Digital Technology Fund	683,341.4	100,506.6
<b>Total to be Approved</b>	<b>683,341.4</b>	<b>100,506.6</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Cybersecurity and Digital Technology Fund	48,651.6	-
<b>Total to be Approved</b>	<b>48,651.6</b>	<b>-</b>

**Cybersecurity and Digital Technology Fund**  
Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	85,470.0	(44,086.6)	18,470.0	129,556.6
Miscellaneous Revenue	574,871.4	39,190.5	541,333.0	535,680.9
<b>Total Revenues</b>	<b>660,341.4</b>	<b>(4,896.1)</b>	<b>559,803.0</b>	<b>665,237.5</b>
<b>EXPENDITURES</b>				
Remuneration	163,829.5	2,709.1	153,723.0	161,120.4
Operating	495,237.2	(12,183.2)	453,442.8	507,420.4
Total Expenditures Excluding Debt Service	659,066.7	(9,474.1)	607,165.8	668,540.8
Debt Service	16,274.7	1,309.7	14,127.7	14,965.0
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>675,341.4</b>	<b>(8,164.4)</b>	<b>621,293.5</b>	<b>683,505.8</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(15,000.0)	3,268.3	(61,490.5)	(18,268.3)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(852.0)	(18,268.3)	25,329.7	17,416.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(15,852.0)</b>	<b>(15,000.0)</b>	<b>(36,160.8)</b>	<b>(852.0)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	7,898.0	(39,857.7)	15,434.6	47,755.7
Information Resource Assets	92,608.6	(18,480.7)	112,579.8	111,089.3
Total Fixed Assets	100,506.6	(58,338.4)	128,014.4	158,845.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>100,506.6</b>	<b>(58,338.4)</b>	<b>128,014.4</b>	<b>158,845.0</b>
Financing Fund Loan Balance	(564,479.2)	36,097.5	(471,467.0)	(600,576.7)
Balance of Advances to (from) the General Fund	25,761.5	(20,285.5)	(21,580.5)	46,047.0
<b>Total</b>	<b>(538,717.7)</b>	<b>15,812.0</b>	<b>(493,047.5)</b>	<b>(554,529.7)</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$48.7 million are due mainly to higher telecommunications expenditures and higher remuneration expenditures related to the digital transformation.

**Cybersecurity and Digital Technology Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	41,191.5	97,027.0	
Miscellaneous Revenue	502,706.6	480,609.2	
<b>Total Revenues</b>	<b>543,898.1</b>	<b>577,636.2</b>	
<b>EXPENDITURES</b>			
Remuneration	135,646.6	156,548.8	
Operating	414,700.7	436,667.9	
Doubtful Accounts and Other Allowances	-	(25.9)	
Total Expenditures Excluding Debt Service	550,347.3	593,190.8	
Debt Service	8,550.8	14,358.9	
<b>Total Expenditures</b>	<b>558,898.1</b>	<b>607,549.7</b>	<b>48,651.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(15,000.0)	(29,913.5)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	37,447.6	47,329.9	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>22,447.6</b>	<b>17,416.4</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	26,187.5	5,516.0	
Information Resource Assets	106,879.0	95,225.0	
Total Fixed Assets	133,066.5	100,741.0	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>133,066.5</b>	<b>100,741.0</b>	<b>-</b>



# ÉCONOMIE, INNOVATION ET ÉNERGIE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Économie, Innovation et Énergie	1,495.4	-	1,495.4	505.3
Commission de l'éthique en science et en technologie	0.8	-	0.8	-
<b>Subtotal</b>	<b>1,496.3</b>	<b>-</b>	<b>1,496.3</b>	<b>505.3</b>
<b>Special Funds</b>				
Natural Resources and Energy Capital Fund	35.5	-	35.5	-
Natural Resources Fund	18.0	-	18.0	0.4
Economic Development Fund	778.0	288.0	1,066.0	412.9
Québec Enterprise Growth Fund	0.1	-	0.1	-
<b>Subtotal</b>	<b>831.6</b>	<b>288.0</b>	<b>1,119.6</b>	<b>413.3</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Fonds de recherche du Québec	342.8	-	342.8	-
Régie de l'énergie	22.8	-	22.8	-
<b>Subtotal</b>	<b>365.6</b>	<b>-</b>	<b>365.6</b>	<b>-</b>
<b>Defined-purpose Accounts</b>				
Financing of activities performed as part of the Northern Plan	0.1	-	0.1	-
Training, partnership and organization of special events	0.4	-	0.4	-
Investing in Canada infrastructure program	36.8	-	36.8	-
<b>Subtotal</b>	<b>37.4</b>	<b>-</b>	<b>37.4</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>	<b>2,355.1</b>	<b>-</b>	<b>2,355.1</b>	<b>-</b>
Subsidized Infrastructures	142.9	-	142.9	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(1,213.2)</b>	<b>-</b>	<b>(1,213.2)</b>	<b>(413.3)</b>
<b>Total</b>	<b>4,015.7</b>	<b>288.0</b>	<b>4,303.7</b>	<b>505.3</b>
Budget Measures and Others <sup>2</sup>	505.3	-	505.3	-
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>4,521.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>(6.9)</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	42,658.0	1,494.8	2,784.5	<b>43,947.7</b>	41,960.8
2. Economic Development	230,749.6	-	5,005.0	<b>235,754.6</b>	331,651.2
3. Development of Science, Research and Innovation	199,549.2	-	5.0	<b>199,554.2</b>	260,994.2
4. Economic Development Fund Interventions	739,088.2	-	-	<b>739,088.2</b>	651,698.1
5. Research and Innovation Bodies	247,679.6	-	-	<b>247,679.6</b>	246,654.6
6. Energy	36,536.7	-	-	<b>36,536.7</b>	38,390.5
	<b>1,496,261.3</b>	<b>1,494.8</b>	<b>7,794.5</b>	<b>1,502,561.0</b>	<b>1,571,349.4</b>
Less:					
Permanent Appropriations				<b>1,519.2</b>	1,519.2
<b>Appropriations to be Voted</b>				<b>1,501,041.8</b>	1,569,830.2

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>66,067.6</b>	65,346.6
Operating	<b>32,187.1</b>	28,762.1
Allocation to a Special Fund	<b>337,149.1</b>	468,932.0
Transfer	<b>653,566.3</b>	814,866.3
Doubtful Accounts and Other Allowances	<b>407,291.2</b>	188,058.7
<b>Total</b>	<b>1,496,261.3</b>	<b>1,565,965.7</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>1,050.0</b>	1,050.0
Information Resource Assets	<b>1,729.5</b>	813.5
Loans, Investments, Advances and Other Costs	<b>5,015.0</b>	5,015.0
<b>Total</b>	<b>7,794.5</b>	<b>6,878.5</b>

**Breakdown by department and budget-funded body**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>1,495,433.1</b>	1,565,155.5
Commission de l'éthique en science et en technologie	<b>828.2</b>	810.2
<b>Total</b>	<b>1,496,261.3</b>	<b>1,565,965.7</b>
<b>Capital Budget</b>		
Department	<b>7,794.5</b>	6,878.5
<b>Total</b>	<b>7,794.5</b>	<b>6,878.5</b>

**Elements Integrated into the Contingency Fund**

(thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>505,300.0</b>
Subsidized Infrastructures	<b>142,885.8</b>
<b>Total</b>	<b>648,185.8</b>

**PROGRAM 1  
Management and Administration**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	42,658.0	1,494.8	2,784.5	<b>43,947.7</b>	41,960.8
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)				<b>19.2</b>	19.2
Element 1				<b>19.2</b>	19.2
<b>Appropriations to be Voted</b>				<b>43,928.5</b>	41,941.6

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

**Allotment by Supercategory**

(thousands of dollars)

Element	1	2025-2026	2024-2025
<b>Expenditure Budget</b>			
Remuneration	23,358.5	<b>23,358.5</b>	22,287.6
Operating	18,732.8	<b>18,732.8</b>	18,732.8
Transfer	566.7	<b>566.7</b>	566.7
	<b>42,658.0</b>	<b>42,658.0</b>	<b>41,587.1</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	1,050.0	<b>1,050.0</b>	1,050.0
Information Resource Assets	1,729.5	<b>1,729.5</b>	813.5
Loans, Investments, Advances and Other Costs	5.0	<b>5.0</b>	5.0
	<b>2,784.5</b>	<b>2,784.5</b>	<b>1,868.5</b>

## PROGRAM 2 Economic Development

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Economic Policies and External Affairs	26,668.1	-	5.0	<b>26,673.1</b>	39,701.1
2. Strategic Industries and Major Economic Projects	55,172.3	-	-	<b>55,172.3</b>	73,371.1
3. Regional economic development and entrepreneurship	148,909.2	-	5,000.0	<b>153,909.2</b>	218,579.0
	<b>230,749.6</b>	-	<b>5,005.0</b>	<b>235,754.6</b>	<b>331,651.2</b>
Less:					
Permanent Appropriations					
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 3				<b>1,500.0</b>	1,500.0
<b>Appropriations to be Voted</b>				<b>234,254.6</b>	330,151.2

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	6,464.5	9,742.5	10,052.9	<b>26,259.9</b>	26,655.0
Operating	3,264.0	6,654.2	634.8	<b>10,553.0</b>	7,228.0
Transfer	16,939.6	38,775.6	136,721.5	<b>192,436.7</b>	291,263.2
Doubtful Accounts and Other Allowances	-	-	1,500.0	<b>1,500.0</b>	1,500.0
	<b>26,668.1</b>	<b>55,172.3</b>	<b>148,909.2</b>	<b>230,749.6</b>	<b>326,646.2</b>
<b>Capital Budget</b>					
Loans, Investments, Advances and Other Costs	5.0	-	5,000.0	<b>5,005.0</b>	5,005.0
	<b>5.0</b>	-	<b>5,000.0</b>	<b>5,005.0</b>	<b>5,005.0</b>

**PROGRAM 3**  
**Development of Science, Research and Innovation**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Administrative Support	10,387.9	-	5.0	<b>10,392.9</b>	10,442.2
2. Support for Bodies and Projects	155,790.6	-	-	<b>155,790.6</b>	202,037.1
3. Support for Research Infrastructure	10,972.7	-	-	<b>10,972.7</b>	22,616.9
4. Support for next generation scientists and scientific culture	22,398.0	-	-	<b>22,398.0</b>	25,898.0
	<b>199,549.2</b>	-	<b>5.0</b>	<b>199,554.2</b>	<b>260,994.2</b>
<b>Appropriations to be Voted</b>				<b>199,554.2</b>	260,994.2

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Remuneration	9,685.0	-	-	-	<b>9,685.0</b>	9,784.3
Operating	702.9	-	-	-	<b>702.9</b>	652.9
Transfer	-	155,790.6	10,972.7	22,398.0	<b>189,161.3</b>	250,552.0
	<b>10,387.9</b>	<b>155,790.6</b>	<b>10,972.7</b>	<b>22,398.0</b>	<b>199,549.2</b>	<b>260,989.2</b>
<b>Capital Budget</b>						
Loans, Investments, Advances and Other Costs	5.0	-	-	-	<b>5.0</b>	5.0
	<b>5.0</b>	-	-	-	<b>5.0</b>	<b>5.0</b>

## PROGRAM 4 Economic Development Fund Interventions

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Government Mandates	464,620.0	-	-	<b>464,620.0</b>	314,689.6
2. ESSOR Program	94,596.6	-	-	<b>94,596.6</b>	114,896.6
3. Retention of Strategic Businesses	34,945.6	-	-	<b>34,945.6</b>	34,845.6
4. Support for Commercialization Projects	97,750.0	-	-	<b>97,750.0</b>	136,975.0
5. Other Support Measures for Businesses	47,176.0	-	-	<b>47,176.0</b>	50,291.3
	<b>739,088.2</b>	-	-	<b>739,088.2</b>	<b>651,698.1</b>
<b>Appropriations to be Voted</b>				<b>739,088.2</b>	651,698.1

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.

### Allotment by Supercategory

(thousands of dollars)

Expenditure Budget	Elements					2025-2026	2024-2025
	1	2	3	4	5		
Allocation to a Special Fund	179,913.4	14,598.0	18,859.6	87,750.0	32,176.0	<b>333,297.0</b>	465,139.4
Doubtful Accounts and Other Allowances	284,706.6	79,998.6	16,086.0	10,000.0	15,000.0	<b>405,791.2</b>	186,558.7
	<b>464,620.0</b>	<b>94,596.6</b>	<b>34,945.6</b>	<b>97,750.0</b>	<b>47,176.0</b>	<b>739,088.2</b>	<b>651,698.1</b>

**PROGRAM 5**  
**Research and Innovation Bodies**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Québec Research Fund	246,851.4	-	-	<b>246,851.4</b>	245,844.4
2. Commission de l'éthique en science et en technologie	828.2	-	-	<b>828.2</b>	810.2
	<b>247,679.6</b>	-	-	<b>247,679.6</b>	<b>246,654.6</b>
<b>Appropriations to be Voted</b>				<b>247,679.6</b>	246,654.6

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements		2025-2026	2024-2025
Expenditure Budget	1	2		
Remuneration	-	745.8	<b>745.8</b>	727.8
Operating	-	82.4	<b>82.4</b>	82.4
Transfer	246,851.4	-	<b>246,851.4</b>	245,844.4
	<b>246,851.4</b>	<b>828.2</b>	<b>247,679.6</b>	<b>246,654.6</b>

## PROGRAM 6 Energy

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Electricity and Fuels	36,536.7	-	-	<b>36,536.7</b>	38,390.5
<b>Appropriations to be Voted</b>				<b>36,536.7</b>	38,390.5

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

### Allotment by Supercategory

(thousands of dollars)

	Element	2025-2026	2024-2025
	1		
<b>Expenditure Budget</b>			
Remuneration	6,018.4	<b>6,018.4</b>	5,891.9
Operating	2,116.0	<b>2,116.0</b>	2,066.0
Allocation to a Special Fund	3,852.1	<b>3,852.1</b>	3,792.6
Transfer	24,550.2	<b>24,550.2</b>	26,640.0
	<b>36,536.7</b>	<b>36,536.7</b>	<b>38,390.5</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 4 - Economic Development Fund Interventions</b>		
Economic Development Fund	<b>333,297.0</b>	<b>465,139.4</b>
<b>Program 6 - Energy</b>		
Natural Resources Fund	<b>3,852.1</b>	<b>3,792.6</b>
<b>Total</b>	<b>337,149.1</b>	<b>468,932.0</b>

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## Allotment by Expenditure Category

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>2,259.8</b>	2,200.3
Operating	<b>1,592.3</b>	1,592.3
Support	<b>333,297.0</b>	465,139.4
<b>Total</b>	<b>337,149.1</b>	<b>468,932.0</b>

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**TRANSFER APPROPRIATIONS**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Management and Administration</b>		
Other Transfer Appropriations	566.7	566.7
<b>Program 2 - Economic Development</b>		
Support for Businesses in the Regions and Revitalization of Communities	-	21,000.0
Support for small-scale alcoholic beverage producers	14,000.0	13,000.0
Ensure the growth of Québec's aerospace sector	4,000.0	4,500.0
Social economy	1,735.0	9,311.2
Promoting innovation in transportation	5,975.0	6,000.0
Encouragement for Businesses to Go Digital	-	27,930.0
Continue development of the aluminum sector	5,418.6	6,470.0
Programme d'appui au fonctionnement d'organismes de développement économique	14,203.0	15,128.0
Programme d'appui aux projets de développement économique	17,136.0	35,209.8
Support entrepreneurship and business succession	2,000.0	2,250.0
Support for the implementation of the innovation zones	25,615.6	20,721.9
Support for Entrepreneurship and Assistance for Regional Initiatives	7,001.9	19,240.7
Support for the Economic Development of the Ville de Montréal	50,000.0	50,000.0
Developing industrial sites to welcome major projects	4,351.6	8,951.6
Other Transfer Appropriations	41,000.0	51,550.0
<b>Total Program 2</b>	<b>192,436.7</b>	<b>291,263.2</b>
<b>Program 3 - Development of Science, Research and Innovation</b>		
Research and Innovation Infrastructure	10,972.7	22,616.9
Support for New Scientists and Scientific Culture	22,398.0	25,898.0
Support for Research and Innovation Bodies	155,790.6	202,037.1
<b>Total Program 3</b>	<b>189,161.3</b>	<b>250,552.0</b>
<b>Program 5 - Research and Innovation Bodies</b>		
Québec Research Fund	246,851.4	245,844.4
<b>Program 6 - Energy</b>		
Growth, Research, Innovation, Supply and Security of Energy Resources	15,395.0	17,395.0
Distribution cable undergrounding	1.6	19.9
Focusing on green hydrogen and bioenergy	9,153.6	9,225.1
<b>Total Program 6</b>	<b>24,550.2</b>	<b>26,640.0</b>
<b>Total</b>	<b>653,566.3</b>	<b>814,866.3</b>

## TRANSFER APPROPRIATIONS (cont'd)

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Private sector enterprises	36,459.4	45,455.9
Government Enterprises and Bodies	12,867.5	13,193.8
Health and Social Services Establishments	37,200.5	37,050.5
Educational Institutions	117,964.1	118,544.1
Municipalities	104,382.0	104,637.3
Non-profit Bodies	247,834.8	399,492.9
Individuals	96,858.0	96,491.8
<b>Total</b>	<b>653,566.3</b>	<b>814,866.3</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	7,781.3	7,774.3
Operating	2,842.2	3,175.5
Capital	9,505.1	21,312.4
Interest	1,469.2	1,324.4
Support	631,968.5	781,279.7
<b>Total</b>	<b>653,566.3</b>	<b>814,866.3</b>

## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Natural Resources and Energy Capital Fund	10,323.0	35,477.0	9,642.0	8,430.0
Natural Resources Fund <sup>1</sup>	17,736.3	18,049.2	10,906.3	5,596.7
Economic Development Fund	1,066,026.2	1,066,026.2	1,789,959.0	1,789,959.0
Québec Enterprise Growth Fund	258.0	88.0	349.0	88.0
<b>Total</b>	<b>1,094,343.5</b>	<b>1,119,640.4</b>	<b>1,810,856.3</b>	<b>1,804,073.7</b>

<sup>1</sup> The Natural Resources Fund is made up of various components. The results correspond to those of the Fossil Energy Management component.

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Funds	Expenditures	Investments
Natural Resources Fund		
Budget Measures	400.0	-
Economic Development Fund		
Budget Measures	412,900.0	-
<b>Total</b>	<b>413,300.0</b>	<b>-</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Natural Resources and Energy Capital Fund	35,477.0	480,319.0
Natural Resources Fund	18,449.2	24.5
Economic Development Fund	1,478,926.2	1,732,980.0
Québec Enterprise Growth Fund	88.0	97,892.0
<b>Total to be Approved</b>	<b>1,532,940.4</b>	<b>2,311,215.5</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Natural Resources and Energy Capital Fund	8,469.2	-
<b>Total to be Approved</b>	<b>8,469.2</b>	<b>-</b>

**Natural Resources and Energy Capital Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Miscellaneous Revenue	10,323.0	681.0	10,141.0	9,642.0
<b>Total Revenues</b>	<b>10,323.0</b>	<b>681.0</b>	<b>10,141.0</b>	<b>9,642.0</b>
<b>EXPENDITURES</b>				
<b>EXPENDITURES TO BE APPROVED : Doubtful Accounts and Other Allowances</b>				
	<b>35,477.0</b>	<b>27,047.0</b>	<b>178.0</b>	<b>8,430.0</b>
Total Expenditures Excluding Debt Service	35,477.0	27,047.0	178.0	8,430.0
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>35,477.0</b>	<b>27,047.0</b>	<b>178.0</b>	<b>8,430.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(25,154.0)	(26,366.0)	9,963.0	1,212.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	(206,200.0)	1,212.0	(200,722.0)	(207,412.0)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(231,354.0)</b>	<b>(25,154.0)</b>	<b>(190,759.0)</b>	<b>(206,200.0)</b>
Accumulated Revaluation Gains or Losses	239,514.0	-	242,120.0	239,514.0
<b>Ending Cumulative Surplus (Deficit)</b>	<b>8,160.0</b>	<b>(25,154.0)</b>	<b>51,361.0</b>	<b>33,314.0</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	480,319.0	145,969.0	428,750.0	334,350.0
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>480,319.0</b>	<b>145,969.0</b>	<b>428,750.0</b>	<b>334,350.0</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	(1,229,789.0)	(480,319.0)	(911,620.0)	(749,470.0)
<b>Total</b>	<b>(1,229,789.0)</b>	<b>(480,319.0)</b>	<b>(911,620.0)</b>	<b>(749,470.0)</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$8.5 million in 2023-2024 are due mainly to a permanent write-down in the value of shares and a realized loss on derivative financial instruments recognized in the forecast results.

**Natural Resources and Energy Capital Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Miscellaneous Revenue	1,148.0	8,788.4	
<b>Total Revenues</b>	<b>1,148.0</b>	<b>8,788.4</b>	
<b>EXPENDITURES</b>			
Operating	-	1,086.4	
Doubtful Accounts and Other Allowances	175.0	7,557.8	
Expenditure related to the proportionate share of interest	-	144.2	
<b>Total Expenditures Excluding Debt Service</b>	<b>175.0</b>	<b>8,788.4</b>	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>175.0</b>	<b>8,788.4</b>	
Expenditure related to the proportionate share of interest	-	(144.2)	
<b>Total expenditures to be approved</b>	<b>175.0</b>	<b>8,644.2</b>	<b>8,469.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	973.0	-	
Beginning Cumulative Surplus (Deficit) Associated with Activities	(198,715.0)	(207,411.6)	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(197,742.0)</b>	<b>(207,411.6)</b>	
Accumulated Revaluation Gains or Losses	216,230.0	238,352.5	
<b>Ending Cumulative Surplus (Deficit)</b>	<b>18,488.0</b>	<b>30,940.9</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
<b>Total Fixed Assets</b>	<b>-</b>	<b>-</b>	
Loans, Investments, Advances and Other Costs	345,000.0	-	
<b>Total Investments</b>	<b>345,000.0</b>	<b>-</b>	<b>-</b>

**Natural Resources Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	16,946.6	6,999.5	28,325.5	9,947.1
Duties and Permits	83.5	3.1	11.5	80.4
Miscellaneous Revenue	706.2	(172.6)	735.0	878.8
<b>Total Revenues</b>	<b>17,736.3</b>	<b>6,830.0</b>	<b>29,072.0</b>	<b>10,906.3</b>
<b>EXPENDITURES</b>				
Remuneration	2,956.6	392.6	2,776.2	2,564.0
Operating	5,091.6	2,065.3	5,564.3	3,026.3
Transfer	10,000.0	10,000.0	21,100.0	-
Doubtful Accounts and Other Allowances	1.0	(5.4)	1.0	6.4
Total Expenditures Excluding Debt Service	18,049.2	12,452.5	29,441.5	5,596.7
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>18,049.2</b>	<b>12,452.5</b>	<b>29,441.5</b>	<b>5,596.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(312.9)	(5,622.5)	(369.5)	5,309.6
Beginning Cumulative Surplus (Deficit) Associated with Activities	20,998.5	5,309.6	20,859.1	15,688.9
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>20,685.6</b>	<b>(312.9)</b>	<b>20,489.6</b>	<b>20,998.5</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	24.5	24.5	74.2	-
Total Fixed Assets	24.5	24.5	74.2	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>24.5</b>	<b>24.5</b>	<b>74.2</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	21,090.5	(5,895.3)	20,730.8	26,985.8
<b>Total</b>	<b>21,090.5</b>	<b>(5,895.3)</b>	<b>20,730.8</b>	<b>26,985.8</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Natural Resources Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	11,646.1	2,196.1	
Duties and Permits	13.4	(492.9)	
Miscellaneous Revenue	2.0	730.7	
<b>Total Revenues</b>	<b>11,661.5</b>	<b>2,433.9</b>	
<b>EXPENDITURES</b>			
Remuneration	3,280.7	2,305.0	
Operating	7,325.9	3,210.3	
Transfer	4,500.0	-	
Doubtful Accounts and Other Allowances	1.0	2,981.3	
Total Expenditures Excluding Debt Service	15,107.6	8,496.6	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>15,107.6</b>	<b>8,496.6</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(3,446.1)	(6,062.7)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	20,337.0	21,751.5	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>16,890.9</b>	<b>15,688.8</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	95.0	83.3	
Total Fixed Assets	95.0	83.3	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>95.0</b>	<b>83.3</b>	-

**Economic Development Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	746,138.2	(678,160.8)	1,059,395.2	1,424,299.0
Transfers from Other Reporting Entities of the Gouvernement du Québec	28.0	(224.0)	68.0	252.0
Miscellaneous Revenue	319,860.0	(45,548.0)	279,538.0	365,408.0
<b>Total Revenues</b>	<b>1,066,026.2</b>	<b>(723,932.8)</b>	<b>1,339,001.2</b>	<b>1,789,959.0</b>
<b>EXPENDITURES</b>				
Operating <sup>2</sup>	144,100.0	(500.0)	140,100.0	144,600.0
Transfer	203,364.0	(73,553.0)	264,328.1	276,917.0
Doubtful Accounts and Other Allowances	430,539.2	(705,538.8)	707,673.3	1,136,078.0
Total Expenditures Excluding Debt Service	778,003.2	(779,591.8)	1,112,101.4	1,557,595.0
Debt Service	288,023.0	55,659.0	226,899.8	232,364.0
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>1,066,026.2</b>	<b>(723,932.8)</b>	<b>1,339,001.2</b>	<b>1,789,959.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	82,984.0	-	82,984.0	82,984.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>82,984.0</b>	<b>-</b>	<b>82,984.0</b>	<b>82,984.0</b>
Accumulated Revaluation Gains or Losses	(94,769.0)	-	(76,071.0)	(94,769.0)
<b>Ending Cumulative Surplus (Deficit)</b>	<b>(11,785.0)</b>	<b>-</b>	<b>6,913.0</b>	<b>(11,785.0)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	1,732,980.0	(489,198.0)	2,770,857.0	2,222,178.0
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>1,732,980.0</b>	<b>(489,198.0)</b>	<b>2,770,857.0</b>	<b>2,222,178.0</b>
Financing Fund Loan Balance	(8,263,048.0)	(1,039,074.0)	(7,512,536.0)	(7,223,974.0)
Balance of Advances to (from) the General Fund	(2,058,767.0)	(100,113.0)	(2,275,232.0)	(1,958,654.0)
<b>Total</b>	<b>(10,321,815.0)</b>	<b>(1,139,187.0)</b>	<b>(9,787,768.0)</b>	<b>(9,182,628.0)</b>

<sup>1</sup> Including an amount of \$5.0 million in doubtful accounts and other allowances and transfer revenues from the responsible department arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

<sup>2</sup> Corresponds to remuneration for Investissement Québec to be determined by the Government under section 27 of the Act respecting Investissement Québec (CQLR, chapter I-16.0.1)

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Economic Development Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	1,028,166.0	658,526.9	
Transfers from Other Reporting Entities of the Gouvernement du Québec	27.0	18,220.7	
Miscellaneous Revenue	257,668.0	258,160.7	
<b>Total Revenues</b>	<b>1,285,861.0</b>	<b>934,908.3</b>	
<b>EXPENDITURES</b>			
Operating	135,000.0	167,894.8	
Transfer	263,702.0	215,543.2	
Doubtful Accounts and Other Allowances	702,863.0	332,743.3	
Expenditure related to the proportionate share of interest	-	27,939.1	
Total Expenditures Excluding Debt Service	1,101,565.0	744,120.4	
Debt Service	184,296.0	190,788.0	
<b>Total Expenditures</b>	<b>1,285,861.0</b>	<b>934,908.4</b>	
Expenditure related to the proportionate share of interest	-	(27,939.1)	
<b>Total expenditures to be approved</b>	<b>1,285,861.0</b>	<b>906,969.3</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	(0.1)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	82,984.0	82,984.3	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>82,984.0</b>	<b>82,984.2</b>	
Accumulated Revaluation Gains or Losses	(37,378.0)	(73,317.8)	
<b>Ending Cumulative Surplus (Deficit)</b>	<b>45,606.0</b>	<b>9,666.4</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	2,236,192.0	1,930,401.3	
<b>Total Investments</b>	<b>2,236,192.0</b>	<b>1,930,401.3</b>	<b>-</b>

**Québec Enterprise Growth Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Miscellaneous Revenue	258.0	(91.0)	292.0	349.0
<b>Total Revenues</b>	<b>258.0</b>	<b>(91.0)</b>	<b>292.0</b>	<b>349.0</b>
<b>EXPENDITURES</b>				
Operating	88.0	-	-	88.0
Doubtful Accounts and Other Allowances	-	-	150.0	-
Total Expenditures Excluding Debt Service	88.0	-	150.0	88.0
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>88.0</b>	<b>-</b>	<b>150.0</b>	<b>88.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	170.0	(91.0)	142.0	261.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	(429.0)	261.0	(477.0)	(690.0)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(259.0)</b>	<b>170.0</b>	<b>(335.0)</b>	<b>(429.0)</b>
Accumulated Revaluation Gains or Losses	(18,674.0)	-	(14,524.0)	(18,674.0)
<b>Ending Cumulative Surplus (Deficit)</b>	<b>(18,933.0)</b>	<b>170.0</b>	<b>(14,859.0)</b>	<b>(19,103.0)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	97,892.0	(3,772.0)	120,000.0	101,664.0
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>97,892.0</b>	<b>(3,772.0)</b>	<b>120,000.0</b>	<b>101,664.0</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	(559,450.0)	(97,891.0)	(565,379.0)	(461,559.0)
<b>Total</b>	<b>(559,450.0)</b>	<b>(97,891.0)</b>	<b>(565,379.0)</b>	<b>(461,559.0)</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Québec Enterprise Growth Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Miscellaneous Revenue	436.0	110.5	
<b>Total Revenues</b>	<u>436.0</u>	<u>110.5</u>	
<b>EXPENDITURES</b>			
Operating	-	110.5	
Doubtful Accounts and Other Allowances	150.0	-	
Total Expenditures Excluding Debt Service	<u>150.0</u>	<u>110.5</u>	
Debt Service	-	-	
<b>Total Expenditures</b>	<u>150.0</u>	<u>110.5</u>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	286.0	-	
Beginning Cumulative Surplus (Deficit) Associated with Activities	(757.0)	(690.4)	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<u>(471.0)</u>	<u>(690.4)</u>	
Accumulated Revaluation Gains or Losses	(17,671.0)	(17,177.3)	
<b>Ending Cumulative Surplus (Deficit)</b>	<u>(18,142.0)</u>	<u>(17,867.7)</u>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	<u>-</u>	<u>-</u>	
Loans, Investments, Advances and Other Costs	180,000.0	39,137.8	
<b>Total Investments</b>	<u>180,000.0</u>	<u>39,137.8</u>	-

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Fonds de recherche du Québec	342,832.8	342,832.8	350,199.6	360,806.7
Régie de l'énergie	21,821.9	22,813.5	17,164.8	19,955.9
<b>Total</b>	<b>364,654.7</b>	<b>365,646.3</b>	<b>367,364.4</b>	<b>380,762.6</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
Fonds de recherche du Québec		
Other variations	-	268.0
<b>Total</b>	<b>-</b>	<b>268.0</b>

**Fonds de recherche du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	247,333.4	1,007.0	246,326.0	246,326.4
Transfers from Other Reporting Entities of the Gouvernement du Québec	60,071.0	-	74,298.2	60,071.0
Miscellaneous Revenue	35,428.4	(8,373.8)	26,897.3	43,802.2
<b>Total Revenues</b>	<b>342,832.8</b>	<b>(7,366.8)</b>	<b>347,521.5</b>	<b>350,199.6</b>
<b>EXPENDITURES</b>				
Remuneration	17,638.0	447.0	16,545.1	17,191.0
Operating	5,723.6	111.9	6,106.7	5,611.7
Transfer	319,471.2	(18,532.8)	324,869.7	338,004.0
Total Expenditures Excluding Debt Service	342,832.8	(17,973.9)	347,521.5	360,806.7
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>342,832.8</b>	<b>(17,973.9)</b>	<b>347,521.5</b>	<b>360,806.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	10,607.1	-	(10,607.1)
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	(10,607.1)	-	10,607.1
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	90.0	-	90.0	90.0
Information Resource Assets	392.0	220.0	392.0	172.0
Total Fixed Assets	482.0	220.0	482.0	262.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>482.0</b>	<b>220.0</b>	<b>482.0</b>	<b>262.0</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Régie de l'énergie**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Duties and Permits	21,621.9	4,889.2	17,022.2	16,732.7
Miscellaneous Revenue	200.0	(232.1)	503.2	432.1
<b>Total Revenues</b>	<b>21,821.9</b>	<b>4,657.1</b>	<b>17,525.4</b>	<b>17,164.8</b>
<b>EXPENDITURES</b>				
Remuneration	15,685.0	1,660.0	14,194.1	14,025.0
Operating	7,128.5	1,197.6	6,337.9	5,930.9
Total Expenditures Excluding Debt Service	22,813.5	2,857.6	20,532.0	19,955.9
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>22,813.5</b>	<b>2,857.6</b>	<b>20,532.0</b>	<b>19,955.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(991.6)	1,799.5	(3,006.6)	(2,791.1)
Beginning Cumulative Surplus (Deficit) Associated with Activities	6,743.9	(2,791.1)	8,739.0	9,535.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>5,752.3</b>	<b>(991.6)</b>	<b>5,732.4</b>	<b>6,743.9</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	5.0	4.0	-	1.0
Information Resource Assets	673.7	339.3	307.0	334.4
Total Fixed Assets	678.7	343.3	307.0	335.4
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>678.7</b>	<b>343.3</b>	<b>307.0</b>	<b>335.4</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	5,545.9	(858.3)	7,237.2	6,404.2
<b>Total</b>	<b>5,545.9</b>	<b>(858.3)</b>	<b>7,237.2</b>	<b>6,404.2</b>

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Financing of activities performed as part of the Northern Plan	-	111.6	531.0	724.2
Training, partnership and organization of special events	200.0	441.5	150.0	586.2
Investing in Canada infrastructure program	42,547.3	36,845.5	44,052.8	19,198.9
<b>Total</b>	<b>42,747.3</b>	<b>37,398.6</b>	<b>44,733.8</b>	<b>20,509.3</b>



# ÉDUCATION

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Bodies</b>				
Éducation	19,816.6	-	19,816.6	154.8
Commission consultative de l'enseignement privé	0.2	-	0.2	-
Conseil supérieur de l'éducation	3.8	-	3.8	-
National Student Ombudsman	5.1	-	5.1	-
<b>Subtotal</b>	<b>19,825.6</b>	<b>-</b>	<b>19,825.6</b>	<b>154.8</b>
<b>Special Fund</b>				
Sports and Physical Activity Development Fund	152.2	-	152.3	0.6
<b>Subtotal</b>	<b>152.2</b>	<b>-</b>	<b>152.3</b>	<b>0.6</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Institut national des mines	1.5	-	1.5	-
Société des établissements de plein air du Québec	260.3	0.2	260.5	-
<b>Subtotal</b>	<b>261.7</b>	<b>0.2</b>	<b>262.0</b>	<b>-</b>
<b>Education Network Bodies<sup>3</sup></b>				
School Service Centres and School Boards	20,680.0	364.6	21,044.6	-
<b>Subtotal</b>	<b>20,680.0</b>	<b>364.6</b>	<b>21,044.6</b>	<b>-</b>
<b>Defined-purpose Accounts</b>				
Minority-language and second-language teaching	30.3	-	30.3	-
Financing of activities performed as part of the Northern Plan	0.4	-	0.4	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	92.4	-	92.4	-
Training, partnership and organization of special events	0.8	-	0.8	-
Investing in Canada infrastructure program	44.4	-	44.4	-
<b>Subtotal</b>	<b>168.3</b>	<b>-</b>	<b>168.3</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>				
Subsidized Infrastructures	3,413.0	-	3,413.0	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(21,165.7)</b>	<b>-</b>	<b>(21,165.7)</b>	<b>(0.6)</b>
<b>Total</b>	<b>23,362.2</b>	<b>364.9</b>	<b>23,727.1</b>	<b>154.8</b>
Budget Measures and Others <sup>2</sup>	154.8			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>23,517.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>2.2</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and Budget-funded Bodies

### Breakdown by Program (thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Administration	369,030.5	5,123.6	9,148.3	<b>373,055.2</b>	372,117.3
2. Support for Organizations	157,753.3	15.2	18.0	<b>157,756.1</b>	151,845.6
3. School Taxes - Fiscal Balancing Subsidy	1,519,376.1	-	-	<b>1,519,376.1</b>	1,512,682.6
4. Preschool, Primary and Secondary Education	15,997,255.6	-	-	<b>15,997,255.6</b>	15,616,532.3
5. Development of sports, recreation, physical activity and the outdoors	183,252.9	-	-	<b>183,252.9</b>	199,332.1
6. Retirement Plans	1,598,965.7	-	-	<b>1,598,965.7</b>	1,517,186.4
	<b>19,825,634.1</b>	<b>5,138.8</b>	<b>9,166.3</b>	<b>19,829,661.6</b>	<b>19,369,696.3</b>
Less: Permanent Appropriations				<b>1,598,984.9</b>	1,517,205.6
<b>Appropriations to be Voted</b>				<b>18,230,676.7</b>	17,852,490.7

### Allotment by Supercategory (thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>109,113.9</b>	107,883.3
Operating	<b>283,057.6</b>	285,860.5
Allocation to a Special Fund	<b>750.0</b>	500.0
Transfer	<b>19,432,712.6</b>	18,971,975.8
<b>Total</b>	<b>19,825,634.1</b>	<b>19,366,219.6</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>1,470.2</b>	918.0
Information Resource Assets	<b>7,693.1</b>	7,694.5
Loans, Investments, Advances and Other Costs	<b>3.0</b>	3.0
<b>Total</b>	<b>9,166.3</b>	<b>8,615.5</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>19,816,602.5</b>	19,357,388.6
Commission consultative de l'enseignement privé	<b>212.9</b>	198.2
Conseil supérieur de l'éducation	<b>3,761.6</b>	3,686.0
National Student Ombudsman	<b>5,057.1</b>	4,946.8
<b>Total</b>	<b>19,825,634.1</b>	<b>19,366,219.6</b>
<b>Capital Budget</b>		
Department	<b>9,148.3</b>	8,597.5
Conseil supérieur de l'éducation	<b>18.0</b>	18.0
<b>Total</b>	<b>9,166.3</b>	<b>8,615.5</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>154,800.0</b>
Subsidized Infrastructures	<b>3,412,994.2</b>
<b>Total</b>	<b>3,567,794.2</b>

## Éducation

### PROGRAM 1 Administration

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management	14,846.8	-	-	<b>14,846.8</b>	14,678.6
2. Funding and budget	65,640.1	54.7	1,463.2	<b>67,048.6</b>	65,953.9
3. Digital and information	121,705.0	5,068.9	7,685.1	<b>124,321.2</b>	118,974.4
4. Academic success and workforce	105,861.4	-	-	<b>105,861.4</b>	110,790.5
5. Network support, governance and performance	14,778.6	-	-	<b>14,778.6</b>	14,466.0
6. Diversity, External relations, Anglophones and Indigenous peoples	13,564.6	-	-	<b>13,564.6</b>	15,339.3

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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.

### Allotment by Supercategory

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Remuneration	10,210.6	17,716.6	16,967.1	26,865.8	9,028.7	5,253.7	86,042.5
Operating	4,222.9	47,923.5	104,737.9	78,995.6	5,749.9	4,033.3	245,663.1
Transfer	413.3	-	-	-	-	4,277.6	4,690.9
	<b>14,846.8</b>	<b>65,640.1</b>	<b>121,705.0</b>	<b>105,861.4</b>	<b>14,778.6</b>	<b>13,564.6</b>	<b>336,396.5</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	-	1,460.2	-	-	-	-	1,460.2
Information Resource Assets	-	-	7,685.1	-	-	-	7,685.1
Loans, Investments, Advances and Other Costs	-	3.0	-	-	-	-	3.0
	-	<b>1,463.2</b>	<b>7,685.1</b>	-	-	-	<b>9,148.3</b>

## PROGRAM 1 (cont'd)

### Administration

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Sports, recreation, physical activity and the outdoors	13,738.2	-	-	13,738.2	13,329.2
8. Infrastructure Governance	8,088.4	-	-	8,088.4	7,979.3
9. Departmental governance and performance	10,807.4	-	-	10,807.4	10,606.1
	<b>369,030.5</b>	<b>5,123.6</b>	<b>9,148.3</b>	<b>373,055.2</b>	<b>372,117.3</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				19.2	19.2
<b>Appropriations to be Voted</b>				<b>373,036.0</b>	<b>372,098.1</b>

### Allotment by Supercategory

(thousands of dollars)

	Subtotal	Elements			2025-2026	2024-2025
		7	8	9		
<b>Expenditure Budget</b>						
Remuneration	86,042.5	5,848.6	4,941.4	4,706.4	101,538.9	100,508.9
Operating	245,663.1	7,889.6	3,147.0	6,101.0	262,800.7	263,603.6
Transfer	4,690.9	-	-	-	4,690.9	4,530.9
	<b>336,396.5</b>	<b>13,738.2</b>	<b>8,088.4</b>	<b>10,807.4</b>	<b>369,030.5</b>	<b>368,643.4</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	1,460.2	-	-	-	1,460.2	908.0
Information Resource Assets	7,685.1	-	-	-	7,685.1	7,686.5
Loans, Investments, Advances and Other Costs	3.0	-	-	-	3.0	3.0
	<b>9,148.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,148.3</b>	<b>8,597.5</b>

## Éducation

### PROGRAM 2 Support for Organizations

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Institut national des mines	1,524.4	-	-	1,524.4	1,489.7
2. Support for Education Partners	75,219.0	-	-	75,219.0	72,143.8
3. Community Action	49,323.4	-	-	49,323.4	46,723.4
4. Regional consultation bodies	22,654.9	-	-	22,654.9	22,654.9
5. Conseil supérieur de l'éducation	3,761.6	15.2	18.0	3,764.4	3,688.8
6. Commission consultative de l'enseignement privé	212.9	-	-	212.9	198.2

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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.

### Allotment by Supercategory

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Remuneration	-	-	-	-	2,999.0	195.6	3,194.6
Operating	-	-	-	-	762.6	17.3	779.9
Transfer	1,524.4	75,219.0	49,323.4	22,654.9	-	-	148,721.7
	<b>1,524.4</b>	<b>75,219.0</b>	<b>49,323.4</b>	<b>22,654.9</b>	<b>3,761.6</b>	<b>212.9</b>	<b>152,696.2</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	-	-	-	-	10.0	-	10.0
Information Resource Assets	-	-	-	-	8.0	-	8.0
	-	-	-	-	<b>18.0</b>	-	<b>18.0</b>

## PROGRAM 2 (cont'd)

### Support for Organizations

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. National Student Ombudsman	5,057.1	-	-	5,057.1	4,946.8
	<b>157,753.3</b>	<b>15.2</b>	<b>18.0</b>	<b>157,756.1</b>	<b>151,845.6</b>
<b>Appropriations to be Voted</b>				<b>157,756.1</b>	151,845.6

### Allotment by Supercategory

(thousands of dollars)

	Subtotal	7	Elements	2025-2026	2024-2025
<b>Expenditure Budget</b>					
Remuneration	3,194.6	4,380.4		7,575.0	7,374.4
Operating	779.9	676.7		1,456.6	1,456.6
Transfer	148,721.7	-		148,721.7	143,011.8
	<b>152,696.2</b>	<b>5,057.1</b>		<b>157,753.3</b>	<b>151,842.8</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	10.0	-		10.0	10.0
Information Resource Assets	8.0	-		8.0	8.0
	<b>18.0</b>	<b>-</b>		<b>18.0</b>	<b>18.0</b>

**PROGRAM 3  
School Taxes - Fiscal Balancing Subsidy**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Fiscal Balancing Subsidy	1,492,305.9	-	-	<b>1,492,305.9</b>	1,485,612.4
2. Incidental Revenue	27,070.2	-	-	<b>27,070.2</b>	27,070.2
	<b>1,519,376.1</b>	-	-	<b>1,519,376.1</b>	<b>1,512,682.6</b>
<b>Appropriations to be Voted</b>				<b>1,519,376.1</b>	1,512,682.6

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements		2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Transfer	1,492,305.9	27,070.2	<b>1,519,376.1</b>	1,512,682.6
	<b>1,492,305.9</b>	<b>27,070.2</b>	<b>1,519,376.1</b>	<b>1,512,682.6</b>

## PROGRAM 4 Preschool, Primary and Secondary Education

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. School Service Centres and School Boards	13,042,184.5	-	-	<b>13,042,184.5</b>	12,683,000.2
2. School Service Centre and Special-Status School Boards	495,842.7	-	-	<b>495,842.7</b>	480,123.6
3. School Service Centre and School Board Infrastructure Funding	333,347.7	-	-	<b>333,347.7</b>	395,601.9
4. Private educational institutions	757,402.9	-	-	<b>757,402.9</b>	738,273.4
5. School Transportation	655,307.8	-	-	<b>655,307.8</b>	626,737.2

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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.

### Allotment by Supercategory

(thousands of dollars)

	Elements					Subtotal
	1	2	3	4	5	
<b>Expenditure Budget</b>						
Transfer	13,042,184.5	495,842.7	333,347.7	757,402.9	655,307.8	15,284,085.6
	<b>13,042,184.5</b>	<b>495,842.7</b>	<b>333,347.7</b>	<b>757,402.9</b>	<b>655,307.8</b>	<b>15,284,085.6</b>

Éducation

**PROGRAM 4 (cont'd)**  
**Preschool, Primary and Secondary Education**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for preschool, primary and secondary education needs <sup>1</sup>	713,170.0	-	-	713,170.0	692,796.0
	<u>15,997,255.6</u>	<u>-</u>	<u>-</u>	<u>15,997,255.6</u>	<u>15,616,532.3</u>
<b>Appropriations to be Voted</b>				<b>15,997,255.6</b>	<b>15,616,532.3</b>

<sup>1</sup> The balance of appropriations transferred from this provision may be returned to it and be reused under conditions determined by the Conseil du trésor.

**Allotment by Supercategory**

(thousands of dollars)

	Subtotal		Elements	
		6	2025-2026	2024-2025
<b>Expenditure Budget</b>				
Transfer	15,284,085.6	713,170.0	<u>15,997,255.6</u>	15,616,532.3
	<u>15,284,085.6</u>	<u>713,170.0</u>	<u>15,997,255.6</u>	<u>15,616,532.3</u>

## PROGRAM 5

### Development of sports, recreation, physical activity and the outdoors

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Development of sports, recreation, physical activity and the outdoors	148,162.9	-	-	<b>148,162.9</b>	161,927.8
2. Sports and Physical Activity Development Fund	750.0	-	-	<b>750.0</b>	500.0
3. Société des établissements de plein air du Québec	34,340.0	-	-	<b>34,340.0</b>	36,904.3
	<b>183,252.9</b>	-	-	<b>183,252.9</b>	<b>199,332.1</b>
<b>Appropriations to be Voted</b>				<b>183,252.9</b>	199,332.1

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Operating	-	-	18,800.3	<b>18,800.3</b>	20,800.3
Allocation to a Special Fund	-	750.0	-	<b>750.0</b>	500.0
Transfer	148,162.9	-	15,539.7	<b>163,702.6</b>	178,031.8
	<b>148,162.9</b>	<b>750.0</b>	<b>34,340.0</b>	<b>183,252.9</b>	<b>199,332.1</b>

Éducation

**PROGRAM 6  
Retirement Plans**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Teachers Pension Plan	117,974.0	-	-	<b>117,974.0</b>	111,789.7
2. Government and Public Employees Retirement Plan	1,292,413.4	-	-	<b>1,292,413.4</b>	1,244,452.4
3. Pension Plan of Management Personnel	188,578.3	-	-	<b>188,578.3</b>	160,944.3
	<b>1,598,965.7</b>	-	-	<b>1,598,965.7</b>	<b>1,517,186.4</b>
Less:					
Permanent Appropriations					
Act respecting the Teachers Pension Plan, (CQLR, chapter R-11)					
Element 1				<b>117,974.0</b>	111,789.7
Act respecting the Government and Public Employees Retirement Plan, (CQLR, chapter R-10)					
Element 2				<b>1,292,413.4</b>	1,244,452.4
Act respecting the Pension Plan of Management Personnel, (CQLR, chapter R-12.1)					
Element 3				<b>188,578.3</b>	160,944.3
<b>Appropriations to be Voted</b>				-	-

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

**Allotment by Supercategory**

(thousands of dollars)

Expenditure Budget	Elements			2025-2026	2024-2025
	1	2	3		
Transfer	117,974.0	1,292,413.4	188,578.3	<b>1,598,965.7</b>	1,517,186.4
	<b>117,974.0</b>	<b>1,292,413.4</b>	<b>188,578.3</b>	<b>1,598,965.7</b>	<b>1,517,186.4</b>

**APPROPRIATIONS ALLOCATED TO A SPECIAL FUND**

(thousands of dollars)

	<u>2025-2026</u>	<u>2024-2025</u>
<b>Program 5 - Development of sports, recreation, physical activity and the outdoors</b>		
Sports and Physical Activity Development Fund	<u>750.0</u>	<u>500.0</u>
<b>Total</b>	<u>750.0</u>	<u>500.0</u>

**Allotment by Expenditure Category**

(thousands of dollars)

	<u>2025-2026</u>	<u>2024-2025</u>
Support	<u>750.0</u>	<u>500.0</u>
<b>Total</b>	<u>750.0</u>	<u>500.0</u>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Administration</b>		
Other Transfer Appropriations	4,690.9	4,530.9
<b>Program 2 - Support for Organizations</b>		
Institut national des mines	1,524.4	1,489.7
Community Action Program	49,323.4	46,723.4
Other Transfer Appropriations	97,873.9	94,798.7
<b>Total Program 2</b>	<b>148,721.7</b>	<b>143,011.8</b>
<b>Program 3 - School Taxes - Fiscal Balancing Subsidy</b>		
Incidental revenue	27,070.2	27,070.2
Fiscal balancing subsidy	1,492,305.9	1,485,612.4
<b>Total Program 3</b>	<b>1,519,376.1</b>	<b>1,512,682.6</b>
<b>Program 4 - Preschool, Primary and Secondary Education</b>		
Employer Negotiating Committees	11,500.0	11,500.0
Preschool Education and Public Elementary and Secondary Instruction	14,239,697.2	13,844,419.8
Private Education	757,402.9	738,273.4
Debt Service of School Service Centres and School Boards	333,347.7	395,601.9
Financial assistance program to promote the retention of school bus drivers	35,100.0	35,100.0
School Transportation	620,207.8	591,637.2
<b>Total Program 4</b>	<b>15,997,255.6</b>	<b>15,616,532.3</b>
<b>Program 5 - Development of sports, recreation, physical activity and the outdoors</b>		
Team Québec	5,000.0	5,000.0
Promotion of Physical Activity	5,209.6	5,809.6
Promotion of Recreation	12,036.1	11,971.4
Promotion of Sports	37,664.9	39,947.9
Société des établissements de plein air du Québec	15,539.7	16,104.0
Support for Multidisciplinary Bodies	79,937.3	87,644.1
Other Transfer Appropriations	8,315.0	11,554.8
<b>Total Program 5</b>	<b>163,702.6</b>	<b>178,031.8</b>
<b>Program 6 - Retirement Plans</b>		
Government and Public Employees Retirement Plan	1,292,413.4	1,244,452.4
Teachers Pension Plan	117,974.0	111,789.7
Pension Plan of Management Personnel	188,578.3	160,944.3
<b>Total Program 6</b>	<b>1,598,965.7</b>	<b>1,517,186.4</b>
<b>Total</b>	<b>19,432,712.6</b>	<b>18,971,975.8</b>

**TRANSFER APPROPRIATIONS (cont'd)****Allotment by Beneficiary**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Government Enterprises and Bodies	<b>15,539.7</b>	16,104.0
Educational Institutions	<b>19,070,521.8</b>	18,601,291.0
Non-profit Bodies	<b>306,551.1</b>	314,480.8
Individuals	<b>40,100.0</b>	40,100.0
<b>Total</b>	<b>19,432,712.6</b>	<b>18,971,975.8</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>16,339,602.9</b>	15,771,633.7
Operating	<b>2,390,796.0</b>	2,350,506.9
Interest	<b>333,571.6</b>	397,184.8
Support	<b>368,742.1</b>	452,650.4
<b>Total</b>	<b>19,432,712.6</b>	<b>18,971,975.8</b>

## Special Fund Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Sports and Physical Activity Development Fund	221,181.6	152,260.8	180,564.4	164,781.1
<b>Total</b>	<b>221,181.6</b>	<b>152,260.8</b>	<b>180,564.4</b>	<b>164,781.1</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Fund	Expenditures	Investments
Sports and Physical Activity Development Fund		
Other variations	648.6	-
<b>Total</b>	<b>648.6</b>	<b>-</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Sports and Physical Activity Development Fund	152,909.4	213,640.3
<b>Total to be Approved</b>	<b>152,909.4</b>	<b>213,640.3</b>

**Sports and Physical Activity Development Fund**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	123,072.2	40,975.5	100,558.5	82,096.7
Taxes on Consumption	88,000.0	(1,000.0)	89,000.0	89,000.0
Miscellaneous Revenue	10,109.4	641.7	2,301.6	9,467.7
<b>Total Revenues</b>	<b>221,181.6</b>	<b>40,617.2</b>	<b>191,860.1</b>	<b>180,564.4</b>
<b>EXPENDITURES</b>				
Remuneration	1,088.3	28.3	1,109.7	1,060.0
Operating	60.3	(2.5)	114.4	62.8
Transfer	151,077.6	(12,543.1)	157,666.6	163,620.7
Total Expenditures Excluding Debt Service	152,226.2	(12,517.3)	158,890.7	164,743.5
Debt Service	34.6	(3.0)	21.8	37.6
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>152,260.8</b>	<b>(12,520.3)</b>	<b>158,912.5</b>	<b>164,781.1</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	68,920.8	53,137.5	32,947.6	15,783.3
Beginning Cumulative Surplus (Deficit) Associated with Activities	260,173.7	15,783.3	230,160.8	244,390.4
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>329,094.5</b>	<b>68,920.8</b>	<b>263,108.4</b>	<b>260,173.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	213,640.3	13,471.2	74,127.9	200,169.1
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>213,640.3</b>	<b>13,471.2</b>	<b>74,127.9</b>	<b>200,169.1</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>1</sup> Including a negative amount of \$38.3 million in transfer expenditures and transfer revenues from the responsible department arising from other variations added to the 2024-2025 forecast results

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**Éducation****RESULTS FOR THE 2023-2024 FISCAL YEAR****Sports and Physical Activity Development Fund**Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

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	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	92,911.8	54,266.1	
Taxes on Consumption	90,000.0	90,000.0	
Miscellaneous Revenue	2,603.5	15,852.7	
<b>Total Revenues</b>	<b>185,515.3</b>	<b>160,118.8</b>	
<b>EXPENDITURES</b>			
Remuneration	1,048.1	829.4	
Operating	128.1	55.8	
Transfer	190,172.3	170,496.2	
Total Expenditures Excluding Debt Service	191,348.5	171,381.4	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>191,348.5</b>	<b>171,381.4</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(5,833.2)	(11,262.6)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	260,347.7	255,653.1	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>254,514.5</b>	<b>244,390.5</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	71,705.9	-	
<b>Total Investments</b>	<b>71,705.9</b>	<b>-</b>	<b>-</b>

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## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Institut national des mines	1,532.4	1,477.4	1,517.7	1,469.4
Société des établissements de plein air du Québec	258,284.4	260,477.8	257,837.5	259,290.3
<b>Total</b>	<b>259,816.8</b>	<b>261,955.2</b>	<b>259,355.2</b>	<b>260,759.7</b>

## Éducation

### Institut national des mines

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	1,529.4	18.2	1,011.2	1,511.2
Transfers from Other Reporting Entities of the Gouvernement du Québec	-	(3.5)	-	3.5
Miscellaneous Revenue	3.0	-	3.0	3.0
<b>Total Revenues</b>	<b>1,532.4</b>	<b>14.7</b>	<b>1,014.2</b>	<b>1,517.7</b>
<b>EXPENDITURES</b>				
Remuneration	832.3	21.1	801.2	811.2
Operating	645.1	(13.1)	213.0	658.2
Total Expenditures Excluding Debt Service	1,477.4	8.0	1,014.2	1,469.4
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>1,477.4</b>	<b>8.0</b>	<b>1,014.2</b>	<b>1,469.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	55.0	6.7	-	48.3
Beginning Cumulative Surplus (Deficit) Associated with Activities	(172.3)	48.3	-	(220.6)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(117.3)</b>	<b>55.0</b>	<b>-</b>	<b>(172.3)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	4.0	-	-	4.0
Information Resource Assets	5.0	(16.5)	21.5	21.5
Total Fixed Assets	9.0	(16.5)	21.5	25.5
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>9.0</b>	<b>(16.5)</b>	<b>21.5</b>	<b>25.5</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Société des établissements de plein air du Québec**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	64,004.2	(5,427.3)	67,363.7	69,431.5
Transfers from Other Reporting Entities of the Gouvernement du Québec	-	(142.6)	-	142.6
Miscellaneous Revenue	194,280.2	6,016.8	184,795.8	188,263.4
<b>Total Revenues</b>	<b>258,284.4</b>	<b>446.9</b>	<b>252,159.5</b>	<b>257,837.5</b>
<b>EXPENDITURES</b>				
Remuneration	128,412.3	2,429.1	114,279.6	125,983.2
Operating	131,841.6	555.3	143,459.1	131,286.3
Total Expenditures Excluding Debt Service	260,253.9	2,984.4	257,738.7	257,269.5
Debt Service	223.9	(1,796.9)	2,020.8	2,020.8
<b>Total Expenditures</b>	<b>260,477.8</b>	<b>1,187.5</b>	<b>259,759.5</b>	<b>259,290.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(2,193.4)	(740.6)	(7,600.0)	(1,452.8)
Beginning Cumulative Surplus (Deficit) Associated with Activities	31,917.7	(1,452.8)	27,777.1	33,370.5
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>29,724.3</b>	<b>(2,193.4)</b>	<b>20,177.1</b>	<b>31,917.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	94,519.5	(16,216.4)	117,122.2	110,735.9
Information Resource Assets	3,285.7	(920.8)	4,264.9	4,206.5
Total Fixed Assets	97,805.2	(17,137.2)	121,387.1	114,942.4
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>97,805.2</b>	<b>(17,137.2)</b>	<b>121,387.1</b>	<b>114,942.4</b>
Financing Fund Loan Balance	(37,686.7)	534.1	(50,074.1)	(38,220.8)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(37,686.7)</b>	<b>534.1</b>	<b>(50,074.1)</b>	<b>(38,220.8)</b>

<sup>1</sup> Including an amount of \$6.9 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Minority-language and second-language teaching	30,310.0	30,310.0	37,865.6	37,865.6
Financing of activities performed as part of the Northern Plan	375.0	375.0	34.0	1,478.5
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	92,379.9	92,379.9	168,376.0	168,376.0
Training, partnership and organization of special events	818.4	818.4	818.4	818.4
Investing in Canada infrastructure program	44,429.7	44,429.7	43,142.3	43,142.3
<b>Total</b>	<b>168,313.0</b>	<b>168,313.0</b>	<b>250,236.3</b>	<b>251,680.8</b>

# EMPLOI ET SOLIDARITÉ SOCIALE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Emploi et Solidarité sociale	5,202.6	-	5,202.6	64.2
Commission des partenaires du marché du travail	2.1	-	2.1	-
<b>Subtotal</b>	<b>5,204.6</b>	<b>-</b>	<b>5,204.6</b>	<b>64.2</b>
<b>Special Funds</b>				
Assistance Fund for Independent Community Action	67.1	-	67.1	-
Labour Market Development Fund	1,205.1	-	1,205.1	(9.4)
Goods and Services Fund	238.6	0.5	239.1	-
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	17.7	1.3	19.0	-
Québec Fund for Social Initiatives	50.6	-	50.6	15.5
<b>Subtotal</b>	<b>1,579.1</b>	<b>1.7</b>	<b>1,580.9</b>	<b>6.1</b>
<b>Body Other than a Budget-funded Body</b>				
Cree Hunters Economic Security Board	32.6	-	32.6	-
<b>Subtotal</b>	<b>32.6</b>	<b>-</b>	<b>32.6</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>				
Subsidized Infrastructures	-	-	-	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(1,474.0)</b>	<b>-</b>	<b>(1,474.0)</b>	<b>(6.1)</b>
<b>Total</b>	<b>5,739.8</b>	<b>1.7</b>	<b>5,741.6</b>	<b>64.2</b>
Budget Measures and Others <sup>2</sup>	64.2			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>5,804.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>0.1</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program (thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Governance, Administration and Client Services	569,227.1	815.3	40.0	<b>568,451.8</b>	557,218.7
2. Social Solidarity and Community Action	3,738,722.5	-	1,640.0	<b>3,740,362.5</b>	3,860,412.8
3. Employment	896,660.3	-	-	<b>896,660.3</b>	928,634.4
	<b>5,204,609.9</b>	<b>815.3</b>	<b>1,680.0</b>	<b>5,205,474.6</b>	<b>5,346,265.9</b>
Less:					
Permanent Appropriations				<b>5,519.2</b>	5,519.2
<b>Appropriations to be Voted</b>				<b>5,199,955.4</b>	5,340,746.7

### Allotment by Supercategory (thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>186,355.7</b>	179,537.1
Operating	<b>69,989.9</b>	72,566.5
Allocation to a Special Fund	<b>1,293,424.2</b>	1,347,032.1
Transfer	<b>3,649,340.1</b>	3,740,021.9
Doubtful Accounts and Other Allowances	<b>5,500.0</b>	5,500.0
<b>Total</b>	<b>5,204,609.9</b>	<b>5,344,657.6</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	-	743.6
Loans, Investments, Advances and Other Costs	<b>1,680.0</b>	1,680.0
<b>Total</b>	<b>1,680.0</b>	<b>2,423.6</b>

**Breakdown by department and budget-funded body**  
(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>5,202,552.8</b>	5,342,644.0
Commission des partenaires du marché du travail	<b>2,057.1</b>	2,013.6
<b>Total</b>	<b>5,204,609.9</b>	<b>5,344,657.6</b>
<b>Capital Budget</b>		
Department	<b>1,680.0</b>	2,423.6
<b>Total</b>	<b>1,680.0</b>	<b>2,423.6</b>

**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>64,200.0</b>
Subsidized Infrastructures	<b>5.0</b>
<b>Total</b>	<b>64,205.0</b>

**PROGRAM 1**  
**Governance, Administration and Client Services**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	102,347.2	815.3	40.0	<b>101,571.9</b>	101,376.4
2. Social Solidarity and Strategic Analysis	158,457.1	-	-	<b>158,457.1</b>	155,351.4
3. Employment Assistance Services	210,342.2	-	-	<b>210,342.2</b>	206,869.0
4. Services Québec	93,043.6	-	-	<b>93,043.6</b>	88,738.6
5. Collection	5,037.0	-	-	<b>5,037.0</b>	4,883.3
	<b>569,227.1</b>	<b>815.3</b>	<b>40.0</b>	<b>568,451.8</b>	<b>557,218.7</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>19.2</b>	19.2
<b>Appropriations to be Voted<sup>1</sup></b>				<b>568,432.6</b>	557,199.5

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.

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

**Allotment by Supercategory**

(thousands of dollars)

	Elements					2025-2026	2024-2025
	1	2	3	4	5		
<b>Expenditure Budget</b>							
Remuneration	37,161.1	142,754.1	1,716.0	-	4,724.5	<b>186,355.7</b>	179,537.1
Operating	53,633.3	15,703.0	341.1	-	312.5	<b>69,989.9</b>	72,566.5
Allocation to a Special Fund	11,172.7	-	206,919.8	93,043.6	-	<b>311,136.1</b>	303,401.4
Transfer	380.1	-	1,365.3	-	-	<b>1,745.4</b>	1,745.4
	<b>102,347.2</b>	<b>158,457.1</b>	<b>210,342.2</b>	<b>93,043.6</b>	<b>5,037.0</b>	<b>569,227.1</b>	<b>557,250.4</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	-	-	-	-	-	-	743.6
Loans, Investments, Advances and Other Costs	40.0	-	-	-	-	<b>40.0</b>	40.0
	<b>40.0</b>	-	-	-	-	<b>40.0</b>	<b>783.6</b>

**PROGRAM 2**  
**Social Solidarity and Community Action**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Assistance to Individuals and Families	3,583,032.7	-	1,640.0	<b>3,584,672.7</b>	3,699,776.1
2. Community Action	123,145.0	-	-	<b>123,145.0</b>	128,793.5
3. Cree Hunters Economic Security Board	32,544.8	-	-	<b>32,544.8</b>	31,843.2
	<b>3,738,722.5</b>	-	<b>1,640.0</b>	<b>3,740,362.5</b>	<b>3,860,412.8</b>
Less:					
Permanent Appropriations					
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 1				<b>5,500.0</b>	5,500.0
<b>Appropriations to be Voted</b>				<b>3,734,862.5</b>	<b>3,854,912.8</b>

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.

**Allotment by Supercategory**

(thousands of dollars)

Elements	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Allocation to a Special Fund	46,865.7	57,362.1	-	<b>104,227.8</b>	127,196.3
Transfer	3,530,667.0	65,782.9	32,544.8	<b>3,628,994.7</b>	3,726,076.5
Doubtful Accounts and Other Allowances	5,500.0	-	-	<b>5,500.0</b>	5,500.0
	<b>3,583,032.7</b>	<b>123,145.0</b>	<b>32,544.8</b>	<b>3,738,722.5</b>	<b>3,858,772.8</b>
<b>Capital Budget</b>					
Loans, Investments, Advances and Other Costs	1,640.0	-	-	<b>1,640.0</b>	1,640.0
	<b>1,640.0</b>	-	-	<b>1,640.0</b>	<b>1,640.0</b>

## PROGRAM 3 Employment

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Employment Assistance Measures	896,660.3	-	-	<b>896,660.3</b>	928,634.4
<b>Appropriations to be Voted</b>				<b>896,660.3</b>	928,634.4

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).

### Allotment by Supercategory

(thousands of dollars)

	1	Element	2025-2026	2024-2025
<b>Expenditure Budget</b>				
Allocation to a Special Fund	878,060.3		<b>878,060.3</b>	916,434.4
Transfer	18,600.0		<b>18,600.0</b>	12,200.0
	<b>896,660.3</b>		<b>896,660.3</b>	<b>928,634.4</b>

## NET VOTED APPROPRIATION

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Governance, Administration and Client Services</b>		
<b>Recovery Revenues</b>		
Forecast Revenues Associated with the Net Voted Appropriation	97,800.0	95,868.0
<b>Forecast Net Voted Appropriation</b>	<b>7,250.0</b>	<b>7,250.0</b>
<p>Revenues associated with this net voted appropriation come from departmental recovery revenues, particularly from assistance of last resort and recovery of amounts due from defaulting guarantors.</p> <p>When these revenues exceed \$1,000,000, the appropriation for this program can be increased by an amount equivalent to 10% of revenues between \$1,000,000 and \$67,000,000, and by an amount equivalent to 5% of revenues that exceed \$67,000,000, without exceeding \$80,000,000.</p>		

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Governance, Administration and Client Services</b>		
Labour Market Development Fund	206,919.8	203,490.1
Goods and Services Fund	93,043.6	88,738.6
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	11,172.7	11,172.7
<b>Program Total 1</b>	<b>311,136.1</b>	<b>303,401.4</b>
<b>Program 2 - Social Solidarity and Community Action</b>		
Assistance Fund for Independent Community Action	57,362.1	60,510.6
Québec Fund for Social Initiatives	46,865.7	66,685.7
<b>Program Total 2</b>	<b>104,227.8</b>	<b>127,196.3</b>
<b>Program 3 - Employment</b>		
Labour Market Development Fund	878,060.3	916,434.4
<b>Total</b>	<b>1,293,424.2</b>	<b>1,347,032.1</b>

## Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	193,939.6	188,641.3
Operating	120,535.3	118,087.4
Interest	779.0	779.0
Support	978,170.3	1,039,524.4
<b>Total</b>	<b>1,293,424.2</b>	<b>1,347,032.1</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Governance, Administration and Client Services</b>		
Commission des partenaires du marché du travail	1,365.3	1,365.3
Other Transfer Appropriations	380.1	380.1
<b>Total Program 1</b>	<b>1,745.4</b>	<b>1,745.4</b>
<b>Program 2 - Social Solidarity and Community Action</b>		
Assistance to Individuals and Families	3,530,667.0	3,625,950.4
Cree Hunters Economic Security Board	32,544.8	31,843.2
Volunteer Support Program	10,400.0	10,400.0
Carrefour jeunesse-emploi Financial Support Program	41,200.0	41,200.0
Social and Community Initiative Support Program	1,699.0	2,499.0
Community Development Corporation Financial Support Program	12,483.9	14,183.9
<b>Total Program 2</b>	<b>3,628,994.7</b>	<b>3,726,076.5</b>
<b>Program 3 - Employment</b>		
Workforce Skills Development and Recognition Fund	18,600.0	12,200.0
<b>Total</b>	<b>3,649,340.1</b>	<b>3,740,021.9</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Private sector enterprises	18,600.0	12,200.0
Government Enterprises and Bodies	2,211.8	2,210.8
Non-profit Bodies	72,528.3	75,028.3
Individuals	3,556,000.0	3,650,582.8
<b>Total</b>	<b>3,649,340.1</b>	<b>3,740,021.9</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	1,476.4	1,475.4
Operating	735.4	735.4
Support	3,647,128.3	3,737,811.1
<b>Total</b>	<b>3,649,340.1</b>	<b>3,740,021.9</b>

## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Assistance Fund for Independent Community Action	60,610.2	67,136.5	63,758.7	59,905.5
Labour Market Development Fund	1,136,646.7	1,205,106.3	1,190,306.2	1,088,879.7
Goods and Services Fund	204,971.3	239,071.3	200,015.7	222,715.7
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	18,963.5	18,963.5	18,207.9	18,207.9
Québec Fund for Social Initiatives	47,640.5	50,615.9	68,382.3	66,986.5
<b>Total</b>	<b>1,468,832.2</b>	<b>1,580,893.5</b>	<b>1,540,670.8</b>	<b>1,456,695.3</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Funds	Expenditures	Investments
Labour Market Development Fund		
Other variations	(9,398.3)	-
Québec Fund for Social Initiatives		
Budget Measures	15,500.0	-
<b>Total</b>	<b>6,101.7</b>	<b>-</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Assistance Fund for Independent Community Action	67,136.5	-
Labour Market Development Fund	1,195,708.0	-
Goods and Services Fund	239,071.3	5,919.4
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	18,963.5	16,650.1
Québec Fund for Social Initiatives	66,115.9	-
<b>Total to be Approved</b>	<b>1,586,995.2</b>	<b>22,569.5</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Assistance Fund for Independent Community Action	801.9	-
Goods and Services Fund	18,517.9	-
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	-	6,707.8
Québec Fund for Social Initiatives	43,682.7	-
<b>Total to be Approved</b>	<b>63,002.5</b>	<b>6,707.8</b>

**Assistance Fund for Independent Community Action**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	57,362.1	(3,148.5)	60,370.6	60,510.6
Transfers from Other Reporting Entities of the Gouvernement du Québec	3,248.1	-	3,248.1	3,248.1
<b>Total Revenues</b>	<b>60,610.2</b>	<b>(3,148.5)</b>	<b>63,618.7</b>	<b>63,758.7</b>
<b>EXPENDITURES</b>				
Remuneration	2,793.2	70.8	2,222.1	2,722.4
Operating	1,817.4	521.6	1,182.6	1,295.8
Transfer	62,525.9	6,638.6	59,712.4	55,887.3
Total Expenditures Excluding Debt Service	67,136.5	7,231.0	63,117.1	59,905.5
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>67,136.5</b>	<b>7,231.0</b>	<b>63,117.1</b>	<b>59,905.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(6,526.3)	(10,379.5)	501.6	3,853.2
Beginning Cumulative Surplus (Deficit) Associated with Activities	18,574.9	3,853.2	2,868.2	14,721.7
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>12,048.6</b>	<b>(6,526.3)</b>	<b>3,369.8</b>	<b>18,574.9</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	11,285.4	(12,020.7)	4,847.1	23,306.1
<b>Total</b>	<b>11,285.4</b>	<b>(12,020.7)</b>	<b>4,847.1</b>	<b>23,306.1</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess of \$0.8 million for the Assistance Fund for Independent Community Action is due mainly to investments in the Plan d'action gouvernemental de lutte contre l'homophobie et la transphobie 2023-2028.

**Assistance Fund for Independent Community Action**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	47,050.7	52,369.1	
Transfers from Other Reporting Entities of the Gouvernement du Québec	3,248.1	3,573.1	
Miscellaneous Revenue	-	0.6	
<b>Total Revenues</b>	<b>50,298.8</b>	<b>55,942.8</b>	
<b>EXPENDITURES</b>			
Remuneration	1,823.2	2,605.2	
Operating	1,395.0	1,281.2	
Transfer	47,838.5	47,972.2	
Total Expenditures Excluding Debt Service	51,056.7	51,858.6	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>51,056.7</b>	<b>51,858.6</b>	<b>801.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(757.9)	4,084.2	
Beginning Cumulative Surplus (Deficit) Associated with Activities	3,345.9	10,637.5	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>2,588.0</b>	<b>14,721.7</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Labour Market Development Fund**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	1,115,980.1	(35,770.9)	1,115,876.6	1,151,751.0
Transfers from Other Reporting Entities of the Gouvernement du Québec	-	-	31,400.0	-
Duties and Permits	1,800.0	-	3,300.0	1,800.0
Miscellaneous Revenue	9,702.0	341.0	7,800.0	9,361.0
Transfers from the Federal Government	9,164.6	(18,229.6)	27,394.2	27,394.2
<b>Total Revenues</b>	<b>1,136,646.7</b>	<b>(53,659.5)</b>	<b>1,185,770.8</b>	<b>1,190,306.2</b>
<b>EXPENDITURES</b>				
Remuneration	201,270.0	7,995.0	196,703.2	193,275.0
Operating	64,350.0	1,400.0	67,176.4	62,950.0
Transfer	938,736.3	106,831.6	954,758.8	831,904.7
Doubtful Accounts and Other Allowances	750.0	-	1,200.0	750.0
Total Expenditures Excluding Debt Service	1,205,106.3	116,226.6	1,219,838.4	1,088,879.7
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>1,205,106.3</b>	<b>116,226.6</b>	<b>1,219,838.4</b>	<b>1,088,879.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(68,459.6)	(169,886.1)	(34,067.6)	101,426.5
Beginning Cumulative Surplus (Deficit) Associated with Activities	342,310.1	101,426.5	178,098.1	240,883.6
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>273,850.5</b>	<b>(68,459.6)</b>	<b>144,030.5</b>	<b>342,310.1</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	345,364.2	(58,517.8)	211,340.9	403,882.0
<b>Total</b>	<b>345,364.2</b>	<b>(58,517.8)</b>	<b>211,340.9</b>	<b>403,882.0</b>

<sup>1</sup> Including \$10.0 million in transfer expenditures and transfer revenues from the responsible department stemming from the 2024-2025 Budget measures added to the 2024-2025 forecast results

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

**Labour Market Development Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	1,138,484.9	1,189,865.1	
Transfers from Other Reporting Entities of the Gouvernement du Québec	34,200.0	2,617.2	
Duties and Permits	1,800.0	1,773.7	
Miscellaneous Revenue	25,181.9	11,073.4	
Transfers from the Federal Government	160,310.5	173,033.8	
<b>Total Revenues</b>	<b>1,359,977.3</b>	<b>1,378,363.2</b>	
<b>EXPENDITURES</b>			
Remuneration	189,971.5	191,103.6	
Operating	68,653.8	62,638.0	
Transfer	1,227,132.8	1,025,163.3	
Doubtful Accounts and Other Allowances	1,325.0	1,276.0	
Total Expenditures Excluding Debt Service	1,487,083.1	1,280,180.9	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>1,487,083.1</b>	<b>1,280,180.9</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(127,105.8)	98,182.3	
Beginning Cumulative Surplus (Deficit) Associated with Activities	127,105.8	142,702.1	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>240,884.4</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Goods and Services Fund**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	94,374.3	2,231.4	90,752.3	92,142.9
Miscellaneous Revenue	110,597.0	2,724.2	98,415.9	107,872.8
<b>Total Revenues</b>	<b>204,971.3</b>	<b>4,955.6</b>	<b>189,168.2</b>	<b>200,015.7</b>
<b>EXPENDITURES</b>				
Remuneration	153,418.5	9,947.3	132,205.3	143,471.2
Operating	85,043.0	5,920.0	80,997.8	79,123.0
Doubtful Accounts and Other Allowances	116.4	3.3	224.6	113.1
Total Expenditures Excluding Debt Service	238,577.9	15,870.6	213,427.7	222,707.3
Debt Service	493.4	485.0	8.4	8.4
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>239,071.3</b>	<b>16,355.6</b>	<b>213,436.1</b>	<b>222,715.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(34,100.0)	(11,400.0)	(24,267.9)	(22,700.0)
Beginning Cumulative Surplus (Deficit) Associated with Activities	47,115.3	(22,700.0)	66,118.3	69,815.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>13,015.3</b>	<b>(34,100.0)</b>	<b>41,850.4</b>	<b>47,115.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	5,919.4	506.6	6,007.7	5,412.8
Information Resource Assets	-	-	-	-
Total Fixed Assets	5,919.4	506.6	6,007.7	5,412.8
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>5,919.4</b>	<b>506.6</b>	<b>6,007.7</b>	<b>5,412.8</b>
Financing Fund Loan Balance	(16,100.0)	(16,100.0)	-	-
Balance of Advances to (from) the General Fund	2,089.8	(14,770.3)	3,128.5	16,860.1
<b>Total</b>	<b>(14,010.2)</b>	<b>(30,870.3)</b>	<b>3,128.5</b>	<b>16,860.1</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The \$18.5-million surplus in the expenditures of the Goods and Services Fund is due mainly to partnership agreements with the ministère de la Santé et des Services sociaux and the ministère de la Cybersécurité et du Numérique pour des services en technologies de l'information as well as work carried out by the Directeur de l'état civil, the Registraire des entreprises and services related to ClicSÉCUR.

**Goods and Services Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	82,333.5	86,524.3	
Transfers from Other Reporting Entities of the Gouvernement du Québec	370.0	-	
Miscellaneous Revenue	87,049.3	106,145.4	
<b>Total Revenues</b>	<b>169,752.8</b>	<b>192,669.7</b>	
<b>EXPENDITURES</b>			
Remuneration	118,172.5	127,842.6	
Operating	66,337.9	75,165.8	
Doubtful Accounts and Other Allowances	80.7	100.6	
Total Expenditures Excluding Debt Service	184,591.1	203,109.0	
Debt Service	11.7	11.7	
<b>Total Expenditures</b>	<b>184,602.8</b>	<b>203,120.7</b>	<b>18,517.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(14,850.0)	(10,451.0)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	82,481.6	80,266.4	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>67,631.6</b>	<b>69,815.4</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	8,020.6	2,329.1	
Information Resource Assets	-	-	
Total Fixed Assets	8,020.6	2,329.1	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>8,020.6</b>	<b>2,329.1</b>	<b>-</b>

**Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	11,172.7	-	11,172.7	11,172.7
Miscellaneous Revenue	7,790.8	755.6	7,084.8	7,035.2
<b>Total Revenues</b>	<b>18,963.5</b>	<b>755.6</b>	<b>18,257.5</b>	<b>18,207.9</b>
<b>EXPENDITURES</b>				
Operating	17,712.8	603.8	17,056.8	17,109.0
Total Expenditures Excluding Debt Service	17,712.8	603.8	17,056.8	17,109.0
Debt Service	1,250.7	151.8	1,200.7	1,098.9
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>18,963.5</b>	<b>755.6</b>	<b>18,257.5</b>	<b>18,207.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	16,650.1	(2,508.2)	19,305.0	19,158.3
Total Fixed Assets	16,650.1	(2,508.2)	19,305.0	19,158.3
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>16,650.1</b>	<b>(2,508.2)</b>	<b>19,305.0</b>	<b>19,158.3</b>
Financing Fund Loan Balance	(58,344.1)	(3,088.2)	(54,923.7)	(55,255.9)
Balance of Advances to (from) the General Fund	3,262.2	(1,274.7)	13,897.6	4,536.9
<b>Total</b>	<b>(55,081.9)</b>	<b>(4,362.9)</b>	<b>(41,026.1)</b>	<b>(50,719.0)</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess of \$6.7 million for the Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale is due mainly to the new projects added during the 2023-2024 fiscal year.

**Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	Forecast Results	Actual Results	Excess to be Approved
<b>REVENUES</b>			
Transfers from the Responsible Department	11,172.7	6,989.1	
Miscellaneous Revenue	6,925.3	5,931.2	
<b>Total Revenues</b>	<b>18,098.0</b>	<b>12,920.3</b>	
<b>EXPENDITURES</b>			
Operating	17,014.1	12,438.4	
Total Expenditures Excluding Debt Service	17,014.1	12,438.4	
Debt Service	1,083.9	481.8	
<b>Total Expenditures</b>	<b>18,098.0</b>	<b>12,920.2</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	0.1	
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>0.1</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	19,267.9	25,975.7	
Total Fixed Assets	19,267.9	25,975.7	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>19,267.9</b>	<b>25,975.7</b>	<b>6,707.8</b>

**Québec Fund for Social Initiatives**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	46,865.7	(20,229.0)	51,905.7	67,094.7
Miscellaneous Revenue	774.8	(512.8)	70.0	1,287.6
<b>Total Revenues</b>	<b>47,640.5</b>	<b>(20,741.8)</b>	<b>51,975.7</b>	<b>68,382.3</b>
<b>EXPENDITURES</b>				
Remuneration	506.8	12.8	413.1	494.0
Operating	431.2	32.5	407.0	398.7
Transfer	49,677.9	(16,415.9)	52,305.9	66,093.8
Total Expenditures Excluding Debt Service	50,615.9	(16,370.6)	53,126.0	66,986.5
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>50,615.9</b>	<b>(16,370.6)</b>	<b>53,126.0</b>	<b>66,986.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(2,975.4)	(4,371.2)	(1,150.3)	1,395.8
Beginning Cumulative Surplus (Deficit) Associated with Activities	5,687.6	1,395.8	1,430.6	4,291.8
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>2,712.2</b>	<b>(2,975.4)</b>	<b>280.3</b>	<b>5,687.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	10,852.6	(3,475.4)	7,328.7	14,328.0
<b>Total</b>	<b>10,852.6</b>	<b>(3,475.4)</b>	<b>7,328.7</b>	<b>14,328.0</b>

<sup>1</sup> Including an amount of \$32.8 million in transfer expenditures and transfer revenues from the responsible department arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess of \$43.7 million for the Quebec Social Initiatives Fund is due to the extension of certain measures in the 2017-2023 Government Action Plan to Foster Economic Inclusion and Social Participation, and financial assistance for promoting food security.

**Québec Fund for Social Initiatives**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	Forecast Results	Actual Results	Excess to be Approved
<b>REVENUES</b>			
Transfers from the Responsible Department	11,967.8	57,538.4	
Miscellaneous Revenue	70.0	805.8	
<b>Total Revenues</b>	<b>12,037.8</b>	<b>58,344.2</b>	
<b>EXPENDITURES</b>			
Remuneration	369.7	472.7	
Operating	216.8	387.4	
Transfer	12,976.2	56,385.3	
Total Expenditures Excluding Debt Service	13,562.7	57,245.4	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>13,562.7</b>	<b>57,245.4</b>	<b>43,682.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(1,524.9)	1,098.8	
Beginning Cumulative Surplus (Deficit) Associated with Activities	2,019.0	3,193.1	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>494.1</b>	<b>4,291.9</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget of the Body Other than a Budget-funded Body

### Forecast revenues and expenditures (thousands of dollars)

Body Other than a Budget-funded Body	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Cree Hunters Economic Security Board	32,566.7	32,566.7	31,875.1	31,875.1
<b>Total</b>	<b>32,566.7</b>	<b>32,566.7</b>	<b>31,875.1</b>	<b>31,875.1</b>

**Cree Hunters Economic Security Board**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	32,544.8	701.6	31,843.2	31,843.2
Miscellaneous Revenue	21.9	(10.0)	4.0	31.9
<b>Total Revenues</b>	<b>32,566.7</b>	<b>691.6</b>	<b>31,847.2</b>	<b>31,875.1</b>
<b>EXPENDITURES</b>				
Remuneration	1,810.6	45.9	1,699.2	1,764.7
Operating	683.8	(36.2)	735.4	720.0
Transfer	30,072.3	681.9	29,412.6	29,390.4
Total Expenditures Excluding Debt Service	32,566.7	691.6	31,847.2	31,875.1
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>32,566.7</b>	<b>691.6</b>	<b>31,847.2</b>	<b>31,875.1</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	819.1	-	976.4	819.1
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>819.1</b>	<b>-</b>	<b>976.4</b>	<b>819.1</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	5.0	(85.0)	90.0	90.0
Total Fixed Assets	5.0	(85.0)	90.0	90.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>5.0</b>	<b>(85.0)</b>	<b>90.0</b>	<b>90.0</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ENSEIGNEMENT SUPÉRIEUR

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Bodies</b>				
Higher Education	8,906.4	-	8,906.4	45.0
Comité consultatif sur l'accessibilité financière aux études	0.2	-	0.2	-
Commission d'évaluation de l'enseignement collégial	2.8	-	2.8	-
<b>Subtotal</b>	<b>8,909.4</b>	<b>-</b>	<b>8,909.4</b>	<b>45.0</b>
<b>Special Fund</b>				
University Excellence and Performance Fund	25.0	-	25.0	-
<b>Subtotal</b>	<b>25.0</b>	<b>-</b>	<b>25.0</b>	<b>-</b>
<b>Body Other than a Budget-funded Body</b>				
Institut de tourisme et d'hôtellerie du Québec	52.8	1.6	54.4	-
<b>Subtotal</b>	<b>52.8</b>	<b>1.6</b>	<b>54.4</b>	<b>-</b>
<b>High Education Network Bodies<sup>3</sup></b>				
CEGEPs	3,755.3	81.4	3,836.7	-
Université du Québec and its constituent universities	2,474.2	(49.6)	2,424.6	-
<b>Subtotal</b>	<b>6,229.5</b>	<b>31.8</b>	<b>6,261.3</b>	<b>-</b>
<b>Defined-purpose Accounts</b>				
Minority-language and second-language teaching	13.0	-	13.0	-
Financing of activities performed as part of the Northern Plan	6.0	-	6.0	-
Training in federal penitentiaries	0.2	-	0.2	-
Training, partnership and organization of special events	12.2	-	12.2	-
Investing in Canada infrastructure program	3.2	-	3.2	-
<b>Subtotal</b>	<b>34.6</b>	<b>-</b>	<b>34.6</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>				
Subsidized Infrastructures	1,191.8	-	1,191.8	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(5,349.1)</b>	<b>-</b>	<b>(5,349.1)</b>	<b>-</b>
<b>Total</b>	<b>11,266.0</b>	<b>33.4</b>	<b>11,299.4</b>	<b>45.0</b>
Budget Measures and Others <sup>2</sup>	45.0			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>11,311.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>2.1</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and Budget-funded Bodies

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Administration	113,946.4	1,130.8	4,999.3	<b>117,814.9</b>	116,845.3
2. Support for Bodies	48,786.0	16.5	19.0	<b>48,788.5</b>	57,142.3
3. Financial Assistance for Education and Incentive Scholarships	1,021,937.3	-	138,595.0	<b>1,160,532.3</b>	1,176,881.7
4. Higher Education	7,454,007.1	-	-	<b>7,454,007.1</b>	7,383,119.8
5. Retirement Plans	270,690.6	-	-	<b>270,690.6</b>	256,605.0
	<b>8,909,367.4</b>	<b>1,147.3</b>	<b>143,613.3</b>	<b>9,051,833.4</b>	<b>8,990,594.1</b>
Less:					
Permanent Appropriations				<b>273,700.2</b>	262,614.6
<b>Appropriations to be Voted</b>				<b>8,778,133.2</b>	<b>8,727,979.5</b>

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>58,815.6</b>	54,733.3
Operating	<b>51,494.8</b>	53,760.9
Allocation to a Special Fund	<b>25,000.0</b>	25,000.0
Transfer	<b>8,771,057.0</b>	8,708,017.8
Doubtful Accounts and Other Allowances	<b>3,000.0</b>	6,000.0
<b>Total</b>	<b>8,909,367.4</b>	<b>8,847,512.0</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>10.0</b>	10.0
Information Resource Assets	<b>5,006.3</b>	5,622.4
Loans, Investments, Advances and Other Costs	<b>138,597.0</b>	138,597.0
<b>Total</b>	<b>143,613.3</b>	<b>144,229.4</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>8,906,377.5</b>	8,844,751.6
Comité consultatif sur l'accessibilité financière aux études	<b>175.7</b>	171.3
Commission d'évaluation de l'enseignement collégial	<b>2,814.2</b>	2,589.1
<b>Total</b>	<b>8,909,367.4</b>	<b>8,847,512.0</b>
<b>Capital Budget</b>		
Department	<b>143,594.3</b>	144,211.4
Commission d'évaluation de l'enseignement collégial	<b>19.0</b>	18.0
<b>Total</b>	<b>143,613.3</b>	<b>144,229.4</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>45,000.0</b>
Subsidized Infrastructures	<b>1,191,830.2</b>
<b>Total</b>	<b>1,236,830.2</b>

**PROGRAM 1  
Administration**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management	15,830.7	-	-	<b>15,830.7</b>	15,261.0
2. Financing, budget and infrastructure	19,892.1	-	-	<b>19,892.1</b>	18,933.2
3. College affairs and regional interventions	18,229.3	-	-	<b>18,229.3</b>	18,194.3
4. Accessibility, success and student experience	38,579.7	-	2.0	<b>38,581.7</b>	39,419.5
5. University affairs, research and digital transformation	21,414.6	1,130.8	4,997.3	<b>25,281.1</b>	25,037.3
	<b>113,946.4</b>	<b>1,130.8</b>	<b>4,999.3</b>	<b>117,814.9</b>	<b>116,845.3</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>117,805.3</b>	116,835.7

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.

**Allotment by Supercategory**  
(thousands of dollars)

	Elements					2025-2026	2024-2025
	1	2	3	4	5		
<b>Expenditure Budget</b>							
Remuneration	8,028.6	13,916.6	10,803.2	18,228.4	5,438.2	<b>56,415.0</b>	52,587.4
Operating	7,555.0	5,975.5	7,426.1	13,972.5	15,976.4	<b>50,905.5</b>	53,146.4
Transfer	247.1	-	-	6,378.8	-	<b>6,625.9</b>	6,625.9
	<b>15,830.7</b>	<b>19,892.1</b>	<b>18,229.3</b>	<b>38,579.7</b>	<b>21,414.6</b>	<b>113,946.4</b>	<b>112,359.7</b>
<b>Capital Budget</b>							
Information Resource Assets	-	-	-	-	4,997.3	<b>4,997.3</b>	5,614.4
Loans, Investments, Advances and Other Costs	-	-	-	2.0	-	<b>2.0</b>	2.0
	-	-	-	<b>2.0</b>	<b>4,997.3</b>	<b>4,999.3</b>	<b>5,616.4</b>

## PROGRAM 2 Support for Bodies

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Institut de tourisme et d'hôtellerie du Québec	34,940.6	-	-	<b>34,940.6</b>	33,944.5
2. Support for Higher Education Partners	10,855.5	-	-	<b>10,855.5</b>	20,435.9
3. Comité consultatif sur l'accessibilité financière aux études	175.7	-	-	<b>175.7</b>	171.3
4. Commission d'évaluation de l'enseignement collégial	2,814.2	16.5	19.0	<b>2,816.7</b>	2,590.6
	<b>48,786.0</b>	<b>16.5</b>	<b>19.0</b>	<b>48,788.5</b>	<b>57,142.3</b>
<b>Appropriations to be Voted</b>				<b>48,788.5</b>	57,142.3

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Remuneration	-	-	94.9	2,305.7	<b>2,400.6</b>	2,145.9
Operating	-	-	80.8	508.5	<b>589.3</b>	614.5
Transfer	34,940.6	10,855.5	-	-	<b>45,796.1</b>	54,380.4
	<b>34,940.6</b>	<b>10,855.5</b>	<b>175.7</b>	<b>2,814.2</b>	<b>48,786.0</b>	<b>57,140.8</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	-	-	-	10.0	<b>10.0</b>	10.0
Information Resource Assets	-	-	-	9.0	<b>9.0</b>	8.0
	-	-	-	<b>19.0</b>	<b>19.0</b>	<b>18.0</b>

**PROGRAM 3**  
**Financial Assistance for Education and Incentive Scholarships**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Scholarships Provided with Loans	670,616.8	-	-	<b>670,616.8</b>	626,684.1
2. Interest and Bank Repayments	89,449.7	-	138,595.0	<b>228,044.7</b>	254,126.8
3. Other Scholarships	22,620.8	-	-	<b>22,620.8</b>	24,720.8
4. Incentive scholarships	239,250.0	-	-	<b>239,250.0</b>	271,350.0
	<b>1,021,937.3</b>	-	<b>138,595.0</b>	<b>1,160,532.3</b>	<b>1,176,881.7</b>
Less:					
Permanent Appropriations					
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 2				<b>3,000.0</b>	6,000.0
<b>Appropriations to be Voted</b>				<b>1,157,532.3</b>	1,170,881.7

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 individuals whose financial resources are judged insufficient. This program also offers incentive scholarships to students in targeted fields.

**Allotment by Supercategory**  
(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Transfer	670,616.8	86,449.7	22,620.8	239,250.0	<b>1,018,937.3</b>	1,032,286.7
Doubtful Accounts and Other Allowances	-	3,000.0	-	-	<b>3,000.0</b>	6,000.0
	<b>670,616.8</b>	<b>89,449.7</b>	<b>22,620.8</b>	<b>239,250.0</b>	<b>1,021,937.3</b>	<b>1,038,286.7</b>
<b>Capital Budget</b>						
Loans, Investments, Advances and Other Costs	-	138,595.0	-	-	<b>138,595.0</b>	138,595.0
	-	<b>138,595.0</b>	-	-	<b>138,595.0</b>	<b>138,595.0</b>

## PROGRAM 4 Higher Education

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. CEGEPs	2,777,280.3	-	-	<b>2,777,280.3</b>	2,661,840.7
2. Universities	4,158,552.0	-	-	<b>4,158,552.0</b>	4,189,510.8
3. Private College Education	173,888.6	-	-	<b>173,888.6</b>	167,370.1
4. CEGEP Infrastructure Funding	68,727.7	-	-	<b>68,727.7</b>	79,875.7
5. University Infrastructure Funding	128,675.7	-	-	<b>128,675.7</b>	144,374.4

Cont'd on next page

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements					Subtotal
	1	2	3	4	5	
<b>Expenditure Budget</b>						
Allocation to a Special Fund	-	25,000.0	-	-	-	25,000.0
Transfer	2,777,280.3	4,133,552.0	173,888.6	68,727.7	128,675.7	7,282,124.3
	<b>2,777,280.3</b>	<b>4,158,552.0</b>	<b>173,888.6</b>	<b>68,727.7</b>	<b>128,675.7</b>	<b>7,307,124.3</b>

**PROGRAM 4 (cont'd)**  
**Higher Education**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for higher education needs <sup>1</sup>	146,882.8	-	-	<b>146,882.8</b>	140,148.1
	<b>7,454,007.1</b>	-	-	<b>7,454,007.1</b>	<b>7,383,119.8</b>
<b>Appropriations to be Voted</b>				<b>7,454,007.1</b>	<b>7,383,119.8</b>

<sup>1</sup> The balance of appropriations transferred from this provision may be returned to it and be reused under conditions determined by the Conseil du trésor.

**Allotment by Supercategory**

(thousands of dollars)

	Subtotal	6	Elements	2025-2026	2024-2025
<b>Expenditure Budget</b>					
Allocation to a Special Fund	25,000.0	-		<b>25,000.0</b>	25,000.0
Transfer	7,282,124.3	146,882.8		<b>7,429,007.1</b>	7,358,119.8
	<b>7,307,124.3</b>	<b>146,882.8</b>		<b>7,454,007.1</b>	<b>7,383,119.8</b>

## PROGRAM 5 Retirement Plans

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Government and Public Employees Retirement Plan	235,100.6	-	-	<b>235,100.6</b>	226,363.8
2. Pension Plan of Management Personnel	35,590.0	-	-	<b>35,590.0</b>	30,241.2
	<b>270,690.6</b>	-	-	<b>270,690.6</b>	<b>256,605.0</b>
Less:					
Permanent Appropriations					
Act respecting the Government and Public Employees Retirement Plan, (CQLR, chapter R-10)					
Element 1				<b>235,100.6</b>	226,363.8
Act respecting the Pension Plan of Management Personnel, (CQLR, chapter R-12.1)					
Element 2				<b>35,590.0</b>	30,241.2
<b>Appropriations to be Voted</b>				-	-

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

### Allotment by Supercategory

(thousands of dollars)

Expenditure Budget	Elements		2025-2026	2024-2025
	1	2		
Transfer	235,100.6	35,590.0	<b>270,690.6</b>	256,605.0
	<b>235,100.6</b>	<b>35,590.0</b>	<b>270,690.6</b>	<b>256,605.0</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

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	2025-2026	2024-2025
<b>Program 4 - Higher Education</b>		
University Excellence and Performance Fund	25,000.0	25,000.0
<b>Total</b>	<b>25,000.0</b>	<b>25,000.0</b>

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## Allotment by Expenditure Category

(thousands of dollars)

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	2025-2026	2024-2025
Support	25,000.0	25,000.0
<b>Total</b>	<b>25,000.0</b>	<b>25,000.0</b>

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**TRANSFER APPROPRIATIONS**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Administration</b>		
Other Transfer Appropriations	<b>6,625.9</b>	6,625.9
<b>Program 2 - Support for Bodies</b>		
Institut de tourisme et d'hôtellerie du Québec	<b>34,940.6</b>	33,944.5
Other Transfer Appropriations	<b>10,855.5</b>	20,435.9
<b>Total Program 2</b>	<b>45,796.1</b>	<b>54,380.4</b>
<b>Program 3 - Financial Assistance for Education and Incentive Scholarships</b>		
Scholarships Provided with Loans	<b>670,616.8</b>	626,684.1
Interest and Bank Repayments	<b>86,449.7</b>	109,531.8
Other Transfer Appropriations	<b>261,870.8</b>	296,070.8
<b>Total Program 3</b>	<b>1,018,937.3</b>	<b>1,032,286.7</b>
<b>Program 4 - Higher Education</b>		
CEGEPs	<b>2,924,163.1</b>	2,801,988.8
Private College Education	<b>173,888.6</b>	167,370.1
Debt Service for CEGEPs	<b>68,727.7</b>	79,875.7
Debt Service for Universities	<b>128,675.7</b>	144,374.4
Universities	<b>4,133,552.0</b>	4,164,510.8
<b>Total Program 4</b>	<b>7,429,007.1</b>	<b>7,358,119.8</b>
<b>Program 5 - Retirement Plans</b>		
Government and Public Employees Retirement Plan	<b>235,100.6</b>	226,363.8
Pension Plan of Management Personnel	<b>35,590.0</b>	30,241.2
<b>Total Program 5</b>	<b>270,690.6</b>	<b>256,605.0</b>
<b>Total</b>	<b>8,771,057.0</b>	<b>8,708,017.8</b>

**Allotment by Beneficiary**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Government Enterprises and Bodies	<b>34,940.6</b>	33,944.5
Educational Institutions	<b>7,699,697.7</b>	7,614,724.8
Non-profit Bodies	<b>11,252.6</b>	20,833.0
Individuals	<b>1,025,166.1</b>	1,038,515.5
<b>Total</b>	<b>8,771,057.0</b>	<b>8,708,017.8</b>

## TRANSFER APPROPRIATIONS (cont'd)

### Allotment by Expenditure Category (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>3,932,123.0</b>	3,720,659.8
Operating	<b>565,844.0</b>	622,879.1
Interest	<b>199,014.7</b>	225,981.2
Support	<b>4,074,075.3</b>	4,138,497.7
<b>Total</b>	<b>8,771,057.0</b>	<b>8,708,017.8</b>

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## Special Fund Budget

### Forecast revenues and expenditures (thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
University Excellence and Performance Fund	25,000.0	25,000.0	25,000.0	25,000.0
<b>Total</b>	<b>25,000.0</b>	<b>25,000.0</b>	<b>25,000.0</b>	<b>25,000.0</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year (thousands of dollars)

Special Fund	Expenditures	Investments
University Excellence and Performance Fund	25,000.0	-
<b>Total to be Approved</b>	<b>25,000.0</b>	<b>-</b>

Enseignement supérieur

**University Excellence and Performance Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	25,000.0	-	25,000.0	25,000.0
<b>Total Revenues</b>	<b>25,000.0</b>	<b>-</b>	<b>25,000.0</b>	<b>25,000.0</b>
<b>EXPENDITURES</b>				
Transfer	25,000.0	-	25,000.0	25,000.0
Total Expenditures Excluding Debt Service	25,000.0	-	25,000.0	25,000.0
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>25,000.0</b>	<b>-</b>	<b>25,000.0</b>	<b>25,000.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	25,000.0	-	25,000.0	25,000.0
<b>Total</b>	<b>25,000.0</b>	<b>-</b>	<b>25,000.0</b>	<b>25,000.0</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****University Excellence and Performance Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	25,000.0	25,000.0	
<b>Total Revenues</b>	<u>25,000.0</u>	<u>25,000.0</u>	
<b>EXPENDITURES</b>			
Transfer	25,000.0	25,000.0	
Total Expenditures Excluding Debt Service	25,000.0	25,000.0	
Debt Service	-	-	
<b>Total Expenditures</b>	<u>25,000.0</u>	<u>25,000.0</u>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<u>-</u>	<u>-</u>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	<u>-</u>	<u>-</u>	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<u>-</u>	<u>-</u>	-

## Budget of the Body Other than a Budget-funded Body

### Forecast revenues and expenditures

(thousands of dollars)

Body Other than a Budget-funded Body	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Institut de tourisme et d'hôtellerie du Québec	54,436.6	54,436.6	56,846.2	56,762.4
<b>Total</b>	<b>54,436.6</b>	<b>54,436.6</b>	<b>56,846.2</b>	<b>56,762.4</b>

**Institut de tourisme et d'hôtellerie du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	39,637.5	100.0	38,460.7	39,537.5
Transfers from Other Reporting Entities of the Gouvernement du Québec	86.0	(2,113.2)	86.0	2,199.2
Miscellaneous Revenue	14,713.1	343.7	14,032.7	14,369.4
Transfers from the Federal Government	-	(740.1)	-	740.1
<b>Total Revenues</b>	<b>54,436.6</b>	<b>(2,409.6)</b>	<b>52,579.4</b>	<b>56,846.2</b>
<b>EXPENDITURES</b>				
Remuneration	31,975.6	(1,642.2)	29,080.9	33,617.8
Operating	20,849.7	(352.0)	21,600.0	21,201.7
Total Expenditures Excluding Debt Service	52,825.3	(1,994.2)	50,680.9	54,819.5
Debt Service	1,611.3	(331.6)	1,898.5	1,942.9
<b>Total Expenditures</b>	<b>54,436.6</b>	<b>(2,325.8)</b>	<b>52,579.4</b>	<b>56,762.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	(83.8)	-	83.8
Beginning Cumulative Surplus (Deficit) Associated with Activities	9,495.4	83.8	10,113.8	9,411.6
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>9,495.4</b>	<b>-</b>	<b>10,113.8</b>	<b>9,495.4</b>
Accumulated Revaluation Gains or Losses	27.2	-	(14.4)	27.2
<b>Ending Cumulative Surplus (Deficit)</b>	<b>9,522.6</b>	<b>-</b>	<b>10,099.4</b>	<b>9,522.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	1,241.3	(58.7)	1,300.0	1,300.0
Information Resource Assets	275.0	(275.0)	150.0	550.0
Total Fixed Assets	1,516.3	(333.7)	1,450.0	1,850.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>1,516.3</b>	<b>(333.7)</b>	<b>1,450.0</b>	<b>1,850.0</b>
Financing Fund Loan Balance	(39,007.9)	5,143.5	(39,138.2)	(44,151.4)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(39,007.9)</b>	<b>5,143.5</b>	<b>(39,138.2)</b>	<b>(44,151.4)</b>

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Minority-language and second-language teaching	12,990.0	12,990.0	16,228.1	16,228.1
Financing of activities performed as part of the Northern Plan	6,000.0	6,000.0	2,000.0	2,000.0
Training in federal penitentiaries	212.8	212.8	210.3	210.3
Training, partnership and organization of special events	12,160.7	12,160.7	12,824.0	12,824.0
Investing in Canada infrastructure program	3,205.2	3,205.2	3,111.2	3,111.2
<b>Total</b>	<b>34,568.7</b>	<b>34,568.7</b>	<b>34,373.6</b>	<b>34,373.6</b>

# ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES, FAUNE ET PARCS

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Environnement, Lutte contre les changements climatiques, Faune et Parcs	520.3	-	520.3	20.8
Bureau d'audiences publiques sur l'environnement	9.0	-	9.0	-
<b>Subtotal</b>	<b>529.3</b>	<b>-</b>	<b>529.3</b>	<b>20.8</b>
<b>Special Funds</b>				
Blue Fund	101.2	-	101.2	-
Electrification and Climate Change Fund	1,698.7	-	1,698.7	-
Fund for the Protection of the Environment and the Waters in the Domain of the State	350.0	-	350.0	-
Natural Resources Fund	-	-	-	-
<b>Subtotal</b>	<b>2,150.0</b>	<b>-</b>	<b>2,150.0</b>	<b>-</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Fondation de la faune du Québec	19.5	-	19.5	-
Société québécoise de récupération et de recyclage	71.6	-	71.6	5.0
<b>Subtotal</b>	<b>91.2</b>	<b>-</b>	<b>91.2</b>	<b>5.0</b>
<b>Defined-purpose Accounts</b>				
Financing of activities performed as part of the Northern Plan	-	-	-	-
Training, partnership and organization of special events	0.7	-	0.7	-
<b>Subtotal</b>	<b>0.7</b>	<b>-</b>	<b>0.7</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>				
Subsidized Infrastructures	8.8	-	8.8	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(377.5)</b>	<b>-</b>	<b>(377.5)</b>	<b>-</b>
<b>Total</b>	<b>2,410.2</b>	<b>-</b>	<b>2,410.2</b>	<b>25.8</b>
Budget Measures and Others <sup>2</sup>	25.8			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>2,436.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>0.0</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Environmental and Wildlife Protection	520,319.6	26,234.5	67,887.7	<b>561,972.8</b>	587,575.3
2. Bureau d'audiences publiques sur l'environnement	8,958.7	28.3	123.1	<b>9,053.5</b>	8,835.7
	<b>529,278.3</b>	<b>26,262.8</b>	<b>68,010.8</b>	<b>571,026.3</b>	<b>596,411.0</b>
Less:					
Permanent Appropriations				<b>109.6</b>	109.6
<b>Appropriations to be Voted</b>				<b>570,916.7</b>	596,301.4

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>218,427.2</b>	216,631.7
Operating	<b>124,359.4</b>	121,694.6
Allocation to a Special Fund	<b>75,638.7</b>	73,976.4
Transfer	<b>110,753.0</b>	135,484.8
Doubtful Accounts and Other Allowances	<b>100.0</b>	100.0
<b>Total</b>	<b>529,278.3</b>	<b>547,887.5</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>60,464.2</b>	62,159.8
Information Resource Assets	<b>7,526.6</b>	10,433.0
Loans, Investments, Advances and Other Costs	<b>20.0</b>	20.0
<b>Total</b>	<b>68,010.8</b>	<b>72,612.8</b>

**Breakdown by department and budget-funded body**  
(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>520,319.6</b>	539,106.1
Bureau d'audiences publiques sur l'environnement	<b>8,958.7</b>	8,781.4
<b>Total</b>	<b>529,278.3</b>	<b>547,887.5</b>
<b>Capital Budget</b>		
Department	<b>67,887.7</b>	72,530.2
Bureau d'audiences publiques sur l'environnement	<b>123.1</b>	82.6
<b>Total</b>	<b>68,010.8</b>	<b>72,612.8</b>

**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>20,800.0</b>
Subsidized Infrastructures	<b>8,819.5</b>
<b>Total</b>	<b>29,619.5</b>

**PROGRAM 1  
Environmental and Wildlife Protection**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Department Management	14,313.8	-	-	<b>14,313.8</b>	12,534.1
2. Organizational support and transformation	117,231.4	26,234.5	12,211.3	<b>103,208.2</b>	106,215.8
3. Environmental approval and regional operations	74,555.2	-	1,426.1	<b>75,981.3</b>	67,649.3
4. Environment control, wildlife protection and dam security	65,398.0	-	800.0	<b>66,198.0</b>	68,350.7
5. Water and Air Expertise and Policies	106,427.6	-	4,072.4	<b>110,500.0</b>	123,534.8
6. Dam Management	16,389.2	-	34,323.8	<b>50,713.0</b>	49,331.1

Cont'd on next page

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Remuneration	9,950.3	42,484.2	49,910.3	55,540.4	18,966.8	9,237.0	186,089.0
Operating	3,434.0	74,641.2	2,352.2	7,509.1	2,335.6	7,152.2	97,424.3
Allocation to a Special Fund	-	-	6,000.0	-	67,800.0	-	73,800.0
Transfer	929.5	6.0	16,292.7	2,348.5	17,325.2	-	36,901.9
Doubtful Accounts and Other Allowances	-	100.0	-	-	-	-	100.0
	<b>14,313.8</b>	<b>117,231.4</b>	<b>74,555.2</b>	<b>65,398.0</b>	<b>106,427.6</b>	<b>16,389.2</b>	<b>394,315.2</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	-	4,767.8	1,426.1	800.0	4,072.4	34,323.8	45,390.1
Information Resource Assets	-	7,423.5	-	-	-	-	7,423.5
Loans, Investments, Advances and Other Costs	-	20.0	-	-	-	-	20.0
	-	<b>12,211.3</b>	<b>1,426.1</b>	<b>800.0</b>	<b>4,072.4</b>	<b>34,323.8</b>	<b>52,833.6</b>

**PROGRAM 1 (cont'd)**  
**Environmental and Wildlife Protection**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Expertise and policies in the life on land and sustainable development environments	7,161.7	-	-	7,161.7	17,796.5
8. Biodiversity, wildlife and parks	117,004.0	-	15,054.1	132,058.1	140,086.6
9. Bureau de la transition climatique et énergétique	1,838.7	-	-	1,838.7	2,076.4
	<b>520,319.6</b>	<b>26,234.5</b>	<b>67,887.7</b>	<b>561,972.8</b>	<b>587,575.3</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 2				100.0	100.0
<b>Appropriations to be Voted<sup>1</sup></b>				<b>561,863.2</b>	<b>587,465.7</b>

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

**Allotment by Supercategory**  
(thousands of dollars)

	Subtotal	Elements			2025-2026	2024-2025
		7	8	9		
<b>Expenditure Budget</b>						
Remuneration	186,089.0	2,656.4	22,588.1	-	211,333.5	209,715.3
Operating	97,424.3	55.3	25,014.8	-	122,494.4	119,829.6
Allocation to a Special Fund	73,800.0	-	-	1,838.7	75,638.7	73,976.4
Transfer	36,901.9	4,450.0	69,401.1	-	110,753.0	135,484.8
Doubtful Accounts and Other Allowances	100.0	-	-	-	100.0	100.0
	<b>394,315.2</b>	<b>7,161.7</b>	<b>117,004.0</b>	<b>1,838.7</b>	<b>520,319.6</b>	<b>539,106.1</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	45,390.1	-	15,054.1	-	60,444.2	62,139.8
Information Resource Assets	7,423.5	-	-	-	7,423.5	10,370.4
Loans, Investments, Advances and Other Costs	20.0	-	-	-	20.0	20.0
	<b>52,833.6</b>	<b>-</b>	<b>15,054.1</b>	<b>-</b>	<b>67,887.7</b>	<b>72,530.2</b>

**PROGRAM 2**  
**Bureau d'audiences publiques sur l'environnement**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Bureau d'audiences publiques sur l'environnement	8,958.7	28.3	123.1	<b>9,053.5</b>	8,835.7
<b>Appropriations to be Voted</b>				<b>9,053.5</b>	8,835.7

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 environment-related matter.

**Allotment by Supercategory**

(thousands of dollars)

	Element	2025-2026	2024-2025
	<b>1</b>		
<b>Expenditure Budget</b>			
Remuneration	7,093.7	<b>7,093.7</b>	6,916.4
Operating	1,865.0	<b>1,865.0</b>	1,865.0
	<b>8,958.7</b>	<b>8,958.7</b>	<b>8,781.4</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	20.0	<b>20.0</b>	20.0
Information Resource Assets	103.1	<b>103.1</b>	62.6
	<b>123.1</b>	<b>123.1</b>	<b>82.6</b>

## NET VOTED APPROPRIATION

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Environmental and Wildlife Protection</b>		
<b>Protection and Development of Wildlife Resources</b>		
Forecast Revenues Associated with the Net Voted Appropriation	40,868.5	39,988.7
<b>Forecast Net Voted Appropriation</b>	<b>16,038.2</b>	<b>15,290.4</b>

This net voted appropriation concerns the protection and development of wildlife resources. The revenues associated with this net voted appropriation are generated by the sale of hunting, fishing and trapping permits.

When these revenues exceed \$22,000,000, the appropriation for this program can be increased by an amount equivalent to 85% of revenues that exceed this amount.

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Environmental and Wildlife Protection</b>		
Blue Fund	<b>67,800.0</b>	71,900.0
Electrification and Climate Change Fund	<b>1,838.7</b>	2,076.4
Fund for the Protection of the Environment and the Waters in the Domain of the State	<b>6,000.0</b>	-
<b>Total</b>	<b>75,638.7</b>	<b>73,976.4</b>

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### Allotment by Expenditure Category

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>6,654.6</b>	8,152.8
Operating	<b>23,056.0</b>	26,774.6
Capital	<b>6,000.0</b>	-
Support	<b>39,928.1</b>	39,049.0
<b>Total</b>	<b>75,638.7</b>	<b>73,976.4</b>

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## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Environmental and Wildlife Protection</b>		
Improving accessibility to fishing opportunities	-	3,135.0
Improving Protection of Drinking Water Sources	-	5,000.0
Air Purification	<b>3,300.0</b>	3,300.0
Nature Plan 2030	<b>67,066.4</b>	69,892.0
ClimatSol Program	<b>132.4</b>	178.2
Financial Assistance Program for Bringing Municipal Dams up to Standards	<b>1,300.0</b>	4,700.0
Air and Noise Pollution Reduction Program	<b>3,650.2</b>	5,000.0
Contaminated Land Rehabilitation Program	<b>300.7</b>	398.7
St. Lawrence Community Interaction Program	<b>300.0</b>	300.0
Extended Producer Responsibility Assistance Program	-	10,800.0
First Nations and Inuit programs, agreements and committees	<b>15,859.6</b>	14,871.8
Protecting wildlife capital assets	<b>747.0</b>	1,147.0
Support for the Mission of Environmental Bodies	<b>700.0</b>	600.0
Support for Regional Environment Councils	<b>3,750.0</b>	3,750.0
Support for Watershed Bodies	<b>10,000.0</b>	10,000.0
Other Transfer Appropriations	<b>3,646.7</b>	2,412.1
<b>Total Program 1</b>	<b>110,753.0</b>	<b>135,484.8</b>
<b>Total</b>	<b>110,753.0</b>	<b>135,484.8</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Government Enterprises and Bodies	<b>9,434.4</b>	13,700.0
Municipalities	<b>5,383.3</b>	15,276.9
Non-profit Bodies	<b>95,935.3</b>	106,507.9
<b>Total</b>	<b>110,753.0</b>	<b>135,484.8</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Interest	<b>433.1</b>	576.9
Support	<b>110,319.9</b>	134,907.9
<b>Total</b>	<b>110,753.0</b>	<b>135,484.8</b>

## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Blue Fund	101,308.6	101,247.5	55,390.9	55,390.9
Electrification and Climate Change Fund	1,714,065.6	1,698,736.7	1,758,155.9	1,664,520.1
Fund for the Protection of the Environment and the Waters in the Domain of the State	416,742.3	349,970.3	369,905.4	254,879.7
Natural Resources Fund <sup>1</sup>	29.3	29.3	27.0	-
<b>Total</b>	<b>2,232,145.8</b>	<b>2,149,983.8</b>	<b>2,183,479.2</b>	<b>1,974,790.7</b>

<sup>1</sup> The Natural Resources Fund is made up of various components. The results correspond to those of the Wildlife Conservation and Development component.

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Blue Fund	101,247.5	-
Electrification and Climate Change Fund	1,698,736.7	-
Fund for the Protection of the Environment and the Waters in the Domain of the State	349,970.3	105,800.0
Natural Resources Fund	29.3	-
<b>Total to be Approved</b>	<b>2,149,983.8</b>	<b>105,800.0</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Electrification and Climate Change Fund	124,746.4	402.9
Fund for the Protection of the Environment and the Waters in the Domain of the State	-	525.6
<b>Total to be Approved</b>	<b>124,746.4</b>	<b>928.5</b>

**Blue Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	67,800.0	44,709.1	71,900.0	23,090.9
Duties and Permits	32,100.0	1,100.0	-	31,000.0
Miscellaneous Revenue	1,408.6	108.6	4,055.6	1,300.0
<b>Total Revenues</b>	<b>101,308.6</b>	<b>45,917.7</b>	<b>75,955.6</b>	<b>55,390.9</b>
<b>EXPENDITURES</b>				
Remuneration	11,347.9	634.8	9,395.5	10,713.1
Operating	27,196.5	6,734.9	28,095.9	20,461.6
Transfer	62,703.1	38,486.9	38,464.2	24,216.2
Total Expenditures Excluding Debt Service	101,247.5	45,856.6	75,955.6	55,390.9
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>101,247.5</b>	<b>45,856.6</b>	<b>75,955.6</b>	<b>55,390.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	61.1	61.1	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	38,332.0	-	28,788.5	38,332.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>38,393.1</b>	<b>61.1</b>	<b>28,788.5</b>	<b>38,332.0</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Electrification and Climate Change Fund**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	16,311.5	9,333.1	13,790.8	6,978.4
Transfers from Other Reporting Entities of the Gouvernement du Québec	4,864.8	(19,217.6)	4,894.2	24,082.4
Duties and Permits	1,572,226.0	85,602.5	1,563,070.5	1,486,623.5
Miscellaneous Revenue	82,525.6	(94,798.0)	85,084.3	177,323.6
Transfers from the Federal Government	38,137.7	(25,010.3)	104,760.7	63,148.0
<b>Total Revenues</b>	<b>1,714,065.6</b>	<b>(44,090.3)</b>	<b>1,771,600.5</b>	<b>1,758,155.9</b>
<b>EXPENDITURES</b>				
Remuneration	33,383.6	1,831.8	32,768.9	31,551.8
Operating	69,989.7	19,130.2	91,718.0	50,859.5
Transfer	1,595,363.4	13,254.6	1,636,430.6	1,582,108.8
Total Expenditures Excluding Debt Service	1,698,736.7	34,216.6	1,760,917.5	1,664,520.1
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>1,698,736.7</b>	<b>34,216.6</b>	<b>1,760,917.5</b>	<b>1,664,520.1</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	15,328.9	(78,306.9)	10,683.0	93,635.8 <sup>1</sup>
Beginning Cumulative Surplus (Deficit) Associated with Activities	1,734,671.8	93,635.8	1,782,910.5	1,641,036.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>1,750,000.7</b>	<b>15,328.9</b>	<b>1,793,593.5</b>	<b>1,734,671.8</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	(1,590.4)	-	1,590.4
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	(1,590.4)	-	1,590.4
Loans, Investments, Advances and Other Costs	-	-	261,600.0	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>(1,590.4)</b>	<b>261,600.0</b>	<b>1,590.4</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	273,830.4	123,107.5	279,436.7	150,722.9
<b>Total</b>	<b>273,830.4</b>	<b>123,107.5</b>	<b>279,436.7</b>	<b>150,722.9</b>

<sup>1</sup> The surplus of \$93.6 million includes an amount of \$83.8 million arising from the merger of the Energy Transition, Innovation and Efficiency Fund with the Electrification and Climate Change Fund to follow up on the adoption on March 27, 2024, of Bill 41, An Act to enact the Act respecting the environmental performance of buildings and to amend various provisions regarding energy transition (S.Q. 2024, chapter 5).

**Electrification and Climate Change Fund**

 Forecast Results for the 2025-2026 Fiscal Year  
 (thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
Affaires municipales et Habitation	81,906.0	76,154.9	107,662.6	5,751.1
Agriculture, Pêcheries et Alimentation	13,745.0	9,681.9	10,189.9	4,063.1
Économie, Innovation et Énergie	141,995.5	73,932.2	63,691.9	68,063.3
Éducation	-	-	10,697.2	-
Enseignement supérieur	4,171.7	(7,774.9)	-	11,946.6
Environnement, Lutte contre les changements climatiques, Faune et Parcs	1,011,443.4	(348,170.2)	775,682.6	1,359,613.6
Relations internationales et Francophonie	250.0	-	250.0	250.0
Ressources naturelles et Forêts <sup>1</sup>	17,292.3	10,110.4	11,915.8	7,181.9
Santé et Services sociaux	4,755.0	(2,069.7)	8,177.1	6,824.7
Sécurité publique	25,490.0	13,845.9	14,500.0	11,644.1
Transports et Mobilité durable <sup>2</sup>	397,687.7	208,506.0	552,859.9	189,181.7
<b>Total Expenditures</b>	<b>1,698,736.6</b>	<b>34,216.5</b>	<b>1,555,627.0</b>	<b>1,664,520.1</b>

<sup>1</sup> Including an amount of \$0.8 million in 2024-2025 probable expenditures under the Sustainable Forest Development component of the Natural Resources Fund

<sup>2</sup> Including an amount of \$113.8 million for probable expenditures in 2024-2025 and \$302.6 million in 2025-2026 in the Land Transportation Network Fund

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$124.7 million are due mainly to increased expenditures on certain financial assistance programs, including Roulez-vert, Écopformance and Défi GES, which aim to fund concrete measures in the field of climate change, efficiency and energy transition.

The excess investments of \$0.4 million are due to the additional investments necessary for the proper functioning of the climate monitoring network.

**Electrification and Climate Change Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	126,000.0	-	
Transfers from Other Reporting Entities of the Gouvernement du Québec	-	1,386.4	
Duties and Permits	1,352,536.4	1,549,253.7	
Miscellaneous Revenue	103,578.5	98,388.4	
Transfers from the Federal Government	25,301.5	858.7	
<b>Total Revenues</b>	<b>1,607,416.4</b>	<b>1,649,887.2</b>	
<b>EXPENDITURES</b>			
Remuneration	27,011.7	26,076.7	
Operating	38,333.2	24,086.6	
Transfer	1,540,232.5	1,678,686.3	
Doubtful Accounts and Other Allowances	-	1,474.2	
Total Expenditures Excluding Debt Service	1,605,577.4	1,730,323.8	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>1,605,577.4</b>	<b>1,730,323.8</b>	<b>124,746.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	1,839.0	(80,436.6)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	1,552,104.7	1,721,473.0	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>1,553,943.7</b>	<b>1,641,036.4</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	1,200.0	1,602.9	
Information Resource Assets	-	-	
Total Fixed Assets	1,200.0	1,602.9	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>1,200.0</b>	<b>1,602.9</b>	<b>402.9</b>

**Fund for the Protection of the Environment and the Waters in the Domain of the State**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	15,607.4	15,607.4	9,706.2	-
Duties and Permits	327,219.3	23,926.1	268,045.8	303,293.2
Miscellaneous Revenue	49,769.6	(371.9)	39,266.5	50,141.5
Transfers from the Federal Government	24,146.0	7,675.3	13,189.1	16,470.7
<b>Total Revenues</b>	<b>416,742.3</b>	<b>46,836.9</b>	<b>330,207.6</b>	<b>369,905.4</b>
<b>EXPENDITURES</b>				
Remuneration	48,436.2	1,197.6	35,131.2	47,238.6
Operating	37,338.0	6,376.9	23,440.0	30,961.1
Transfer	264,196.1	87,516.1	192,114.1	176,680.0
Total Expenditures Excluding Debt Service	349,970.3	95,090.6	250,685.3	254,879.7
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>349,970.3</b>	<b>95,090.6</b>	<b>250,685.3</b>	<b>254,879.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	66,772.0	(48,253.7)	79,522.3	115,025.7
Beginning Cumulative Surplus (Deficit) Associated with Activities	724,508.7	115,025.7	588,419.8	609,483.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>791,280.7</b>	<b>66,772.0</b>	<b>667,942.1</b>	<b>724,508.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	800.0	30.0	300.0	770.0
Information Resource Assets	-	-	-	-
Total Fixed Assets	800.0	30.0	300.0	770.0
Loans, Investments, Advances and Other Costs	105,000.0	5,000.0	11,159.0	100,000.0
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>105,800.0</b>	<b>5,030.0</b>	<b>11,459.0</b>	<b>100,770.0</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	2,500.0	-	2,500.0	2,500.0
<b>Total</b>	<b>2,500.0</b>	<b>-</b>	<b>2,500.0</b>	<b>2,500.0</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess investments of \$0.5 million are due mainly to an increase in expenditures on IT development.

**Fund for the Protection of the Environment and the Waters in the Domain of the State**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	18,900.0	-	
Transfers from Other Reporting Entities of the Gouvernement du Québec	-	4,414.7	
Duties and Permits	220,483.9	239,679.9	
Miscellaneous Revenue	35,583.6	62,477.3	
Transfers from the Federal Government	19,790.6	11,675.1	
<b>Total Revenues</b>	<b>294,758.1</b>	<b>318,247.0</b>	
<b>EXPENDITURES</b>			
Remuneration	34,968.8	44,355.3	
Operating	23,646.7	35,683.5	
Transfer	185,119.0	144,723.5	
Doubtful Accounts and Other Allowances	279.2	789.2	
Total Expenditures Excluding Debt Service	244,013.7	225,551.5	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>244,013.7</b>	<b>225,551.5</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	50,744.4	92,695.5	
Beginning Cumulative Surplus (Deficit) Associated with Activities	558,990.0	516,787.6	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>609,734.4</b>	<b>609,483.1</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	250.0	111.6	
Information Resource Assets	-	664.0	
Total Fixed Assets	250.0	775.6	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>250.0</b>	<b>775.6</b>	<b>525.6</b>

**Natural Resources Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Miscellaneous Revenue	29.3	2.3	248.9	27.0
<b>Total Revenues</b>	<b>29.3</b>	<b>2.3</b>	<b>248.9</b>	<b>27.0</b>
<b>EXPENDITURES</b>				
Operating	29.3	29.3	22.0	-
Transfer	-	-	20.0	-
Doubtful Accounts and Other Allowances	-	-	25.0	-
Total Expenditures Excluding Debt Service	29.3	29.3	67.0	-
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>29.3</b>	<b>29.3</b>	<b>67.0</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	(27.0)	181.9	27.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	49.0	27.0	30.2	22.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>49.0</b>	<b>-</b>	<b>212.1</b>	<b>49.0</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Resources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

**Natural Resources Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	Forecast Results	Actual Results	Excess to be Approved
<b>REVENUES</b>			
Miscellaneous Revenue	117.4	8.6	
<b>Total Revenues</b>	<b>117.4</b>	<b>8.6</b>	
<b>EXPENDITURES</b>			
Operating	80.0	-	
Total Expenditures Excluding Debt Service	80.0	-	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>80.0</b>	<b>-</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	37.4	8.6	
Beginning Cumulative Surplus (Deficit) Associated with Activities	13.1	13.0	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>50.5</b>	<b>21.6</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

**Energy Transition, Innovation and Efficiency Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	20,525.4	-	
Transfers from Other Reporting Entities of the Gouvernement du Québec	35,714.2	6,486.1	
Duties and Permits	85,200.0	86,138.6	
Miscellaneous Revenue	62.9	6,781.1	
Transfers from the Federal Government	133,221.0	73,056.2	
<b>Total Revenues</b>	<b>274,723.5</b>	<b>172,462.0</b>	
<b>EXPENDITURES</b>			
Remuneration	7,232.2	5,048.7	
Operating	60,436.3	61,204.0	
Transfer	220,784.4	79,305.9	
Doubtful Accounts and Other Allowances	-	1,436.0	
Total Expenditures Excluding Debt Service	288,452.9	146,994.6	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>288,452.9</b>	<b>146,994.6</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(13,729.4)	25,467.4	
Beginning Cumulative Surplus (Deficit) Associated with Activities	59,878.1	58,364.3	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>46,148.7</b>	<b>83,831.7</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	4.0	-	
Information Resource Assets	187.4	-	
Total Fixed Assets	191.4	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>191.4</b>	<b>-</b>	<b>-</b>

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Fondation de la faune du Québec	19,585.8	19,545.9	17,874.2	17,835.3
Société québécoise de récupération et de recyclage	71,636.4	71,635.9	73,366.4	73,366.4
<b>Total</b>	<b>91,222.2</b>	<b>91,181.8</b>	<b>91,240.6</b>	<b>91,201.7</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
Société québécoise de récupération et de recyclage		
Budget Measures	5,000.0	-
<b>Total</b>	<b>5,000.0</b>	<b>-</b>

**Fondation de la faune du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	8,218.4	1,982.1	12,811.6	6,236.3
Transfers from Other Reporting Entities of the Gouvernement du Québec	1,682.8	(552.5)	2,482.8	2,235.3
Duties and Permits	5,074.8	99.5	4,746.8	4,975.3
Miscellaneous Revenue	4,609.8	182.5	1,224.6	4,427.3
<b>Total Revenues</b>	<b>19,585.8</b>	<b>1,711.6</b>	<b>21,265.8</b>	<b>17,874.2</b>
<b>EXPENDITURES</b>				
Remuneration	3,014.6	59.1	2,267.2	2,955.5
Operating	1,481.6	29.1	1,380.2	1,452.5
Transfer	15,049.7	1,622.4	17,578.4	13,427.3
Total Expenditures Excluding Debt Service	19,545.9	1,710.6	21,225.8	17,835.3
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>19,545.9</b>	<b>1,710.6</b>	<b>21,225.8</b>	<b>17,835.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	39.9	1.0	40.0	38.9
Beginning Cumulative Surplus (Deficit) Associated with Activities	15,372.2	38.9	12,620.5	15,333.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>15,412.1</b>	<b>39.9</b>	<b>12,660.5</b>	<b>15,372.2</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	40.0	-	40.0	40.0
Total Fixed Assets	40.0	-	40.0	40.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>40.0</b>	<b>-</b>	<b>40.0</b>	<b>40.0</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Société québécoise de récupération et de recyclage**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	15,631.3	(6,207.1)	28,292.9	21,838.4
Transfers from Other Reporting Entities of the Gouvernement du Québec	7,676.4	2,927.9	20,695.5	4,748.5
Taxes on Consumption	40,703.0	403.0	40,000.1	40,300.0
Miscellaneous Revenue	7,625.7	1,146.2	5,959.9	6,479.5
<b>Total Revenues</b>	<b>71,636.4</b>	<b>(1,730.0)</b>	<b>94,948.4</b>	<b>73,366.4</b>
<b>EXPENDITURES</b>				
Remuneration	9,179.6	56.0	9,280.7	9,123.6
Operating	9,285.7	(1,961.9)	15,690.3	11,247.6
Transfer	53,170.6	175.4	69,755.0	52,995.2
Total Expenditures Excluding Debt Service	71,635.9	(1,730.5)	94,726.0	73,366.4
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>71,635.9</b>	<b>(1,730.5)</b>	<b>94,726.0</b>	<b>73,366.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	0.5	0.5	222.4	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	63,659.2	-	58,087.3	63,659.2
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>63,659.7</b>	<b>0.5</b>	<b>58,309.7</b>	<b>63,659.2</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	(12.0)	125.0	12.0
Information Resource Assets	247.0	24.0	228.0	223.0
Total Fixed Assets	247.0	12.0	353.0	235.0
Loans, Investments, Advances and Other Costs	15,670.7	(29,273.9)	11,875.9	44,944.6
<b>Total Investments</b>	<b>15,917.7</b>	<b>(29,261.9)</b>	<b>12,228.9</b>	<b>45,179.6</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Financing of activities performed as part of the Northern Plan	-	-	-	-
Training, partnership and organization of special events	343.0	689.4	292.4	439.8
<b>Total</b>	<b>343.0</b>	<b>689.4</b>	<b>292.4</b>	<b>439.8</b>



# FAMILLE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Famille	3,990.9	-	3,990.9	34.2
Public Curator	85.3	-	85.3	-
<b>Subtotal</b>	<b>4,076.2</b>	<b>-</b>	<b>4,076.2</b>	<b>34.2</b>
<b>Special Fund</b>				
Educational Childcare Services Fund	4,032.0	-	4,032.0	23.3
<b>Subtotal</b>	<b>4,032.0</b>	<b>-</b>	<b>4,032.0</b>	<b>23.3</b>
<b>Defined-purpose account</b>				
Funding of Activities Performed as Part of the Northern Action Plan 2023-2028	0.5	-	0.5	-
<b>Subtotal</b>	<b>0.5</b>	<b>-</b>	<b>0.5</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>	<b>4,908.9</b>	<b>-</b>	<b>4,908.9</b>	<b>2.0</b>
Subsidized Infrastructures	293.4		293.4	
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(4,039.2)</b>	<b>-</b>	<b>(4,039.2)</b>	<b>(23.3)</b>
<b>Total</b>	<b>9,271.8</b>	<b>-</b>	<b>9,271.8</b>	<b>36.2</b>
Budget Measures and Others <sup>2</sup>	36.2			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>9,308.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>7.2</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program (thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Planning, Research and Administration	82,190.3	3,757.2	6,602.0	<b>85,035.1</b>	86,312.4
2. Assistance Measures for Families	173,721.8	-	-	<b>173,721.8</b>	169,230.7
3. Educational Childcare Services	3,734,960.8	-	-	<b>3,734,960.8</b>	3,325,648.4
4. Public Curator	85,287.1	5,504.6	9,841.8	<b>89,624.3</b>	88,561.4
	<b>4,076,160.0</b>	<b>9,261.8</b>	<b>16,443.8</b>	<b>4,083,342.0</b>	<b>3,669,752.9</b>
Less:					
Permanent Appropriations				<b>209.6</b>	209.6
Other Appropriations Already Voted				-	301,100.0
<b>Appropriations to be Voted</b>				<b>4,083,132.4</b>	<b>3,368,443.3</b>

### Allotment by Supercategory (thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>107,765.8</b>	105,035.8
Operating	<b>121,156.4</b>	123,209.6
Allocation to a Special Fund	<b>3,734,960.8</b>	3,325,648.4
Transfer	<b>112,077.0</b>	107,957.8
Doubtful Accounts and Other Allowances	<b>200.0</b>	200.0
<b>Total</b>	<b>4,076,160.0</b>	<b>3,662,051.6</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>200.0</b>	200.0
Information Resource Assets	<b>16,241.8</b>	19,586.2
Loans, Investments, Advances and Other Costs	<b>2.0</b>	2.0
<b>Total</b>	<b>16,443.8</b>	<b>19,788.2</b>

**Breakdown by department and budget-funded body**  
(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>3,990,872.9</b>	3,576,001.6
Public Curator	<b>85,287.1</b>	86,050.0
<b>Total</b>	<b>4,076,160.0</b>	<b>3,662,051.6</b>
<b>Capital Budget</b>		
Department	<b>6,602.0</b>	9,633.9
Public Curator	<b>9,841.8</b>	10,154.3
<b>Total</b>	<b>16,443.8</b>	<b>19,788.2</b>

**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>34,200.0</b>
Subsidized Infrastructures	<b>293,441.1</b>
<b>Total</b>	<b>327,641.1</b>

**Famille**

**PROGRAM 1  
Planning, Research and Administration**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	38,042.1	3,757.2	6,600.0	<b>40,884.9</b>	42,678.7
2. Planning, Policies and Research	44,148.2	-	2.0	<b>44,150.2</b>	43,633.7
	<b>82,190.3</b>	<b>3,757.2</b>	<b>6,602.0</b>	<b>85,035.1</b>	<b>86,312.4</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 1				<b>100.0</b>	100.0
<b>Appropriations to be Voted</b>				<b>84,925.5</b>	86,202.8

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements		2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Remuneration	12,264.2	40,623.5	<b>52,887.7</b>	51,533.1
Operating	25,527.9	3,524.7	<b>29,052.6</b>	29,339.4
Transfer	150.0	-	<b>150.0</b>	150.0
Doubtful Accounts and Other Allowances	100.0	-	<b>100.0</b>	100.0
	<b>38,042.1</b>	<b>44,148.2</b>	<b>82,190.3</b>	<b>81,122.5</b>
<b>Capital Budget</b>				
Fixed Assets Other than Information Resources	100.0	-	<b>100.0</b>	100.0
Information Resource Assets	6,500.0	-	<b>6,500.0</b>	9,531.9
Loans, Investments, Advances and Other Costs	-	2.0	<b>2.0</b>	2.0
	<b>6,600.0</b>	<b>2.0</b>	<b>6,602.0</b>	<b>9,633.9</b>

**PROGRAM 2  
Assistance Measures for Families**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Financial Support for Family Services	69,303.0	-	-	<b>69,303.0</b>	67,886.1
2. Administration of the Family Allowance	50,264.8	-	-	<b>50,264.8</b>	49,290.6
3. Financial Support for Community Bodies	54,154.0	-	-	<b>54,154.0</b>	52,054.0
	<b>173,721.8</b>	-	-	<b>173,721.8</b>	<b>169,230.7</b>
<b>Appropriations to be Voted</b>				<b>173,721.8</b>	169,230.7

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Operating	11,530.0	50,264.8	-	<b>61,794.8</b>	61,422.9
Transfer	57,773.0	-	54,154.0	<b>111,927.0</b>	107,807.8
	<b>69,303.0</b>	<b>50,264.8</b>	<b>54,154.0</b>	<b>173,721.8</b>	<b>169,230.7</b>

**PROGRAM 3  
Educational Childcare Services**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Agreement with the Government of the Cree Nation	24,997.0	-	-	<b>24,997.0</b>	24,454.5
2. Early Childhood Centres Infrastructure Funding Subsidy	24,276.2	-	-	<b>24,276.2</b>	18,077.5
3. Pension Plan for Employees of Working in Childcare Services	119,599.3	-	-	<b>119,599.3</b>	114,992.1
4. Collective Insurance Plan	57,907.0	-	-	<b>57,907.0</b>	55,845.0
5. Financial Support for Early Childhood Centres	1,711,917.1	-	-	<b>1,711,917.1</b>	1,521,739.0
6. Financial Support for Day Care Centres	929,274.2	-	-	<b>929,274.2</b>	831,800.5

Cont'd on next page

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Allocation to a Special Fund	24,997.0	24,276.2	119,599.3	57,907.0	1,711,917.1	929,274.2	2,867,970.8
	<b>24,997.0</b>	<b>24,276.2</b>	<b>119,599.3</b>	<b>57,907.0</b>	<b>1,711,917.1</b>	<b>929,274.2</b>	<b>2,867,970.8</b>

**PROGRAM 3 (cont'd)**  
**Educational Childcare Services**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Financial Support for Coordinating Offices for Home Childcare and Home Childcare Providers	691,313.4	-	-	<b>691,313.4</b>	609,709.8
8. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the financing of educational childcare <sup>1</sup>	175,676.6	-	-	<b>175,676.6</b>	149,030.0
	<b>3,734,960.8</b>	-	-	<b>3,734,960.8</b>	<b>3,325,648.4</b>
Less:					
Appropriations Already Voted					
Appropriation Act N° 2, 2023-2024 (S.Q. 2023, chapter 9)				-	301,100.0
<b>Appropriations to be Voted</b>				<b>3,734,960.8</b>	<b>3,024,548.4</b>

<sup>1</sup> The balance of appropriations transferred from this provision may be returned to it and be reused under conditions determined by the Conseil du trésor.

**Allotment by Supercategory**

(thousands of dollars)

	Subtotal	Elements		2025-2026	2024-2025
		7	8		
<b>Expenditure Budget</b>					
Allocation to a Special Fund	2,867,970.8	691,313.4	175,676.6	<b>3,734,960.8</b>	3,325,648.4
	<b>2,867,970.8</b>	<b>691,313.4</b>	<b>175,676.6</b>	<b>3,734,960.8</b>	<b>3,325,648.4</b>

Famille

**PROGRAM 4  
Public Curator**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration of the Public Curator <sup>1</sup>	28,221.7	5,504.6	9,841.8	<b>32,558.9</b>	32,703.9
2. Protection Measures	57,065.4	-	-	<b>57,065.4</b>	55,857.5
	<b>85,287.1</b>	<b>5,504.6</b>	<b>9,841.8</b>	<b>89,624.3</b>	<b>88,561.4</b>
Less:					
Permanent Appropriations					
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 1				<b>100.0</b>	100.0
<b>Appropriations to be Voted</b>				<b>89,524.3</b>	88,461.4

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.

<sup>1</sup> The Public Curator Act (CQLR, chapter C-81) indicates that fees, interest and other amounts collected by the Public Curator in applying this Act are deposited into the general fund of the Consolidated Revenue Fund and are considered to be an appropriation for the fiscal year in which they were deposited, under terms and conditions determined by the Government. For the 2025-2026 fiscal year, the appropriation constituted under these provisions is \$26,0 million.

**Allotment by Supercategory**

(thousands of dollars)

	Elements		2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Remuneration	11,971.5	42,906.6	<b>54,878.1</b>	53,502.7
Operating	16,150.2	14,158.8	<b>30,309.0</b>	32,447.3
Doubtful Accounts and Other Allowances	100.0	-	<b>100.0</b>	100.0
	<b>28,221.7</b>	<b>57,065.4</b>	<b>85,287.1</b>	<b>86,050.0</b>
<b>Capital Budget</b>				
Fixed Assets Other than Information Resources	100.0	-	<b>100.0</b>	100.0
Information Resource Assets	9,741.8	-	<b>9,741.8</b>	10,054.3
	<b>9,841.8</b>	-	<b>9,841.8</b>	<b>10,154.3</b>

**APPROPRIATIONS ALLOCATED TO A SPECIAL FUND**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 3 - Educational Childcare Services</b>		
Educational Childcare Services Fund	<b>3,734,960.8</b>	<b>3,325,648.4</b>
<b>Total</b>	<b>3,734,960.8</b>	<b>3,325,648.4</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Interest	<b>24,276.2</b>	18,077.5
Support	<b>3,710,684.6</b>	3,307,570.9
<b>Total</b>	<b>3,734,960.8</b>	<b>3,325,648.4</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Planning, Research and Administration</b>		
Other Transfer Appropriations	150.0	150.0
<b>Program 2 - Assistance Measures for Families</b>		
Launching an educational home childcare program	6,900.0	3,800.0
Deploying outreach workers to families	-	2,860.0
Drop-in Childcare Centres	12,000.0	13,500.0
Intimidation	2,904.1	1,250.0
Measures for Unionized Employees in Early Childhood Centres	2,038.4	2,038.4
Measures for Home Childcare Providers	3,225.0	3,225.0
Family-oriented Community Bodies	54,154.0	52,054.0
Social Pediatrics	15,000.0	14,000.0
Financial support for community action in Indigenous communities	3,800.0	3,300.0
Financial support for improving the quality of educational childcare services	2,000.0	2,000.0
Surveillance Services for Disabled Students 12 to 21 Years Old	2,200.0	2,200.0
Other Transfer Appropriations	7,705.5	7,580.4
<b>Total Program 2</b>	<b>111,927.0</b>	<b>107,807.8</b>
<b>Total</b>	<b>112,077.0</b>	<b>107,957.8</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Private sector enterprises	10,125.0	7,025.0
Health and Social Services Establishments	14.7	14.7
Educational Institutions	780.0	730.0
Municipalities	2,620.7	2,455.6
Non-profit Bodies	98,536.6	97,732.5
<b>Total</b>	<b>112,077.0</b>	<b>107,957.8</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Support	112,077.0	107,957.8
<b>Total</b>	<b>112,077.0</b>	<b>107,957.8</b>

## Special Fund Budget

### Forecast revenues and expenditures (thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Educational Childcare Services Fund	4,032,001.9	4,032,001.9	3,541,013.2	3,541,013.2
<b>Total</b>	<b>4,032,001.9</b>	<b>4,032,001.9</b>	<b>3,541,013.2</b>	<b>3,541,013.2</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year (thousands of dollars)

Special Fund	Expenditures	Investments
Educational Childcare Services Fund		
Budget Measures	26,900.0	-
Other variations	(3,600.0)	-
<b>Total</b>	<b>23,300.0</b>	<b>-</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year (thousands of dollars)

Special Fund	Expenditures	Investments
Educational Childcare Services Fund	4,055,301.9	-
<b>Total to be Approved</b>	<b>4,055,301.9</b>	<b>-</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year (thousands of dollars)

Special Fund	Expenditures	Investments
Educational Childcare Services Fund	600,278.1	-
<b>Total to be Approved</b>	<b>600,278.1</b>	<b>-</b>

**Famille**

**Educational Childcare Services Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	4,032,001.9	490,988.7	3,392,247.2	3,541,013.2
<b>Total Revenues</b>	<b>4,032,001.9</b>	<b>490,988.7</b>	<b>3,392,247.2</b>	<b>3,541,013.2</b>
<b>EXPENDITURES</b>				
Transfer	4,031,847.4	490,981.4	3,392,197.2	3,540,866.0
Doubtful Accounts and Other Allowances	154.5	7.3	50.0	147.2
Total Expenditures Excluding Debt Service	4,032,001.9	490,988.7	3,392,247.2	3,541,013.2
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>4,032,001.9</b>	<b>490,988.7</b>	<b>3,392,247.2</b>	<b>3,541,013.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	(5,115.4)	1,627.1	(25,709.5)	(6,742.5)
<b>Total</b>	<b>(5,115.4)</b>	<b>1,627.1</b>	<b>(25,709.5)</b>	<b>(6,742.5)</b>

<sup>1</sup> Including an amount of \$9.2 million in transfer expenditures and transfer revenues from the responsible department arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$600.3 million are due mainly to the financial impact of an anticipated payment for the funding of subsidized educational childcare, and faster recognition of expenditures under the Programme de financement des infrastructures arising from the change in the application of the accounting standard respecting transfer payments.

**Educational Childcare Services Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	3,349,714.5	3,947,332.7	
Miscellaneous Revenue	-	2,659.9	
<b>Total Revenues</b>	<b>3,349,714.5</b>	<b>3,949,992.6</b>	
<b>EXPENDITURES</b>			
Transfer	3,349,706.0	3,949,894.3	
Doubtful Accounts and Other Allowances	8.5	98.3	
Total Expenditures Excluding Debt Service	3,349,714.5	3,949,992.6	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>3,349,714.5</b>	<b>3,949,992.6</b>	<b>600,278.1</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget for the defined-purpose account

### Forecast revenues and expenditures (thousands of dollars)

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Defined-purpose account	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Funding of Activities Performed as Part of the Northern Action Plan 2023-2028	500.0	500.0	500.0	300.0
<b>Total</b>	<b>500.0</b>	<b>500.0</b>	<b>500.0</b>	<b>300.0</b>

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# FINANCES

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department</b>				
Finances	209.6	6,439.0	6,648.6	1.8
<b>Subtotal</b>	<b>209.6</b>	<b>6,439.0</b>	<b>6,648.6</b>	<b>1.8</b>
<b>Special Funds</b>				
Financing Fund	3.7	2,988.2	2,991.9	(0.2)
Special Contracts and Financial Assistance for Investment Fund	253.0	-	253.0	-
Fund to Combat Addiction	269.3	-	269.3	-
Generations Fund	-	-	-	-
IFC Montréal Fund	1.9	-	1.9	-
Northern Plan Fund	179.7	-	179.7	-
Fund of the Financial Markets Administrative Tribunal	4.2	-	4.2	-
Tax Administration Fund	1,316.2	-	1,316.2	-
<b>Subtotal</b>	<b>2,028.0</b>	<b>2,988.2</b>	<b>5,016.2</b>	<b>(0.2)</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Agence du revenu du Québec	1,649.4	5.0	1,654.4	(27.0)
Autorité des marchés financiers	216.0	-	216.0	-
Institut de la statistique du Québec	54.1	-	54.1	0.3
Société de financement des infrastructures locales du Québec	723.9	0.1	724.0	(3.5)
<b>Subtotal</b>	<b>2,643.5</b>	<b>5.0</b>	<b>2,648.5</b>	<b>(30.2)</b>
<b>Defined-purpose account</b>				
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	557.6	-	557.6	-
<b>Subtotal</b>	<b>557.6</b>	<b>-</b>	<b>557.6</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>	<b>692.6</b>	<b>-</b>	<b>692.6</b>	<b>-</b>
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(2,248.0)</b>	<b>-</b>	<b>(2,248.0)</b>	<b>30.4</b>
<b>Total</b>	<b>3,883.2</b>	<b>9,432.3</b>	<b>13,315.4</b>	<b>1.8</b>
Budget Measures and Others <sup>2</sup>	1.8			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>3,885.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>3.7</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Department Budget and Appropriations

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	43,325.0	632.6	1,705.7	<b>44,398.1</b>	43,900.1
2. Economic, Taxation, Budgetary and Financial Activities	61,689.3	36.1	732.4	<b>62,385.6</b>	61,082.9
3. Contributions, Bank Service Fees and Provision for Transferring Appropriations	89,521.4	-	-	<b>89,521.4</b>	90,813.8
4. Relations with English-speaking Quebecers	15,022.1	-	-	<b>15,022.1</b>	14,655.2
5. Debt Service	6,439,000.0	(410,000.0)	-	<b>6,849,000.0</b>	6,619,000.0
	<b>6,648,557.8</b>	<b>(409,331.3)</b>	<b>2,438.1</b>	<b>7,060,327.2</b>	<b>6,829,452.0</b>
Less:					
Permanent Appropriations				<b>6,862,002.1</b>	6,631,024.5
<b>Appropriations to be Voted</b>				<b>198,325.1</b>	198,427.5

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>92,926.1</b>	92,419.5
Operating	<b>51,309.2</b>	50,704.9
Allocation to a Special Fund	<b>600.0</b>	600.0
Transfer	<b>64,722.5</b>	65,605.1
<b>Subtotal</b>	<b>209,557.8</b>	<b>209,329.5</b>
Debt Service	<b>6,439,000.0</b>	6,564,000.0
<b>Total</b>	<b>6,648,557.8</b>	<b>6,773,329.5</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>101.2</b>	101.2
Information Resource Assets	<b>1,412.6</b>	1,665.7
Loans, Investments, Advances and Other Costs	<b>924.3</b>	924.3
<b>Total</b>	<b>2,438.1</b>	<b>2,691.2</b>

**Breakdown by Department**  
(thousands of dollars)

	<u>2025-2026</u>	<u>2024-2025</u>
<b>Expenditure Budget</b>		
Department	<b>6,648,557.8</b>	6,773,329.5
<b>Total</b>	<b>6,648,557.8</b>	<b>6,773,329.5</b>
<b>Capital Budget</b>		
Department	<b>2,438.1</b>	2,691.2
<b>Total</b>	<b>2,438.1</b>	<b>2,691.2</b>

**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

	<u>2025-2026</u>
<b>Expenditure Budget</b>	
Budget Measures	<b>1,800.0</b>
<b>Total</b>	<b>1,800.0</b>

**Finances**

**PROGRAM 1  
Management and Administration**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	43,325.0	632.6	1,705.7	<b>44,398.1</b>	43,900.1
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)				<b>9.6</b>	9.6
Element 1				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>44,388.5</b>	43,890.5

The purpose of this program is to assure the administration of the Department and central services concerning planning, coordination and management support.

**Allotment by Supercategory**

(thousands of dollars)

Element	1	2025-2026	2024-2025
<b>Expenditure Budget</b>			
Remuneration	21,947.0	<b>21,947.0</b>	20,927.1
Operating	21,023.4	<b>21,023.4</b>	22,159.8
Transfer	354.6	<b>354.6</b>	354.6
	<b>43,325.0</b>	<b>43,325.0</b>	<b>43,441.5</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	101.2	<b>101.2</b>	101.2
Information Resource Assets	1,030.2	<b>1,030.2</b>	1,315.7
Loans, Investments, Advances and Other Costs	574.3	<b>574.3</b>	574.3
	<b>1,705.7</b>	<b>1,705.7</b>	<b>1,991.2</b>

## PROGRAM 2 Economic, Taxation, Budgetary and Financial Activities

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Budgetary, Taxation and Economic Policies, and Regulating the Financial Sector	24,626.7	-	-	<b>24,626.7</b>	23,830.5
2. Financing, Debt Management and Financial Operations	8,086.9	-	382.4	<b>8,469.3</b>	7,839.2
3. Support for Taxation, Financial and Economic Affairs, and Research	14,647.2	-	-	<b>14,647.2</b>	14,133.1
4. Comptroller of Finance	14,328.5	36.1	350.0	<b>14,642.4</b>	15,280.1
	<b>61,689.3</b>	<b>36.1</b>	<b>732.4</b>	<b>62,385.6</b>	<b>61,082.9</b>
<b>Appropriations to be Voted</b>				<b>62,385.6</b>	61,082.9

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Remuneration	22,976.7	7,875.0	-	13,608.2	<b>44,459.9</b>	43,603.7
Operating	1,650.0	211.9	5,885.2	720.3	<b>8,467.4</b>	7,383.3
Allocation to a Special Fund	-	-	600.0	-	<b>600.0</b>	600.0
Transfer	-	-	8,162.0	-	<b>8,162.0</b>	8,832.0
	<b>24,626.7</b>	<b>8,086.9</b>	<b>14,647.2</b>	<b>14,328.5</b>	<b>61,689.3</b>	<b>60,419.0</b>
<b>Capital Budget</b>						
Information Resource Assets	-	382.4	-	-	<b>382.4</b>	350.0
Loans, Investments, Advances and Other Costs	-	-	-	350.0	<b>350.0</b>	350.0
	-	<b>382.4</b>	-	<b>350.0</b>	<b>732.4</b>	<b>700.0</b>

**PROGRAM 3**  
**Contributions, Bank Service Fees and Provision for Transferring Appropriations**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Contribution to the Institut de la statistique du Québec	26,873.8	-	-	<b>26,873.8</b>	26,973.5
2. Bank Service Fees	12,992.5	-	-	<b>12,992.5</b>	12,014.9
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for initiatives concerning government revenues and frauds on the Government <sup>1</sup>	49,655.1	-	-	<b>49,655.1</b>	51,825.4
	<b>89,521.4</b>	-	-	<b>89,521.4</b>	<b>90,813.8</b>

Less:

Permanent Appropriations

Financial Administration Act,  
(CQLR, chapter A-6.001)

Element 2

**12,992.5**

12,014.9

**Appropriations to be Voted**

**76,528.9**

78,798.9

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.

<sup>1</sup> The balance of appropriations transferred from this provision may be returned to it and be reused under conditions determined by the Conseil du trésor.

**Allotment by Supercategory**

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	-	-	25,518.5	<b>25,518.5</b>	26,915.9
Operating	-	12,992.5	8,443.5	<b>21,436.0</b>	20,779.4
Transfer	26,873.8	-	15,693.1	<b>42,566.9</b>	43,118.5
	<b>26,873.8</b>	<b>12,992.5</b>	<b>49,655.1</b>	<b>89,521.4</b>	<b>90,813.8</b>

## PROGRAM 4

### Relations with English-speaking Quebecers

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Secretariat for Relations with English-speaking Quebecers	15,022.1	-	-	<b>15,022.1</b>	14,655.2
<b>Appropriations to be Voted</b>				<b>15,022.1</b>	14,655.2

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.

### Allotment by Supercategory

(thousands of dollars)

	Element	2025-2026	2024-2025
	1		
<b>Expenditure Budget</b>			
Remuneration	1,000.7	<b>1,000.7</b>	972.8
Operating	382.4	<b>382.4</b>	382.4
Transfer	13,639.0	<b>13,639.0</b>	13,300.0
	<b>15,022.1</b>	<b>15,022.1</b>	<b>14,655.2</b>

Finances

**PROGRAM 5  
Debt Service**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Direct Debt Service	6,849,000.0	-	-	<b>6,849,000.0</b>	6,368,000.0
2. Interest on the Retirement Plans Account <sup>1</sup>	(354,000.0)	(354,000.0)	-	-	251,000.0
3. Interest on the Survivor's Pension Plan <sup>1</sup>	(2,000.0)	(2,000.0)	-	-	-
4. Interest on the Obligation Relating to Accumulated Sick Leave <sup>1</sup>	(54,000.0)	(54,000.0)	-	-	-
	<b>6,439,000.0</b>	<b>(410,000.0)</b>	-	<b>6,849,000.0</b>	<b>6,619,000.0</b>
Less:					
Permanent Appropriations					
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 1					
See the Acts below <sup>2</sup>				<b>6,849,000.0</b>	6,368,000.0
Element 2				-	251,000.0
<b>Appropriations to be Voted</b>				-	-

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.

<sup>1</sup> Interest on the retirement plans account, the survivor's pension plan and on obligations relating to accumulated sick leave includes investment income on the funds set aside to pay for benefits arising from these obligations. A negative expenditure budget means that investment income is higher than the anticipated expenditure.

<sup>2</sup> Permanent appropriations refer to the following acts: Act respecting the Civil Service Superannuation Plan (CQLR, chapter R-12), Act respecting the Pension Plan of Certain Teachers (CQLR, chapter R-9.1), Act respecting the Teachers Pension Plan (CQLR, chapter R-11), Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10), Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (CQLR, chapter C-52.1), Act respecting the Pension Plan of Peace Officers in Correctional Services (CQLR, chapter R-9.2), Courts of Justice Act (CQLR, chapter T-16), Police Act (CQLR, chapter P-13.1) and Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).

**Allotment by Supercategory**

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Debt Service	6,849,000.0	(354,000.0)	(2,000.0)	(54,000.0)	<b>6,439,000.0</b>	6,564,000.0
	<b>6,849,000.0</b>	<b>(354,000.0)</b>	<b>(2,000.0)</b>	<b>(54,000.0)</b>	<b>6,439,000.0</b>	<b>6,564,000.0</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 2 - Economic, Taxation, Budgetary and Financial Activities</b>		
IFC Montréal Fund	600.0	600.0
<b>Total</b>	<b>600.0</b>	<b>600.0</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Support	600.0	600.0
<b>Total</b>	<b>600.0</b>	<b>600.0</b>

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**Finances****TRANSFER APPROPRIATIONS**

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Management and Administration</b>		
Other Transfer Appropriations	<b>354.6</b>	354.6
<b>Program 2 - Economic, Taxation, Budgetary and Financial Activities</b>		
Other Transfer Appropriations	<b>8,162.0</b>	8,832.0
<b>Program 3 - Contributions, Bank Service Fees and Provision for Transferring Appropriations</b>		
Institut de la statistique du Québec	<b>26,873.8</b>	26,973.5
Countering Unreported Work and Tax Evasion	<b>15,693.1</b>	16,145.0
<b>Total Program 3</b>	<b>42,566.9</b>	<b>43,118.5</b>
<b>Program 4 - Relations with English-speaking Quebecers</b>		
Implementation of an Employability Strategy	<b>1,400.0</b>	1,400.0
Support Program for Organizations and Institutions serving English-speaking Communities	<b>10,239.0</b>	10,900.0
Seniors Wellness Program	<b>2,000.0</b>	1,000.0
<b>Total Program 4</b>	<b>13,639.0</b>	<b>13,300.0</b>
<b>Total</b>	<b>64,722.5</b>	<b>65,605.1</b>

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**Allotment by Beneficiary**

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Government Enterprises and Bodies	<b>37,854.5</b>	38,270.5
Educational Institutions	<b>1,975.0</b>	2,225.0
Municipalities	<b>4,712.4</b>	4,848.0
Non-profit Bodies	<b>20,180.6</b>	20,261.6
<b>Total</b>	<b>64,722.5</b>	<b>65,605.1</b>

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**Allotment by Expenditure Category**

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>19,562.8</b>	19,062.5
Operating	<b>7,311.0</b>	7,911.0
Support	<b>37,848.7</b>	38,631.6
<b>Total</b>	<b>64,722.5</b>	<b>65,605.1</b>

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## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Financing Fund	3,203,654.1	2,991,876.0	2,752,412.5	2,713,897.5
Special Contracts and Financial Assistance for Investment Fund	253,000.0	253,000.0	241,000.0	241,000.0
Fund to Combat Addiction	269,439.8	269,321.9	262,763.3	262,645.4
Generations Fund	2,177,000.0	-	2,754,000.0	-
IFC Montréal Fund	2,290.8	1,934.2	2,263.5	1,896.2
Northern Plan Fund	128,891.8	179,654.7	131,558.8	145,672.6
Fund of the Financial Markets Administrative Tribunal	4,086.3	4,227.5	3,556.4	3,610.4
Tax Administration Fund	1,316,161.1	1,316,161.1	1,327,669.9	1,327,669.9
<b>Total</b>	<b>7,354,523.9</b>	<b>5,016,175.4</b>	<b>7,475,224.4</b>	<b>4,696,392.0</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Fund	Expenditures	Investments
Financing Fund		
Other variations	(200.0)	-
<b>Total</b>	<b>(200.0)</b>	<b>-</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Financing Fund	3,463.0	-
Special Contracts and Financial Assistance for Investment Fund	253,000.0	-
Fund to Combat Addiction	269,321.9	-
Generations Fund	-	-
IFC Montréal Fund	1,934.2	-
Northern Plan Fund	179,654.7	-
Fund of the Financial Markets Administrative Tribunal	4,227.5	8.0
Tax Administration Fund	1,316,161.1	-
<b>Total to be Approved</b>	<b>2,027,762.4</b>	<b>8.0</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Tax Administration Fund	75,057.7	-
<b>Total to be Approved</b>	<b>75,057.7</b>	<b>-</b>

## Finances

### Financing Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Miscellaneous Revenue	3,203,654.1	451,241.6	2,745,873.4	2,752,412.5
<b>Total Revenues</b>	<b>3,203,654.1</b>	<b>451,241.6</b>	<b>2,745,873.4</b>	<b>2,752,412.5</b>
<b>EXPENDITURES</b>				
Remuneration	3,276.9	799.3	2,611.6	2,477.6
Operating	386.1	(161.2)	691.4	547.3
<b>Expenditures to be approved</b>	<b>3,663.0</b>	<b>638.1</b>	<b>3,303.0</b>	<b>3,024.9</b>
Debt Service <sup>1</sup>	2,988,213.0	277,340.4	2,700,155.6	2,710,872.6
<b>Total Expenditures</b>	<b>2,991,876.0</b>	<b>277,978.5</b>	<b>2,703,458.6</b>	<b>2,713,897.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	211,778.1	173,263.1	42,414.8	38,515.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	812,984.0	38,515.0	783,283.3	774,469.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>1,024,762.1</b>	<b>211,778.1</b>	<b>825,698.1</b>	<b>812,984.0</b>
Accumulated Revaluation Gains or Losses	(35,876.9)	11,158.4	(22,025.1)	(47,035.3)
<b>Ending Cumulative Surplus (Deficit)</b>	<b>988,885.2</b>	<b>222,936.5</b>	<b>803,673.0</b>	<b>765,948.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs <sup>2</sup>	9,223,366.4	768,265.2	7,509,651.0	8,455,101.2
<b>TOTAL INVESTMENTS</b>	<b>9,223,366.4</b>	<b>768,265.2</b>	<b>7,509,651.0</b>	<b>8,455,101.2</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	(87,897,147.3)	(9,259,497.3)	(79,976,025.2)	(78,637,650.0)
<b>Total</b>	<b>(87,897,147.3)</b>	<b>(9,259,497.3)</b>	<b>(79,976,025.2)</b>	<b>(78,637,650.0)</b>

<sup>1</sup> The Act respecting the Ministère des Finances (CQLR, chapter M-24.01) provides for special treatment of the Financing Fund because of its role as financial intermediary between the general fund and its clientele, which consists of public bodies and special funds. Consequently, in accordance with Article 34 of the Act respecting the Ministère des Finances, expenditures to the debt service of the Financing Fund are not subject to parliamentary authorization, since the advances received by the fund are derived from loans made by the government. Expenditures to the debt service of these borrowings are already covered by the general fund, and are repaid by the clientele.

<sup>2</sup> Under section 34 of the Act respecting the Ministère des Finances, forecast Loans, Investments, Advances and Others Costs do not have to be approved by Parliament.

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Financing Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Miscellaneous Revenue	2,746,328.5	2,798,711.3	
<b>Total Revenues</b>	<u>2,746,328.5</u>	<u>2,798,711.3</u>	
<b>EXPENDITURES</b>			
Remuneration	1,710.9	2,138.2	
Operating	1,334.3	466.4	
Total Expenditures Excluding Debt Service	<u>3,045.2</u>	<u>2,604.6</u>	
Debt Service <sup>1</sup>	2,700,093.6	2,751,016.9	
<b>Total Expenditures</b>	<u>2,703,138.8</u>	<u>2,753,621.5</u>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	43,189.7	45,089.8	
Beginning Cumulative Surplus (Deficit) Associated with Activities	712,318.3	729,378.9	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<u>755,508.0</u>	<u>774,468.7</u>	
Accumulated Revaluation Gains or Losses	<u>(39,175.6)</u>	<u>(123,972.3)</u>	
<b>Ending Cumulative Surplus (Deficit)</b>	<u>716,332.4</u>	<u>650,496.4</u>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	<u>-</u>	<u>-</u>	
Loans, Investments, Advances and Other Costs <sup>2</sup>	10,229,713.2	8,689,884.2	
<b>Total Investments</b>	<u>10,229,713.2</u>	<u>8,689,884.2</u>	-

<sup>1</sup> The Act respecting the Ministère des Finances (CQLR, chapter M-24.01) provides for special treatment of the Financing Fund because of its role as financial intermediary between the general fund and its clientele, which consists of public bodies and special funds. Consequently, in accordance with Article 34 of the Act respecting the Ministère des Finances, expenditures to the debt service of the Financing Fund are not subject to parliamentary authorization, since the advances received by the fund are derived from loans made by the government. Expenditures to the debt service of these borrowings are already covered by the general fund, and are repaid by the clientele.

<sup>2</sup> Under section 34 of the Act respecting the Ministère des Finances, forecast Loans, Investments, Advances and Others Costs do not have to be approved by Parliament.

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**Finances****Special Contracts and Financial Assistance for Investment Fund**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Revenues from Government Enterprises	253,000.0	12,000.0	226,000.0	241,000.0
<b>Total Revenues</b>	<b>253,000.0</b>	<b>12,000.0</b>	<b>226,000.0</b>	<b>241,000.0</b>
<b>EXPENDITURES</b>				
Transfer	253,000.0	12,000.0	226,000.0	241,000.0
Total Expenditures Excluding Debt Service	253,000.0	12,000.0	226,000.0	241,000.0
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>253,000.0</b>	<b>12,000.0</b>	<b>226,000.0</b>	<b>241,000.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Resources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	253,000.0	12,000.0	226,000.0	241,000.0
<b>Total</b>	<b>253,000.0</b>	<b>12,000.0</b>	<b>226,000.0</b>	<b>241,000.0</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

**Special Contracts and Financial Assistance for Investment Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Revenues from Government Enterprises	231,000.0	227,907.3	
<b>Total Revenues</b>	<u>231,000.0</u>	<u>227,907.3</u>	
<b>EXPENDITURES</b>			
Transfer	231,000.0	227,907.3	
Total Expenditures Excluding Debt Service	231,000.0	227,907.3	
Debt Service	-	-	
<b>Total Expenditures</b>	<u>231,000.0</u>	<u>227,907.3</u>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<u>-</u>	<u>-</u>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Resources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	<u>-</u>	<u>-</u>	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<u>-</u>	<u>-</u>	-

## Finances

### Fund to Combat Addiction

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Taxes on Consumption	106,883.9	3,585.9	93,677.4	103,298.0
Miscellaneous Revenue	4,459.9	(2,616.4)	5,508.0	7,076.3
Revenues from Government Enterprises	158,096.0	5,707.0	126,671.0	152,389.0
<b>Total Revenues</b>	<b>269,439.8</b>	<b>6,676.5</b>	<b>225,856.4</b>	<b>262,763.3</b>
<b>EXPENDITURES</b>				
Operating	29,518.9	534.3	24,825.9	28,984.6
Transfer	239,803.0	6,142.2	200,912.6	233,660.8
Total Expenditures Excluding Debt Service	269,321.9	6,676.5	225,738.5	262,645.4
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>269,321.9</b>	<b>6,676.5</b>	<b>225,738.5</b>	<b>262,645.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	117.9	-	117.9	117.9
Beginning Cumulative Surplus (Deficit) Associated with Activities	177,777.9	117.9	146,548.7	177,660.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>177,895.8</b>	<b>117.9</b>	<b>146,666.6</b>	<b>177,777.9</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Resources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	122,412.9	(20,491.2)	106,406.8	142,904.1
<b>Total</b>	<b>122,412.9</b>	<b>(20,491.2)</b>	<b>106,406.8</b>	<b>142,904.1</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Fund to Combat Addiction**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Taxes on Consumption	86,574.2	88,579.1	
Miscellaneous Revenue	2,520.0	6,954.4	
Revenues from Government Enterprises	124,081.0	136,115.7	
<b>Total Revenues</b>	<b>213,175.2</b>	<b>231,649.2</b>	
<b>EXPENDITURES</b>			
Operating	28,159.6	20,395.4	
Transfer	184,897.7	180,024.6	
Total Expenditures Excluding Debt Service	213,057.3	200,420.0	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>213,057.3</b>	<b>200,420.0</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	117.9	31,229.2	
Beginning Cumulative Surplus (Deficit) Associated with Activities	107,032.0	146,430.8	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>107,149.9</b>	<b>177,660.0</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Resources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	-

## Finances

### Generations Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from Other Reporting Entities of the Gouvernement du Québec <sup>1</sup>	-	(400,000.0)	400,000.0	400,000.0
Duties and Permits	878,000.0	27,000.0	867,000.0	851,000.0
Miscellaneous Revenue	649,000.0	(204,000.0)	705,000.0	853,000.0
Revenues from Government Enterprises	650,000.0	-	650,000.0	650,000.0
<b>Total Revenues</b>	<b>2,177,000.0</b>	<b>(577,000.0)</b>	<b>2,622,000.0</b>	<b>2,754,000.0</b>
<b>EXPENDITURES<sup>2</sup></b>				
Surplus (Deficit) Associated with Activities for the Fiscal Year	2,177,000.0	(577,000.0)	2,622,000.0	2,754,000.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	16,812,419.7	(1,646,000.0)	18,491,771.3	18,458,419.7
Reimbursement of Loans	(2,500,000.0)	1,900,000.0	(4,400,000.0)	(4,400,000.0)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>16,489,419.7</b>	<b>(323,000.0)</b>	<b>16,713,771.3</b>	<b>16,812,419.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs <sup>3</sup>	2,177,000.0	(577,000.0)	2,622,000.0	2,754,000.0
<b>TOTAL INVESTMENTS<sup>2</sup></b>	<b>2,177,000.0</b>	<b>(577,000.0)</b>	<b>2,622,000.0</b>	<b>2,754,000.0</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>1</sup> This amount, which comes from a portion of the Territorial Information Fund's cumulative surplus, has already been calculated as revenue for the Government. It is therefore not considered as new revenue on a consolidated basis, and is therefore excluded from the calculation of the budgetary balance within the meaning of the Balanced Budget Act (CQLR, chapter E-12.00001) in 2024-2025.

<sup>2</sup> Under section 8 of the Act to reduce the debt and establish the Generations Fund (CQLR, chapter R-2.2.0.1), the forecast expenditures and investments of the Generations Fund do not have to be approved by Parliament.

<sup>3</sup> This amount corresponds to investments in the Caisse de dépôt et placement du Québec.

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Generations Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Duties and Permits	934,000.0	815,638.3	
Miscellaneous Revenue	789,000.0	582,010.1	
Revenues from Government Enterprises	650,000.0	650,000.0	
<b>Total Revenues</b>	<b>2,373,000.0</b>	<b>2,047,648.4</b>	
<b>EXPENDITURES</b>			
<b>Total Expenditures<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	2,373,000.0	2,047,648.4	
Beginning Cumulative Surplus (Deficit) Associated with Activities	19,180,391.8	18,910,771.3	
Reimbursement of Loans	(2,500,000.0)	(2,500,000.0)	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>19,053,391.8</b>	<b>18,458,419.7</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs <sup>2</sup>	2,373,000.0	2,083,150.0	
<b>Total Investments<sup>1</sup></b>	<b>2,373,000.0</b>	<b>2,083,150.0</b>	<b>-</b>

<sup>1</sup> Under section 8 of the Act to reduce the debt and establish the Generations Fund (CQLR, chapter R-2.2.0.1), the forecast expenditures and investments of the Generations Fund do not have to be approved by Parliament.

<sup>2</sup> This amount corresponds to investments in the Caisse de dépôt et placement du Québec.

## Finances

### IFC Montréal Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	600.0	-	600.0	600.0
Duties and Permits	1,690.8	27.3	1,596.0	1,663.5
<b>Total Revenues</b>	<b>2,290.8</b>	<b>27.3</b>	<b>2,196.0</b>	<b>2,263.5</b>
<b>EXPENDITURES</b>				
Transfer	1,934.2	38.0	1,896.2	1,896.2
Total Expenditures Excluding Debt Service	1,934.2	38.0	1,896.2	1,896.2
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>1,934.2</b>	<b>38.0</b>	<b>1,896.2</b>	<b>1,896.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	356.6	(10.7)	299.8	367.3
Beginning Cumulative Surplus (Deficit) Associated with Activities	2,960.3	367.3	2,793.0	2,593.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>3,316.9</b>	<b>356.6</b>	<b>3,092.8</b>	<b>2,960.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	3,316.9	356.6	2,692.8	2,960.3
<b>Total</b>	<b>3,316.9</b>	<b>356.6</b>	<b>2,692.8</b>	<b>2,960.3</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****IFC Montréal Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	600.0	600.0	
Duties and Permits	1,353.4	1,406.6	
<b>Total Revenues</b>	<b>1,953.4</b>	<b>2,006.6</b>	
<b>EXPENDITURES</b>			
Transfer	1,859.0	1,859.0	
Total Expenditures Excluding Debt Service	1,859.0	1,859.0	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>1,859.0</b>	<b>1,859.0</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	94.4	147.6	
Beginning Cumulative Surplus (Deficit) Associated with Activities	2,379.5	2,445.4	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>2,473.9</b>	<b>2,593.0</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	-

## Finances

### Northern Plan Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from Other Reporting Entities of the Gouvernement du Québec	15,000.0	-	15,000.0	15,000.0
Income and Property Taxes	110,000.0	-	108,200.0	110,000.0
Miscellaneous Revenue	3,891.8	(2,667.0)	2,561.3	6,558.8
<b>Total Revenues</b>	<b>128,891.8</b>	<b>(2,667.0)</b>	<b>125,761.3</b>	<b>131,558.8</b>
<b>EXPENDITURES</b>				
Operating	93.6	1.5	103.3	92.1
Transfer	179,561.1	33,980.6	145,580.5	145,580.5
Total Expenditures Excluding Debt Service	179,654.7	33,982.1	145,683.8	145,672.6
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>179,654.7</b>	<b>33,982.1</b>	<b>145,683.8</b>	<b>145,672.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(50,762.9)	(36,649.1)	(19,922.5)	(14,113.8)
Beginning Cumulative Surplus (Deficit) Associated with Activities	136,520.0	(14,113.8)	128,027.4	150,633.8
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>85,757.1</b>	<b>(50,762.9)</b>	<b>108,104.9</b>	<b>136,520.0</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	11,073.9	(1,985.6)	13,059.5	13,059.5
<b>Total</b>	<b>11,073.9</b>	<b>(1,985.6)</b>	<b>13,059.5</b>	<b>13,059.5</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Northern Plan Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from Other Reporting Entities of the Gouvernement du Québec	15,000.0	-	
Income and Property Taxes	108,200.0	108,200.0	
Miscellaneous Revenue	1,722.0	23,849.5	
<b>Total Revenues</b>	<b>124,922.0</b>	<b>132,049.5</b>	
<b>EXPENDITURES</b>			
Operating	110.8	96.8	
Transfer	146,183.9	86,293.8	
Total Expenditures Excluding Debt Service	146,294.7	86,390.6	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>146,294.7</b>	<b>86,390.6</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(21,372.7)	45,658.9	
Beginning Cumulative Surplus (Deficit) Associated with Activities	86,964.2	104,974.6	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>65,591.5</b>	<b>150,633.5</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	-

## Finances

### Fund of the Financial Markets Administrative Tribunal

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from Other Reporting Entities of the Gouvernement du Québec	3,915.6	639.8	3,275.8	3,275.8
Duties and Permits	5.2	0.7	3.3	4.5
Miscellaneous Revenue	165.5	(110.6)	264.0	276.1
<b>Total Revenues</b>	<b>4,086.3</b>	<b>529.9</b>	<b>3,543.1</b>	<b>3,556.4</b>
<b>EXPENDITURES</b>				
Remuneration	3,272.7	493.6	3,003.7	2,779.1
Operating	954.8	123.5	969.6	831.3
Total Expenditures Excluding Debt Service	4,227.5	617.1	3,973.3	3,610.4
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>4,227.5</b>	<b>617.1</b>	<b>3,973.3</b>	<b>3,610.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(141.2)	(87.2)	(430.2)	(54.0)
Beginning Cumulative Surplus (Deficit) Associated with Activities	4,808.3	(54.0)	5,181.5	4,862.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>4,667.1</b>	<b>(141.2)</b>	<b>4,751.3</b>	<b>4,808.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	3.0	3.0	5.0	-
Information Resource Assets	5.0	5.0	3.0	-
Total Fixed Assets	8.0	8.0	8.0	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Fund of the Financial Markets Administrative Tribunal**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from Other Reporting Entities of the Gouvernement du Québec	3,089.5	-	
Duties and Permits	2.5	4.6	
Miscellaneous Revenue	250.0	3,400.1	
<b>Total Revenues</b>	<b>3,342.0</b>	<b>3,404.7</b>	
<b>EXPENDITURES</b>			
Remuneration	2,812.1	2,834.1	
Operating	966.7	866.1	
Total Expenditures Excluding Debt Service	3,778.8	3,700.2	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>3,778.8</b>	<b>3,700.2</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(436.8)	(295.5)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	5,179.4	5,157.9	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>4,742.6</b>	<b>4,862.4</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	8.0	-	
Information Resource Assets	35.0	6.2	
Total Fixed Assets	43.0	6.2	
Loans, Investments, Advances and Other Costs	11,098.7	-	
<b>Total Investments</b>	<b>11,141.7</b>	<b>6.2</b>	-

**Finances**

**Tax Administration Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Income and Property Taxes	1,316,161.1	(11,508.8)	1,282,673.2	1,327,669.9
<b>Total Revenues</b>	<b>1,316,161.1</b>	<b>(11,508.8)</b>	<b>1,282,673.2</b>	<b>1,327,669.9</b>
<b>EXPENDITURES</b>				
Operating	1,316,161.1	(11,508.8)	1,282,673.2	1,327,669.9
Total Expenditures Excluding Debt Service	1,316,161.1	(11,508.8)	1,282,673.2	1,327,669.9
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>1,316,161.1</b>	<b>(11,508.8)</b>	<b>1,282,673.2</b>	<b>1,327,669.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Resources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>1</sup> Including an amount of \$6.5 million in operating expenses and income and property tax revenues arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$75.1 million for the Tax Administration Fund are due to the addition of measures in the 2023-2024 Budget, higher-than-expected interest expenditures, and an adjustment to payments received by Revenu Québec.

**Tax Administration Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Income and Property Taxes	1,174,243.2	1,249,300.9	
<b>Total Revenues</b>	<b>1,174,243.2</b>	<b>1,249,300.9</b>	
<b>EXPENDITURES</b>			
Operating	1,174,243.2	1,249,300.9	
Total Expenditures Excluding Debt Service	1,174,243.2	1,249,300.9	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>1,174,243.2</b>	<b>1,249,300.9</b>	<b>75,057.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Agence du revenu du Québec	1,654,362.2	1,654,362.2	1,615,640.3	1,615,640.3
Autorité des marchés financiers	347,207.8	216,036.2	334,534.2	197,803.8
Financement-Québec	-	-	376,477.6	370,626.4
Institut de la statistique du Québec	54,111.2	54,111.2	56,124.7	55,881.1
Société de financement des infrastructures locales du Québec	769,642.0	724,011.0	808,989.0	703,435.0
<b>Total</b>	<b>2,825,323.2</b>	<b>2,648,520.6</b>	<b>3,191,765.8</b>	<b>2,943,386.6</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Bodies Other than Budget-funded Bodies	Expenditures	Investments
Agence du revenu du Québec		
Other variations	(27,000.0)	-
Institut de la statistique du Québec		
Budget Measures	300.0	-
Société de financement des infrastructures locales du Québec		
Other variations	(3,476.4)	-
<b>Total</b>	<b>(30,176.4)</b>	<b>-</b>

**Agence du revenu du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Miscellaneous Revenue	1,653,676.7	38,721.9	1,528,711.1	1,614,954.8
Transfers from the Federal Government	685.5	-	685.5	685.5
<b>Total Revenues</b>	<b>1,654,362.2</b>	<b>38,721.9</b>	<b>1,529,396.6</b>	<b>1,615,640.3</b>
<b>EXPENDITURES</b>				
Remuneration	1,155,977.0	(31,540.5)	1,052,777.3	1,187,517.5
Operating	487,502.8	69,627.6	460,340.9	417,875.2
Transfer	5,918.0	(391.0)	7,275.0	6,309.0
Total Expenditures Excluding Debt Service	1,649,397.8	37,696.1	1,520,393.2	1,611,701.7
Debt Service	4,964.4	1,025.8	9,003.4	3,938.6
<b>Total Expenditures</b>	<b>1,654,362.2</b>	<b>38,721.9</b>	<b>1,529,396.6</b>	<b>1,615,640.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	107,598.7	-	23,682.7	107,598.7
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>107,598.7</b>	<b>-</b>	<b>23,682.7</b>	<b>107,598.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	25,857.4	753.9	27,126.1	25,103.5
Information Resource Assets	104,561.5	(726.8)	105,288.3	105,288.3
Total Fixed Assets	130,418.9	27.1	132,414.4	130,391.8
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>130,418.9</b>	<b>27.1</b>	<b>132,414.4</b>	<b>130,391.8</b>
Financing Fund Loan Balance	(156,846.6)	(12,206.2)	(260,026.1)	(144,640.4)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	5,000.0	-	5,000.0	5,000.0
<b>Total</b>	<b>(151,846.6)</b>	<b>(12,206.2)</b>	<b>(255,026.1)</b>	<b>(139,640.4)</b>

<sup>1</sup> Including an amount of \$6.5 million in remuneration expenditures and miscellaneous revenues arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

## Finances

### Autorité des marchés financiers

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	3,910.8	85.0	3,790.3	3,825.8
Duties and Permits	277,939.4	15,284.6	252,275.0	262,654.8
Miscellaneous Revenue	65,357.6	(2,696.0)	66,165.1	68,053.6
<b>Total Revenues</b>	<b>347,207.8</b>	<b>12,673.6</b>	<b>322,230.4</b>	<b>334,534.2</b>
<b>EXPENDITURES</b>				
Remuneration	138,609.7	4,175.6	129,812.4	134,434.1
Operating	69,062.9	10,141.2	61,271.1	58,921.7
Transfer	8,363.6	3,915.6	5,725.8	4,448.0
Total Expenditures Excluding Debt Service	216,036.2	18,232.4	196,809.3	197,803.8
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>216,036.2</b>	<b>18,232.4</b>	<b>196,809.3</b>	<b>197,803.8</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	131,171.6	(5,558.8)	125,421.1	136,730.4
Beginning Cumulative Surplus (Deficit) Associated with Activities	1,515,880.3	136,730.4	1,361,347.0	1,379,149.9
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>1,647,051.9</b>	<b>131,171.6</b>	<b>1,486,768.1</b>	<b>1,515,880.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	250.0	(150.0)	400.0	400.0
Information Resource Assets	16,000.0	3,881.0	14,000.0	12,119.0
Total Fixed Assets	16,250.0	3,731.0	14,400.0	12,519.0
Loans, Investments, Advances and Other Costs	140,128.0	2,244.0	134,707.0	137,884.0
<b>Total Investments</b>	<b>156,378.0</b>	<b>5,975.0</b>	<b>149,107.0</b>	<b>150,403.0</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Financement-Québec<sup>1</sup>**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Miscellaneous Revenue	-	(376,477.6)	333,190.6	376,477.6
<b>Total Revenues</b>	<b>-</b>	<b>(376,477.6)</b>	<b>333,190.6</b>	<b>376,477.6</b>
<b>EXPENDITURES</b>				
Remuneration	-	(460.6)	595.8	460.6
Operating	-	103.9	(263.3)	(103.9)
Total Expenditures Excluding Debt Service	-	(356.7)	332.5	356.7
Debt Service	-	(370,269.7)	325,528.9	370,269.7
<b>Total Expenditures</b>	<b>-</b>	<b>(370,626.4)</b>	<b>325,861.4</b>	<b>370,626.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	(5,851.2)	7,329.2	5,851.2
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	5,851.2	35,940.5	36,180.4
Variation in the market value of derivatives	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>43,269.7</b>	<b>42,031.6</b>
Accumulated Revaluation Gains or Losses	-	-	135,052.4	145,527.4
<b>Ending Cumulative Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>178,322.1</b>	<b>187,559.0</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	(749,373.1)	282,031.0	749,373.1
<b>Total Investments</b>	<b>-</b>	<b>(749,373.1)</b>	<b>282,031.0</b>	<b>749,373.1</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	1,788,128.7	(1,788,128.7)	(1,788,128.7)
Balance of Advances to (from) the General Fund	-	8,174,690.4	(6,953,981.9)	(8,174,690.4)
<b>Total</b>	<b>-</b>	<b>9,962,819.1</b>	<b>(8,742,110.6)</b>	<b>(9,962,819.1)</b>

<sup>1</sup> The entity ceases its activities on April 1, 2025. As a result, the accumulated surplus as at March 31, 2025 is not presented in 2025-2026.

## Finances

### Institut de la statistique du Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	26,873.8	(661.9)	24,605.1	27,535.7
Miscellaneous Revenue	27,237.4	(1,351.6)	29,787.6	28,589.0
<b>Total Revenues</b>	<b>54,111.2</b>	<b>(2,013.5)</b>	<b>54,392.7</b>	<b>56,124.7</b>
<b>EXPENDITURES</b>				
Remuneration	38,852.1	(1,402.7)	40,270.0	40,254.8
Operating	15,259.1	(367.2)	15,964.8	15,626.3
Total Expenditures Excluding Debt Service	54,111.2	(1,769.9)	56,234.8	55,881.1
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>54,111.2</b>	<b>(1,769.9)</b>	<b>56,234.8</b>	<b>55,881.1</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	(243.6)	(1,842.1)	243.6
Beginning Cumulative Surplus (Deficit) Associated with Activities	8,265.5	243.6	8,207.4	8,021.9
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>8,265.5</b>	<b>-</b>	<b>6,365.3</b>	<b>8,265.5</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	75.0	-	75.0	75.0
Information Resource Assets	607.5	(1,713.1)	659.1	2,320.6
Total Fixed Assets	682.5	(1,713.1)	734.1	2,395.6
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>682.5</b>	<b>(1,713.1)</b>	<b>734.1</b>	<b>2,395.6</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Société de financement des infrastructures locales du Québec**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	-	(7,913.0)	7,913.0	7,913.0
Transfers from Other Reporting Entities of the Gouvernement du Québec	109,542.0	89,063.0	-	20,479.0
Duties and Permits	108,517.0	3,159.0	106,732.0	105,358.0
Miscellaneous Revenue	93,146.0	(15,411.0)	66,998.0	108,557.0
Transfers from the Federal Government	458,437.0	(108,245.0)	401,391.0	566,682.0
<b>Total Revenues</b>	<b>769,642.0</b>	<b>(39,347.0)</b>	<b>583,034.0</b>	<b>808,989.0</b>
<b>EXPENDITURES</b>				
Operating	4,145.0	(55.0)	4,385.0	4,200.0
Transfer	719,787.0	20,631.0	523,854.0	699,156.0
Total Expenditures Excluding Debt Service	723,932.0	20,576.0	528,239.0	703,356.0
Debt Service	79.0	-	69.0	79.0
<b>Total Expenditures</b>	<b>724,011.0</b>	<b>20,576.0</b>	<b>528,308.0</b>	<b>703,435.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	45,631.0	(59,923.0)	54,726.0	105,554.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	644,121.0	105,554.0	488,032.0	538,567.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>689,752.0</b>	<b>45,631.0</b>	<b>542,758.0</b>	<b>644,121.0</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	10,000.0	-	10,000.0	10,000.0
<b>Total</b>	<b>10,000.0</b>	<b>-</b>	<b>10,000.0</b>	<b>10,000.0</b>

## Budget for the defined-purpose account

### Forecast revenues and expenditures

(thousands of dollars)

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Defined-purpose account	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	557,557.0	557,557.0	535,255.0	535,255.0
<b>Total</b>	<b>557,557.0</b>	<b>557,557.0</b>	<b>535,255.0</b>	<b>535,255.0</b>

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# IMMIGRATION, FRANCISATION ET INTÉGRATION

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department</b>				
Immigration, Francization and Integration	806.2	-	806.2	28.2
<b>Subtotal</b>	<b>806.2</b>	<b>-</b>	<b>806.2</b>	<b>28.2</b>
<b>Defined-purpose account</b>				
Training, partnership and organization of special events	0.1	-	0.1	-
<b>Subtotal</b>	<b>0.1</b>	<b>-</b>	<b>0.1</b>	<b>-</b>
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(66.5)</b>	<b>-</b>	<b>(66.5)</b>	<b>-</b>
<b>Total</b>	<b>739.8</b>	<b>-</b>	<b>739.8</b>	<b>28.2</b>
Budget Measures and Others <sup>2</sup>	28.2			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>768.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>49.4</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Department Budget and Appropriations

### Breakdown by Program (thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Support for Departmental Activities	48,738.7	5,520.0	10,498.1	<b>53,716.8</b>	54,850.3
2. Immigration, Francization and Integration	757,431.9	-	-	<b>757,431.9</b>	730,374.1
	<b>806,170.6</b>	<b>5,520.0</b>	<b>10,498.1</b>	<b>811,148.7</b>	<b>785,224.4</b>
<b>Appropriations to be Voted</b>				<b>811,148.7</b>	785,224.4

### Allotment by Supercategory (thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>160,870.9</b>	146,103.7
Operating	<b>375,810.7</b>	361,788.4
Transfer	<b>269,489.0</b>	271,723.9
<b>Total</b>	<b>806,170.6</b>	<b>779,616.0</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>300.0</b>	300.0
Information Resource Assets	<b>10,112.1</b>	10,742.4
Loans, Investments, Advances and Other Costs	<b>86.0</b>	86.0
<b>Total</b>	<b>10,498.1</b>	<b>11,128.4</b>

**Breakdown by Department**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>806,170.6</b>	779,616.0
<b>Total</b>	<b>806,170.6</b>	<b>779,616.0</b>
<b>Capital Budget</b>		
Department	<b>10,498.1</b>	11,128.4
<b>Total</b>	<b>10,498.1</b>	<b>11,128.4</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>28,200.0</b>
<b>Total</b>	<b>28,200.0</b>

**PROGRAM 1**  
**Management and Support for Departmental Activities**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Management and Administration	48,738.7	5,520.0	10,498.1	<b>53,716.8</b>	54,850.3
<b>Appropriations to be Voted</b>				<b>53,716.8</b>	54,850.3

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.

**Allotment by Supercategory**

(thousands of dollars)

	Element	2025-2026	2024-2025
	<b>1</b>		
<b>Expenditure Budget</b>			
Remuneration	22,465.4	<b>22,465.4</b>	21,839.2
Operating	26,025.8	<b>26,025.8</b>	27,155.2
Transfer	247.5	<b>247.5</b>	247.5
	<b>48,738.7</b>	<b>48,738.7</b>	<b>49,241.9</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	300.0	<b>300.0</b>	300.0
Information Resource Assets	10,112.1	<b>10,112.1</b>	10,742.4
Loans, Investments, Advances and Other Costs	86.0	<b>86.0</b>	86.0
	<b>10,498.1</b>	<b>10,498.1</b>	<b>11,128.4</b>

## PROGRAM 2 Immigration, Francization and Integration

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Francization	325,579.4	-	-	<b>325,579.4</b>	289,890.1
2. Integration	135,783.9	-	-	<b>135,783.9</b>	142,726.5
3. Immigration and Prospection	43,462.2	-	-	<b>43,462.2</b>	49,689.7
4. Immigration Planning, Performance and External Relations	7,679.8	-	-	<b>7,679.8</b>	8,018.3
5. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying on activities supporting the integration and francization of immigrants <sup>1</sup>	244,926.6	-	-	<b>244,926.6</b>	240,049.5
	<b>757,431.9</b>	-	-	<b>757,431.9</b>	<b>730,374.1</b>
<b>Appropriations to be Voted<sup>2</sup></b>				<b>757,431.9</b>	<b>730,374.1</b>

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.

<sup>1</sup> The balance of appropriations transferred from this provision may be returned to it and be reused under conditions determined by the Conseil du trésor.

<sup>2</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

### Allotment by Supercategory

(thousands of dollars)

Expenditure Budget	Elements					2025-2026	2024-2025
	1	2	3	4	5		
Remuneration	100,217.8	22,612.2	15,421.5	154.0	-	<b>138,405.5</b>	124,264.5
Operating	82,400.6	12,946.2	7,085.7	2,425.8	244,926.6	<b>349,784.9</b>	334,633.2
Transfer	142,961.0	100,225.5	20,955.0	5,100.0	-	<b>269,241.5</b>	271,476.4
	<b>325,579.4</b>	<b>135,783.9</b>	<b>43,462.2</b>	<b>7,679.8</b>	<b>244,926.6</b>	<b>757,431.9</b>	<b>730,374.1</b>

## NET VOTED APPROPRIATION

(thousands of dollars)

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	2025-2026	2024-2025
<b>Program 2 - Immigration, Francization and Integration</b>		
<b>Selection of Immigrants</b>		
Forecast Revenues Associated with the Net Voted Appropriation	68,274.4	89,458.3
<b>Forecast Net Voted Appropriation</b>	<b>54,137.2</b>	<b>64,729.1</b>
The revenues associated with this net voted appropriation come from fees for the analysis of dossiers involving the selection of immigrants.		
When these revenues exceed \$4,500,000, the appropriation for this program can be increased by an amount equivalent to revenues between \$4,500,000 and \$49,000,000, and by an amount equivalent to 50% of revenues that exceed \$49,000,000.		

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**TRANSFER APPROPRIATIONS**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Management and Support for Departmental Activities</b>		
Other Transfer Appropriations	<b>247.5</b>	247.5
<b>Program 2 - Immigration, Francization and Integration</b>		
Integration Accompaniment and Support Program	<b>67,039.4</b>	71,229.4
Skills Recognition and Access to Professional Orders Program	<b>2,370.0</b>	2,870.0
Programme d'aide financière pour la formation d'appoint en reconnaissance des compétences	<b>17,180.0</b>	19,230.0
Mobilisation-Diversity Program	<b>25,283.0</b>	26,313.0
Programme d'appui aux régions en recrutement international	<b>500.0</b>	500.0
Programme de soutien à la francisation	<b>4,000.0</b>	6,000.0
Programme québécois d'apprentissage du français	<b>138,961.0</b>	132,323.9
Mission Support Program	<b>7,903.1</b>	7,203.1
Other Transfer Appropriations	<b>6,005.0</b>	5,807.0
<b>Total Program 2</b>	<b>269,241.5</b>	<b>271,476.4</b>
<b>Total</b>	<b>269,489.0</b>	<b>271,723.9</b>

**Allotment by Beneficiary**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Municipalities	<b>9,300.0</b>	9,300.0
Non-profit Bodies	<b>92,316.2</b>	99,138.2
Individuals	<b>167,872.8</b>	163,285.7
<b>Total</b>	<b>269,489.0</b>	<b>271,723.9</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Support	<b>269,489.0</b>	271,723.9
<b>Total</b>	<b>269,489.0</b>	<b>271,723.9</b>

## Budget for the defined-purpose account

### Forecast revenues and expenditures

(thousands of dollars)

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Defined-purpose account	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Training, partnership and organization of special events	123.4	120.0	134.1	13,315.5
<b>Total</b>	<b>123.4</b>	<b>120.0</b>	<b>134.1</b>	<b>13,315.5</b>

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# JUSTICE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Bodies</b>				
Justice	1,626.9	-	1,626.9	1.7
Committee on the remuneration of judges of the Court of Québec and the municipal courts	0.4	-	0.4	-
Committee on the Remuneration of Criminal and Penal Prosecuting Attorneys	0.3	-	0.3	-
Commission des droits de la personne et des droits de la jeunesse	21.6	-	21.6	-
Conseil de la justice administrative	0.9	-	0.9	-
Conseil de la magistrature	3.3	-	3.3	-
Director of Criminal and Penal Prosecutions	227.2	-	227.2	-
Office de la protection du consommateur	9.7	-	9.7	-
Human Rights Tribunal	0.4	-	0.4	-
<b>Subtotal</b>	<b>1,890.5</b>	<b>-</b>	<b>1,890.5</b>	<b>1.7</b>
<b>Special Funds</b>				
Access to Justice Fund	41.3	-	41.3	-
Fund dedicated to assistance for persons who are Victims of Criminal Offences	66.9	-	66.9	1.6
Register Fund of the Ministère de la Justice	52.0	-	52.0	-
Fund of the Administrative Tribunal of Québec	55.0	-	55.0	-
Public Contracts Fund	-	-	-	-
<b>Subtotal</b>	<b>215.2</b>	<b>-</b>	<b>215.2</b>	<b>1.6</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Commission des services juridiques	244.3	-	244.3	-
Fonds d'aide aux actions collectives	4.6	-	4.6	-
Société québécoise d'information juridique	26.0	-	26.0	-
<b>Subtotal</b>	<b>274.9</b>	<b>-</b>	<b>274.9</b>	<b>-</b>
<b>Defined-purpose Accounts</b>				
Agreement respecting the Contraventions Act	0.8	-	0.8	-
Training, partnership and organization of special events	1.7	-	1.7	-
<b>Subtotal</b>	<b>2.4</b>	<b>-</b>	<b>2.4</b>	<b>-</b>
Subsidized Infrastructures	4.7	-	4.7	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(286.4)</b>	<b>-</b>	<b>(286.4)</b>	<b>(1.6)</b>
<b>Total</b>	<b>2,101.3</b>	<b>-</b>	<b>2,101.3</b>	<b>1.7</b>

**2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>**

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
Budget Measures and Others <sup>2</sup>	1.7			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>2,103.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>6.4</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and Budget-funded Bodies

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Administration of Justice	573,859.9	36,114.3	34,386.0	<b>572,131.6</b>	593,332.1
2. Judicial Activity	185,516.8	-	495.0	<b>186,011.8</b>	181,193.2
3. Administrative Justice	22,741.2	-	1.5	<b>22,742.7</b>	20,986.0
4. Compensation and Recognition	661,784.3	-	-	<b>661,784.3</b>	564,182.0
5. Other Bodies Reporting to the Minister	219,134.1	232.9	823.6	<b>219,724.8</b>	223,736.8
6. Criminal and Penal Prosecutions	227,493.1	2,214.8	1,236.0	<b>226,514.3</b>	228,329.5
	<b>1,890,529.4</b>	<b>38,562.0</b>	<b>36,942.1</b>	<b>1,888,909.5</b>	<b>1,811,759.6</b>
Less:					
Permanent Appropriations				<b>822,726.6</b>	717,918.5
<b>Appropriations to be Voted</b>				<b>1,066,182.9</b>	1,093,841.1

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>639,409.3</b>	641,711.5
Operating	<b>375,407.0</b>	343,366.5
Allocation to a Special Fund	<b>34,228.8</b>	50,799.9
Transfer	<b>826,475.0</b>	749,138.3
Doubtful Accounts and Other Allowances	<b>15,009.3</b>	15,009.3
<b>Total</b>	<b>1,890,529.4</b>	<b>1,800,025.5</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>1,382.0</b>	1,376.0
Information Resource Assets	<b>35,516.0</b>	34,748.1
Loans, Investments, Advances and Other Costs	<b>44.1</b>	44.1
<b>Total</b>	<b>36,942.1</b>	<b>36,168.2</b>

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**Justice****Breakdown by department and budget-funded body**  
(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>1,626,863.1</b>	1,534,465.1
Committee on the remuneration of judges of the Court of Québec and the municipal courts	<b>400.0</b>	293.4
Committee on the Remuneration of Criminal and Penal Prosecuting Attorneys	<b>301.2</b>	-
Commission des droits de la personne et des droits de la jeunesse	<b>21,572.4</b>	22,305.8
Conseil de la justice administrative	<b>863.8</b>	865.8
Conseil de la magistrature	<b>3,281.8</b>	3,687.7
Director of Criminal and Penal Prosecutions	<b>227,191.9</b>	228,570.3
Office de la protection du consommateur	<b>9,691.6</b>	9,509.6
Human Rights Tribunal	<b>363.6</b>	327.8
<b>Total</b>	<b>1,890,529.4</b>	<b>1,800,025.5</b>
<b>Capital Budget</b>		
Department	<b>34,881.0</b>	33,928.2
Commission des droits de la personne et des droits de la jeunesse	<b>771.6</b>	203.5
Conseil de la justice administrative	<b>1.5</b>	1.5
Director of Criminal and Penal Prosecutions	<b>1,236.0</b>	1,999.4
Office de la protection du consommateur	<b>52.0</b>	35.6
<b>Total</b>	<b>36,942.1</b>	<b>36,168.2</b>

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**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

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	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>1,700.0</b>
Subsidized Infrastructures	<b>4,660.6</b>
<b>Total</b>	<b>6,360.6</b>

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## PROGRAM 1 Administration of Justice

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management, Governance and Administration	232,382.7	36,114.3	450.6	<b>196,719.0</b>	198,962.7
2. Technological Support and Organizational Transformation of Justice	94,883.1	-	33,891.4	<b>128,774.5</b>	118,697.9
3. Administrative Support for Judicial Activity	108,235.5	-	31.4	<b>108,266.9</b>	107,149.5
4. Legal and Legislative Affairs, and Access to Justice	111,596.1	-	2.6	<b>111,598.7</b>	141,375.9
5. Bureau des infractions et amendes	26,762.5	-	10.0	<b>26,772.5</b>	27,146.1
	<b>573,859.9</b>	<b>36,114.3</b>	<b>34,386.0</b>	<b>572,131.6</b>	<b>593,332.1</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>9.6</b>	9.6
Courts of Justice Act, (CQLR, chapter T-16)					
Element 1				<b>9,765.1</b>	8,135.3
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 5				<b>15,009.3</b>	15,009.3
<b>Appropriations to be Voted<sup>1</sup></b>				<b>547,347.6</b>	570,177.9

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.

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

### Allotment by Supercategory (thousands of dollars)

	Elements					2025-2026	2024-2025
	1	2	3	4	5		
<b>Expenditure Budget</b>							
Remuneration	67,400.1	24,638.8	79,870.1	72,087.1	9,879.0	<b>253,875.1</b>	260,515.3
Operating	162,614.4	70,244.3	28,365.4	7,907.2	1,874.2	<b>271,005.5</b>	243,875.8
Allocation to a Special Fund	-	-	-	21,043.9	-	<b>21,043.9</b>	38,682.4
Transfer	2,368.2	-	-	10,557.9	-	<b>12,926.1</b>	23,812.3
Doubtful Accounts and Other Allowances	-	-	-	-	15,009.3	<b>15,009.3</b>	15,009.3
	<b>232,382.7</b>	<b>94,883.1</b>	<b>108,235.5</b>	<b>111,596.1</b>	<b>26,762.5</b>	<b>573,859.9</b>	<b>581,895.1</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	445.5	-	-	-	10.0	<b>455.5</b>	455.5
Information Resource Assets	-	33,891.4	-	-	-	<b>33,891.4</b>	32,938.6
Loans, Investments, Advances and Other Costs	5.1	-	31.4	2.6	-	<b>39.1</b>	39.1
	<b>450.6</b>	<b>33,891.4</b>	<b>31.4</b>	<b>2.6</b>	<b>10.0</b>	<b>34,386.0</b>	<b>33,433.2</b>

Justice

**PROGRAM 2  
Judicial Activity**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Magistrature	139,643.7	-	345.0	<b>139,988.7</b>	134,451.9
2. Conseil de la magistrature	3,281.8	-	-	<b>3,281.8</b>	3,687.7
3. Support for Magistrature	42,191.3	-	150.0	<b>42,341.3</b>	42,760.2
4. Committee on the remuneration of judges	400.0	-	-	<b>400.0</b>	293.4
	<b>185,516.8</b>	-	<b>495.0</b>	<b>186,011.8</b>	<b>181,193.2</b>
Less:					
Permanent Appropriations					
Courts of Justice Act, (CQLR, chapter T-16)					
Element 1				<b>135,282.9</b>	129,697.4
Element 2				<b>174.2</b>	591.5
Element 4				<b>400.0</b>	293.4
<b>Appropriations to be Voted</b>				<b>50,154.7</b>	50,610.9

The purpose of this program is to allow the courts of various jurisdictions to exercise judiciary authority and jurisdictional functions associated with it: i.e. 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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Remuneration	135,048.2	797.7	40,326.2	190.0	<b>176,362.1</b>	171,181.1
Operating	4,595.5	2,484.1	1,865.1	210.0	<b>9,154.7</b>	9,517.1
	<b>139,643.7</b>	<b>3,281.8</b>	<b>42,191.3</b>	<b>400.0</b>	<b>185,516.8</b>	<b>180,698.2</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	345.0	-	150.0	-	<b>495.0</b>	495.0
	<b>345.0</b>	-	<b>150.0</b>	-	<b>495.0</b>	<b>495.0</b>

## PROGRAM 3 Administrative Justice

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Contribution of the Ministère de la Justice to the Fund of the Administrative Tribunal of Québec	21,877.4	-	-	21,877.4	20,118.7
2. Conseil de la justice administrative	863.8	-	1.5	865.3	867.3
	<b>22,741.2</b>	<b>-</b>	<b>1.5</b>	<b>22,742.7</b>	<b>20,986.0</b>
<b>Appropriations to be Voted</b>				<b>22,742.7</b>	<b>20,986.0</b>

The purpose of this program is to ensure the Department's share in the funding of the Administrative Tribunal of Québec (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.

### Allotment by Supercategory

(thousands of dollars)

Elements	Elements		2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Remuneration	-	663.3	663.3	665.3
Operating	10,121.4	200.5	10,321.9	9,385.7
Allocation to a Special Fund	11,756.0	-	11,756.0	10,933.5
	<b>21,877.4</b>	<b>863.8</b>	<b>22,741.2</b>	<b>20,984.5</b>
<b>Capital Budget</b>				
Fixed Assets Other than Information Resources	-	1.5	1.5	1.5
	<b>-</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

## PROGRAM 4 Compensation and Recognition

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Crime Victims Compensation	659,085.8	-	-	<b>659,085.8</b>	561,378.5
2. Compensation and Recognition of Acts of Good Citizenship	2,698.5	-	-	<b>2,698.5</b>	2,803.5
	<b>661,784.3</b>	-	-	<b>661,784.3</b>	<b>564,182.0</b>
Less:					
Permanent Appropriations					
Act to assist persons who are victims of criminal offences and to facilitate their recovery, (CQLR, chapter P-9.2.1)					
Element 1				<b>659,085.8</b>	561,378.5
Act to Promote Good Citizenship, (CQLR, chapter C-20)					
Element 2				<b>2,698.5</b>	2,803.5
<b>Appropriations to be Voted</b>				-	-

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.

### Allotment by Supercategory

(thousands of dollars)

Expenditure Budget	Elements		2025-2026	2024-2025
	1	2		
Operating	34,695.8	198.5	<b>34,894.3</b>	29,769.7
Allocation to a Special Fund	1,428.9	-	<b>1,428.9</b>	1,184.0
Transfer	622,961.1	2,500.0	<b>625,461.1</b>	533,228.3
	<b>659,085.8</b>	<b>2,698.5</b>	<b>661,784.3</b>	<b>564,182.0</b>

## PROGRAM 5 Other Bodies Reporting to the Minister

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Commission des services juridiques	187,870.1	-	-	<b>187,870.1</b>	191,880.0
2. Commission des droits de la personne et des droits de la jeunesse	21,572.4	60.2	771.6	<b>22,283.8</b>	22,484.3
3. Office de la protection du consommateur	9,691.6	172.7	52.0	<b>9,570.9</b>	9,372.5
	<b>219,134.1</b>	<b>232.9</b>	<b>823.6</b>	<b>219,724.8</b>	<b>223,736.8</b>
<b>Appropriations to be Voted<sup>1</sup></b>				<b>219,724.8</b>	223,736.8

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).

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

### Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	-	17,890.7	7,588.5	<b>25,479.2</b>	25,905.6
Operating	-	3,681.7	1,885.4	<b>5,567.1</b>	5,692.1
Transfer	187,870.1	-	217.7	<b>188,087.8</b>	192,097.7
	<b>187,870.1</b>	<b>21,572.4</b>	<b>9,691.6</b>	<b>219,134.1</b>	<b>223,695.4</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	-	10.0	10.0	<b>20.0</b>	20.0
Information Resource Assets	-	758.6	41.0	<b>799.6</b>	215.1
Loans, Investments, Advances and Other Costs	-	3.0	1.0	<b>4.0</b>	4.0
	-	<b>771.6</b>	<b>52.0</b>	<b>823.6</b>	<b>239.1</b>

Justice

**PROGRAM 6**  
**Criminal and Penal Prosecutions**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management, Governance and Administration	21,215.2	-	-	<b>21,215.2</b>	22,004.0
2. Director of Criminal and Penal Prosecutions	205,976.7	2,214.8	1,236.0	<b>204,997.9</b>	206,325.5
3. Committee on the Remuneration of Criminal and Penal Prosecuting Attorneys	301.2	-	-	<b>301.2</b>	-
	<b>227,493.1</b>	<b>2,214.8</b>	<b>1,236.0</b>	<b>226,514.3</b>	<b>228,329.5</b>
Less:					
Permanent Appropriations					
Act respecting the process for determining the remuneration of criminal and penal prosecuting attorneys and respecting their collective bargaining plan, (CQLR, chapter P-27.1)				<b>301.2</b>	-
Element 3				<b>301.2</b>	-
<b>Appropriations to be Voted</b>				<b>226,213.1</b>	228,329.5

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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	16,697.9	166,220.5	111.2	<b>183,029.6</b>	183,444.2
Operating	4,517.3	39,756.2	190.0	<b>44,463.5</b>	45,126.1
	<b>21,215.2</b>	<b>205,976.7</b>	<b>301.2</b>	<b>227,493.1</b>	<b>228,570.3</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	-	410.0	-	<b>410.0</b>	404.0
Information Resource Assets	-	825.0	-	<b>825.0</b>	1,594.4
Loans, Investments, Advances and Other Costs	-	1.0	-	<b>1.0</b>	1.0
	<b>-</b>	<b>1,236.0</b>	<b>-</b>	<b>1,236.0</b>	<b>1,999.4</b>

## NET VOTED APPROPRIATION

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Administration of Justice</b>		
<b>Bureau des infractions et amendes</b>		
Forecast Revenues Associated with the Net Voted Appropriation	152,895.0	151,381.2
<b>Forecast Net Voted Appropriation</b>	<b>350.0</b>	<b>350.0</b>
<p>The net voted appropriation is intended for the activities of the Bureau des infractions et amendes. Unless otherwise provided for, the revenues associated with this net voted appropriation come from sums collected through the application of the Code of Penal Procedure (CQLR, chapter C-25.1), excluding proceeds derived from the alienation of property that fell under the ownership of the Government through forfeiture, and sums collected pursuant to article 8.1 of this Code.</p> <p>When these revenues exceed \$80,000,000, this program's appropriation may be increased by an amount equivalent to 1% of the revenues that exceed this amount, without exceeding \$350,000.</p>		
<b>Program 5 - Other Bodies Reporting to the Minister</b>		
<b>Office de la protection du consommateur</b>		
Forecast Revenues Associated with the Net Voted Appropriation	8,286.1	6,942.7
<b>Forecast Net Voted Appropriation</b>	<b>8,286.1</b>	<b>6,942.7</b>
<p>This net voted appropriation concerns the activities of the Office de la protection du consommateur. Revenues associated with this net voted appropriation are derived from fees applicable for the duties and permits required of itinerant merchants, money lenders, physical fitness studios, collection agencies, travel agencies, travel agents and merchants (additional warranties and certificates of exemption), merchants and recyclers of vehicles as well as debt settlement and high-cost credit services, and representatives of debt collectors. Revenues are also derived from enrolment in the register of prearranged contracts for funeral and burial services.</p> <p>The appropriation for this program can be increased by an amount equivalent to revenues.</p>		

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Administration of Justice</b>		
Access to Justice Fund	13,439.0	14,801.0
Fund dedicated to assistance for persons who are Victims of Criminal Offences	7,604.9	23,881.4
<b>Program Total 1</b>	<b>21,043.9</b>	<b>38,682.4</b>
<b>Program 3 - Administrative Justice</b>		
Fund of the Administrative Tribunal of Québec	11,756.0	10,933.5
<b>Program 4 - Compensation and Recognition</b>		
Fund dedicated to assistance for persons who are Victims of Criminal Offences	1,428.9	1,184.0
<b>Total</b>	<b>34,228.8</b>	<b>50,799.9</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	8,755.9	8,565.7
Operating	4,636.3	3,467.8
Support	20,836.6	38,766.4
<b>Total</b>	<b>34,228.8</b>	<b>50,799.9</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Administration of Justice</b>		
Measures toward justice in Indigenous communities	5,549.4	13,539.4
Adult General Alternative Measures Program	3,900.0	3,725.0
Support program for services to fight domestic and family violence in Indigenous communities	-	2,400.0
Société québécoise d'information juridique	2,105.0	3,105.0
Other Transfer Appropriations	1,371.7	1,042.9
<b>Total Program 1</b>	<b>12,926.1</b>	<b>23,812.3</b>
<b>Program 4 - Compensation and Recognition</b>		
Acts of Good Citizenship	2,500.0	2,544.2
Crime Victims Compensation	622,961.1	530,684.1
<b>Total Program 4</b>	<b>625,461.1</b>	<b>533,228.3</b>
<b>Program 5 - Other Bodies Reporting to the Minister</b>		
Legal Aid	72,022.7	72,022.7
Other Legal Services	2,500.0	2,500.0
Scholarships	-	4.0
Commission des services juridiques	113,347.4	117,357.3
Strategic Projects and Partnerships	217.7	213.7
<b>Total Program 5</b>	<b>188,087.8</b>	<b>192,097.7</b>
<b>Total</b>	<b>826,475.0</b>	<b>749,138.3</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Government Enterprises and Bodies	115,452.4	120,462.3
Non-profit Bodies	11,038.8	20,921.0
Individuals	699,983.8	607,755.0
<b>Total</b>	<b>826,475.0</b>	<b>749,138.3</b>

**TRANSFER APPROPRIATIONS (cont'd)**

**Allotment by Expenditure Category**

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>93,594.8</b>	97,337.0
Operating	<b>21,857.6</b>	23,125.3
Support	<b>711,022.6</b>	628,676.0
<b>Total</b>	<b>826,475.0</b>	<b>749,138.3</b>

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## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Access to Justice Fund	35,595.9	41,347.4	30,608.0	38,191.4
Fund dedicated to assistance for persons who are Victims of Criminal Offences	59,643.4	66,909.1	52,777.3	60,776.8
Register Fund of the Ministère de la Justice	53,134.5	51,950.9	52,134.5	50,184.7
Fund of the Administrative Tribunal of Québec	55,101.1	55,008.7	49,854.8	51,029.8
<b>Total</b>	<b>203,474.9</b>	<b>215,216.1</b>	<b>185,374.6</b>	<b>200,182.7</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Fund	Expenditures	Investments
Fund dedicated to assistance for persons who are Victims of Criminal Offences		
Budget Measures	1,600.0	-
<b>Total</b>	<b>1,600.0</b>	<b>-</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Access to Justice Fund	41,347.4	-
Fund dedicated to assistance for persons who are Victims of Criminal Offences	68,509.1	511.9
Register Fund of the Ministère de la Justice	51,950.9	5,467.5
Fund of the Administrative Tribunal of Québec	55,008.7	1,118.8
<b>Total to be Approved</b>	<b>216,816.1</b>	<b>7,098.2</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Fund dedicated to assistance for persons who are Victims of Criminal Offences	1,739.1	-
Register Fund of the Ministère de la Justice	1,144.2	-
Public Contracts Fund	9,373.2	-
<b>Total to be Approved</b>	<b>12,256.5</b>	<b>-</b>

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**Justice****Access to Justice Fund**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

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	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	12,666.4	1,160.5	12,988.8	11,505.9
Miscellaneous Revenue	20,324.4	3,908.3	15,100.0	16,416.1
Transfers from the Federal Government	2,605.1	(80.9)	2,605.1	2,686.0
<b>Total Revenues</b>	<b>35,595.9</b>	<b>4,987.9</b>	<b>30,693.9</b>	<b>30,608.0</b>
<b>EXPENDITURES</b>				
Remuneration	4,364.1	(67.7)	3,909.5	4,431.8
Operating	24,165.0	3,332.9	22,915.4	20,832.1
Transfer	12,718.3	(109.2)	15,119.6	12,827.5
Doubtful Accounts and Other Allowances	100.0	-	100.0	100.0
Total Expenditures Excluding Debt Service	41,347.4	3,156.0	42,044.5	38,191.4
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>41,347.4</b>	<b>3,156.0</b>	<b>42,044.5</b>	<b>38,191.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(5,751.5)	1,831.9	(11,350.6)	(7,583.4)
Beginning Cumulative Surplus (Deficit) Associated with Activities	5,841.4	(7,583.4)	10,303.4	13,424.8
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>89.9</b>	<b>(5,751.5)</b>	<b>(1,047.2)</b>	<b>5,841.4</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Resources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	11,452.0	(4,978.9)	5,724.4	16,430.9
<b>Total</b>	<b>11,452.0</b>	<b>(4,978.9)</b>	<b>5,724.4</b>	<b>16,430.9</b>

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**RESULTS FOR THE 2023-2024 FISCAL YEAR****Access to Justice Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	7,106.3	5,218.5	
Miscellaneous Revenue	14,937.3	15,660.5	
Transfers from the Federal Government	2,605.1	2,524.7	
<b>Total Revenues</b>	<b>24,648.7</b>	<b>23,403.7</b>	
<b>EXPENDITURES</b>			
Remuneration	2,383.6	2,978.9	
Operating	16,690.1	14,328.7	
Transfer	12,981.4	9,700.4	
Doubtful Accounts and Other Allowances	100.0	123.2	
Total Expenditures Excluding Debt Service	32,155.1	27,131.2	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>32,155.1</b>	<b>27,131.2</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(7,506.4)	(3,727.5)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	13,684.7	17,152.3	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>6,178.3</b>	<b>13,424.8</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Resources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	-

**Justice**

**Fund dedicated to assistance for persons who are Victims of Criminal Offences**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	9,113.3	(16,008.7)	7,114.7	25,122.0
Miscellaneous Revenue	36,073.9	11,061.5	23,055.0	25,012.4
Transfers from the Federal Government	14,456.2	11,813.3	2,500.0	2,642.9
<b>Total Revenues</b>	<b>59,643.4</b>	<b>6,866.1</b>	<b>32,669.7</b>	<b>52,777.3</b>
<b>EXPENDITURES</b>				
Remuneration	2,938.7	(67.6)	2,790.8	3,006.3
Operating	465.3	(417.3)	637.5	882.6
Transfer	63,005.1	6,617.2	50,602.9	56,387.9
Doubtful Accounts and Other Allowances	500.0	-	500.0	500.0
Total Expenditures Excluding Debt Service	66,909.1	6,132.3	54,531.2	60,776.8
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>66,909.1</b>	<b>6,132.3</b>	<b>54,531.2</b>	<b>60,776.8</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(7,265.7)	733.8	(21,861.5)	(7,999.5)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(1,327.2)	(7,999.5)	5,956.5	6,672.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(8,592.9)</b>	<b>(7,265.7)</b>	<b>(15,905.0)</b>	<b>(1,327.2)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	511.9	(54.5)	-	566.4
Total Fixed Assets	511.9	(54.5)	-	566.4
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>511.9</b>	<b>(54.5)</b>	<b>-</b>	<b>566.4</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	(8,083.1)	(6,755.9)	(15,905.0)	(1,327.2)
<b>Total</b>	<b>(8,083.1)</b>	<b>(6,755.9)</b>	<b>(15,905.0)</b>	<b>(1,327.2)</b>

## RESULTS FOR THE 2023-2024 FISCAL YEAR

The excess expenditures of \$1.7 million are due mainly to an increase in transfer expenditures to support crime victims assistance centres and other organizations assisting crime victims.

### Fund dedicated to assistance for persons who are Victims of Criminal Offences

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	Forecast Results	Actual Results	Excess to be Approved
<b>REVENUES</b>			
Transfers from the Responsible Department	8,379.8	13,394.8	
Miscellaneous Revenue	21,904.1	23,069.6	
Transfers from the Federal Government	750.0	3,760.4	
<b>Total Revenues</b>	<b>31,033.9</b>	<b>40,224.8</b>	
<b>EXPENDITURES</b>			
Remuneration	2,504.5	2,782.8	
Operating	631.2	717.4	
Transfer	46,472.5	48,223.5	
Doubtful Accounts and Other Allowances	1,000.0	623.6	
Total Expenditures Excluding Debt Service	50,608.2	52,347.3	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>50,608.2</b>	<b>52,347.3</b>	<b>1,739.1</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(19,574.3)	(12,122.5)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	9,574.3	18,794.8	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(10,000.0)</b>	<b>6,672.3</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Resources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Justice

### Register Fund of the Ministère de la Justice

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Miscellaneous Revenue	53,134.5	1,000.0	44,171.6	52,134.5
<b>Total Revenues</b>	<b>53,134.5</b>	<b>1,000.0</b>	<b>44,171.6</b>	<b>52,134.5</b>
<b>EXPENDITURES</b>				
Remuneration	32,035.9	1,446.1	29,846.9	30,589.8
Operating	19,915.0	320.1	21,621.6	19,594.9
Total Expenditures Excluding Debt Service	51,950.9	1,766.2	51,468.5	50,184.7
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>51,950.9</b>	<b>1,766.2</b>	<b>51,468.5</b>	<b>50,184.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	1,183.6	(766.2)	(7,296.9)	1,949.8
Beginning Cumulative Surplus (Deficit) Associated with Activities	122,014.7	1,949.8	116,910.3	120,064.9
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>123,198.3</b>	<b>1,183.6</b>	<b>109,613.4</b>	<b>122,014.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	600.0	600.0	-	-
Information Resource Assets	4,867.5	951.1	3,916.4	3,916.4
Total Fixed Assets	5,467.5	1,551.1	3,916.4	3,916.4
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>5,467.5</b>	<b>1,551.1</b>	<b>3,916.4</b>	<b>3,916.4</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	144,170.3	(3,344.8)	134,616.3	147,515.1
<b>Total</b>	<b>144,170.3</b>	<b>(3,344.8)</b>	<b>134,616.3</b>	<b>147,515.1</b>

## RESULTS FOR THE 2023-2024 FISCAL YEAR

The excess expenditures of \$1.1 million are due mainly to costs for the Lexius IT project, which were higher than initially expected.

### Register Fund of the Ministère de la Justice

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	Forecast Results	Actual Results	Excess to be Approved
<b>REVENUES</b>			
Miscellaneous Revenue	40,200.0	44,804.4	
<b>Total Revenues</b>	40,200.0	44,804.4	
<b>EXPENDITURES</b>			
Remuneration	29,155.5	28,454.1	
Operating	17,149.9	18,995.5	
Total Expenditures Excluding Debt Service	46,305.4	47,449.6	
Debt Service	-	-	
<b>Total Expenditures</b>	46,305.4	47,449.6	<b>1,144.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(6,105.4)	(2,645.2)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	121,944.6	122,710.1	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>115,839.2</b>	<b>120,064.9</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	2,895.4	1,832.2	
Total Fixed Assets	2,895.4	1,832.2	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>2,895.4</b>	<b>1,832.2</b>	<b>-</b>

## Justice

### Fund of the Administrative Tribunal of Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	11,756.0	822.5	20,118.7	10,933.5
Transfers from Other Reporting Entities of the Gouvernement du Québec	9,982.3	1,464.1	8,518.2	8,518.2
Miscellaneous Revenue	33,362.8	2,959.7	21,217.8	30,403.1
<b>Total Revenues</b>	<b>55,101.1</b>	<b>5,246.3</b>	<b>49,854.7</b>	<b>49,854.8</b>
<b>EXPENDITURES</b>				
Remuneration	44,171.2	4,971.2	39,200.0	39,200.0
Operating	10,818.0	(976.1)	11,794.0	11,794.1
Total Expenditures Excluding Debt Service	54,989.2	3,995.1	50,994.0	50,994.1
Debt Service	19.5	(16.2)	35.7	35.7
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>55,008.7</b>	<b>3,978.9</b>	<b>51,029.7</b>	<b>51,029.8</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	92.4	1,267.4	(1,175.0)	(1,175.0)
Beginning Cumulative Surplus (Deficit) Associated with Activities	37,096.4	(1,175.0)	40,918.9	38,271.4
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>37,188.8</b>	<b>92.4</b>	<b>39,743.9</b>	<b>37,096.4</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	150.0	(925.0)	1,075.0	1,075.0
Information Resource Assets	968.8	(272.5)	468.8	1,241.3
Total Fixed Assets	1,118.8	(1,197.5)	1,543.8	2,316.3
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>1,118.8</b>	<b>(1,197.5)</b>	<b>1,543.8</b>	<b>2,316.3</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Fund of the Administrative Tribunal of Québec**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	22,683.0	12,355.8	
Transfers from Other Reporting Entities of the Gouvernement du Québec	9,688.0	-	
Miscellaneous Revenue	22,393.1	45,085.2	
<b>Total Revenues</b>	<b>54,764.1</b>	<b>57,441.0</b>	
<b>EXPENDITURES</b>			
Remuneration	40,305.8	40,433.3	
Operating	13,761.5	12,312.1	
Total Expenditures Excluding Debt Service	54,067.3	52,745.4	
Debt Service	21.9	2.7	
<b>Total Expenditures</b>	<b>54,089.2</b>	<b>52,748.1</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	674.9	4,692.9	
Beginning Cumulative Surplus (Deficit) Associated with Activities	23,197.6	33,578.5	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>23,872.5</b>	<b>38,271.4</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	1,075.0	738.1	
Information Resource Assets	468.8	505.3	
Total Fixed Assets	1,543.8	1,243.4	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>1,543.8</b>	<b>1,243.4</b>	-

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**Justice****RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$9.4 million are due to the termination of the Public Contracts Fund and the transfer of its accumulated surplus to the Consolidated Revenue Fund as at March 31, 2024.

**Public Contracts Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

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	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Miscellaneous Revenue	44.7	510.2	
<b>Total Revenues</b>	<b>44.7</b>	<b>510.2</b>	
<b>EXPENDITURES</b>			
Operating	6.3	9,379.5	
Total Expenditures Excluding Debt Service	6.3	9,379.5	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>6.3</b>	<b>9,379.5</b>	<b>9,373.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	38.4	(8,869.3)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	8,745.8	8,869.3	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>8,784.2</b>	<b>-</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Resources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>

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## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Commission des services juridiques	198,918.7	244,330.7	224,762.4	241,970.9
Fonds d'aide aux actions collectives	4,800.0	4,584.7	12,105.0	4,688.7
Société québécoise d'information juridique	25,966.2	25,966.2	27,507.3	27,507.3
<b>Total</b>	<b>229,684.9</b>	<b>274,881.6</b>	<b>264,374.7</b>	<b>274,166.9</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
Société québécoise d'information juridique		
Other variations	-	(944.1)
<b>Total</b>	-	<b>(944.1)</b>

## Justice

### Commission des services juridiques

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	188,960.0	(28,702.4)	191,220.1	217,662.4
Transfers from Other Reporting Entities of the Gouvernement du Québec	1,900.0	50.0	2,000.0	1,850.0
Miscellaneous Revenue	5,000.0	300.0	5,000.0	4,700.0
Transfers from the Federal Government	3,058.7	2,508.7	-	550.0
<b>Total Revenues</b>	<b>198,918.7</b>	<b>(25,843.7)</b>	<b>198,220.1</b>	<b>224,762.4</b>
<b>EXPENDITURES</b>				
Remuneration	137,445.1	2,705.2	131,453.3	134,739.9
Operating	106,885.6	(345.4)	104,835.3	107,231.0
Total Expenditures Excluding Debt Service	244,330.7	2,359.8	236,288.6	241,970.9
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>244,330.7</b>	<b>2,359.8</b>	<b>236,288.6</b>	<b>241,970.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(45,412.0)	(28,203.5)	(38,068.5)	(17,208.5)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(3,560.1)	(17,208.5)	13,180.6	13,648.4
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(48,972.1)</b>	<b>(45,412.0)</b>	<b>(24,887.9)</b>	<b>(3,560.1)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	1,784.9	50.5	1,734.4	1,734.4
Information Resource Assets	1,023.6	(164.3)	1,828.0	1,187.9
Total Fixed Assets	2,808.5	(113.8)	3,562.4	2,922.3
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>2,808.5</b>	<b>(113.8)</b>	<b>3,562.4</b>	<b>2,922.3</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	(3,000.0)	(740.6)	(2,500.0)	(2,259.4)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(3,000.0)</b>	<b>(740.6)</b>	<b>(2,500.0)</b>	<b>(2,259.4)</b>

**Fonds d'aide aux actions collectives**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Miscellaneous Revenue	4,800.0	(7,305.0)	4,700.0	12,105.0
<b>Total Revenues</b>	<b>4,800.0</b>	<b>(7,305.0)</b>	<b>4,700.0</b>	<b>12,105.0</b>
<b>EXPENDITURES</b>				
Remuneration	838.8	(101.5)	916.3	940.3
Operating	3,745.9	(2.5)	3,775.1	3,748.4
Total Expenditures Excluding Debt Service	4,584.7	(104.0)	4,691.4	4,688.7
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>4,584.7</b>	<b>(104.0)</b>	<b>4,691.4</b>	<b>4,688.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	215.3	(7,201.0)	8.6	7,416.3
Beginning Cumulative Surplus (Deficit) Associated with Activities	54,415.1	7,416.3	43,022.6	46,998.8
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>54,630.4</b>	<b>215.3</b>	<b>43,031.2</b>	<b>54,415.1</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	11,702.2	(5,482.4)	6,079.5	17,184.6
<b>Total Investments</b>	<b>11,702.2</b>	<b>(5,482.4)</b>	<b>6,079.5</b>	<b>17,184.6</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Justice****Société québécoise d'information juridique**  
Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	2,970.0	(1,857.3)	5,516.5	4,827.3
Transfers from Other Reporting Entities of the Gouvernement du Québec	464.9	(472.0)	1,201.8	936.9
Miscellaneous Revenue	22,531.3	788.2	21,835.5	21,743.1
<b>Total Revenues</b>	<b>25,966.2</b>	<b>(1,541.1)</b>	<b>28,553.8</b>	<b>27,507.3</b>
<b>EXPENDITURES</b>				
Remuneration	17,680.8	(210.5)	17,911.7	17,891.3
Operating	8,255.4	(1,340.6)	10,622.0	9,596.0
Doubtful Accounts and Other Allowances	30.0	10.0	20.0	20.0
Total Expenditures Excluding Debt Service	25,966.2	(1,541.1)	28,553.7	27,507.3
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>25,966.2</b>	<b>(1,541.1)</b>	<b>28,553.7</b>	<b>27,507.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	0.1	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	11,957.6	-	11,435.0	11,957.6
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>11,957.6</b>	<b>-</b>	<b>11,435.1</b>	<b>11,957.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	25.0	-
Information Resource Assets	2,413.3	1,357.7	1,284.7	1,055.6
Total Fixed Assets	2,413.3	1,357.7	1,309.7	1,055.6
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>2,413.3</b>	<b>1,357.7</b>	<b>1,309.7</b>	<b>1,055.6</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Agreement respecting the Contraventions Act	765.0	765.0	750.0	750.0
Training, partnership and organization of special events	1,650.0	1,650.0	1,650.0	1,650.0
<b>Total</b>	<b>2,415.0</b>	<b>2,415.0</b>	<b>2,400.0</b>	<b>2,400.0</b>



# LANGUE FRANÇAISE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
French Language	38.8	-	38.8	7.0
Office québécois de la langue française	41.6	-	41.6	-
<b>Subtotal</b>	<b>80.4</b>	<b>-</b>	<b>80.4</b>	<b>7.0</b>
<b>Body Other than a Budget-funded Body</b>				
Centre de la francophonie des Amériques	2.5	-	2.5	-
<b>Subtotal</b>	<b>2.5</b>	<b>-</b>	<b>2.5</b>	<b>-</b>
<b>Defined-purpose account</b>				
Training, partnership and organization of special events	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Subsidized Infrastructures	0.1	-	0.1	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(10.1)</b>	<b>-</b>	<b>(10.1)</b>	<b>-</b>
<b>Total</b>	<b>73.0</b>	<b>-</b>	<b>73.0</b>	<b>7.0</b>
Budget Measures and Others <sup>2</sup>	7.0	-	7.0	-
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>80.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>11.1</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. French Language	80,445.0	229.0	1,247.5	<b>81,463.5</b>	82,270.8
<b>Appropriations to be Voted</b>				<b>81,463.5</b>	82,270.8

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>46,276.0</b>	46,061.2
Operating	<b>18,665.3</b>	19,357.4
Transfer	<b>15,503.7</b>	16,239.2
<b>Total</b>	<b>80,445.0</b>	<b>81,657.8</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>305.0</b>	305.0
Information Resource Assets	<b>942.5</b>	537.0
<b>Total</b>	<b>1,247.5</b>	<b>842.0</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>38,843.5</b>	38,294.8
Office québécois de la langue française	<b>41,601.5</b>	43,363.0
<b>Total</b>	<b>80,445.0</b>	<b>81,657.8</b>
<b>Capital Budget</b>		
Department	<b>500.0</b>	490.0
Office québécois de la langue française	<b>747.5</b>	352.0
<b>Total</b>	<b>1,247.5</b>	<b>842.0</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>7,000.0</b>
Subsidized Infrastructures	<b>78.0</b>
<b>Total</b>	<b>7,078.0</b>

## PROGRAM 1 French Language

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	5,737.3	14.0	500.0	<b>6,223.3</b>	7,009.0
2. Promotion, Appreciation and Protection of the French Language and its Status	33,106.2	-	-	<b>33,106.2</b>	31,761.8
3. Office québécois de la langue française	41,601.5	215.0	747.5	<b>42,134.0</b>	43,500.0
	<b>80,445.0</b>	<b>229.0</b>	<b>1,247.5</b>	<b>81,463.5</b>	<b>82,270.8</b>
<b>Appropriations to be Voted</b>				<b>81,463.5</b>	82,270.8

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.

### Allotment by Supercategory

(thousands of dollars)

Elements	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	2,808.3	11,411.3	32,056.4	<b>46,276.0</b>	46,061.2
Operating	2,829.0	8,277.9	7,558.4	<b>18,665.3</b>	19,357.4
Transfer	100.0	13,417.0	1,986.7	<b>15,503.7</b>	16,239.2
	<b>5,737.3</b>	<b>33,106.2</b>	<b>41,601.5</b>	<b>80,445.0</b>	<b>81,657.8</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	300.0	-	5.0	<b>305.0</b>	305.0
Information Resource Assets	200.0	-	742.5	<b>942.5</b>	537.0
	<b>500.0</b>	-	<b>747.5</b>	<b>1,247.5</b>	<b>842.0</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - French Language</b>		
Support for Canadian Francophonie	1,933.8	3,901.1
Centre de la francophonie des Amériques	2,362.2	2,362.2
Action Plan for the Defence of French, the Only Official Language of Québec	5,028.0	3,371.0
Promoting and disseminating the French Language	4,384.2	3,041.2
Réussir ensemble en français	1,695.5	3,463.7
Other Transfer Appropriations	100.0	100.0
<b>Total Program 1</b>	<b>15,503.7</b>	<b>16,239.2</b>
<b>Total</b>	<b>15,503.7</b>	<b>16,239.2</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Private sector enterprises	136.0	175.0
Government Enterprises and Bodies	5,345.2	4,362.2
Educational Institutions	979.0	1,514.9
Municipalities	42.0	50.0
Non-profit Bodies	8,986.5	10,122.1
Individuals	15.0	15.0
<b>Total</b>	<b>15,503.7</b>	<b>16,239.2</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Operating	2,362.2	2,362.2
Support	13,141.5	13,877.0
<b>Total</b>	<b>15,503.7</b>	<b>16,239.2</b>

## Budget of the Body Other than a Budget-funded Body

### Forecast revenues and expenditures

(thousands of dollars)

Body Other than a Budget-funded Body	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Centre de la francophonie des Amériques	2,545.2	2,545.2	3,248.5	3,378.5
<b>Total</b>	<b>2,545.2</b>	<b>2,545.2</b>	<b>3,248.5</b>	<b>3,378.5</b>

**Centre de la francophonie des Amériques**  
Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	2,440.2	(431.0)	2,669.9	2,871.2
Transfers from Other Reporting Entities of the Gouvernement du Québec	70.0	(180.0)	200.0	250.0
Miscellaneous Revenue	35.0	(92.3)	41.0	127.3
<b>Total Revenues</b>	<b>2,545.2</b>	<b>(703.3)</b>	<b>2,910.9</b>	<b>3,248.5</b>
<b>EXPENDITURES</b>				
Remuneration	1,823.1	(231.7)	1,892.4	2,054.8
Operating	722.1	(601.2)	1,239.4	1,323.3
Total Expenditures Excluding Debt Service	2,545.2	(832.9)	3,131.8	3,378.1
Debt Service	-	(0.4)	0.4	0.4
<b>Total Expenditures</b>	<b>2,545.2</b>	<b>(833.3)</b>	<b>3,132.2</b>	<b>3,378.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	130.0	(221.3)	(130.0)
Beginning Cumulative Surplus (Deficit) Associated with Activities	1,485.0	(130.0)	1,610.6	1,615.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>1,485.0</b>	<b>-</b>	<b>1,389.3</b>	<b>1,485.0</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	78.0	(6.0)	53.0	84.0
Total Fixed Assets	78.0	(6.0)	53.0	84.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>78.0</b>	<b>(6.0)</b>	<b>53.0</b>	<b>84.0</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget for the defined-purpose account

### Forecast revenues and expenditures (thousands of dollars)

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Defined-purpose account	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Training, partnership and organization of special events	1.0	1.0	1.0	1.0
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

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# RELATIONS INTERNATIONALES ET FRANCOPHONIE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Relations internationales et Francophonie	159.5	-	159.5	6.3
Conseil du statut de la femme	3.8	-	3.8	-
<b>Subtotal</b>	<b>163.3</b>	<b>-</b>	<b>163.3</b>	<b>6.3</b>
<b>Body Other than a Budget-funded Body</b>				
Office Québec-Monde pour la jeunesse	3.4	-	3.4	-
<b>Subtotal</b>	<b>3.4</b>	<b>-</b>	<b>3.4</b>	<b>-</b>
<b>Defined-purpose Accounts</b>				
Financing of activities performed as part of the Northern Plan	0.1	-	0.1	-
Training, partnership and organization of special events	29.6	-	29.6	-
<b>Subtotal</b>	<b>29.7</b>	<b>-</b>	<b>29.7</b>	<b>-</b>
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(37.7)</b>	<b>-</b>	<b>(37.7)</b>	<b>-</b>
<b>Total</b>	<b>158.7</b>	<b>-</b>	<b>158.7</b>	<b>6.3</b>
Budget Measures and Others <sup>2</sup>	6.3			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>165.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>(6.3)</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	21,338.3	605.0	2,077.8	22,811.1	24,439.4
2. International Affairs	106,835.2	2,390.0	13,872.3	118,317.5	127,319.0
3. Status of Women	35,133.2	20.0	17.8	35,131.0	33,739.4
	<b>163,306.7</b>	<b>3,015.0</b>	<b>15,967.9</b>	<b>176,259.6</b>	<b>185,497.8</b>
Less:					
Permanent Appropriations				109.6	109.6
<b>Appropriations to be Voted</b>				<b>176,150.0</b>	<b>185,388.2</b>

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	82,244.0	85,291.7
Operating	27,168.2	29,037.1
Allocation to a Special Fund	3,248.3	3,248.1
Transfer	50,646.2	55,404.7
<b>Total</b>	<b>163,306.7</b>	<b>172,981.6</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	13,335.1	13,398.1
Information Resource Assets	1,132.8	633.1
Loans, Investments, Advances and Other Costs	1,500.0	1,500.0
<b>Total</b>	<b>15,967.9</b>	<b>15,531.2</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>159,527.3</b>	169,272.9
Conseil du statut de la femme	<b>3,779.4</b>	3,708.7
<b>Total</b>	<b>163,306.7</b>	<b>172,981.6</b>
<b>Capital Budget</b>		
Department	<b>15,950.1</b>	15,513.4
Conseil du statut de la femme	<b>17.8</b>	17.8
<b>Total</b>	<b>15,967.9</b>	<b>15,531.2</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>6,300.0</b>
<b>Total</b>	<b>6,300.0</b>

**PROGRAM 1  
Management and Administration**

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	21,338.3	605.0	2,077.8	22,811.1	24,439.4
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				109.6	109.6
<b>Appropriations to be Voted</b>				<b>22,701.5</b>	<b>24,329.8</b>

This program enables the Department to carry out the activities necessary to achieve its mission.

**Allotment by Supercategory**

(thousands of dollars)

	Element	2025-2026	2024-2025
	1		
<b>Expenditure Budget</b>			
Remuneration	13,819.4	13,819.4	14,615.6
Operating	7,406.4	7,406.4	7,569.0
Transfer	112.5	112.5	112.5
	<b>21,338.3</b>	<b>21,338.3</b>	<b>22,297.1</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	957.8	957.8	2,134.0
Information Resource Assets	1,120.0	1,120.0	613.3
	<b>2,077.8</b>	<b>2,077.8</b>	<b>2,747.3</b>

## PROGRAM 2 International Affairs

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. African Relations, Francophonie and Multilateral Affairs	29,032.3	-	-	<b>29,032.3</b>	34,332.9
2. Québec Representation Abroad	61,715.3	2,390.0	13,872.3	<b>73,197.6</b>	75,388.5
3. Europe, Indo-Pacific Relations and Institutional Affairs	6,307.2	-	-	<b>6,307.2</b>	7,230.1
4. Protocol	2,398.4	-	-	<b>2,398.4</b>	2,485.3
5. Americas, Economic Affairs and Strategic Intelligence Relations	4,973.6	-	-	<b>4,973.6</b>	5,473.8

Cont'd on next page

The purpose of this program is to promote Québec's international interests, while ensuring respect for its jurisdictions and the consistency of government action.

### Allotment by Supercategory

(thousands of dollars)

	Elements					Subtotal
	1	2	3	4	5	
<b>Expenditure Budget</b>						
Remuneration	5,131.8	46,205.4	3,571.2	1,878.4	3,633.3	60,420.1
Operating	400.0	15,509.9	602.5	520.0	730.0	17,762.4
Allocation to a Special Fund	3,248.3	-	-	-	-	3,248.3
Transfer	20,252.2	-	2,133.5	-	610.3	22,996.0
	<b>29,032.3</b>	<b>61,715.3</b>	<b>6,307.2</b>	<b>2,398.4</b>	<b>4,973.6</b>	<b>104,426.8</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	-	12,372.3	-	-	-	12,372.3
Loans, Investments, Advances and Other Costs	-	1,500.0	-	-	-	1,500.0
	-	<b>13,872.3</b>	-	-	-	<b>13,872.3</b>

**PROGRAM 2 (cont'd)**  
**International Affairs**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
6. Support for Offices jeunesse internationaux du Québec	2,408.4	-	-	2,408.4	2,408.4
	<b>106,835.2</b>	<b>2,390.0</b>	<b>13,872.3</b>	<b>118,317.5</b>	<b>127,319.0</b>
<b>Appropriations to be Voted</b>				<b>118,317.5</b>	<b>127,319.0</b>

**Allotment by Supercategory**

(thousands of dollars)

	Subtotal	6	Elements	2025-2026	2024-2025
<b>Expenditure Budget</b>					
Remuneration	60,420.1	-		60,420.1	62,970.2
Operating	17,762.4	-		17,762.4	19,643.7
Allocation to a Special Fund	3,248.3	-		3,248.3	3,248.1
Transfer	22,996.0	2,408.4		25,404.4	31,090.9
	<b>104,426.8</b>	<b>2,408.4</b>		<b>106,835.2</b>	<b>116,952.9</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	12,372.3	-		12,372.3	11,256.1
Loans, Investments, Advances and Other Costs	1,500.0	-		1,500.0	1,500.0
	<b>13,872.3</b>	<b>-</b>		<b>13,872.3</b>	<b>12,756.1</b>

### PROGRAM 3 Status of Women

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Conseil du statut de la femme	3,779.4	15.0	17.8	<b>3,782.2</b>	3,711.5
2. Secrétariat à la condition féminine	31,353.8	5.0	-	<b>31,348.8</b>	30,027.9
	<b>35,133.2</b>	<b>20.0</b>	<b>17.8</b>	<b>35,131.0</b>	<b>33,739.4</b>
<b>Appropriations to be Voted</b>				<b>35,131.0</b>	<b>33,739.4</b>

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.

### Allotment by Supercategory

(thousands of dollars)

Elements			2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Remuneration	2,803.2	5,201.3	<b>8,004.5</b>	7,705.9
Operating	976.2	1,023.2	<b>1,999.4</b>	1,824.4
Transfer	-	25,129.3	<b>25,129.3</b>	24,201.3
	<b>3,779.4</b>	<b>31,353.8</b>	<b>35,133.2</b>	<b>33,731.6</b>
<b>Capital Budget</b>				
Fixed Assets Other than Information Resources	5.0	-	<b>5.0</b>	8.0
Information Resource Assets	12.8	-	<b>12.8</b>	19.8
	<b>17.8</b>	-	<b>17.8</b>	<b>27.8</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

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	2025-2026	2024-2025
<b>Program 2 - International Affairs</b>		
Assistance Fund for Independent Community Action	3,248.3	3,248.1
<b>Total</b>	<b>3,248.3</b>	<b>3,248.1</b>

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### Allotment by Expenditure Category

(thousands of dollars)

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	2025-2026	2024-2025
Remuneration	121.5	113.4
Operating	7.0	7.0
Support	3,119.8	3,127.7
<b>Total</b>	<b>3,248.3</b>	<b>3,248.1</b>

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**TRANSFER APPROPRIATIONS**

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Management and Administration</b>		
Other Transfer Appropriations	112.5	112.5
<b>Program 2 - International Affairs</b>		
Youth Bodies	2,408.4	2,408.4
African Relations, Francophonie and Multilateral Affairs	20,252.2	25,124.2
American Relations, Economic Affairs and Strategic Intelligence	610.3	915.3
Europe, Indo-Pacific Relations and Institutional Affairs	2,133.5	2,643.0
<b>Total Program 2</b>	<b>25,404.4</b>	<b>31,090.9</b>
<b>Program 3 - Status of Women</b>		
Bureau de lutte contre l'homophobie et la transphobie	143.9	168.9
Financial Assistance Program for Matters of Gender Equality, Sexual Violence and Domestic Violence	21,515.4	19,767.0
Financial Assistance Program to Combat Homophobia and Transphobia	3,200.0	2,700.0
Program for the Financial Support of Initiatives relating to the Gender Equality in Indigenous Communities	-	1,450.0
Other Transfer Appropriations	270.0	115.4
<b>Total Program 3</b>	<b>25,129.3</b>	<b>24,201.3</b>
<b>Total</b>	<b>50,646.2</b>	<b>55,404.7</b>

**Allotment by Beneficiary**

(thousands of dollars)

	2025-2026	2024-2025
Private sector enterprises	1,623.9	1,862.8
Government Enterprises and Bodies	4,883.7	5,385.0
Educational Institutions	1,701.3	2,125.3
Non-profit Bodies	42,030.1	45,701.0
Individuals	407.2	330.6
<b>Total</b>	<b>50,646.2</b>	<b>55,404.7</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	2025-2026	2024-2025
Operating	48.1	48.1
Support	50,598.1	55,356.6
<b>Total</b>	<b>50,646.2</b>	<b>55,404.7</b>

## Budget of the Body Other than a Budget-funded Body

### Forecast revenues and expenditures

(thousands of dollars)

Body Other than a Budget-funded Body	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Office Québec-Monde pour la jeunesse	3,405.9	3,405.9	4,729.1	5,541.9
<b>Total</b>	<b>3,405.9</b>	<b>3,405.9</b>	<b>4,729.1</b>	<b>5,541.9</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
Office Québec-Monde pour la jeunesse		
Other variations	-	142.1
<b>Total</b>	<b>-</b>	<b>142.1</b>

**Office Québec-Monde pour la jeunesse**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	1,535.9	7.3	1,805.0	1,528.6
Transfers from Other Reporting Entities of the Gouvernement du Québec	1,855.0	(772.0)	4,936.3	2,627.0
Miscellaneous Revenue	15.0	(558.5)	779.6	573.5
<b>Total Revenues</b>	<b>3,405.9</b>	<b>(1,323.2)</b>	<b>7,520.9</b>	<b>4,729.1</b>
<b>EXPENDITURES</b>				
Remuneration	1,171.5	(828.5)	2,569.4	2,000.0
Operating	681.1	(653.0)	1,134.3	1,334.1
Transfer	1,545.8	(652.4)	4,222.3	2,198.2
Total Expenditures Excluding Debt Service	3,398.4	(2,133.9)	7,926.0	5,532.3
Debt Service	7.5	(2.1)	9.0	9.6
<b>Total Expenditures</b>	<b>3,405.9</b>	<b>(2,136.0)</b>	<b>7,935.0</b>	<b>5,541.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	812.8	(414.1)	(812.8)
Beginning Cumulative Surplus (Deficit) Associated with Activities	742.5	(812.8)	1,546.0	1,555.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>742.5</b>	<b>-</b>	<b>1,131.9</b>	<b>742.5</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	20.0	(60.0)	30.0	80.0
Information Resource Assets	16.5	-	15.0	16.5
Total Fixed Assets	36.5	(60.0)	45.0	96.5
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>36.5</b>	<b>(60.0)</b>	<b>45.0</b>	<b>96.5</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	(180.7)	57.7	(240.0)	(238.4)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(180.7)</b>	<b>57.7</b>	<b>(240.0)</b>	<b>(238.4)</b>

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

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Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Financing of activities performed as part of the Northern Plan	59.0	59.0	121.0	121.0
Training, partnership and organization of special events	29,600.0	29,600.0	30,900.0	30,900.0
<b>Total</b>	<b>29,659.0</b>	<b>29,659.0</b>	<b>31,021.0</b>	<b>31,021.0</b>

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# RESSOURCES NATURELLES ET FORÊTS

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department</b>				
Ressources naturelles et Forêts	491.7	-	491.7	63.4
<b>Subtotal</b>	<b>491.7</b>	<b>-</b>	<b>491.7</b>	<b>63.4</b>
<b>Special Funds</b>				
Natural Resources Fund	754.3	-	754.3	56.1
Territorial Information Fund	201.5	-	201.5	(1.8)
<b>Subtotal</b>	<b>955.8</b>	<b>-</b>	<b>955.8</b>	<b>54.3</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Société de développement de la Baie-James	86.0	4.6	90.6	-
Société du Plan Nord	182.0	-	182.0	(25.9)
<b>Subtotal</b>	<b>268.0</b>	<b>4.6</b>	<b>272.6</b>	<b>(25.9)</b>
<b>Defined-purpose Accounts</b>				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	-	-	-
Training, partnership and organization of special events	1.1	-	1.1	-
Investing in Canada infrastructure program	53.0	-	53.0	-
<b>Subtotal</b>	<b>54.1</b>	<b>-</b>	<b>54.1</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>	<b>145.8</b>	<b>-</b>	<b>145.8</b>	<b>-</b>
Subsidized Infrastructures	111.9	-	111.9	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(595.7)</b>	<b>-</b>	<b>(595.7)</b>	<b>(28.4)</b>
<b>Total</b>	<b>1,431.6</b>	<b>4.6</b>	<b>1,436.2</b>	<b>63.4</b>
Budget Measures and Others <sup>2</sup>	63.4			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>1,495.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>5.2</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Department Budget and Appropriations

### Breakdown by Program (thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management of Natural and Forest Resources	491,684.1	8,107.2	14,932.4	<b>498,509.3</b>	556,263.4
Less: Permanent Appropriations				<b>29.6</b>	29.6
<b>Appropriations to be Voted</b>				<b>498,479.7</b>	556,233.8

### Allotment by Supercategory (thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>102,136.4</b>	99,523.1
Operating	<b>50,295.9</b>	52,711.8
Allocation to a Special Fund	<b>338,217.5</b>	398,494.6
Transfer	<b>1,034.3</b>	1,051.5
<b>Total</b>	<b>491,684.1</b>	<b>551,781.0</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>12,582.6</b>	11,449.2
Information Resource Assets	<b>2,249.4</b>	1,040.0
Loans, Investments, Advances and Other Costs	<b>100.4</b>	100.4
<b>Total</b>	<b>14,932.4</b>	<b>12,589.6</b>

**Breakdown by Department**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>491,684.1</b>	551,781.0
<b>Total</b>	<b>491,684.1</b>	<b>551,781.0</b>
<b>Capital Budget</b>		
Department	<b>14,932.4</b>	12,589.6
<b>Total</b>	<b>14,932.4</b>	<b>12,589.6</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>63,400.0</b>
Subsidized Infrastructures	<b>111,915.8</b>
<b>Total</b>	<b>175,315.8</b>

**PROGRAM 1**  
**Management of Natural and Forest Resources**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Department Management	9,024.4	124.6	275.4	<b>9,175.2</b>	8,626.7
2. Management Services	40,987.1	3,183.8	4,485.2	<b>42,288.5</b>	39,336.8
3. Territory and strategic affairs	4,108.0	7.2	5.0	<b>4,105.8</b>	6,099.7
4. Sustainable Forest Development	244,096.0	-	-	<b>244,096.0</b>	291,479.7
5. Chief Forester	6,349.0	28.0	111.6	<b>6,432.6</b>	6,353.5
6. Regional Operations	176,264.1	4,347.6	9,855.2	<b>181,771.7</b>	183,301.1

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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.

**Allotment by Supercategory**

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Remuneration	6,703.4	23,892.5	3,024.7	-	5,246.0	59,571.9	98,438.5
Operating	2,063.0	17,094.6	702.0	-	1,103.0	27,139.9	48,102.5
Allocation to a Special Fund	-	-	-	244,076.0	-	89,177.3	333,253.3
Transfer	258.0	-	381.3	20.0	-	375.0	1,034.3
	<b>9,024.4</b>	<b>40,987.1</b>	<b>4,108.0</b>	<b>244,096.0</b>	<b>6,349.0</b>	<b>176,264.1</b>	<b>480,828.6</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	175.0	2,235.8	5.0	-	111.6	9,855.2	12,382.6
Information Resource Assets	-	2,249.4	-	-	-	-	2,249.4
Loans, Investments, Advances and Other Costs	100.4	-	-	-	-	-	100.4
	<b>275.4</b>	<b>4,485.2</b>	<b>5.0</b>	<b>-</b>	<b>111.6</b>	<b>9,855.2</b>	<b>14,732.4</b>

## PROGRAM 1 (cont'd)

### Management of Natural and Forest Resources

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Mining Resources	10,855.5	416.0	200.0	10,639.5	21,065.9
	<b>491,684.1</b>	<b>8,107.2</b>	<b>14,932.4</b>	<b>498,509.3</b>	<b>556,263.4</b>
Less:					
Permanent Appropriations					
Forestry Credit Act, (CQLR, chapter C-78)					
Element 4				20.0	20.0
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
<b>Appropriations to be Voted</b>				<b>498,479.7</b>	<b>556,233.8</b>

### Allotment by Supercategory

(thousands of dollars)

	Subtotal	7	Elements	2025-2026	2024-2025
<b>Expenditure Budget</b>					
Remuneration	98,438.5	3,697.9		102,136.4	99,523.1
Operating	48,102.5	2,193.4		50,295.9	52,711.8
Allocation to a Special Fund	333,253.3	4,964.2		338,217.5	398,494.6
Transfer	1,034.3	-		1,034.3	1,051.5
	<b>480,828.6</b>	<b>10,855.5</b>		<b>491,684.1</b>	<b>551,781.0</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	12,382.6	200.0		12,582.6	11,449.2
Information Resource Assets	2,249.4	-		2,249.4	1,040.0
Loans, Investments, Advances and Other Costs	100.4	-		100.4	100.4
	<b>14,732.4</b>	<b>200.0</b>		<b>14,932.4</b>	<b>12,589.6</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Management of Natural and Forest Resources</b>		
Natural Resources Fund	<b>338,217.5</b>	<b>398,494.6</b>
<b>Total</b>	<b>338,217.5</b>	<b>398,494.6</b>

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## Allotment by Expenditure Category

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>66,034.5</b>	64,569.7
Operating	<b>144,649.6</b>	150,435.3
Capital	<b>7,500.0</b>	33,300.0
Support	<b>120,033.4</b>	150,189.6
<b>Total</b>	<b>338,217.5</b>	<b>398,494.6</b>

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## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Management of Natural and Forest Resources</b>		
Northern Development	381.3	398.5
Forestry Loans	20.0	20.0
Other Transfer Appropriations	633.0	633.0
<b>Total Program 1</b>	<b>1,034.3</b>	<b>1,051.5</b>
<b>Total</b>	<b>1,034.3</b>	<b>1,051.5</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Government Enterprises and Bodies	401.3	418.5
Municipalities	375.0	375.0
Non-profit Bodies	258.0	258.0
<b>Total</b>	<b>1,034.3</b>	<b>1,051.5</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Interest	401.3	418.5
Support	633.0	633.0
<b>Total</b>	<b>1,034.3</b>	<b>1,051.5</b>

## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Natural Resources Fund <sup>1</sup>	732,884.1	754,279.6	800,737.8	819,162.7
Territorial Information Fund	207,588.2	201,505.8	207,411.9	582,634.5
<b>Total</b>	<b>940,472.3</b>	<b>955,785.4</b>	<b>1,008,149.7</b>	<b>1,401,797.2</b>

<sup>1</sup> The Natural Resources Fund is made up of various components. The results correspond to those of the Sustainable Forest Development, Mining Activity Management and Mining Heritage components.

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Funds	Expenditures	Investments
Natural Resources Fund		
Budget Measures	63,400.0	-
Other variations	(7,350.0)	12,297.3
	<b>56,050.0</b>	<b>12,297.3</b>
Territorial Information Fund		
Other variations	(1,750.0)	-
<b>Total</b>	<b>54,300.0</b>	<b>12,297.3</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Natural Resources Fund	810,329.6	29,318.8
Territorial Information Fund	199,755.8	34,731.3
<b>Total to be Approved</b>	<b>1,010,085.4</b>	<b>64,050.1</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Natural Resources Fund <sup>1</sup>	111,830.3	-
<b>Total to be Approved</b>	<b>111,830.3</b>	-

<sup>1</sup> The Natural Resources Fund (FRN) is made up of various components. In order to reflect the excess expenditures and investments presented in the Public Accounts 2023-2024, the financial information for the FRN presented in this table corresponds to the results of the Sustainable Forest Development, Mining Activity Management and Mining Heritage components.

**Natural Resources Fund**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	362,256.6	(84,430.3)	446,247.0	446,686.9
Transfers from Other Reporting Entities of the Gouvernement du Québec	100.0	(100.0)	-	200.0
Duties and Permits	349,577.5	7,346.6	342,680.8	342,230.9
Miscellaneous Revenue	9,900.0	(1,720.0)	29,578.8	11,620.0
Transfers from the Federal Government	11,050.0	11,050.0	-	-
<b>Total Revenues</b>	<b>732,884.1</b>	<b>(67,853.7)</b>	<b>818,506.6</b>	<b>800,737.8</b>
<b>EXPENDITURES</b>				
Remuneration	98,943.9	687.4	92,432.6	98,256.5
Operating	469,362.8	(14,648.6)	498,582.1	484,011.4
Transfer	185,972.9	(50,921.9)	267,042.8	236,894.8
Total Expenditures Excluding Debt Service	754,279.6	(64,883.1)	858,057.5	819,162.7
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED<sup>2</sup></b>	<b>754,279.6</b>	<b>(64,883.1)</b>	<b>858,057.5</b>	<b>819,162.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(21,395.5)	(2,970.6)	(39,550.9)	(18,424.9)
Beginning Cumulative Surplus (Deficit) Associated with Activities	116,226.3	(18,424.9)	107,671.0	134,651.2
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>94,830.8</b>	<b>(21,395.5)</b>	<b>68,120.1</b>	<b>116,226.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	9,190.2	(18,299.3)	15,289.5	27,489.5
Information Resource Assets	7,831.3	4,774.5	5,233.0	3,056.8
Total Fixed Assets	17,021.5	(13,524.8)	20,522.5	30,546.3
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>17,021.5</b>	<b>(13,524.8)</b>	<b>20,522.5</b>	<b>30,546.3</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	229,341.7	(20,679.6)	147,248.7	250,021.3
<b>Total</b>	<b>229,341.7</b>	<b>(20,679.6)</b>	<b>147,248.7</b>	<b>250,021.3</b>

<sup>1</sup> Including an amount of \$47.0 million in operating expenses, \$54.0 million in transfer expenditures and an amount of \$101.0 million in transfer revenues from the responsible department arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

<sup>2</sup> In addition, an amount of \$0.8 million for the probable expenditures in 2024-2025 is allocated to the Electrification and Climate Change Fund.

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$111.8 million are due mainly to the implementation of measures in the March 2023 Budget and Fall 2023 Economic and Financial Update to support communities and the forestry sector in response to forest fires.

**Natural Resources Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	298,524.2	410,570.7	
Duties and Permits	354,365.6	350,300.5	
Miscellaneous Revenue	18,261.7	40,676.0	
Transfers from the Federal Government	2,627.0	4,473.0	
<b>Total Revenues</b>	<b>673,778.5</b>	<b>806,020.2</b>	
<b>EXPENDITURES</b>			
Remuneration	86,491.8	95,928.6	
Operating	404,474.7	436,338.3	
Transfer	210,642.6	288,393.6	
Doubtful Accounts and Other Allowances	-	78.9	
Total Expenditures Excluding Debt Service	701,609.1	820,739.4	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>701,609.1</b>	<b>820,739.4</b>	
Obligations associated with fixed asset decommissioning	-	(608.0)	
<b>Total expenditures to be approved</b>	<b>701,609.1</b>	<b>820,131.4</b>	<b>111,830.3<sup>1</sup></b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(27,830.6)	(14,719.2)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	129,366.6	162,383.1	
<b>Adjustments to Prior Fiscal Years</b>			
Revenues	-	-	
Expenditures	-	13,012.2	
Total Adjustments to Prior Fiscal Years	-	(13,012.2)	
Adjusted Beginning Cumulative Surplus (Deficit)	129,366.6	149,370.9	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>101,536.0</b>	<b>134,651.7</b>	

	Forecast Results	Actual Results	Excess to be Approved
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	20,727.7	18,873.5	
Information Resource Assets	3,119.7	1,638.6	
Total Fixed Assets	23,847.4	20,512.1	
Loans, Investments, Advances and Other Costs	-	19,552.9	
<b>Total Investments</b>	23,847.4	40,065.0	
Obligations associated with fixed asset decommissioning	-	(19,552.9)	
<b>Total Investments to be approved</b>	23,847.4	20,512.1	-

<sup>1</sup> This Fund's surplus was reduced by \$6.692 million. This amount corresponds to the budget availability of the other components of the fund presented in the portfolios of the Ministère de l'Économie, de l'Innovation et de l'Énergie and of the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs.

**Territorial Information Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Miscellaneous Revenue	207,588.2	176.3	203,823.2	207,411.9
<b>Total Revenues</b>	<b>207,588.2</b>	<b>176.3</b>	<b>203,823.2</b>	<b>207,411.9</b>
<b>EXPENDITURES</b>				
Remuneration	60,438.6	1,938.6	59,884.8	58,500.0
Operating	136,867.2	15,817.7	120,123.3	121,049.5
Transfer	4,200.0	(398,885.0)	410,125.0	403,085.0
Total Expenditures Excluding Debt Service	201,505.8	(381,128.7)	590,133.1	582,634.5
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>201,505.8</b>	<b>(381,128.7)</b>	<b>590,133.1</b>	<b>582,634.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	6,082.4	381,305.0	(386,309.9)	(375,222.6)
Beginning Cumulative Surplus (Deficit) Associated with Activities	466,337.5	(375,222.6)	832,495.2	841,560.1
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>472,419.9</b>	<b>6,082.4</b>	<b>446,185.3</b>	<b>466,337.5</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	478.9	(346.4)	825.3	825.3
Information Resource Assets	8,344.9	1,223.0	4,945.7	7,121.9
Total Fixed Assets	8,823.8	876.6	5,771.0	7,947.2
Loans, Investments, Advances and Other Costs	25,907.5	(26,588.5)	39,128.8	52,496.0
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>34,731.3</b>	<b>(25,711.9)</b>	<b>44,899.8</b>	<b>60,443.2</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	257.1	(371.9)	1,000.0	629.0
<b>Total</b>	<b>257.1</b>	<b>(371.9)</b>	<b>1,000.0</b>	<b>629.0</b>

<sup>1</sup> Including an exceptional amount of \$400.0 million in transfer expenditures to the Generations Fund, an amount of \$3.6 million in transfer expenditures and miscellaneous revenue, and an amount of \$0.2 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Territorial Information Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Duties and Permits	-	170.7	
Miscellaneous Revenue	186,609.8	179,280.6	
<b>Total Revenues</b>	<b>186,609.8</b>	<b>179,451.3</b>	
<b>EXPENDITURES</b>			
Remuneration	57,066.4	53,198.1	
Operating	117,951.1	100,958.6	
Transfer	6,000.0	2,144.7	
Doubtful Accounts and Other Allowances	-	(14.6)	
Total Expenditures Excluding Debt Service	181,017.5	156,286.8	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>181,017.5</b>	<b>156,286.8</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	5,592.3	23,164.5	
Beginning Cumulative Surplus (Deficit) Associated with Activities	811,868.2	825,346.9	
<b>Adjustments to Prior Fiscal Years</b>			
Revenues	-	(6,951.5)	
Expenditures	-	-	
Total Adjustments to Prior Fiscal Years	-	(6,951.5)	
<b>Total Excess Expenditures to be Approved</b>			
Adjusted Beginning Cumulative Surplus (Deficit)	811,868.2	818,395.4	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>817,460.5</b>	<b>841,559.9</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	866.3	404.1	
Information Resource Assets	3,297.5	4,209.4	
Total Fixed Assets	4,163.8	4,613.5	
Loans, Investments, Advances and Other Costs	32,805.9	-	
<b>Total Investments</b>	<b>36,969.7</b>	<b>4,613.5</b>	-

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Société de développement de la Baie-James	156,123.4	90,609.5	154,517.0	87,672.6
Société du Plan Nord	193,113.4	182,028.4	169,501.6	145,689.4
<b>Total</b>	<b>349,236.8</b>	<b>272,637.9</b>	<b>324,018.6</b>	<b>233,362.0</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
Société du Plan Nord		
Other variations	(25,908.2)	-
<b>Total</b>	<b>(25,908.2)</b>	<b>-</b>

**Société de développement de la Baie-James**  
Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	62,774.3	4,819.1	88,905.7	57,955.2
Transfers from Other Reporting Entities of the Gouvernement du Québec	12,000.0	1,622.0	9,400.0	10,378.0
Miscellaneous Revenue	58,850.2	890.5	75,174.4	57,959.7
Transfers from the Federal Government	22,498.9	(5,725.2)	31,653.7	28,224.1
<b>Total Revenues</b>	<b>156,123.4</b>	<b>1,606.4</b>	<b>205,133.8</b>	<b>154,517.0</b>
<b>EXPENDITURES</b>				
Remuneration	14,150.0	650.0	15,123.6	13,500.0
Operating	71,447.0	2,763.9	86,490.0	68,683.1
Doubtful Accounts and Other Allowances	400.0	50.0	350.0	350.0
Total Expenditures Excluding Debt Service	85,997.0	3,463.9	101,963.6	82,533.1
Debt Service	4,612.5	(527.0)	5,709.0	5,139.5
<b>Total Expenditures</b>	<b>90,609.5</b>	<b>2,936.9</b>	<b>107,672.6</b>	<b>87,672.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	65,513.9	(1,330.5)	97,461.2	66,844.4
Beginning Cumulative Surplus (Deficit) Associated with Activities	151,515.5	66,844.4	90,863.0	84,671.1
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>217,029.4</b>	<b>65,513.9</b>	<b>188,324.2</b>	<b>151,515.5</b>
Accumulated Revaluation Gains or Losses	(4,503.3)	-	-	(4,503.3)
<b>Ending Cumulative Surplus (Deficit)</b>	<b>212,526.1</b>	<b>65,513.9</b>	<b>188,324.2</b>	<b>147,012.2</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	107,040.0	11,417.9	155,897.2	95,622.1
Information Resource Assets	600.0	(81.2)	681.2	681.2
Total Fixed Assets	107,640.0	11,336.7	156,578.4	96,303.3
Loans, Investments, Advances and Other Costs	9,177.2	1,000.0	11,100.0	8,177.2
<b>Total Investments</b>	<b>116,817.2</b>	<b>12,336.7</b>	<b>167,678.4</b>	<b>104,480.5</b>
Financing Fund Loan Balance	(174,448.1)	4,362.5	(164,591.6)	(178,810.6)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(174,448.1)</b>	<b>4,362.5</b>	<b>(164,591.6)</b>	<b>(178,810.6)</b>

<sup>1</sup> Including an amount of \$1.9 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

## Ressources naturelles et Forêts

### Société du Plan Nord

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from Other Reporting Entities of the Gouvernement du Québec	183,245.4	36,338.0	121,162.5	146,907.4
Miscellaneous Revenue	9,868.0	(12,726.2)	12,285.5	22,594.2
<b>Total Revenues</b>	<b>193,113.4</b>	<b>23,611.8</b>	<b>133,448.0</b>	<b>169,501.6</b>
<b>EXPENDITURES</b>				
Remuneration	11,818.8	544.5	11,018.4	11,274.3
Operating	3,432.4	(57.8)	3,744.2	3,490.2
Transfer	166,777.2	35,852.3	105,180.0	130,924.9
Total Expenditures Excluding Debt Service	182,028.4	36,339.0	119,942.6	145,689.4
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>182,028.4</b>	<b>36,339.0</b>	<b>119,942.6</b>	<b>145,689.4</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	11,085.0	(12,727.2)	13,505.4	23,812.2
Beginning Cumulative Surplus (Deficit) Associated with Activities	159,929.7	23,812.2	134,729.4	136,117.5
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>171,014.7</b>	<b>11,085.0</b>	<b>148,234.8</b>	<b>159,929.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	400.0	390.0	10.0	10.0
Information Resource Assets	27.0	(48.0)	27.0	75.0
Total Fixed Assets	427.0	342.0	37.0	85.0
Loans, Investments, Advances and Other Costs	3,750.0	2,500.0	-	1,250.0
<b>Total Investments</b>	<b>4,177.0</b>	<b>2,842.0</b>	<b>37.0</b>	<b>1,335.0</b>
Financing Fund Loan Balance	(25,500.0)	1,500.0	(27,000.0)	(27,000.0)
Loan Balance for Other Entities	(101,930.6)	-	(101,930.6)	(101,930.6)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(127,430.6)</b>	<b>1,500.0</b>	<b>(128,930.6)</b>	<b>(128,930.6)</b>

<sup>1</sup> Including a negative amount of \$28.0 million in transfer expenditures and transfer revenues from other entities in the reporting entity of the Gouvernement du Québec added to the 2024-2025 forecast results

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	11.1	-	10.8
Training, partnership and organization of special events	961.0	1,080.7	880.0	1,005.0
Investing in Canada infrastructure program	52,968.0	52,968.0	32,561.6	31,903.0
<b>Total</b>	<b>53,929.0</b>	<b>54,059.8</b>	<b>33,441.6</b>	<b>32,918.8</b>



# SANTÉ ET SERVICES SOCIAUX

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Bodies</b>				
Santé et Services sociaux	57,005.6	7.6	57,013.2	772.0
Health and Welfare Commissioner	5.7	-	5.7	-
Office des personnes handicapées du Québec	17.0	-	17.0	-
<b>Subtotal</b>	<b>57,028.4</b>	<b>7.6</b>	<b>57,035.9</b>	<b>772.0</b>
<b>Special Fund</b>				
Cannabis Prevention and Research Fund	123.2	-	123.2	-
<b>Subtotal</b>	<b>123.2</b>	<b>-</b>	<b>123.2</b>	<b>-</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Prescription Drug Insurance Fund	4,554.6	11.8	4,566.4	-
Héma-Québec	594.6	5.3	599.9	-
Institut national de santé publique du Québec	103.1	0.2	103.3	-
Institut national d'excellence en santé et en services sociaux	40.9	-	40.9	-
Régie de l'assurance maladie du Québec	14,706.2	0.2	14,706.4	10.0
Santé Québec	44,321.6	607.7	44,929.3	284.5
Urgences-santé	210.1	1.4	211.5	-
<b>Subtotal</b>	<b>64,531.0</b>	<b>626.7</b>	<b>65,157.7</b>	<b>294.5</b>
<b>Health and Social Services Network Bodies<sup>3</sup></b>				
Institutions serving the northern and indigenous population	1,244.4	27.6	1,272.0	-
<b>Subtotal</b>	<b>1,244.4</b>	<b>27.6</b>	<b>1,272.0</b>	<b>-</b>
<b>Defined-purpose Accounts</b>				
Cost of Health Services due to Automobile Accidents	110.0	-	110.0	-
Financing of activities performed as part of the Northern Plan	-	-	-	-
Training, partnership and organization of special events	105.8	-	105.8	-
Implementation of the Informatization Plan of the Health and Social Services Network	-	-	-	-
Investing in Canada infrastructure program	5.0	-	5.0	-
<b>Subtotal</b>	<b>220.8</b>	<b>-</b>	<b>220.8</b>	<b>-</b>
<b>Expenditures Financed by the Tax System<sup>3</sup></b>				
Subsidized Infrastructures	3,781.7	-	3,781.7	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(65,071.4)</b>	<b>-</b>	<b>(65,071.4)</b>	<b>(294.5)</b>
<b>Total</b>	<b>64,755.0</b>	<b>661.9</b>	<b>65,416.8</b>	<b>772.0</b>

**2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>**

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
Budget Measures and Others <sup>2</sup>	772.0			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>65,527.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>3.0</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and Budget-funded Bodies

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Coordination Functions	308,340.7	4,862.4	2,125.0	<b>305,603.3</b>	279,671.8
2. Services to the Public	44,922,054.5	-	-	<b>44,922,054.5</b>	43,630,656.6
3. Office des personnes handicapées du Québec	17,033.6	87.0	50.0	<b>16,996.6</b>	15,878.9
4. Régie de l'assurance maladie du Québec	11,727,741.3	-	-	<b>11,727,741.3</b>	11,585,200.3
5. Status of Seniors	60,775.3	-	-	<b>60,775.3</b>	56,288.7
	<b>57,035,945.4</b>	<b>4,949.4</b>	<b>2,175.0</b>	<b>57,033,171.0</b>	<b>55,567,696.3</b>
Less:					
Permanent Appropriations				<b>7,981,635.5</b>	7,993,857.2
Health Services Fund				<b>11,200,000.0</b>	10,703,000.0
<b>Appropriations to be Voted</b>				<b>37,851,535.5</b>	36,870,839.1

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>132,259.5</b>	137,716.0
Operating	<b>167,568.3</b>	191,209.9
Allocation to a Special Fund	-	488,932.8
Transfer	<b>56,728,547.6</b>	54,745,783.9
<b>Subtotal</b>	<b>57,028,375.4</b>	<b>55,563,642.6</b>
Debt Service	<b>7,570.0</b>	7,570.0
<b>Total</b>	<b>57,035,945.4</b>	<b>55,571,212.6</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>145.0</b>	145.0
Information Resource Assets	<b>2,030.0</b>	1,288.1
Loans, Investments, Advances and Other Costs	-	35,000.0
<b>Total</b>	<b>2,175.0</b>	<b>36,433.1</b>

**Breakdown by department and budget-funded body**  
(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>57,013,205.8</b>	55,550,216.7
Health and Welfare Commissioner	<b>5,706.0</b>	5,116.0
Office des personnes handicapées du Québec	<b>17,033.6</b>	15,879.9
<b>Total</b>	<b>57,035,945.4</b>	<b>55,571,212.6</b>
<b>Capital Budget</b>		
Department	<b>2,125.0</b>	36,347.1
Office des personnes handicapées du Québec	<b>50.0</b>	86.0
<b>Total</b>	<b>2,175.0</b>	<b>36,433.1</b>

**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>772,000.0</b>
Subsidized Infrastructures	<b>3,781,676.6</b>
<b>Total</b>	<b>4,553,676.6</b>

## PROGRAM 1 Coordination Functions

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Administration and Departmental Management	272,979.5	4,862.4	2,125.0	<b>270,242.1</b>	245,755.8
2. Advisory Body	5,706.0	-	-	<b>5,706.0</b>	5,116.0
3. Québec-wide Activities	29,655.2	-	-	<b>29,655.2</b>	28,800.0
	<b>308,340.7</b>	<b>4,862.4</b>	<b>2,125.0</b>	<b>305,603.3</b>	<b>279,671.8</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>28.8</b>	28.8
<b>Appropriations to be Voted</b>				<b>305,574.5</b>	279,643.0

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.

## Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	117,341.3	2,997.5	-	<b>120,338.8</b>	125,897.0
Operating	148,068.2	2,478.5	5,973.3	<b>156,520.0</b>	126,534.8
Debt Service	7,570.0	-	-	<b>7,570.0</b>	7,570.0
Transfer	-	230.0	23,681.9	<b>23,911.9</b>	23,185.3
	<b>272,979.5</b>	<b>5,706.0</b>	<b>29,655.2</b>	<b>308,340.7</b>	<b>283,187.1</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	125.0	-	-	<b>125.0</b>	125.0
Information Resource Assets	2,000.0	-	-	<b>2,000.0</b>	1,222.1
	<b>2,125.0</b>	-	-	<b>2,125.0</b>	<b>1,347.1</b>

## PROGRAM 2 Services to the Public

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Public Health	995,225.0	-	-	<b>995,225.0</b>	980,742.1
2. General Services - Clinical and Assistance Activities	1,445,686.6	-	-	<b>1,445,686.6</b>	1,441,687.3
3. Support Autonomy for Seniors – Home Care Support Services	2,598,363.2	-	-	<b>2,598,363.2</b>	2,516,672.7
4. Support Autonomy for Seniors – Residence	6,122,971.1	-	-	<b>6,122,971.1</b>	5,772,257.5
5. Intellectual Disability and Autism Spectrum Disorder	1,447,300.5	-	-	<b>1,447,300.5</b>	1,437,953.3
6. Youth in Difficulty	2,376,529.8	-	-	<b>2,376,529.8</b>	2,355,431.1

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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.

### Allotment by Supercategory

(thousands of dollars)

	Elements						Subtotal
	1	2	3	4	5	6	
<b>Expenditure Budget</b>							
Operating	-	-	-	-	-	-	-
Allocation to a Special Fund	-	-	-	-	-	-	-
Transfer	995,225.0	1,445,686.6	2,598,363.2	6,122,971.1	1,447,300.5	2,376,529.8	14,986,076.2
	<b>995,225.0</b>	<b>1,445,686.6</b>	<b>2,598,363.2</b>	<b>6,122,971.1</b>	<b>1,447,300.5</b>	<b>2,376,529.8</b>	<b>14,986,076.2</b>
<b>Capital Budget</b>							
Loans, Investments, Advances and Other Costs	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

## PROGRAM 2 (cont'd) Services to the Public

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
7. Addiction	233,581.5	-	-	<b>233,581.5</b>	230,426.2
8. Mental Health	2,040,468.6	-	-	<b>2,040,468.6</b>	2,020,201.1
9. Physical Health	14,256,558.8	-	-	<b>14,256,558.8</b>	14,002,096.8
10. Administration	2,480,480.6	-	-	<b>2,480,480.6</b>	1,943,040.9
11. Service Support	1,491,214.8	-	-	<b>1,491,214.8</b>	1,531,795.6
Cont'd on next page					

### Allotment by Supercategory

(thousands of dollars)

	Subtotal	Elements					Subtotal
		7	8	9	10	11	
<b>Expenditure Budget</b>							
Operating	-	-	-	-	-	-	-
Allocation to a Special Fund	-	-	-	-	-	-	-
Transfer	14,986,076.2	233,581.5	2,040,468.6	14,256,558.8	2,480,480.6	1,491,214.8	35,488,380.5
	<b>14,986,076.2</b>	<b>233,581.5</b>	<b>2,040,468.6</b>	<b>14,256,558.8</b>	<b>2,480,480.6</b>	<b>1,491,214.8</b>	<b>35,488,380.5</b>
<b>Capital Budget</b>							
Loans, Investments, Advances and Other Costs	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

## PROGRAM 2 (cont'd) Services to the Public

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
12. Building and Equipment Management	1,852,319.2	-	-	<b>1,852,319.2</b>	1,895,656.7
13. Community Bodies and Other Bodies	1,150,549.4	-	-	<b>1,150,549.4</b>	1,128,960.0
14. Related Activities	4,233,988.5	-	-	<b>4,233,988.5</b>	4,462,196.5
15. Health and Social Services Infrastructure Funding	574,840.7	-	-	<b>574,840.7</b>	617,370.1
16. Funding for Centralized Purchases	32,280.2	-	-	<b>32,280.2</b>	55,335.0
Cont'd on next page					

### Allotment by Supercategory

(thousands of dollars)

	Subtotal	Elements					Subtotal
		12	13	14	15	16	
<b>Expenditure Budget</b>							
Operating	-	-	-	-	-	-	-
Allocation to a Special Fund	-	-	-	-	-	-	-
Transfer	35,488,380.5	1,852,319.2	1,150,549.4	4,233,988.5	574,840.7	32,280.2	43,332,358.5
	<b>35,488,380.5</b>	<b>1,852,319.2</b>	<b>1,150,549.4</b>	<b>4,233,988.5</b>	<b>574,840.7</b>	<b>32,280.2</b>	<b>43,332,358.5</b>
<b>Capital Budget</b>							
Loans, Investments, Advances and Other Costs	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

## PROGRAM 2 (cont'd)

### Services to the Public

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
17. Financial Assistance Program for Water Sprinklers in Private Seniors' Residences	-	-	-	-	21,000.0
18. Physical Disability	894,896.0	-	-	<b>894,896.0</b>	891,580.8
19. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the accessibility of specialized medical services <sup>1</sup>	694,800.0	-	-	<b>694,800.0</b>	326,252.9
	<b>44,922,054.5</b>	-	-	<b>44,922,054.5</b>	<b>43,630,656.6</b>
Less:					
Permanent Appropriations					
Act to Promote Good Citizenship, (CQLR, chapter C-20) Element 9				46.4	45.1
Act to assist persons who are victims of criminal offences and to facilitate their recovery, (CQLR, chapter P-9.2.1) Element 9				<b>13,014.3</b>	12,645.0
Act respecting the Government and Public Employees Retirement Plan, (CQLR, chapter R-10) Element 14				<b>1,620,619.7</b>	1,560,307.5
Act respecting the Pension Plan of Management Personnel, (CQLR, chapter R-12.1) Element 14				<b>219,759.8</b>	186,705.3
Public Health Act, (CQLR, chapter S-2.2) Element 14				<b>425.2</b>	425.2
Health Services Fund					
Act respecting the Régie de l'assurance maladie du Québec, (CQLR, chapter R-5) Element 9				<b>5,600,000.0</b>	5,351,500.0
<b>Appropriations to be Voted</b>				<b>37,468,189.1</b>	36,519,028.5

<sup>1</sup> The balance of appropriations transferred from this provision may be returned to it and be reused under conditions determined by the Conseil du trésor.

**Allotment by Supercategory**  
(thousands of dollars)

	Subtotal	17	18	Elements 19	2025-2026	2024-2025
<b>Expenditure Budget</b>						
Operating	-	-	-	-	-	55,335.0
Allocation to a Special Fund	-	-	-	-	-	488,932.8
Transfer	43,332,358.5	-	894,896.0	694,800.0	<b>44,922,054.5</b>	43,086,388.8
	<b>43,332,358.5</b>	-	<b>894,896.0</b>	<b>694,800.0</b>	<b>44,922,054.5</b>	<b>43,630,656.6</b>
<b>Capital Budget</b>						
Loans, Investments, Advances and Other Costs	-	-	-	-	-	35,000.0
	-	-	-	-	-	<b>35,000.0</b>

### PROGRAM 3

## Office des personnes handicapées du Québec

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Administration and Support for the Integration of Handicapped Persons	17,033.6	87.0	50.0	<b>16,996.6</b>	15,878.9
<b>Appropriations to be Voted</b>				<b>16,996.6</b>	15,878.9

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).

### Allotment by Supercategory

(thousands of dollars)

	Element	2025-2026	2024-2025
	<b>1</b>		
<b>Expenditure Budget</b>			
Remuneration	11,920.7	<b>11,920.7</b>	11,819.0
Operating	4,026.0	<b>4,026.0</b>	3,017.8
Transfer	1,086.9	<b>1,086.9</b>	1,043.1
	<b>17,033.6</b>	<b>17,033.6</b>	<b>15,879.9</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	20.0	<b>20.0</b>	20.0
Information Resource Assets	30.0	<b>30.0</b>	66.0
	<b>50.0</b>	<b>50.0</b>	<b>86.0</b>

## PROGRAM 4

### Régie de l'assurance maladie du Québec

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Medical Care	8,134,549.6	-	-	<b>8,134,549.6</b>	8,169,323.8
2. Optometric Care	107,547.4	-	-	<b>107,547.4</b>	102,111.6
3. Dental Care	230,338.0	-	-	<b>230,338.0</b>	184,830.5
4. Pharmaceutical Services and Drugs	2,852,347.6	-	-	<b>2,852,347.6</b>	2,744,575.7
5. Other Services	230,274.4	-	-	<b>230,274.4</b>	209,898.0

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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.

### Allotment by Supercategory

(thousands of dollars)

	Elements					Subtotal
	1	2	3	4	5	
<b>Expenditure Budget</b>						
Transfer	8,134,549.6	107,547.4	230,338.0	2,852,347.6	230,274.4	11,555,057.0
	<b>8,134,549.6</b>	<b>107,547.4</b>	<b>230,338.0</b>	<b>2,852,347.6</b>	<b>230,274.4</b>	<b>11,555,057.0</b>

## PROGRAM 4 (cont'd)

### Régie de l'assurance maladie du Québec

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
6. Administration	172,684.3	-	-	172,684.3	174,460.7
	<b>11,727,741.3</b>	-	-	<b>11,727,741.3</b>	<b>11,585,200.3</b>
Less:					
Permanent Appropriations					
Act respecting the Régie de l'assurance maladie du Québec, (CQLR, chapter R-5)					
Element 1				2,995,844.9	3,216,593.5
Element 2				39,689.5	31,444.2
Element 3				85,004.4	67,211.9
Element 4				2,852,347.6	2,744,575.7
Element 5				84,980.9	99,131.2
Element 6				63,727.8	68,597.6
Act to assist persons who are victims of criminal offences and to facilitate their recovery, (CQLR, chapter P-9.2.1)					
Element 1				6,146.2	6,146.2
Health Services Fund					
Act respecting the Régie de l'assurance maladie du Québec, (CQLR, chapter R-5)					
Element 1				5,132,558.5	4,946,584.1
Element 2				67,857.9	70,667.4
Element 3				145,333.6	117,618.6
Element 5				145,293.5	110,766.8
Element 6				<b>108,956.5</b>	<b>105,863.1</b>
<b>Appropriations to be Voted</b>				-	-

### Allotment by Supercategory

(thousands of dollars)

	Subtotal	6	Elements	2025-2026	2024-2025
<b>Expenditure Budget</b>					
Transfer	11,555,057.0	172,684.3		11,727,741.3	11,585,200.3
	<b>11,555,057.0</b>	<b>172,684.3</b>		<b>11,727,741.3</b>	<b>11,585,200.3</b>

## PROGRAM 5 Status of Seniors

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Active Aging	31,577.0	-	-	31,577.0	29,405.2
2. Support for Seniors in Vulnerable Situations	29,198.3	-	-	29,198.3	26,883.5
	<b>60,775.3</b>	-	-	<b>60,775.3</b>	<b>56,288.7</b>
<b>Appropriations to be Voted</b>				<b>60,775.3</b>	<b>56,288.7</b>

The purpose of this program is to finance measures to promote the active aging of Quebecers. It also ensures 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 participation and health and safety of the elderly from a perspective of intergenerational equity and respect for diversity.

### Allotment by Supercategory

(thousands of dollars)

Expenditure Budget	Elements		2025-2026	2024-2025
	1	2		
Operating	1,797.2	5,225.1	7,022.3	6,322.3
Transfer	29,779.8	23,973.2	53,753.0	49,966.4
	<b>31,577.0</b>	<b>29,198.3</b>	<b>60,775.3</b>	<b>56,288.7</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 2 - Services to the Public</b>		
Health and Social Services Information Resources Fund	-	488,932.8
<b>Total</b>	-	488,932.8

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	-	20,204.5
Operating	-	285,328.7
Support	-	183,399.6
<b>Total</b>	-	488,932.8

**TRANSFER APPROPRIATIONS**

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Coordination Functions</b>		
Other Transfer Appropriations	23,911.9	23,185.3
<b>Program 2 - Services to the Public</b>		
Access to Specialized Medical Services	694,800.0	326,252.9
Purchase of Vaccines and Biological Products	398,352.5	415,631.0
Financial Assistance to Handicapped Persons for Various Special Needs	115,272.0	112,789.4
Financial Assistance for the Purchase of Eyeglasses and Lenses	41,827.2	41,619.6
Government Contribution to Retirement Plans	1,840,379.5	1,747,012.8
Private Institutions	1,238,113.1	1,167,614.7
Health and Social Services Infrastructure Funding	574,840.7	617,370.1
Community Bodies and Other Bodies	1,150,549.4	1,128,960.0
Financial Exemption Program for Home Assistance Services	163,987.2	169,742.0
Remuneration of Medical Residents	304,654.8	298,674.0
Family Resources	758,486.9	742,154.3
Santé Québec and public institutions	35,067,537.3	33,912,923.4
Hospital Services Outside Québec	269,061.9	263,786.3
Aeromedical Services	81,541.3	78,627.3
Support for Caregivers	124,650.6	125,387.5
Blood System	572,134.8	547,580.6
Ambulance Services	954,908.8	909,813.5
Other Transfer Appropriations	570,956.5	480,449.4
<b>Total Program 2</b>	<b>44,922,054.5</b>	<b>43,086,388.8</b>
<b>Program 3 - Office des personnes handicapées du Québec</b>		
Support for the Integration of Handicapped Persons	1,086.9	1,043.1
<b>Program 4 - Régie de l'assurance maladie du Québec</b>		
Technical Assistance	207,936.3	186,398.0
Study and Research Grants	22,338.1	23,500.0
Expenses Related to the Administration of the Health Insurance Plan	172,684.3	174,460.7
Dental Care	230,338.0	184,830.5
Medical Care	8,134,549.6	8,169,323.8
Optometric Care	107,547.4	102,111.6
Pharmaceutical Services and Drugs	2,852,347.6	2,744,575.7
<b>Total Program 4</b>	<b>11,727,741.3</b>	<b>11,585,200.3</b>
<b>Program 5 - Status of Seniors</b>		
Fight Against the Abuse of Seniors	23,973.2	22,179.4
Aging and Living Together Policy	29,779.8	27,787.0
<b>Total Program 5</b>	<b>53,753.0</b>	<b>49,966.4</b>
<b>Total</b>	<b>56,728,547.6</b>	<b>54,745,783.9</b>

**TRANSFER APPROPRIATIONS (cont'd)****Allotment by Beneficiary**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Private sector enterprises	<b>763,215.7</b>	748,546.2
Government Enterprises and Bodies	<b>1,247,333.6</b>	710,641.0
Health and Social Services Establishments	<b>41,299,185.3</b>	40,044,203.4
Municipalities	<b>2,414.6</b>	2,414.6
Non-profit Bodies	<b>1,243,480.0</b>	1,217,294.5
Individuals	<b>12,172,918.4</b>	12,022,684.2
<b>Total</b>	<b>56,728,547.6</b>	<b>54,745,783.9</b>

**Allotment by Expenditure Category**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>37,745,154.5</b>	36,990,164.6
Operating	<b>12,277,990.8</b>	11,580,119.6
Interest	<b>340,364.2</b>	391,907.3
Support	<b>6,365,038.1</b>	5,783,592.4
<b>Total</b>	<b>56,728,547.6</b>	<b>54,745,783.9</b>

## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Cannabis Prevention and Research Fund	123,170.0	123,170.0	124,525.0	124,525.0
Health and Social Services Information Resources Fund	-	-	684,759.1	716,465.8
<b>Total</b>	<b>123,170.0</b>	<b>123,170.0</b>	<b>809,284.1</b>	<b>840,990.8</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Cannabis Prevention and Research Fund	123,170.0	-
Health and Social Services Information Resources Fund	-	-
<b>Total to be Approved</b>	<b>123,170.0</b>	<b>-</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Health and Social Services Information Resources Fund	-	1,946.5
<b>Total to be Approved</b>	<b>-</b>	<b>1,946.5</b>

**Cannabis Prevention and Research Fund**  
Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from Other Reporting Entities of the Gouvernement du Québec	120,620.0	655.0	95,920.0	119,965.0
Miscellaneous Revenue	2,550.0	(2,010.0)	2,050.0	4,560.0
<b>Total Revenues</b>	<b>123,170.0</b>	<b>(1,355.0)</b>	<b>97,970.0</b>	<b>124,525.0</b>
<b>EXPENDITURES</b>				
Remuneration	2,036.6	51.6	4,081.7	1,985.0
Operating	13,931.2	405.8	21,339.6	13,525.4
Transfer	107,202.2	(1,812.4)	97,220.9	109,014.6
Total Expenditures Excluding Debt Service	123,170.0	(1,355.0)	122,642.2	124,525.0
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>123,170.0</b>	<b>(1,355.0)</b>	<b>122,642.2</b>	<b>124,525.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	(24,672.2)	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	72,590.0	-	24,954.6	72,590.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>72,590.0</b>	<b>-</b>	<b>282.4</b>	<b>72,590.0</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	102,745.1	163.8	24,075.1	102,581.3
<b>Total</b>	<b>102,745.1</b>	<b>163.8</b>	<b>24,075.1</b>	<b>102,581.3</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Cannabis Prevention and Research Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from Other Reporting Entities of the Gouvernement du Québec	90,590.0	95,250.0	
Miscellaneous Revenue	1,160.0	5,431.4	
<b>Total Revenues</b>	<b>91,750.0</b>	<b>100,681.4</b>	
<b>EXPENDITURES</b>			
Remuneration	3,934.5	1,722.7	
Operating	7,160.5	16,102.7	
Transfer	107,575.8	75,526.4	
Total Expenditures Excluding Debt Service	118,670.8	93,351.8	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>118,670.8</b>	<b>93,351.8</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(26,920.8)	7,329.6	
Beginning Cumulative Surplus (Deficit) Associated with Activities	27,132.6	65,260.5	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>211.8</b>	<b>72,590.1</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	-	-	
Total Fixed Assets	-	-	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>-</b>	<b>-</b>	-

**Health and Social Services Information Resources Fund<sup>1</sup>**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>2</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	-	(641,496.0)	544,000.7	641,496.0
Miscellaneous Revenue	-	(41,115.9)	66,553.9	41,115.9
Transfers from the Federal Government	-	(2,147.2)	3,384.6	2,147.2
<b>Total Revenues</b>	<b>-</b>	<b>(684,759.1)</b>	<b>613,939.2</b>	<b>684,759.1</b>
<b>EXPENDITURES</b>				
Remuneration	-	(52,541.7)	56,450.1	52,541.7
Operating	-	(468,801.1)	367,077.8	468,801.1
Transfer	-	(191,061.3)	187,905.1	191,061.3
Total Expenditures Excluding Debt Service	-	(712,404.1)	611,433.0	712,404.1
Debt Service	-	(4,061.7)	2,506.2	4,061.7
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>-</b>	<b>(716,465.8)</b>	<b>613,939.2</b>	<b>716,465.8</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	31,706.7	-	(31,706.7)
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	(31,706.7)	-	100,578.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,871.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	(141,404.5)	142,157.1	141,404.5
Total Fixed Assets	-	(141,404.5)	142,157.1	141,404.5
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>-</b>	<b>(141,404.5)</b>	<b>142,157.1</b>	<b>141,404.5</b>
Financing Fund Loan Balance	-	247,718.8	(418,093.8)	(247,718.8)
Balance of Advances to (from) the General Fund	-	(354,879.1)	237,481.9	354,879.1
<b>Total</b>	<b>-</b>	<b>(107,160.3)</b>	<b>(180,611.9)</b>	<b>107,160.3</b>

<sup>1</sup> The entity ceases its activities on April 1, 2025. As a result, the accumulated surplus as at March 31, 2025 is not presented in 2025-2026.

<sup>2</sup> Including a negative amount of \$26.1 million in Information Resource Assets arising from other variations added to the 2024-2025 forecast results

## RESULTS FOR THE 2023-2024 FISCAL YEAR

The excess investments of \$1.9 million are due mainly to additional IT projects for institutions in the health and social services network.

**Health and Social Services Information Resources Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	Forecast Results	Actual Results	Excess to be Approved
<b>REVENUES</b>			
Transfers from the Responsible Department	467,444.3	496,101.6	
Miscellaneous Revenue	77,201.6	61,341.1	
Transfers from the Federal Government	5,366.7	8,285.1	
<b>Total Revenues</b>	<b>550,012.6</b>	<b>565,727.8</b>	
<b>EXPENDITURES</b>			
Remuneration	39,135.9	46,504.8	
Operating	327,203.6	310,007.9	
Transfer	191,687.4	188,814.2	
Total Expenditures Excluding Debt Service	558,026.9	545,326.9	
Debt Service	208.3	4,022.8	
<b>Total Expenditures</b>	<b>558,235.2</b>	<b>549,349.7</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(8,222.6)	16,378.1	
Beginning Cumulative Surplus (Deficit) Associated with Activities	19,223.5	84,199.4	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>11,000.9</b>	<b>100,577.5</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	-	
Information Resource Assets	145,843.5	147,790.0	
Total Fixed Assets	145,843.5	147,790.0	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>145,843.5</b>	<b>147,790.0</b>	<b>1,946.5</b>

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Prescription Drug Insurance Fund	4,566,415.7	4,566,415.7	4,381,409.6	4,381,409.6
Héma-Québec	599,948.0	599,948.0	571,725.9	581,188.0
Institut national de santé publique du Québec	100,785.1	103,285.1	112,329.1	114,399.8
Institut national d'excellence en santé et en services sociaux	40,877.2	40,877.2	39,721.8	39,721.8
Régie de l'assurance maladie du Québec	14,706,387.7	14,706,387.7	14,459,754.3	14,459,754.3
Santé Québec	44,929,327.6	44,929,327.6	44,901,715.2	44,901,715.2
Urgences-santé	209,938.1	211,488.9	206,547.9	208,294.1
<b>Total</b>	<b>65,153,679.4</b>	<b>65,157,730.2</b>	<b>64,673,203.8</b>	<b>64,686,482.8</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Bodies Other than Budget-funded Bodies	Expenditures	Investments
Institut national d'excellence en santé et en services sociaux		
Other variations	-	(90.0)
Régie de l'assurance maladie du Québec		
Budget Measures	10,000.0	-
Santé Québec		
Budget Measures	524,500.0	-
Other variations	(240,000.0)	-
	<b>284,500.0</b>	<b>-</b>
Urgences-santé		
Other variations	-	1,272.8
<b>Total</b>	<b>294,500.0</b>	<b>1,182.8</b>

**Prescription Drug Insurance Fund**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	2,790,270.4	111,654.8	2,438,500.9	2,678,615.6
Miscellaneous Revenue	1,776,145.3	73,351.3	1,702,794.0	1,702,794.0
<b>Total Revenues</b>	<b>4,566,415.7</b>	<b>185,006.1</b>	<b>4,141,294.9</b>	<b>4,381,409.6</b>
<b>EXPENDITURES</b>				
Operating	12,738.6	274.2	12,464.0	12,464.4
Transfer	4,541,833.7	192,055.1	4,104,281.9	4,349,778.6
Total Expenditures Excluding Debt Service	4,554,572.3	192,329.3	4,116,745.9	4,362,243.0
Debt Service	11,843.4	(7,323.2)	24,549.0	19,166.6
<b>Total Expenditures</b>	<b>4,566,415.7</b>	<b>185,006.1</b>	<b>4,141,294.9</b>	<b>4,381,409.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	-	-	-	-
Total Fixed Assets	-	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financing Fund Loan Balance	(1,193,986.0)	(54,702.0)	(1,337,058.1)	(1,139,284.0)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(1,193,986.0)</b>	<b>(54,702.0)</b>	<b>(1,337,058.1)</b>	<b>(1,139,284.0)</b>

**Héma-Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	45,415.0	(8,510.9)	61,348.0	53,925.9
Transfers from Other Reporting Entities of the Gouvernement du Québec	1,859.0	177.0	-	1,682.0
Miscellaneous Revenue	552,674.0	36,556.0	513,181.0	516,118.0
<b>Total Revenues</b>	<b>599,948.0</b>	<b>28,222.1</b>	<b>574,529.0</b>	<b>571,725.9</b>
<b>EXPENDITURES</b>				
Remuneration	191,840.0	10,586.0	170,013.0	181,254.0
Operating	402,793.0	6,555.0	398,621.0	396,238.0
Total Expenditures Excluding Debt Service	594,633.0	17,141.0	568,634.0	577,492.0
Debt Service	5,315.0	1,619.0	5,895.0	3,696.0
<b>Total Expenditures</b>	<b>599,948.0</b>	<b>18,760.0</b>	<b>574,529.0</b>	<b>581,188.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	9,462.1	-	(9,462.1)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(9,462.1)	(9,462.1)	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(9,462.1)</b>	<b>-</b>	<b>-</b>	<b>(9,462.1)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	17,780.0	9,256.0	8,524.0	8,524.0
Information Resource Assets	2,073.1	(13,884.0)	3,773.9	15,957.1
Total Fixed Assets	19,853.1	(4,628.0)	12,297.9	24,481.1
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>19,853.1</b>	<b>(4,628.0)</b>	<b>12,297.9</b>	<b>24,481.1</b>
Financing Fund Loan Balance	(187,572.1)	(35,331.0)	(141,314.6)	(152,241.1)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(187,572.1)</b>	<b>(35,331.0)</b>	<b>(141,314.6)</b>	<b>(152,241.1)</b>

<sup>1</sup> Including an amount of \$0.8 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

## Institut national de santé publique du Québec

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	66,211.8	(4,147.4)	78,084.1	70,359.2
Transfers from Other Reporting Entities of the Gouvernement du Québec	16,914.8	2,362.5	13,003.9	14,552.3
Miscellaneous Revenue	9,048.8	(9,168.8)	15,974.5	18,217.6
Transfers from the Federal Government	8,609.7	(590.3)	3,330.2	9,200.0
<b>Total Revenues</b>	<b>100,785.1</b>	<b>(11,544.0)</b>	<b>110,392.7</b>	<b>112,329.1</b>
<b>EXPENDITURES</b>				
Remuneration	71,055.5	(8,757.7)	78,971.9	79,813.2
Operating	31,989.5	(2,296.6)	33,650.3	34,286.1
Doubtful Accounts and Other Allowances	45.8	(24.2)	45.8	70.0
Total Expenditures Excluding Debt Service	103,090.8	(11,078.5)	112,668.0	114,169.3
Debt Service	194.3	(36.2)	224.7	230.5
<b>Total Expenditures</b>	<b>103,285.1</b>	<b>(11,114.7)</b>	<b>112,892.7</b>	<b>114,399.8</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(2,500.0)	(429.3)	(2,500.0)	(2,070.7)
Beginning Cumulative Surplus (Deficit) Associated with Activities	14,180.7	(2,070.7)	15,121.1	16,251.4
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>11,680.7</b>	<b>(2,500.0)</b>	<b>12,621.1</b>	<b>14,180.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	3,500.0	-	3,500.0	3,500.0
Information Resource Assets	1,100.0	500.0	600.0	600.0
Total Fixed Assets	4,600.0	500.0	4,100.0	4,100.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>4,600.0</b>	<b>500.0</b>	<b>4,100.0</b>	<b>4,100.0</b>
Financing Fund Loan Balance	(6,398.4)	1,564.1	(7,962.5)	(7,962.5)
Loan Balance for Other Entities	(188.2)	183.0	(86.7)	(371.2)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(6,586.6)</b>	<b>1,747.1</b>	<b>(8,049.2)</b>	<b>(8,333.7)</b>

**Institut national d'excellence en santé et en services sociaux**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	33,874.2	1,532.2	31,242.6	32,342.0
Miscellaneous Revenue	7,003.0	(376.8)	6,773.7	7,379.8
<b>Total Revenues</b>	<b>40,877.2</b>	<b>1,155.4</b>	<b>38,016.3</b>	<b>39,721.8</b>
<b>EXPENDITURES</b>				
Remuneration	35,199.8	397.8	35,255.7	34,802.0
Operating	5,677.4	757.6	5,110.3	4,919.8
Total Expenditures Excluding Debt Service	40,877.2	1,155.4	40,366.0	39,721.8
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>40,877.2</b>	<b>1,155.4</b>	<b>40,366.0</b>	<b>39,721.8</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	(2,349.7)	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	4,278.7	-	3,987.6	4,278.7
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>4,278.7</b>	<b>-</b>	<b>1,637.9</b>	<b>4,278.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	50.0	50.0	32.0	-
Information Resource Assets	200.0	175.0	110.0	25.0
Total Fixed Assets	250.0	225.0	142.0	25.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>250.0</b>	<b>225.0</b>	<b>142.0</b>	<b>25.0</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Régie de l'assurance maladie du Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	9,741,665.0	40,066.1	9,558,476.9	9,701,598.9
Transfers from Other Reporting Entities of the Gouvernement du Québec	4,603,155.0	199,219.6	4,164,068.4	4,403,935.4
Miscellaneous Revenue	361,567.7	7,347.7	350,567.1	354,220.0
<b>Total Revenues</b>	<b>14,706,387.7</b>	<b>246,633.4</b>	<b>14,073,112.4</b>	<b>14,459,754.3</b>
<b>EXPENDITURES</b>				
Remuneration	10,535,553.6	87,109.0	10,226,599.9	10,448,444.6
Operating	985,104.2	32,912.5	921,423.7	952,191.7
Transfer	3,185,496.4	126,606.9	2,924,842.5	3,058,889.5
Total Expenditures Excluding Debt Service	14,706,154.2	246,628.4	14,072,866.1	14,459,525.8
Debt Service	233.5	5.0	246.3	228.5
<b>Total Expenditures</b>	<b>14,706,387.7</b>	<b>246,633.4</b>	<b>14,073,112.4</b>	<b>14,459,754.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	6,842.0	5,884.0	2,465.1	958.0
Information Resource Assets	4,913.7	(1,207.1)	10,000.0	6,120.8
Total Fixed Assets	11,755.7	4,676.9	12,465.1	7,078.8
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>11,755.7</b>	<b>4,676.9</b>	<b>12,465.1</b>	<b>7,078.8</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	(748.8)	175.9	(924.7)	(924.7)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(748.8)</b>	<b>175.9</b>	<b>(924.7)</b>	<b>(924.7)</b>

**Santé Québec**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results <sup>1</sup> (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	40,557,738.2	71,063.1	-	40,486,675.1
Transfers from Other Reporting Entities of the Gouvernement du Québec	547,784.5	8,144.6	-	539,639.9
Miscellaneous Revenue	3,419,780.9	(54,032.7)	-	3,473,813.6
Transfers from the Federal Government	404,024.0	2,437.4	-	401,586.6
<b>Total Revenues</b>	<b>44,929,327.6</b>	<b>27,612.4</b>	<b>-</b>	<b>44,901,715.2</b>
<b>EXPENDITURES</b>				
Remuneration	25,144,078.6	(1,442,398.2)	-	26,586,476.8
Operating	15,697,760.1	1,416,478.7	-	14,281,281.4
Transfer	3,369,674.1	145,730.1	-	3,223,944.0
Doubtful Accounts and Other Allowances	110,125.0	(4,008.0)	-	114,133.0
Total Expenditures Excluding Debt Service	44,321,637.8	115,802.6	-	44,205,835.2
Debt Service	607,689.8	(88,190.2)	-	695,880.0
<b>Total Expenditures</b>	<b>44,929,327.6</b>	<b>27,612.4</b>	<b>-</b>	<b>44,901,715.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	- <sup>2</sup>	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	(2,107,776.6)	-	-	(2,107,776.6)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(2,107,776.6)</b>	<b>-</b>	<b>-</b>	<b>(2,107,776.6)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	3,335,713.2	(257,451.6)	-	3,593,164.8
Information Resource Assets	204,414.7	33,432.8	-	170,981.9
Total Fixed Assets	3,540,127.9	(224,018.8)	-	3,764,146.7
Loans, Investments, Advances and Other Costs	-	(321.9)	-	321.9
<b>Total Investments</b>	<b>3,540,127.9</b>	<b>(224,340.7)</b>	<b>-</b>	<b>3,764,468.6</b>
Financing Fund Loan Balance	(13,690,883.1)	465,979.9	-	(14,156,863.0)
Loan Balance for Other Entities	(3,079,805.0)	407,168.0	-	(3,486,973.0)
Balance of Advances to (from) the General Fund	329,610.5	-	-	329,610.5
<b>Total</b>	<b>(16,441,077.6)</b>	<b>873,147.9</b>	<b>-</b>	<b>(17,314,225.5)</b>

<sup>1</sup> Although Santé Québec was established on May 6, 2024 and that the amalgamation of health and social services institutions, with the exception of institutions serving northern and Indigenous communities, has been in effect since December 1, 2024, the data represents a full year.

<sup>2</sup> Excluding the impact of restructuring operations arising from the cessation of the activities of the Health and Social Services Information Resources Fund on April 1, 2025.

## Urgences-santé

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	179,075.4	3,649.2	169,817.4	175,426.2
Miscellaneous Revenue	30,862.7	-	31,462.9	30,862.7
Transfers from the Federal Government	-	(259.0)	247.2	259.0
<b>Total Revenues</b>	<b>209,938.1</b>	<b>3,390.2</b>	<b>201,527.5</b>	<b>206,547.9</b>
<b>EXPENDITURES</b>				
Remuneration	156,728.9	(930.2)	153,971.8	157,659.1
Operating	50,805.9	3,773.5	45,011.5	47,032.4
Doubtful Accounts and Other Allowances	2,524.9	54.4	2,068.6	2,470.5
Total Expenditures Excluding Debt Service	210,059.7	2,897.7	201,051.9	207,162.0
Debt Service	1,429.2	297.1	739.8	1,132.1
<b>Total Expenditures</b>	<b>211,488.9</b>	<b>3,194.8</b>	<b>201,791.7</b>	<b>208,294.1</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(1,550.8)	195.4	(264.2)	(1,746.2)
Beginning Cumulative Surplus (Deficit) Associated with Activities	1,550.8	(1,746.2)	6,843.0	3,297.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>(1,550.8)</b>	<b>6,578.8</b>	<b>1,550.8</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	22,310.5	3,773.7	20,564.1	18,536.8
Information Resource Assets	4,130.3	(2,076.2)	7,652.3	6,206.5
Total Fixed Assets	26,440.8	1,697.5	28,216.4	24,743.3
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>26,440.8</b>	<b>1,697.5</b>	<b>28,216.4</b>	<b>24,743.3</b>
Financing Fund Loan Balance	(40,951.8)	(17,122.6)	(38,460.2)	(23,829.2)
Loan Balance for Other Entities	(8,324.5)	1,514.0	(10,600.7)	(9,838.5)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(49,276.3)</b>	<b>(15,608.6)</b>	<b>(49,060.9)</b>	<b>(33,667.7)</b>

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Cost of Health Services due to Automobile Accidents	110,000.0	110,000.0	110,000.0	110,000.0
Financing of activities performed as part of the Northern Plan	-	-	-	-
Training, partnership and organization of special events	105,810.0	105,810.0	103,530.2	103,530.2
Implementation of the Informatization Plan of the Health and Social Services Network	-	-	-	-
Investing in Canada infrastructure program	5,000.0	5,000.0	15,872.0	15,872.0
<b>Total</b>	<b>220,810.0</b>	<b>220,810.0</b>	<b>229,402.2</b>	<b>229,402.2</b>



# SÉCURITÉ PUBLIQUE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Bodies</b>				
Sécurité publique	2,076.5	-	2,076.5	32.7
Bureau des enquêtes indépendantes	9.6	-	9.6	-
Office of the Coronor	17.6	-	17.6	-
Police Ethics Commissioner	7.6	-	7.6	-
Anti-Corruption Commissioner	28.3	-	28.3	-
Commission québécoise des libérations conditionnelles	8.0	-	8.0	-
Régie des alcools, des courses et des jeux	19.3	-	19.3	-
Tribunal administratif de déontologie policière	2.8	-	2.8	-
<b>Subtotal</b>	<b>2,169.8</b>	<b>-</b>	<b>2,169.8</b>	<b>32.7</b>
<b>Special Fund</b>				
Police Services Fund	906.9	0.3	907.2	-
<b>Subtotal</b>	<b>906.9</b>	<b>0.3</b>	<b>907.2</b>	<b>-</b>
<b>Bodies Other than Budget-funded Bodies</b>				
École nationale de police du Québec	66.7	0.3	66.9	-
École nationale des pompiers du Québec	3.4	-	3.4	-
<b>Subtotal</b>	<b>70.1</b>	<b>0.3</b>	<b>70.3</b>	<b>-</b>
<b>Defined-purpose Accounts</b>				
Administration of the Firearms Act	6.8	-	6.8	-
Funding of Activities Performed as Part of the Northern Action Plan	1.4	-	1.4	-
Training, partnership and organization of special events	52.8	-	52.8	-
<b>Subtotal</b>	<b>61.0</b>	<b>-</b>	<b>61.0</b>	<b>-</b>
Subsidized Infrastructures	26.6	-	26.6	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(586.1)</b>	<b>-</b>	<b>(586.1)</b>	<b>-</b>
<b>Total</b>	<b>2,648.3</b>	<b>0.6</b>	<b>2,648.9</b>	<b>32.7</b>
Budget Measures and Others <sup>2</sup>	32.7	-	32.7	-
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>2,681.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>(12.7)</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and Budget-funded Bodies

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	90,299.6	9,778.1	20,685.0	<b>101,206.5</b>	142,892.9
2. Services of the Sûreté du Québec	885,679.6	16,600.0	17,065.8	<b>886,145.4</b>	997,266.1
3. Management of the Correctional System	664,761.5	-	15,442.1	<b>680,203.6</b>	670,812.1
4. Police	296,417.1	-	10.0	<b>296,427.1</b>	306,233.3
5. Scientific and Forensic Expertise	41,256.2	-	31.4	<b>41,287.6</b>	44,261.3
6. Management and Oversight	67,621.0	996.9	1,219.5	<b>67,843.6</b>	70,878.5
7. Public Safety and Fire Prevention	123,792.3	-	4.5	<b>123,796.8</b>	306,865.5
	<b>2,169,827.3</b>	<b>27,375.0</b>	<b>54,458.3</b>	<b>2,196,910.6</b>	<b>2,539,209.7</b>
Less:					
Permanent Appropriations				<b>47,714.2</b>	238,748.2
<b>Appropriations to be Voted</b>				<b>2,149,196.4</b>	2,300,461.5

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>967,822.9</b>	993,953.1
Operating	<b>472,722.3</b>	532,760.2
Allocation to a Special Fund	<b>460,686.8</b>	552,958.7
Transfer	<b>268,564.3</b>	425,430.4
Doubtful Accounts and Other Allowances	<b>31.0</b>	31.0
<b>Total</b>	<b>2,169,827.3</b>	<b>2,505,133.4</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>32,697.9</b>	36,870.7
Information Resource Assets	<b>21,663.0</b>	21,495.8
Loans, Investments, Advances and Other Costs	<b>97.4</b>	97.4
<b>Total</b>	<b>54,458.3</b>	<b>58,463.9</b>

**Breakdown by department and budget-funded body**  
 (thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>2,076,548.8</b>	2,409,061.1
Bureau des enquêtes indépendantes	<b>9,599.7</b>	10,263.8
Office of the Coronor	<b>17,629.3</b>	17,640.7
Police Ethics Commissioner	<b>7,645.1</b>	7,948.5
Anti-Corruption Commissioner	<b>28,257.8</b>	29,066.7
Commission québécoise des libérations conditionnelles	<b>8,028.2</b>	8,034.3
Régie des alcools, des courses et des jeux	<b>19,319.8</b>	20,263.9
Tribunal administratif de déontologie policière	<b>2,798.6</b>	2,854.4
<b>Total</b>	<b>2,169,827.3</b>	<b>2,505,133.4</b>
<b>Capital Budget</b>		
Department	<b>53,175.3</b>	56,882.3
Bureau des enquêtes indépendantes	<b>16.0</b>	16.0
Office of the Coronor	<b>31.4</b>	71.4
Police Ethics Commissioner	<b>13.0</b>	13.0
Anti-Corruption Commissioner	<b>41.0</b>	41.0
Commission québécoise des libérations conditionnelles	<b>32.1</b>	32.1
Régie des alcools, des courses et des jeux	<b>1,139.7</b>	1,398.3
Tribunal administratif de déontologie policière	<b>9.8</b>	9.8
<b>Total</b>	<b>54,458.3</b>	<b>58,463.9</b>

**Elements Integrated into the Contingency Fund**  
 (thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>32,700.0</b>
Subsidized Infrastructures	<b>26,561.4</b>
<b>Total</b>	<b>59,261.4</b>

## PROGRAM 1 Management and Administration

(thousands of dollars)

Element	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Management and Administration	90,299.6	9,778.1	20,685.0	<b>101,206.5</b>	142,892.9
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>101,196.9</b>	142,883.3

The purpose of this program is to plan and coordinate the activities required to manage the Department's programs.

### Allotment by Supercategory

(thousands of dollars)

	Element	2025-2026	2024-2025
	<b>1</b>		
<b>Expenditure Budget</b>			
Remuneration	54,487.4	<b>54,487.4</b>	64,040.4
Operating	35,610.6	<b>35,610.6</b>	45,253.5
Transfer	201.6	<b>201.6</b>	386.5
	<b>90,299.6</b>	<b>90,299.6</b>	<b>109,680.4</b>
<b>Capital Budget</b>			
Fixed Assets Other than Information Resources	6,472.0	<b>6,472.0</b>	25,772.0
Information Resource Assets	14,203.0	<b>14,203.0</b>	17,221.2
Loans, Investments, Advances and Other Costs	10.0	<b>10.0</b>	10.0
	<b>20,685.0</b>	<b>20,685.0</b>	<b>43,003.2</b>

## PROGRAM 2 Services of the Sûreté du Québec

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Territorial Surveillance	559,624.9	4,515.4	5,346.2	<b>560,455.7</b>	677,604.9
2. Criminal Investigations	326,054.7	12,084.6	11,719.6	<b>325,689.7</b>	319,661.2
	<b>885,679.6</b>	<b>16,600.0</b>	<b>17,065.8</b>	<b>886,145.4</b>	<b>997,266.1</b>
<b>Appropriations to be Voted<sup>1</sup></b>				<b>886,145.4</b>	997,266.1

The purpose of this program is to protect society, the public and their property.

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

### Allotment by Supercategory

(thousands of dollars)

Elements			2025-2026	2024-2025
	1	2		
<b>Expenditure Budget</b>				
Remuneration	120,129.0	195,536.4	<b>315,665.4</b>	327,425.7
Operating	31,442.0	77,885.4	<b>109,327.4</b>	116,627.1
Allocation to a Special Fund	408,053.9	52,632.9	<b>460,686.8</b>	552,958.7
	<b>559,624.9</b>	<b>326,054.7</b>	<b>885,679.6</b>	<b>997,011.5</b>
<b>Capital Budget</b>				
Fixed Assets Other than Information Resources	4,094.2	6,533.0	<b>10,627.2</b>	10,860.0
Information Resource Assets	1,252.0	5,166.6	<b>6,418.6</b>	2,974.6
Loans, Investments, Advances and Other Costs	-	20.0	<b>20.0</b>	20.0
	<b>5,346.2</b>	<b>11,719.6</b>	<b>17,065.8</b>	<b>13,854.6</b>

### PROGRAM 3 Management of the Correctional System

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Correctional Services	626,708.3	-	15,410.0	<b>642,118.3</b>	629,830.7
2. Community Body Service Delivery	30,025.0	-	-	<b>30,025.0</b>	32,915.0
3. Commission québécoise des libérations conditionnelles	8,028.2	-	32.1	<b>8,060.3</b>	8,066.4
	<b>664,761.5</b>	-	<b>15,442.1</b>	<b>680,203.6</b>	<b>670,812.1</b>
<b>Appropriations to be Voted</b>				<b>680,203.6</b>	670,812.1

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	420,540.4	-	7,114.2	<b>427,654.6</b>	427,612.6
Operating	205,872.5	28,505.5	914.0	<b>235,292.0</b>	241,324.9
Transfer	295.4	1,519.5	-	<b>1,814.9</b>	1,832.5
	<b>626,708.3</b>	<b>30,025.0</b>	<b>8,028.2</b>	<b>664,761.5</b>	<b>670,770.0</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	15,400.0	-	30.9	<b>15,430.9</b>	30.9
Loans, Investments, Advances and Other Costs	10.0	-	1.2	<b>11.2</b>	11.2
	<b>15,410.0</b>	-	<b>32.1</b>	<b>15,442.1</b>	<b>42.1</b>

## PROGRAM 4 Police

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Organization and Police Practices	20,536.9	-	-	<b>20,536.9</b>	20,712.5
2. Support for Aboriginal Police Services	112,830.9	-	-	<b>112,830.9</b>	102,701.6
3. Security and Protection of Individuals and Institutions	54,788.5	-	10.0	<b>54,798.5</b>	55,303.1
4. Fight crime	85,680.6	-	-	<b>85,680.6</b>	105,735.8
5. Coordination	22,580.2	-	-	<b>22,580.2</b>	21,780.3
	<b>296,417.1</b>	-	<b>10.0</b>	<b>296,427.1</b>	<b>306,233.3</b>
<b>Appropriations to be Voted</b>				<b>296,427.1</b>	306,233.3

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 some government buildings.

### Allotment by Supercategory

(thousands of dollars)

	Elements					2025-2026	2024-2025
	1	2	3	4	5		
<b>Expenditure Budget</b>							
Remuneration	3,340.5	1,098.0	46,637.5	3,299.9	1,215.5	<b>55,591.4</b>	54,315.9
Operating	122.7	59.4	8,151.0	4,611.9	16.0	<b>12,961.0</b>	16,436.8
Transfer	17,073.7	111,673.5	-	77,768.8	21,348.7	<b>227,864.7</b>	235,470.6
	<b>20,536.9</b>	<b>112,830.9</b>	<b>54,788.5</b>	<b>85,680.6</b>	<b>22,580.2</b>	<b>296,417.1</b>	<b>306,223.3</b>
<b>Capital Budget</b>							
Loans, Investments, Advances and Other Costs	-	-	10.0	-	-	<b>10.0</b>	10.0
	-	-	<b>10.0</b>	-	-	<b>10.0</b>	<b>10.0</b>

## PROGRAM 5 Scientific and Forensic Expertise

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Services and Legal Expertise	23,626.9	-	-	<b>23,626.9</b>	26,549.2
2. Office of the Coroner	17,629.3	-	31.4	<b>17,660.7</b>	17,712.1
	<b>41,256.2</b>	-	<b>31.4</b>	<b>41,287.6</b>	<b>44,261.3</b>
<b>Appropriations to be Voted</b>				<b>41,287.6</b>	<b>44,261.3</b>

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.

### Allotment by Supercategory

(thousands of dollars)

Elements	1		2		2025-2026	2024-2025
<b>Expenditure Budget</b>						
Remuneration	17,373.0	13,233.9			<b>30,606.9</b>	33,083.3
Operating	6,253.9	4,395.4			<b>10,649.3</b>	11,106.6
	<b>23,626.9</b>	<b>17,629.3</b>			<b>41,256.2</b>	<b>44,189.9</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	-	28.4			<b>28.4</b>	68.4
Loans, Investments, Advances and Other Costs	-	3.0			<b>3.0</b>	3.0
	-	<b>31.4</b>			<b>31.4</b>	<b>71.4</b>

## PROGRAM 6 Management and Oversight

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Police Ethics Commissioner	7,645.1	-	13.0	7,658.1	7,961.5
2. Tribunal administratif de déontologie policière	2,798.6	-	9.8	2,808.4	2,864.2
3. Régie des alcools, des courses et des jeux	19,319.8	996.9	1,139.7	19,462.6	20,665.3
4. Anti-Corruption Commissioner	28,257.8	-	41.0	28,298.8	29,107.7
5. Bureau des enquêtes indépendantes	9,599.7	-	16.0	9,615.7	10,279.8
	<b>67,621.0</b>	<b>996.9</b>	<b>1,219.5</b>	<b>67,843.6</b>	<b>70,878.5</b>
Less:					
Permanent Appropriations					
Act respecting lotteries, publicity contests and amusement machines, (CQLR, chapter L-6)					
Element 3				3.4	3.4
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 3				31.0	31.0
<b>Appropriations to be Voted</b>				<b>67,809.2</b>	<b>70,844.1</b>

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.

### Allotment by Supercategory (thousands of dollars)

	Elements					2025-2026	2024-2025
	1	2	3	4	5		
<b>Expenditure Budget</b>							
Remuneration	6,617.0	2,091.8	14,754.6	21,315.4	7,781.5	52,560.3	55,051.3
Operating	1,028.1	706.8	4,534.2	6,942.4	1,818.2	15,029.7	15,315.0
Doubtful Accounts and Other Allowances	-	-	31.0	-	-	31.0	31.0
	<b>7,645.1</b>	<b>2,798.6</b>	<b>19,319.8</b>	<b>28,257.8</b>	<b>9,599.7</b>	<b>67,621.0</b>	<b>70,397.3</b>
<b>Capital Budget</b>							
Fixed Assets Other than Information Resources	12.0	6.8	90.6	15.0	15.0	139.4	139.4
Information Resource Assets	-	-	1,041.4	-	-	1,041.4	1,300.0
Loans, Investments, Advances and Other Costs	1.0	3.0	7.7	26.0	1.0	38.7	38.7
	<b>13.0</b>	<b>9.8</b>	<b>1,139.7</b>	<b>41.0</b>	<b>16.0</b>	<b>1,219.5</b>	<b>1,478.1</b>

## PROGRAM 7 Public Safety and Fire Prevention

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Disaster Prevention and Risk Reduction	13,000.5	-	4.5	<b>13,005.0</b>	10,642.7
2. Civil Protection Operations	18,725.1	-	-	<b>18,725.1</b>	14,670.5
3. Rehabilitation and Adaptation Management	36,587.1	-	-	<b>36,587.1</b>	192,696.3
4. Fire Safety and Emergency Telecommunications	8,486.6	-	-	<b>8,486.6</b>	7,863.0
5. Forest fire risk management	46,993.0	-	-	<b>46,993.0</b>	80,993.0
	<b>123,792.3</b>	<b>-</b>	<b>4.5</b>	<b>123,796.8</b>	<b>306,865.5</b>
Less:					
Permanent Appropriations					
Act respecting civil protection to promote disaster resilience, (CQLR, chapter S-2.4)					
Element 3				<b>22,670.2</b>	178,704.2
Sustainable Forest Development Act (CQLR, chapter A-18.1)					
Element 5				<b>25,000.0</b>	60,000.0
<b>Appropriations to be Voted</b>				<b>76,126.6</b>	68,161.3

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements					2025-2026	2024-2025
	1	2	3	4	5		
<b>Expenditure Budget</b>							
Remuneration	4,823.5	9,895.2	13,576.6	2,768.6	193.0	<b>31,256.9</b>	32,423.9
Operating	8,170.9	3,446.4	3,331.6	103.4	38,800.0	<b>53,852.3</b>	86,696.3
Transfer	6.1	5,383.5	19,678.9	5,614.6	8,000.0	<b>38,683.1</b>	187,740.8
	<b>13,000.5</b>	<b>18,725.1</b>	<b>36,587.1</b>	<b>8,486.6</b>	<b>46,993.0</b>	<b>123,792.3</b>	<b>306,861.0</b>
<b>Capital Budget</b>							
Loans, Investments, Advances and Other Costs	4.5	-	-	-	-	<b>4.5</b>	4.5
	<b>4.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.5</b>	<b>4.5</b>

**NET VOTED APPROPRIATION**

(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 2 - Services of the Sûreté du Québec</b>		
<b>Sûreté du Québec</b>		
Forecast Revenues Associated with the Net Voted Appropriation	1,766.8	1,867.2
<b>Forecast Net Voted Appropriation</b>	<b>1,666.8</b>	<b>1,767.2</b>

The revenues associated with this net voted appropriation come from the fees for verification activities related to the security screenings performed by the Sûreté du Québec for school service centres and private educational institutions, as well as the civilian security screening program.

When these revenues exceed \$100,000, the appropriation for this program can be increased by an amount equivalent to revenues that exceed this amount.

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 2 - Services of the Sûreté du Québec</b>		
Police Services Fund	<b>460,686.8</b>	<b>552,958.7</b>
<b>Total</b>	<b>460,686.8</b>	<b>552,958.7</b>

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### Allotment by Expenditure Category

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Remuneration	<b>361,080.0</b>	455,581.1
Operating	<b>99,454.5</b>	97,194.3
Interest	<b>152.3</b>	183.3
<b>Total</b>	<b>460,686.8</b>	<b>552,958.7</b>

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## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Management and Administration</b>		
Crime Prevention, Security and Victim Assistance	-	184.9
Other Transfer Appropriations	201.6	201.6
<b>Total Program 1</b>	<b>201.6</b>	<b>386.5</b>
<b>Program 3 - Management of the Correctional System</b>		
Crime Prevention, Security and Victim Assistance	1,519.5	1,519.5
Other Transfer Appropriations	295.4	313.0
<b>Total Program 3</b>	<b>1,814.9</b>	<b>1,832.5</b>
<b>Program 4 - Police</b>		
Police and Firefighter Training	16,553.0	16,471.0
Crime Prevention, Security and Victim Assistance	78,289.5	97,626.8
Aboriginal Police Services	111,673.5	100,824.0
Other Transfer Appropriations	21,348.7	20,548.8
<b>Total Program 4</b>	<b>227,864.7</b>	<b>235,470.6</b>
<b>Program 7 - Public Safety and Fire Prevention</b>		
Police and Firefighter Training	4,400.0	4,200.0
Public safety and fire prevention	28,842.5	182,620.8
Other Transfer Appropriations	5,440.6	920.0
<b>Total Program 7</b>	<b>38,683.1</b>	<b>187,740.8</b>
<b>Total</b>	<b>268,564.3</b>	<b>425,430.4</b>

## Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Private sector enterprises	2,719.6	14,175.1
Government Enterprises and Bodies	16,584.8	19,225.6
Educational Institutions	350.0	470.9
Municipalities	194,339.9	261,138.1
Non-profit Bodies	41,634.7	48,806.7
Individuals	12,935.3	81,614.0
<b>Total</b>	<b>268,564.3</b>	<b>425,430.4</b>

## TRANSFER APPROPRIATIONS (cont'd)

### Allotment by Expenditure Category

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Operating	<b>5,071.8</b>	5,071.8
Interest	<b>1,705.0</b>	536.4
Support	<b>261,787.5</b>	419,822.2
<b>Total</b>	<b>268,564.3</b>	<b>425,430.4</b>

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## Special Fund Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Police Services Fund	907,194.2	907,194.2	882,914.3	882,914.3
<b>Total</b>	<b>907,194.2</b>	<b>907,194.2</b>	<b>882,914.3</b>	<b>882,914.3</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Police Services Fund	907,194.2	25,410.9
<b>Total to be Approved</b>	<b>907,194.2</b>	<b>25,410.9</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Police Services Fund	56,515.9	-
<b>Total to be Approved</b>	<b>56,515.9</b>	<b>-</b>

**Police Services Fund**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	460,686.8	2,019.7	405,193.2	458,667.1
Miscellaneous Revenue	446,507.4	22,260.2	423,562.3	424,247.2
<b>Total Revenues</b>	<b>907,194.2</b>	<b>24,279.9</b>	<b>828,755.5</b>	<b>882,914.3</b>
<b>EXPENDITURES</b>				
Remuneration	711,046.3	14,303.8	659,176.0	696,742.5
Operating	195,847.9	9,976.1	169,204.5	185,871.8
Total Expenditures Excluding Debt Service	906,894.2	24,279.9	828,380.5	882,614.3
Debt Service	300.0	-	375.0	300.0
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>907,194.2</b>	<b>24,279.9</b>	<b>828,755.5</b>	<b>882,914.3</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	17,470.0	290.0	17,180.0	17,180.0
Information Resource Assets	7,940.9	174.2	5,795.4	7,766.7
Total Fixed Assets	25,410.9	464.2	22,975.4	24,946.7
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>25,410.9</b>	<b>464.2</b>	<b>22,975.4</b>	<b>24,946.7</b>
Financing Fund Loan Balance	(80,000.0)	-	(70,000.0)	(80,000.0)
Balance of Advances to (from) the General Fund	(19,907.7)	43,273.6	(18,250.9)	(63,181.3)
<b>Total</b>	<b>(99,907.7)</b>	<b>43,273.6</b>	<b>(88,250.9)</b>	<b>(143,181.3)</b>

<sup>1</sup> Including an amount of \$2.1 million in information resource assets arising from other variations added to the 2024-2025 forecast results

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$56.5 million are due mainly to higher remuneration expenditures related to the renewal of the main collective agreements.

**Police Services Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	355,727.6	410,142.6	
Miscellaneous Revenue	406,883.3	408,984.3	
<b>Total Revenues</b>	<b>762,610.9</b>	<b>819,126.9</b>	
<b>EXPENDITURES</b>			
Remuneration	588,706.6	646,306.2	
Operating	173,654.3	172,546.6	
Total Expenditures Excluding Debt Service	762,360.9	818,852.8	
Debt Service	250.0	274.0	
<b>Total Expenditures</b>	<b>762,610.9</b>	<b>819,126.8</b>	<b>56,515.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	0.1	
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>-</b>	<b>0.1</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	17,000.0	14,997.5	
Information Resource Assets	4,676.4	4,575.4	
Total Fixed Assets	21,676.4	19,572.9	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>21,676.4</b>	<b>19,572.9</b>	<b>-</b>

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
École nationale de police du Québec	66,930.3	66,930.3	65,967.0	65,967.0
École nationale des pompiers du Québec	3,079.0	3,406.9	3,082.0	3,307.2
<b>Total</b>	<b>70,009.3</b>	<b>70,337.2</b>	<b>69,049.0</b>	<b>69,274.2</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
École nationale de police du Québec		
Other variations	-	(1,377.5)
<b>Total</b>	<b>-</b>	<b>(1,377.5)</b>

## École nationale de police du Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	17,245.6	(3,378.0)	19,619.2	20,623.6
Miscellaneous Revenue	49,684.7	4,341.3	44,012.0	45,343.4
<b>Total Revenues</b>	<b>66,930.3</b>	<b>963.3</b>	<b>63,631.2</b>	<b>65,967.0</b>
<b>EXPENDITURES</b>				
Remuneration	42,438.3	(912.6)	40,114.5	43,350.9
Operating	24,235.6	1,859.3	23,277.9	22,376.3
Total Expenditures Excluding Debt Service	66,673.9	946.7	63,392.4	65,727.2
Debt Service	256.4	16.6	238.8	239.8
<b>Total Expenditures</b>	<b>66,930.3</b>	<b>963.3</b>	<b>63,631.2</b>	<b>65,967.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	(4,177.3)	-	987.0	(4,177.3)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(4,177.3)</b>	<b>-</b>	<b>987.0</b>	<b>(4,177.3)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	3,692.9	(805.3)	3,426.5	4,498.2
Information Resource Assets	1,377.5	(2,541.3)	2,343.5	3,918.8
Total Fixed Assets	5,070.4	(3,346.6)	5,770.0	8,417.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>5,070.4</b>	<b>(3,346.6)</b>	<b>5,770.0</b>	<b>8,417.0</b>
Financing Fund Loan Balance	(3,000.0)	(1,000.0)	(4,000.0)	(2,000.0)
Loan Balance for Other Entities	(6,874.8)	(110.2)	(6,180.1)	(6,764.6)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(9,874.8)</b>	<b>(1,110.2)</b>	<b>(10,180.1)</b>	<b>(8,764.6)</b>

## École nationale des pompiers du Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	400.0	200.0	200.0	200.0
Miscellaneous Revenue	2,679.0	(203.0)	2,879.0	2,882.0
<b>Total Revenues</b>	<b>3,079.0</b>	<b>(3.0)</b>	<b>3,079.0</b>	<b>3,082.0</b>
<b>EXPENDITURES</b>				
Remuneration	2,031.5	1.1	1,981.0	2,030.4
Operating	1,372.6	98.5	1,525.0	1,274.1
Total Expenditures Excluding Debt Service	3,404.1	99.6	3,506.0	3,304.5
Debt Service	2.8	0.1	2.8	2.7
<b>Total Expenditures</b>	<b>3,406.9</b>	<b>99.7</b>	<b>3,508.8</b>	<b>3,307.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(327.9)	(102.7)	(429.8)	(225.2)
Beginning Cumulative Surplus (Deficit) Associated with Activities	2,836.6	(225.2)	2,630.8	3,061.8
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>2,508.7</b>	<b>(327.9)</b>	<b>2,201.0</b>	<b>2,836.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	-	-	-	-
Information Resource Assets	15.0	(15.7)	15.0	30.7
Total Fixed Assets	15.0	(15.7)	15.0	30.7
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>15.0</b>	<b>(15.7)</b>	<b>15.0</b>	<b>30.7</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	(79.0)	20.0	(99.0)	(99.0)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(79.0)</b>	<b>20.0</b>	<b>(99.0)</b>	<b>(99.0)</b>

<sup>1</sup> Including an amount of \$0.05 million in remuneration expenditures, \$0.15 million in operating expenses and \$0.2 million in revenues from the responsible department arising from 2024-2025 Budget measures added to the 2024-2025 forecast results

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Administration of the Firearms Act	6,811.8	6,811.8	6,281.9	6,281.9
Funding of Activities Performed as Part of the Northern Action Plan	1,400.0	1,400.0	850.0	850.0
Training, partnership and organization of special events	52,721.9	52,837.4	54,086.9	54,302.5
<b>Total</b>	<b>60,933.7</b>	<b>61,049.2</b>	<b>61,218.8</b>	<b>61,434.4</b>



# TOURISME

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department</b>				
Tourisme	123.9	-	123.9	19.0
<b>Subtotal</b>	<b>123.9</b>	<b>-</b>	<b>123.9</b>	<b>19.0</b>
<b>Special Fund</b>				
Tourism Partnership Fund	334.9	-	334.9	12.6
<b>Subtotal</b>	<b>334.9</b>	<b>-</b>	<b>334.9</b>	<b>12.6</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Société de développement et de mise en valeur du Parc olympique	80.1	4.5	84.6	-
Société du Centre des congrès de Québec	45.6	1.1	46.7	-
Société du Palais des congrès de Montréal	61.8	1.5	63.3	-
<b>Subtotal</b>	<b>187.5</b>	<b>7.2</b>	<b>194.7</b>	<b>-</b>
Subsidized Infrastructures	369.8		369.8	
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(499.1)</b>	<b>-</b>	<b>(499.1)</b>	<b>(12.6)</b>
<b>Total</b>	<b>517.0</b>	<b>7.2</b>	<b>524.1</b>	<b>19.0</b>
Budget Measures and Others <sup>2</sup>	19.0			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>536.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>(16.9)</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Department Budget and Appropriations

### Breakdown by Program (thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appropriations	2024-2025 Appropriations
1. Management, Administration and Program Management	13,403.0	-	-	<b>13,403.0</b>	13,247.9
2. Tourism Development	71,983.2	-	-	<b>71,983.2</b>	170,586.5
3. Bodies Reporting to the Minister	38,476.2	-	-	<b>38,476.2</b>	40,549.5
	<b>123,862.4</b>	-	-	<b>123,862.4</b>	<b>224,383.9</b>
Less: Permanent Appropriations				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>123,852.8</b>	224,374.3

### Allotment by Supercategory (thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Allocation to a Special Fund	<b>85,386.2</b>	183,834.4
Transfer	<b>38,476.2</b>	40,549.5
<b>Total</b>	<b>123,862.4</b>	<b>224,383.9</b>

**Breakdown by Department**  
(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>123,862.4</b>	224,383.9
<b>Total</b>	<b>123,862.4</b>	<b>224,383.9</b>

**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>19,000.0</b>
Subsidized Infrastructures	<b>369,801.1</b>
<b>Total</b>	<b>388,801.1</b>

**PROGRAM 1  
Management, Administration and Program Management**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Management and Administration	3,989.7	-	-	<b>3,989.7</b>	3,909.2
2. Program Management	9,413.3	-	-	<b>9,413.3</b>	9,338.7
	<b>13,403.0</b>	-	-	<b>13,403.0</b>	<b>13,247.9</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1					
				<b>9.6</b>	9.6
<b>Appropriations to be Voted</b>				<b>13,393.4</b>	13,238.3

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.

**Allotment by Supercategory**

(thousands of dollars)

Elements	1	2	2025-2026	2024-2025
<b>Expenditure Budget</b>				
Allocation to a Special Fund	3,989.7	9,413.3	<b>13,403.0</b>	13,247.9
	<b>3,989.7</b>	<b>9,413.3</b>	<b>13,403.0</b>	<b>13,247.9</b>

## PROGRAM 2 Tourism Development

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Support for Tourism Development Projects	27,310.5	-	-	27,310.5	109,803.5
2. Assistance for Regional Tourism Development Organizations	10,612.7	-	-	10,612.7	26,023.0
3. Support for Tourism Events	34,060.0	-	-	34,060.0	34,760.0
	<b>71,983.2</b>	<b>-</b>	<b>-</b>	<b>71,983.2</b>	<b>170,586.5</b>
<b>Appropriations to be Voted</b>				<b>71,983.2</b>	<b>170,586.5</b>

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Allocation to a Special Fund	27,310.5	10,612.7	34,060.0	71,983.2	170,586.5
	<b>27,310.5</b>	<b>10,612.7</b>	<b>34,060.0</b>	<b>71,983.2</b>	<b>170,586.5</b>

**PROGRAM 3**  
**Bodies Reporting to the Minister**

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Société du Centre des congrès de Québec	10,106.5	-	-	<b>10,106.5</b>	10,192.6
2. Société du Palais des congrès de Montréal	11,173.4	-	-	<b>11,173.4</b>	11,415.4
3. Société de développement et de mise en valeur du Parc olympique	17,196.3	-	-	<b>17,196.3</b>	18,941.5
	<b>38,476.2</b>	-	-	<b>38,476.2</b>	<b>40,549.5</b>
<b>Appropriations to be Voted</b>				<b>38,476.2</b>	40,549.5

The purpose of this program is to foster Québec's tourism industry by developing and operating public facilities that are tourist attractions.

**Allotment by Supercategory**

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Transfer	10,106.5	11,173.4	17,196.3	<b>38,476.2</b>	40,549.5
	<b>10,106.5</b>	<b>11,173.4</b>	<b>17,196.3</b>	<b>38,476.2</b>	<b>40,549.5</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Management, Administration and Program Management</b>		
Tourism Partnership Fund	13,403.0	13,247.9
<b>Program 2 - Tourism Development</b>		
Tourism Partnership Fund	71,983.2	170,586.5
<b>Total</b>	<b>85,386.2</b>	<b>183,834.4</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	9,501.3	9,260.2
Operating	6,051.7	17,037.7
Capital	8,944.3	11,682.7
Interest	3,416.2	3,670.8
Support	57,472.7	142,183.0
<b>Total</b>	<b>85,386.2</b>	<b>183,834.4</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 3 - Bodies Reporting to the Minister</b>		
Société de développement et de mise en valeur du Parc olympique	17,196.3	18,941.5
Société du Centre des congrès de Québec	10,106.5	10,192.6
Société du Palais des congrès de Montréal	11,173.4	11,415.4
<b>Total Program 3</b>	<b>38,476.2</b>	<b>40,549.5</b>
<b>Total</b>	<b>38,476.2</b>	<b>40,549.5</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Government Enterprises and Bodies	38,476.2	40,549.5
<b>Total</b>	<b>38,476.2</b>	<b>40,549.5</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	17,512.7	17,496.7
Operating	15,306.3	16,306.3
Interest	5,657.2	6,746.5
<b>Total</b>	<b>38,476.2</b>	<b>40,549.5</b>

## Special Fund Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Tourism Partnership Fund	331,254.5	334,917.6	395,435.2	392,629.2
<b>Total</b>	<b>331,254.5</b>	<b>334,917.6</b>	<b>395,435.2</b>	<b>392,629.2</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Fund	Expenditures	Investments
Tourism Partnership Fund		
Budget Measures	19,000.0	-
Other variations	(6,367.8)	(156.1)
<b>Total</b>	<b>12,632.2</b>	<b>(156.1)</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Tourism Partnership Fund	347,549.8	928.3
<b>Total to be Approved</b>	<b>347,549.8</b>	<b>928.3</b>

## Tourisme

### Tourism Partnership Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	148,112.6	(60,725.5)	223,654.3	208,838.1
Taxes on Consumption	177,998.4	1,090.2	156,402.2	176,908.2
Duties and Permits	3,850.0	328.1	3,627.5	3,521.9
Miscellaneous Revenue	1,293.5	(4,873.5)	1,197.6	6,167.0
<b>Total Revenues</b>	<b>331,254.5</b>	<b>(64,180.7)</b>	<b>384,881.6</b>	<b>395,435.2</b>
<b>EXPENDITURES</b>				
Remuneration	25,057.9	(90.5)	22,855.4	25,148.4
Operating	12,907.6	(5,147.6)	23,470.2	18,055.2
Transfer	296,922.1	(52,473.5)	339,402.6	349,395.6
Doubtful Accounts and Other Allowances	30.0	-	30.0	30.0
Total Expenditures Excluding Debt Service	334,917.6	(57,711.6)	385,758.2	392,629.2
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>334,917.6</b>	<b>(57,711.6)</b>	<b>385,758.2</b>	<b>392,629.2</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(3,663.1)	(6,469.1)	(876.6)	2,806.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	19,910.2	2,806.0	10,950.4	17,104.2
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>16,247.1</b>	<b>(3,663.1)</b>	<b>10,073.8</b>	<b>19,910.2</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	355.0	355.0	-	-
Information Resource Assets	229.4	156.1	73.3	73.3
Total Fixed Assets	584.4	511.1	73.3	73.3
Loans, Investments, Advances and Other Costs	500.0	-	1,089.0	500.0
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>1,084.4</b>	<b>511.1</b>	<b>1,162.3</b>	<b>573.3</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	167,047.8	(51,390.4)	177,851.7	218,438.2
<b>Total</b>	<b>167,047.8</b>	<b>(51,390.4)</b>	<b>177,851.7</b>	<b>218,438.2</b>

<sup>1</sup> Including an amount of \$7.2 million in transfer expenditures and transfer revenues from the minister responsible arising from 2024-2025 Budget measures and including an amount of \$4.9 million in transfer expenditures and transfer revenues from the minister responsible arising from other variations added to the 2024-2025 forecast results

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Tourism Partnership Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	222,228.6	168,924.4	
Taxes on Consumption	132,453.0	154,625.6	
Duties and Permits	-	3,050.5	
Miscellaneous Revenue	4,226.1	11,441.3	
<b>Total Revenues</b>	<b>358,907.7</b>	<b>338,041.8</b>	
<b>EXPENDITURES</b>			
Remuneration	22,476.6	22,117.2	
Operating	13,292.8	14,044.8	
Transfer	323,031.1	296,168.9	
Doubtful Accounts and Other Allowances	30.0	6.8	
Total Expenditures Excluding Debt Service	358,830.5	332,337.7	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>358,830.5</b>	<b>332,337.7</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	77.2	5,704.1	
Beginning Cumulative Surplus (Deficit) Associated with Activities	9,356.4	11,400.1	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>9,433.6</b>	<b>17,104.2</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	-	1.3	
Information Resource Assets	73.3	78.4	
Total Fixed Assets	73.3	79.7	
Loans, Investments, Advances and Other Costs	1,089.0	500.0	
<b>Total Investments</b>	<b>1,162.3</b>	<b>579.7</b>	-

## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Société de développement et de mise en valeur du Parc olympique	65,099.1	84,599.0	159,577.0	179,386.9
Société du Centre des congrès de Québec	42,106.7	46,715.2	31,467.3	35,118.6
Société du Palais des congrès de Montréal	58,626.6	63,344.8	55,281.3	60,828.9
<b>Total</b>	<b>165,832.4</b>	<b>194,659.0</b>	<b>246,325.6</b>	<b>275,334.4</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Bodies Other than Budget-funded Bodies	Expenditures	Investments
Société de développement et de mise en valeur du Parc olympique		
Other variations	-	20,908.6
Société du Centre des congrès de Québec		
Other variations	-	3,034.4
Société du Palais des congrès de Montréal		
Other variations	-	7,044.0
<b>Total</b>	<b>-</b>	<b>30,987.0</b>

**Société de développement et de mise en valeur du Parc olympique**

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	44,890.6	(99,944.1)	40,468.6	144,834.7
Transfers from Other Reporting Entities of the Gouvernement du Québec	174.4	-	163.0	174.4
Miscellaneous Revenue	20,034.1	5,466.2	20,565.0	14,567.9
<b>Total Revenues</b>	<b>65,099.1</b>	<b>(94,477.9)</b>	<b>61,196.6</b>	<b>159,577.0</b>
<b>EXPENDITURES</b>				
Remuneration	25,977.5	2,187.3	25,744.0	23,790.2
Operating	54,092.0	(96,543.7)	46,950.5	150,635.7
Doubtful Accounts and Other Allowances	13.0	0.2	12.8	12.8
Total Expenditures Excluding Debt Service	80,082.5	(94,356.2)	72,707.3	174,438.7
Debt Service	4,516.5	(431.7)	4,948.2	4,948.2
<b>Total Expenditures</b>	<b>84,599.0</b>	<b>(94,787.9)</b>	<b>77,655.5</b>	<b>179,386.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(19,499.9)	310.0	(16,458.9)	(19,809.9)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(20,113.2)	(19,809.9)	(6,446.3)	(303.3)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(39,613.1)</b>	<b>(19,499.9)</b>	<b>(22,905.2)</b>	<b>(20,113.2)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	316,763.1	121,260.6	195,547.7	195,502.5
Information Resource Assets	2,422.2	309.1	1,963.1	2,113.1
Total Fixed Assets	319,185.3	121,569.7	197,510.8	197,615.6
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>319,185.3</b>	<b>121,569.7</b>	<b>197,510.8</b>	<b>197,615.6</b>
Financing Fund Loan Balance	(262,409.0)	(49,426.5)	(192,860.3)	(212,982.5)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(262,409.0)</b>	<b>(49,426.5)</b>	<b>(192,860.3)</b>	<b>(212,982.5)</b>

<sup>1</sup> Including an amount of \$10.7 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

## Tourisme

### Société du Centre des congrès de Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	28,811.2	10,263.6	17,624.1	18,547.6
Miscellaneous Revenue	13,295.5	375.8	12,141.9	12,919.7
<b>Total Revenues</b>	<b>42,106.7</b>	<b>10,639.4</b>	<b>29,766.0</b>	<b>31,467.3</b>
<b>EXPENDITURES</b>				
Remuneration	7,823.9	335.6	7,208.3	7,488.3
Operating	37,743.0	11,457.2	25,066.4	26,285.8
Doubtful Accounts and Other Allowances	-	(101.0)	-	101.0
Total Expenditures Excluding Debt Service	45,566.9	11,691.8	32,274.7	33,875.1
Debt Service	1,148.3	(95.2)	1,243.2	1,243.5
<b>Total Expenditures</b>	<b>46,715.2</b>	<b>11,596.6</b>	<b>33,517.9</b>	<b>35,118.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(4,608.5)	(957.2)	(3,751.9)	(3,651.3)
Beginning Cumulative Surplus (Deficit) Associated with Activities	12,244.4	(3,651.3)	14,814.4	15,895.7
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>7,635.9</b>	<b>(4,608.5)</b>	<b>11,062.5</b>	<b>12,244.4</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	5,658.2	3,210.1	3,855.3	2,448.1
Information Resource Assets	522.9	(255.0)	277.9	777.9
Total Fixed Assets	6,181.1	2,955.1	4,133.2	3,226.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>6,181.1</b>	<b>2,955.1</b>	<b>4,133.2</b>	<b>3,226.0</b>
Financing Fund Loan Balance	(34,160.1)	(2,532.6)	(33,298.4)	(31,627.5)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(34,160.1)</b>	<b>(2,532.6)</b>	<b>(33,298.4)</b>	<b>(31,627.5)</b>

<sup>1</sup> Including an amount of \$0.04 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

**Société du Palais des congrès de Montréal**  
Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results<sup>1</sup> (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	25,423.6	1,228.6	24,125.0	24,195.0
Miscellaneous Revenue	33,203.0	2,116.7	29,462.4	31,086.3
<b>Total Revenues</b>	<b>58,626.6</b>	<b>3,345.3</b>	<b>53,587.4</b>	<b>55,281.3</b>
<b>EXPENDITURES</b>				
Remuneration	16,421.4	776.5	16,163.1	15,644.9
Operating	45,400.0	1,981.4	41,819.4	43,418.6
Total Expenditures Excluding Debt Service	61,821.4	2,757.9	57,982.5	59,063.5
Debt Service	1,523.4	(242.0)	1,765.4	1,765.4
<b>Total Expenditures</b>	<b>63,344.8</b>	<b>2,515.9</b>	<b>59,747.9</b>	<b>60,828.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(4,718.2)	829.4	(6,160.5)	(5,547.6)
Beginning Cumulative Surplus (Deficit) Associated with Activities	64,386.4	(5,547.6)	69,729.6	69,934.0
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>59,668.2</b>	<b>(4,718.2)</b>	<b>63,569.1</b>	<b>64,386.4</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	4,696.0	691.8	6,564.5	4,004.2
Information Resource Assets	1,651.7	(28.8)	866.7	1,680.5
Total Fixed Assets	6,347.7	663.0	7,431.2	5,684.7
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>6,347.7</b>	<b>663.0</b>	<b>7,431.2</b>	<b>5,684.7</b>
Financing Fund Loan Balance	(57,175.7)	10,213.5	(67,449.9)	(67,389.2)
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(57,175.7)</b>	<b>10,213.5</b>	<b>(67,449.9)</b>	<b>(67,389.2)</b>

<sup>1</sup> Including an amount of \$2.6 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results



# TRANSPORTS ET MOBILITÉ DURABLE

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup> (millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department and Budget-funded Body</b>				
Transports et Mobilité durable	3,003.6	-	3,003.6	21.8
Commission des transports du Québec	12.7	-	12.7	-
<b>Subtotal</b>	<b>3,016.2</b>	<b>-</b>	<b>3,016.2</b>	<b>21.8</b>
<b>Special Funds</b>				
Air Service Fund	120.9	3.5	124.4	(0.8)
Rolling Stock Management Fund	186.2	11.3	197.5	(1.5)
Highway Safety Fund	94.8	-	94.8	-
Land Transportation Network Fund	5,513.6	1,156.9	6,670.4	(19.1)
<b>Subtotal</b>	<b>5,915.5</b>	<b>1,171.7</b>	<b>7,087.2</b>	<b>(21.5)</b>
<b>Bodies Other than Budget-funded Bodies</b>				
Mobilité Infra Québec	6.2	-	6.2	-
Société de l'assurance automobile du Québec	495.5	21.6	517.1	(5.0)
Société des Traversiers du Québec	298.6	17.0	315.6	(1.3)
<b>Subtotal</b>	<b>800.3</b>	<b>38.6</b>	<b>838.8</b>	<b>(6.3)</b>
<b>Defined-purpose Accounts</b>				
Disaster Mitigation and Adaptation Fund for transportation projects	21.6	-	21.6	-
Training, partnership and organization of special events	7.5	-	7.5	-
<b>Subtotal</b>	<b>29.1</b>	<b>-</b>	<b>29.1</b>	<b>-</b>
Subsidized Infrastructures	299.9	-	299.9	-
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(2,774.8)</b>	<b>-</b>	<b>(2,774.8)</b>	<b>27.8</b>
<b>Total</b>	<b>7,286.2</b>	<b>1,210.3</b>	<b>8,496.5</b>	<b>21.8</b>
Budget Measures and Others <sup>2</sup>	21.8	-	21.8	-
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>7,308.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>(3.5)</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Budget and Appropriations of the Department and the Budget-funded Body

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Infrastructures and Transportation Systems	2,941,191.8	19,711.5	415,451.3	<b>3,336,931.6</b>	2,956,190.6
2. Administration and Corporate Services	75,057.6	10,865.0	5,729.3	<b>69,921.9</b>	68,686.3
	<b>3,016,249.4</b>	<b>30,576.5</b>	<b>421,180.6</b>	<b>3,406,853.5</b>	<b>3,024,876.9</b>
Less:					
Permanent Appropriations				<b>34.6</b>	34.6
<b>Appropriations to be Voted</b>				<b>3,406,818.9</b>	<b>3,024,842.3</b>

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>124,651.5</b>	121,444.1
Operating	<b>562,993.4</b>	575,925.5
Allocation to a Special Fund	<b>1,717,860.5</b>	1,507,560.5
Transfer	<b>610,719.0</b>	558,731.8
Doubtful Accounts and Other Allowances	<b>25.0</b>	25.0
<b>Total</b>	<b>3,016,249.4</b>	<b>2,763,686.9</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>415,031.6</b>	285,079.0
Information Resource Assets	<b>6,099.0</b>	6,637.5
Loans, Investments, Advances and Other Costs	<b>50.0</b>	50.0
<b>Total</b>	<b>421,180.6</b>	<b>291,766.5</b>

**Breakdown by department and budget-funded body**  
(thousands of dollars)

	<b>2025-2026</b>	<b>2024-2025</b>
<b>Expenditure Budget</b>		
Department	<b>3,003,576.7</b>	2,751,239.5
Commission des transports du Québec	<b>12,672.7</b>	12,447.4
<b>Total</b>	<b>3,016,249.4</b>	<b>2,763,686.9</b>
<b>Capital Budget</b>		
Department	<b>420,930.6</b>	291,516.5
Commission des transports du Québec	<b>250.0</b>	250.0
<b>Total</b>	<b>421,180.6</b>	<b>291,766.5</b>

**Elements Integrated into the Contingency Fund**  
(thousands of dollars)

	<b>2025-2026</b>
<b>Expenditure Budget</b>	
Budget Measures	<b>21,800.0</b>
Subsidized Infrastructures	<b>299,893.6</b>
<b>Total</b>	<b>321,693.6</b>

## PROGRAM 1 Infrastructures and Transportation Systems

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Land Transportation	2,570,782.4	9,852.6	348,272.3	<b>2,909,202.1</b>	2,532,336.3
2. Maritime Transportation	269,887.4	105.6	9,890.0	<b>279,671.8</b>	275,090.4
3. Air Transportation	87,849.3	8,688.6	57,039.0	<b>136,199.7</b>	137,131.2
4. Commission des transports du Québec	12,672.7	1,064.7	250.0	<b>11,858.0</b>	11,632.7
	<b>2,941,191.8</b>	<b>19,711.5</b>	<b>415,451.3</b>	<b>3,336,931.6</b>	<b>2,956,190.6</b>
<b>Appropriations to be Voted<sup>1</sup></b>				<b>3,336,931.6</b>	2,956,190.6

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 the Land Transportation Network Fund to finance road and public transit infrastructure.

<sup>1</sup> Including a net voted appropriation whose terms and conditions are described following the presentation of the programs of this portfolio

### Allotment by Supercategory

(thousands of dollars)

	Elements				2025-2026	2024-2025
	1	2	3	4		
<b>Expenditure Budget</b>						
Remuneration	65,073.8	2,578.3	1,296.6	9,199.1	<b>78,147.8</b>	76,141.1
Operating	507,971.6	269.3	23,250.0	3,473.6	<b>534,964.5</b>	547,896.6
Allocation to a Special Fund	1,717,860.5	-	-	-	<b>1,717,860.5</b>	1,507,560.5
Transfer	279,876.5	267,039.8	63,302.7	-	<b>610,219.0</b>	558,231.8
	<b>2,570,782.4</b>	<b>269,887.4</b>	<b>87,849.3</b>	<b>12,672.7</b>	<b>2,941,191.8</b>	<b>2,689,830.0</b>
<b>Capital Budget</b>						
Fixed Assets Other than Information Resources	348,022.3	9,890.0	57,039.0	100.0	<b>415,051.3</b>	284,872.1
Information Resource Assets	200.0	-	-	150.0	<b>350.0</b>	1,150.0
Loans, Investments, Advances and Other Costs	50.0	-	-	-	<b>50.0</b>	50.0
	<b>348,272.3</b>	<b>9,890.0</b>	<b>57,039.0</b>	<b>250.0</b>	<b>415,451.3</b>	<b>286,072.1</b>

## PROGRAM 2 Administration and Corporate Services

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Administration	9,852.3	-	(19.7)	<b>9,832.6</b>	9,651.0
2. Corporate Services	56,569.1	10,865.0	5,749.0	<b>51,453.1</b>	50,562.6
3. Planning, Research and Development	8,636.2	-	-	<b>8,636.2</b>	8,472.7
	<b>75,057.6</b>	<b>10,865.0</b>	<b>5,729.3</b>	<b>69,921.9</b>	<b>68,686.3</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				<b>9.6</b>	9.6
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 2				<b>25.0</b>	25.0
<b>Appropriations to be Voted</b>				<b>69,887.3</b>	<b>68,651.7</b>

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.

### Allotment by Supercategory

(thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	8,866.0	30,250.8	7,386.9	<b>46,503.7</b>	45,303.0
Operating	686.3	26,293.3	1,049.3	<b>28,028.9</b>	28,028.9
Transfer	300.0	-	200.0	<b>500.0</b>	500.0
Doubtful Accounts and Other Allowances	-	25.0	-	<b>25.0</b>	25.0
	<b>9,852.3</b>	<b>56,569.1</b>	<b>8,636.2</b>	<b>75,057.6</b>	<b>73,856.9</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	(19.7)	-	-	<b>(19.7)</b>	206.9
Information Resource Assets	-	5,749.0	-	<b>5,749.0</b>	5,487.5
	<b>(19.7)</b>	<b>5,749.0</b>	-	<b>5,729.3</b>	<b>5,694.4</b>

## NET VOTED APPROPRIATION

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Infrastructures and Transportation Systems</b>		
<b>Operation of the Ports of Matane, Rimouski, Gaspé and Gros-Cacouna</b>		
Forecast Revenues Associated with the Net Voted Appropriation	2,847.3	2,530.6
<b>Forecast Net Voted Appropriation</b>	<b>2,847.3</b>	<b>2,530.6</b>

This net voted appropriation concerns the activities of the harbor facilities for Matane, Rimouski, Gaspé and Gros-Cacouna. The revenues associated with this net voted appropriation come from user fees and rental of storage space.

The appropriation for this program can be increased by an amount equivalent to revenues.

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## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Infrastructures and Transportation Systems</b>		
Land Transportation Network Fund	1,717,860.5	1,507,560.5
<b>Total</b>	<b>1,717,860.5</b>	<b>1,507,560.5</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	54,437.8	56,816.6
Operating	292,787.5	330,914.7
Interest	187,985.9	190,754.8
Support	1,182,649.3	929,074.4
<b>Total</b>	<b>1,717,860.5</b>	<b>1,507,560.5</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Infrastructures and Transportation Systems</b>		
Assistance for Adaptation of Taxis and Motor Coaches	5,000.0	5,000.0
Assistance for Adapting Vehicles to Handicapped Persons	12,250.0	12,250.0
Specific Assistance for Adapted Transportation	145,376.5	140,980.0
Support the construction of the Contrecœur terminal	30,000.0	15,000.0
Construction of the Lac-Mégantic bypass road	91,200.0	36,500.0
Regional Air Access Program	59,000.0	59,000.0
Rail Transport Infrastructure and Intermodal Integration Support Program	20,000.0	20,000.0
Gaspésie railway rehabilitation	4,000.0	6,500.0
Société des Traversiers du Québec	211,902.6	207,502.6
Other transfer appropriations in air transportation	4,302.7	756.6
Other transfer appropriations in rail transportation	-	2,820.0
Other transfer appropriations in maritime transportation	25,137.2	48,972.6
Other transfer appropriations in land transportation	2,050.0	2,950.0
<b>Total Program 1</b>	<b>610,219.0</b>	<b>558,231.8</b>
<b>Program 2 - Administration and Corporate Services</b>		
Assistance for Transport-related Research and Development	200.0	200.0
Other Transfer Appropriations	300.0	300.0
<b>Total Program 2</b>	<b>500.0</b>	<b>500.0</b>
<b>Total</b>	<b>610,719.0</b>	<b>558,731.8</b>

### Allotment by Beneficiary

(thousands of dollars)

	2025-2026	2024-2025
Private sector enterprises	77,199.8	87,988.3
Government Enterprises and Bodies	303,102.6	244,002.6
Educational Institutions	260.0	260.0
Municipalities	149,036.6	142,860.9
Non-profit Bodies	4,870.0	7,370.0
Individuals	76,250.0	76,250.0
<b>Total</b>	<b>610,719.0</b>	<b>558,731.8</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Capital	184,036.9	138,432.4
Interest	3,673.0	2,132.1
Support	423,009.1	418,167.3
<b>Total</b>	<b>610,719.0</b>	<b>558,731.8</b>

## Special Funds Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Funds	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Air Service Fund	126,325.5	124,422.7	105,260.3	102,917.7
Rolling Stock Management Fund	197,530.0	197,530.0	179,822.9	179,822.9
Highway Safety Fund	90,347.2	94,819.9	91,760.6	67,285.5
Land Transportation Network Fund	6,554,509.0	6,670,443.3	6,697,162.2	6,873,219.6
<b>Total</b>	<b>6,968,711.7</b>	<b>7,087,215.9</b>	<b>7,074,006.0</b>	<b>7,223,245.7</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Funds	Expenditures	Investments
Air Service Fund		
Other variations	(836.5)	-
Rolling Stock Management Fund		
Other variations	(1,520.0)	-
Highway Safety Fund		
Other variations	-	(494.5)
Land Transportation Network Fund		
Other variations	(19,148.5)	-
<b>Total</b>	<b>(21,505.0)</b>	<b>(494.5)</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Air Service Fund	123,586.2	94,150.9
Rolling Stock Management Fund	196,010.0	91,980.5
Highway Safety Fund	94,819.9	100.9
Land Transportation Network Fund	6,561,095.8	3,673,166.8
<b>Total to be Approved</b>	<b>6,975,511.9</b>	<b>3,859,399.1</b>

### Excess Expenditures and Investments to be Approved for the 2023-2024 Fiscal Year

(thousands of dollars)

Special Funds	Expenditures	Investments
Rolling Stock Management Fund	-	44,078.0
Land Transportation Network Fund	87,085.1	598,755.5
<b>Total to be Approved</b>	<b>87,085.1</b>	<b>642,833.5</b>

## Transports et Mobilité durable

### Air Service Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Miscellaneous Revenue	126,325.5	21,065.2	110,379.1	105,260.3
<b>Total Revenues</b>	<b>126,325.5</b>	<b>21,065.2</b>	<b>110,379.1</b>	<b>105,260.3</b>
<b>EXPENDITURES</b>				
Remuneration	40,795.0	8,295.1	34,447.0	32,499.9
Operating	80,097.3	10,229.8	73,863.7	69,867.5
Total Expenditures Excluding Debt Service	120,892.3	18,524.9	108,310.7	102,367.4
Debt Service	3,530.4	2,980.1	550.5	550.3
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>124,422.7</b>	<b>21,505.0</b>	<b>108,861.2</b>	<b>102,917.7</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	1,902.8	(439.8)	1,517.9	2,342.6
Beginning Cumulative Surplus (Deficit) Associated with Activities	68,775.5	2,342.6	66,525.9	66,432.9
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>70,678.3</b>	<b>1,902.8</b>	<b>68,043.8</b>	<b>68,775.5</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	93,984.9	64,599.0	46,063.0	29,385.9
Information Resource Assets	166.0	29.7	136.3	136.3
Total Fixed Assets	94,150.9	64,628.7	46,199.3	29,522.2
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>94,150.9</b>	<b>64,628.7</b>	<b>46,199.3</b>	<b>29,522.2</b>
Financing Fund Loan Balance	(158,939.1)	(80,431.3)	(133,610.1)	(78,507.8)
Balance of Advances to (from) the General Fund	65,955.1	3,164.6	57,571.9	62,790.5
<b>Total</b>	<b>(92,984.0)</b>	<b>(77,266.7)</b>	<b>(76,038.2)</b>	<b>(15,717.3)</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Air Service Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year

(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Miscellaneous Revenue	104,606.7	102,972.4	
<b>Total Revenues</b>	<u>104,606.7</u>	<u>102,972.4</u>	
<b>EXPENDITURES</b>			
Remuneration	27,640.4	29,741.3	
Operating	73,900.4	71,126.9	
Total Expenditures Excluding Debt Service	<u>101,540.8</u>	<u>100,868.2</u>	
Debt Service	<u>786.0</u>	<u>679.3</u>	
<b>Total Expenditures</b>	<u>102,326.8</u>	<u>101,547.5</u>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	2,279.9	1,424.9	
Beginning Cumulative Surplus (Deficit) Associated with Activities	64,866.2	65,008.1	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<u>67,146.1</u>	<u>66,433.0</u>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	9,612.0	946.2	
Information Resource Assets	136.3	699.5	
Total Fixed Assets	<u>9,748.3</u>	<u>1,645.7</u>	
Loans, Investments, Advances and Other Costs	<u>-</u>	<u>6,159.9</u>	
<b>Total Investments</b>	<u>9,748.3</u>	<u>7,805.6</u>	-

## Transports et Mobilité durable

### Rolling Stock Management Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from Other Reporting Entities of the Gouvernement du Québec	1,056.1	(627.9)	2,638.0	1,684.0
Miscellaneous Revenue	196,373.9	18,235.0	187,169.7	178,138.9
Transfers from the Federal Government	100.0	100.0	-	-
<b>Total Revenues</b>	<b>197,530.0</b>	<b>17,707.1</b>	<b>189,807.7</b>	<b>179,822.9</b>
<b>EXPENDITURES</b>				
Remuneration	45,220.8	3,050.5	42,102.5	42,170.3
Operating	140,973.9	14,469.6	135,345.4	126,504.3
Total Expenditures Excluding Debt Service	186,194.7	17,520.1	177,447.9	168,674.6
Debt Service	11,335.3	187.0	9,459.8	11,148.3
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>197,530.0</b>	<b>17,707.1</b>	<b>186,907.7</b>	<b>179,822.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	2,900.0	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	26,827.8	-	27,299.5	26,827.8
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>26,827.8</b>	<b>-</b>	<b>30,199.5</b>	<b>26,827.8</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	91,101.3	8,111.3	99,558.9	82,990.0
Information Resource Assets	879.2	(62.2)	941.4	941.4
Total Fixed Assets	91,980.5	8,049.1	100,500.3	83,931.4
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>91,980.5</b>	<b>8,049.1</b>	<b>100,500.3</b>	<b>83,931.4</b>
Financing Fund Loan Balance	(303,980.2)	(32,450.8)	(290,700.5)	(271,529.4)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(303,980.2)</b>	<b>(32,450.8)</b>	<b>(290,700.5)</b>	<b>(271,529.4)</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess investments of \$44.1 million are due mainly to compensating for late delivery of vehicles ordered in previous years and the transfer of vehicles and equipment from Departments and bodies to the Centre de gestion de l'équipement roulant under the Plan d'intégration du parc gouvernemental et équipement roulant.

**Rolling Stock Management Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from Other Reporting Entities of the Gouvernement du Québec	1,448.0	1,892.8	
Miscellaneous Revenue	162,597.0	156,855.2	
<b>Total Revenues</b>	<b>164,045.0</b>	<b>158,748.0</b>	
<b>EXPENDITURES</b>			
Remuneration	37,930.7	36,694.9	
Operating	116,643.4	115,416.2	
Total Expenditures Excluding Debt Service	154,574.1	152,111.1	
Debt Service	7,670.9	8,608.4	
<b>Total Expenditures</b>	<b>162,245.0</b>	<b>160,719.5</b>	<b>-</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	1,800.0	(1,971.5)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	28,718.1	28,799.4	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>30,518.1</b>	<b>26,827.9</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	52,654.0	85,358.4	
Information Resource Assets	953.0	89.2	
Total Fixed Assets	53,607.0	85,447.6	
Loans, Investments, Advances and Other Costs	-	12,237.4	
<b>Total Investments</b>	<b>53,607.0</b>	<b>97,685.0</b>	<b>44,078.0</b>

## Transports et Mobilité durable

### Highway Safety Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Miscellaneous Revenue	90,347.2	(1,413.4)	62,187.8	91,760.6
<b>Total Revenues</b>	<b>90,347.2</b>	<b>(1,413.4)</b>	<b>62,187.8</b>	<b>91,760.6</b>
<b>EXPENDITURES</b>				
Remuneration	21,737.6	4,567.1	17,941.0	17,170.5
Operating	36,452.7	12,974.9	22,421.3	23,477.8
Transfer	32,112.2	10,004.3	30,486.1	22,107.9
Doubtful Accounts and Other Allowances	4,517.4	(11.9)	3,109.4	4,529.3
Total Expenditures Excluding Debt Service	94,819.9	27,534.4	73,957.8	67,285.5
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>94,819.9</b>	<b>27,534.4</b>	<b>73,957.8</b>	<b>67,285.5</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(4,472.7)	(28,947.8)	(11,770.0)	24,475.1
Beginning Cumulative Surplus (Deficit) Associated with Activities	123,827.3	24,475.1	90,438.7	99,352.2
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>119,354.6</b>	<b>(4,472.7)</b>	<b>78,668.7</b>	<b>123,827.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	595.4	285.4	6,115.0	310.0
Information Resource Assets	-	-	-	-
Total Fixed Assets	595.4	285.4	6,115.0	310.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>595.4</b>	<b>285.4</b>	<b>6,115.0</b>	<b>310.0</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	105,674.9	(4,282.9)	61,751.7	109,957.8
<b>Total</b>	<b>105,674.9</b>	<b>(4,282.9)</b>	<b>61,751.7</b>	<b>109,957.8</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Highway Safety Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Miscellaneous Revenue	62,187.8	76,023.8	
<b>Total Revenues</b>	<b>62,187.8</b>	<b>76,023.8</b>	
<b>EXPENDITURES</b>			
Remuneration	16,014.8	14,512.3	
Operating	21,162.5	19,533.3	
Transfer	39,073.4	30,355.5	
Doubtful Accounts and Other Allowances	3,109.4	563.4	
Total Expenditures Excluding Debt Service	79,360.1	64,964.5	
Debt Service	-	-	
<b>Total Expenditures</b>	<b>79,360.1</b>	<b>64,964.5</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	(17,172.3)	11,059.3	
Beginning Cumulative Surplus (Deficit) Associated with Activities	97,278.6	96,143.3	
<b>Adjustments to Prior Fiscal Years</b>			
Revenues	-	(7,850.4)	
Expenditures	-	-	
Total Adjustments to Prior Fiscal Years	-	(7,850.4)	
<b>Total Excess Expenditures to be Approved</b>			
Adjusted Beginning Cumulative Surplus (Deficit)	97,278.6	88,292.9	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>80,106.3</b>	<b>99,352.2</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	1,423.0	221.0	
Information Resource Assets	-	185.2	
Total Fixed Assets	1,423.0	406.2	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>1,423.0</b>	<b>406.2</b>	-

**Land Transportation Network Fund**

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	2,046,860.5	(521,840.7)	1,762,760.5	2,568,701.2
Transfers from Other Reporting Entities of the Gouvernement du Québec <sup>2</sup>	320,413.8	240,477.4	490,280.4	79,936.4
Taxes on Consumption	2,122,000.0	(19,000.0)	2,101,000.0	2,141,000.0
Duties and Permits	1,495,165.8	40,070.1	1,432,270.7	1,455,095.7
Miscellaneous Revenue	227,660.7	(5,220.9)	197,955.9	232,881.6
Transfers from the Federal Government	342,408.2	122,860.9	259,622.5	219,547.3
<b>Total Revenues</b>	<b>6,554,509.0</b>	<b>(142,653.2)</b>	<b>6,243,890.0</b>	<b>6,697,162.2</b>
<b>EXPENDITURES</b>				
Remuneration	377,056.0	(1,937.5)	344,881.7	378,993.5
Operating	2,284,833.2	79,608.3	2,170,948.7	2,205,224.9
Transfer	2,842,479.4	(403,476.9)	2,429,858.0	3,245,956.3
Doubtful Accounts and Other Allowances	9,198.0	178.0	9,779.8	9,020.0
Total Expenditures Excluding Debt Service	5,513,566.6	(325,628.1)	4,955,468.2	5,839,194.7
Debt Service	1,156,876.7	122,851.8	1,004,080.1	1,034,024.9
<b>Total Expenditures</b>	<b>6,670,443.3</b>	<b>(202,776.3)</b>	<b>5,959,548.3</b>	<b>6,873,219.6</b>
Contribution for public transportation from motorists	(90,199.0) <sup>3</sup>	(893.0)	(94,294.5)	(89,306.0)
<b>EXPENDITURES TO BE APPROVED</b>	<b>6,580,244.3</b>	<b>(203,669.3)</b>	<b>5,865,253.8</b>	<b>6,783,913.6</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(115,934.3)	60,123.1	284,341.7	(176,057.4)
Beginning Cumulative Surplus (Deficit) Associated with Activities	1,905,755.7	(176,057.4)	1,773,758.9	2,081,813.1
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>1,789,821.4</b>	<b>(115,934.3)</b>	<b>2,058,100.6</b>	<b>1,905,755.7</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	3,656,659.9	(237,914.2)	3,646,797.1	3,894,574.1
Information Resource Assets	16,506.9	(2,493.1)	17,927.6	19,000.0
Total Fixed Assets	3,673,166.8	(240,407.3)	3,664,724.7	3,913,574.1
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>3,673,166.8</b>	<b>(240,407.3)</b>	<b>3,664,724.7</b>	<b>3,913,574.1</b>
Financing Fund Loan Balance	(30,553,828.1)	(1,617,742.8)	(27,606,291.1)	(28,936,085.3)
Balance of Advances to (from) the General Fund	757,154.2	(745,803.7)	-	1,502,957.9
<b>Total</b>	<b>(29,796,673.9)</b>	<b>(2,363,546.5)</b>	<b>(27,606,291.1)</b>	<b>(27,433,127.4)</b>

<sup>1</sup> Including an amount of \$389.0 million in transfer expenditures and transfer revenues from the responsible department stemming from the 2024-2025 Budget measures and additional expenditures following the change in the application of the accounting standard on transfer payments added to the 2024-2025 forecast results

<sup>2</sup> Including \$113.8 million in 2024-2025 probable expenditure and \$302.6 million in 2025-2026 from the Electrification and Climate Change Fund

<sup>3</sup> This contribution is provided for in the Transport Act (CQLR, chapter T-12) and the amount is calculated according to the parameters set out in the Regulation respecting the contribution of motorists to public transit.

**RESULTS FOR THE 2023-2024 FISCAL YEAR**

The excess expenditures of \$87.1 million are due mainly to a Superior Court judgment ordering the Gouvernement du Québec to pay taxi cab owners for the loss in value of their permits, and a decrease in transfer expenditures.

The excess investments of \$598.8 million are due mainly to the carrying out of additional work on the road network to that initially planned.

**Land Transportation Network Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	1,382,368.9	1,546,811.6	
Transfers from Other Reporting Entities of the Gouvernement du Québec	393,248.7	411,445.8	
Taxes on Consumption	2,067,000.0	2,137,649.2	
Duties and Permits	1,367,936.0	1,402,321.4	
Miscellaneous Revenue	254,518.6	193,645.2	
Transfers from the Federal Government	400,735.1	191,066.1	
<b>Total Revenues</b>	<b>5,865,807.3</b>	<b>5,882,939.3</b>	
<b>EXPENDITURES</b>			
Remuneration	323,383.3	359,162.6	
Operating	2,098,981.7	2,308,132.7	
Transfer	2,738,553.1	2,348,932.1	
Doubtful Accounts and Other Allowances	8,735.5	8,797.4	
Total Expenditures Excluding Debt Service	5,169,653.6	5,025,024.8	
Debt Service	871,858.0	927,587.8	
<b>Total Expenditures</b>	<b>6,041,511.6</b>	<b>5,952,612.6</b>	
Contribution for public transportation from motorists	(92,848.7)	(85,078.6)	
Downward variation in creditors and fees payable	-	168,214.0	
<b>Total expenditures to be approved</b>	<b>5,948,662.9</b>	<b>6,035,748.0</b>	<b>87,085.1</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(175,704.3)	(69,673.3)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	1,322,690.9	1,528,767.7	
<b>Adjustments to previous fiscal years related to the change in the accounting standard</b>	<b>-</b>	<b>-</b>	
Revenues	-	748,191.7	
Expenditures	-	125,472.8	
Total adjustments	-	622,718.9	
Adjusted Beginning Cumulative Surplus (Deficit)	1,322,690.9	2,151,486.6	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>1,146,986.6</b>	<b>2,081,813.3</b>	

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**Transports et Mobilité durable**

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	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	3,119,115.5	3,591,680.7	
Information Resource Assets	22,460.5	23,178.0	
Total Fixed Assets	3,141,576.0	3,614,858.7	
Loans, Investments, Advances and Other Costs	-	125,472.8	
<b>Total Investments</b>	<b>3,141,576.0</b>	<b>3,740,331.5</b>	<b>598,755.5</b>

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## Budget of the Bodies Other than Budget-funded Bodies

### Forecast revenues and expenditures

(thousands of dollars)

Bodies Other than Budget-funded Bodies	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Mobilité Infra Québec	6,205.0	6,205.0	-	-
Société de l'assurance automobile du Québec	431,395.0	517,062.0	348,830.0	498,150.0
Société des Traversiers du Québec	303,956.8	315,576.5	298,879.3	310,921.9
<b>Total</b>	<b>741,556.8</b>	<b>838,843.5</b>	<b>647,709.3</b>	<b>809,071.9</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Bodies Other than Budget-funded Bodies	Expenditures	Investments
Société de l'assurance automobile du Québec		
Other variations	(5,000.0)	-
Société des Traversiers du Québec		
Other variations	(1,280.1)	6,558.1
<b>Total</b>	<b>(6,280.1)</b>	<b>6,558.1</b>

## Transports et Mobilité durable

### Mobilité Infra Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from Other Reporting Entities of the Gouvernement du Québec	6,205.0	6,205.0	-	-
<b>Total Revenues</b>	<b>6,205.0</b>	<b>6,205.0</b>	-	-
<b>EXPENDITURES</b>				
Remuneration	3,244.0	3,244.0	-	-
Operating	2,961.0	2,961.0	-	-
Total Expenditures Excluding Debt Service	6,205.0	6,205.0	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>6,205.0</b>	<b>6,205.0</b>	-	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	-	-	-	-
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	-	-	-	-
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	1,580.0	1,580.0	-	-
Information Resource Assets	441.0	441.0	-	-
Total Fixed Assets	2,021.0	2,021.0	-	-
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>2,021.0</b>	<b>2,021.0</b>	-	-
Financing Fund Loan Balance	(1,662.0)	(1,662.0)	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(1,662.0)</b>	<b>(1,662.0)</b>	-	-

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

Forecast Results for the 2025-2026 Fiscal Year

(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	12,250.0	-	12,250.0	12,250.0
Duties and Permits	231,120.0	7,236.0	110,283.0	223,884.0
Miscellaneous Revenue	188,025.0	75,329.0	191,742.0	112,696.0
<b>Total Revenues</b>	<b>431,395.0</b>	<b>82,565.0</b>	<b>314,275.0</b>	<b>348,830.0</b>
<b>EXPENDITURES</b>				
Remuneration	250,628.0	9,469.0	235,229.0	241,159.0
Operating	232,824.0	12,021.0	219,985.0	220,803.0
Transfer	11,041.0	(123.0)	9,983.0	11,164.0
Doubtful Accounts and Other Allowances	995.0	-	332.0	995.0
Total Expenditures Excluding Debt Service	495,488.0	21,367.0	465,529.0	474,121.0
Debt Service	21,574.0	(2,455.0)	25,842.0	24,029.0
<b>Total Expenditures</b>	<b>517,062.0</b>	<b>18,912.0</b>	<b>491,371.0</b>	<b>498,150.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(85,667.0)	63,653.0	(177,096.0)	(149,320.0)
Beginning Cumulative Surplus (Deficit) Associated with Activities	(544,572.0)	(149,320.0)	(412,349.0)	(395,252.0)
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>(630,239.0)</b>	<b>(85,667.0)</b>	<b>(589,445.0)</b>	<b>(544,572.0)</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	15,000.0	(4,593.0)	22,217.0	19,593.0
Information Resource Assets	25,934.0	(28,333.0)	24,606.0	54,267.0
Total Fixed Assets	40,934.0	(32,926.0)	46,823.0	73,860.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>Total Investments</b>	<b>40,934.0</b>	<b>(32,926.0)</b>	<b>46,823.0</b>	<b>73,860.0</b>
Financing Fund Loan Balance	(764,320.0)	(36,232.0)	(633,269.0)	(728,088.0)
Loan Balance for Other Entities	(6,676.0)	600.0	(7,338.0)	(7,276.0)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(770,996.0)</b>	<b>(35,632.0)</b>	<b>(640,607.0)</b>	<b>(735,364.0)</b>

## Transports et Mobilité durable

### Société des Traversiers du Québec

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results <sup>1</sup> (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	250,762.2	4,604.2	225,808.1	246,158.0
Transfers from Other Reporting Entities of the Gouvernement du Québec	22,500.7	5,433.8	13,631.6	17,066.9
Miscellaneous Revenue	30,693.9	(4,960.5)	30,154.4	35,654.4
<b>Total Revenues</b>	<b>303,956.8</b>	<b>5,077.5</b>	<b>269,594.1</b>	<b>298,879.3</b>
<b>EXPENDITURES</b>				
Remuneration	74,708.1	2,182.9	67,809.2	72,525.2
Operating	165,975.7	5,932.6	172,149.5	160,043.1
Transfer	57,883.9	(591.3)	51,458.2	58,475.2
Total Expenditures Excluding Debt Service	298,567.7	7,524.2	291,416.9	291,043.5
Debt Service	17,008.8	(2,869.6)	19,650.6	19,878.4
<b>Total Expenditures</b>	<b>315,576.5</b>	<b>4,654.6</b>	<b>311,067.5</b>	<b>310,921.9</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	(11,619.7)	422.9	(41,473.4)	(12,042.6)
Beginning Cumulative Surplus (Deficit) Associated with Activities	662,015.6	(12,042.6)	660,718.0	674,058.2
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>650,395.9</b>	<b>(11,619.7)</b>	<b>619,244.6</b>	<b>662,015.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	63,871.4	13,751.9	50,119.5	50,119.5
Information Resource Assets	467.4	(196.5)	663.8	663.9
Total Fixed Assets	64,338.8	13,555.4	50,783.3	50,783.4
Loans, Investments, Advances and Other Costs	365.4	(38.2)	403.6	403.6
<b>Total Investments</b>	<b>64,704.2</b>	<b>13,517.2</b>	<b>51,186.9</b>	<b>51,187.0</b>
Financing Fund Loan Balance	(518,225.7)	147,643.3	(684,407.7)	(665,869.0)
Loan Balance for Other Entities	(25,551.4)	-	(25,551.4)	(25,551.4)
Balance of Advances to (from) the General Fund	-	-	-	-
<b>Total</b>	<b>(543,777.1)</b>	<b>147,643.3</b>	<b>(709,959.1)</b>	<b>(691,420.4)</b>

<sup>1</sup> Including an amount of \$10.1 million in operating expenses and transfer revenues from the department responsible arising from 2024-2025 Budget measures and including an amount of \$13.0 million in fixed assets other than information resources arising from other variations added to the 2024-2025 forecast results

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Disaster Mitigation and Adaptation Fund for transportation projects	21,616.7	21,616.7	17,208.9	17,208.9
Training, partnership and organization of special events	-	7,523.4	3,130.4	5,182.5
<b>Total</b>	<b>21,616.7</b>	<b>29,140.1</b>	<b>20,339.3</b>	<b>22,391.4</b>



# TRAVAIL

## 2025-2026 Consolidated Expenditures of the Portfolio<sup>1</sup>

(millions of dollars)

	Expenditures of the Portfolio (1)	Debt Service (2)	Total (3)=(1)+(2)	Budget Measures and Others <sup>2</sup> (4)
<b>Department</b>				
Travail	35.9	-	35.9	-
<b>Subtotal</b>	<b>35.9</b>	<b>-</b>	<b>35.9</b>	<b>-</b>
<b>Special Fund</b>				
Administrative Labour Tribunal Fund	111.2	0.3	111.5	-
<b>Subtotal</b>	<b>111.2</b>	<b>0.3</b>	<b>111.5</b>	<b>-</b>
<b>Body Other than a Budget-funded Body</b>				
Régie du bâtiment du Québec	100.2	-	100.2	-
<b>Subtotal</b>	<b>100.2</b>	<b>-</b>	<b>100.2</b>	<b>-</b>
<b>Defined-purpose Accounts</b>				
Financing of the Bureau d'évaluation médicale	13.0	-	13.0	-
Training, partnership and organization of special events	2.9	-	2.9	-
<b>Subtotal</b>	<b>15.9</b>	<b>-</b>	<b>15.9</b>	<b>-</b>
<b>Consolidation Adjustment and Others<sup>3</sup></b>	<b>(23.3)</b>	<b>-</b>	<b>(23.3)</b>	<b>-</b>
<b>Total</b>	<b>240.0</b>	<b>0.3</b>	<b>240.3</b>	<b>-</b>
Budget Measures and Others <sup>2</sup>	-			
<b>Portfolio Expenditures (Including Budget Measures)</b>	<b>240.0</b>			
<b>Variation in Portfolio Expenditures from Expenditures Set Out in 2024-2025<sup>3</sup> (%)</b>	<b>3.9</b>			

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

<sup>2</sup> Where applicable, for the Department, these are the 2025-2026 Budget measures integrated into the Contingency Fund and for Special Funds and bodies other than budget-funded bodies, 2025-2026 Budget measures and other variations added to forecast expenditures.

<sup>3</sup> Source: Ministère des Finances

## Department Budget and Appropriations

### Breakdown by Program

(thousands of dollars)

	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Labour	35,944.2	500.0	4,761.0	<b>40,205.2</b>	37,405.7
Less:					
Permanent Appropriations				<b>10.3</b>	10.3
<b>Appropriations to be Voted</b>				<b>40,194.9</b>	37,395.4

### Allotment by Supercategory

(thousands of dollars)

	2025-2026	2024-2025
<b>Expenditure Budget</b>		
Remuneration	<b>11,009.5</b>	8,776.5
Operating	<b>7,382.5</b>	6,382.5
Allocation to a Special Fund	<b>5,859.0</b>	5,725.3
Transfer	<b>11,692.5</b>	16,320.0
Doubtful Accounts and Other Allowances	<b>0.7</b>	0.7
<b>Total</b>	<b>35,944.2</b>	<b>37,205.0</b>
<b>Capital Budget</b>		
Fixed Assets Other than Information Resources	<b>4,085.0</b>	485.0
Information Resource Assets	<b>675.0</b>	214.7
Loans, Investments, Advances and Other Costs	<b>1.0</b>	1.0
<b>Total</b>	<b>4,761.0</b>	<b>700.7</b>

**Breakdown by Department**  
(thousands of dollars)

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	<u>2025-2026</u>	<u>2024-2025</u>
<b>Expenditure Budget</b>		
Department	<b>35,944.2</b>	37,205.0
<b>Total</b>	<b>35,944.2</b>	<b>37,205.0</b>
<b>Capital Budget</b>		
Department	<b>4,761.0</b>	700.7
<b>Total</b>	<b>4,761.0</b>	<b>700.7</b>

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## Travail

### PROGRAM 1 Labour

(thousands of dollars)

Elements	2025-2026 Expenditure Budget	Less: Expenditures not Requiring Appropriations	Plus: Capital Budget	2025-2026 Appro- priations	2024-2025 Appro- priations
1. Governance and Administration	4,678.6	500.0	4,761.0	8,939.6	4,009.9
2. Labour Relations and Policies	25,406.6	-	-	25,406.6	27,670.5
3. Administrative Labour Tribunal	5,859.0	-	-	5,859.0	5,725.3
	<b>35,944.2</b>	<b>500.0</b>	<b>4,761.0</b>	<b>40,205.2</b>	<b>37,405.7</b>
Less:					
Permanent Appropriations					
Executive Power Act, (CQLR, chapter E-18)					
Element 1				9.6	9.6
Financial Administration Act, (CQLR, chapter A-6.001)					
Element 2				0.7	0.7
<b>Appropriations to be Voted</b>				<b>40,194.9</b>	<b>37,395.4</b>

The purpose of this program is to develop, implement, supervise and coordinate the execution of policies and measures regarding to minimum working conditions and labour relations.

### Allotment by Supercategory (thousands of dollars)

	Elements			2025-2026	2024-2025
	1	2	3		
<b>Expenditure Budget</b>					
Remuneration	3,527.6	7,481.9	-	11,009.5	8,776.5
Operating	961.0	6,421.5	-	7,382.5	6,382.5
Allocation to a Special Fund	-	-	5,859.0	5,859.0	5,725.3
Transfer	190.0	11,502.5	-	11,692.5	16,320.0
Doubtful Accounts and Other Allowances	-	0.7	-	0.7	0.7
	<b>4,678.6</b>	<b>25,406.6</b>	<b>5,859.0</b>	<b>35,944.2</b>	<b>37,205.0</b>
<b>Capital Budget</b>					
Fixed Assets Other than Information Resources	4,085.0	-	-	4,085.0	485.0
Information Resource Assets	675.0	-	-	675.0	214.7
Loans, Investments, Advances and Other Costs	1.0	-	-	1.0	1.0
	<b>4,761.0</b>	<b>-</b>	<b>-</b>	<b>4,761.0</b>	<b>700.7</b>

## APPROPRIATIONS ALLOCATED TO A SPECIAL FUND

(thousands of dollars)

	2025-2026	2024-2025
<b>Program 1 - Labour</b>		
Administrative Labour Tribunal Fund	5,859.0	5,725.3
<b>Total</b>	<b>5,859.0</b>	<b>5,725.3</b>

### Allotment by Expenditure Category

(thousands of dollars)

	2025-2026	2024-2025
Remuneration	4,906.3	4,777.6
Operating	952.7	947.7
<b>Total</b>	<b>5,859.0</b>	<b>5,725.3</b>

## TRANSFER APPROPRIATIONS

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
<b>Program 1 - Labour</b>		
Commission des normes, de l'équité, de la santé et de la sécurité du travail	<b>10,902.5</b>	15,530.0
Other Transfer Appropriations	<b>790.0</b>	790.0
<b>Total Program 1</b>	<b>11,692.5</b>	<b>16,320.0</b>
<b>Total</b>	<b>11,692.5</b>	<b>16,320.0</b>

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### Allotment by Beneficiary

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Government Enterprises and Bodies	<b>10,902.5</b>	15,530.0
Non-profit Bodies	<b>790.0</b>	790.0
<b>Total</b>	<b>11,692.5</b>	<b>16,320.0</b>

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### Allotment by Expenditure Category

(thousands of dollars)

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	<b>2025-2026</b>	<b>2024-2025</b>
Support	<b>11,692.5</b>	16,320.0
<b>Total</b>	<b>11,692.5</b>	<b>16,320.0</b>

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## Special Fund Budget

### Forecast revenues and expenditures

(thousands of dollars)

Special Fund	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Administrative Labour Tribunal Fund	111,461.0	111,461.0	102,090.0	102,090.0
<b>Total</b>	<b>111,461.0</b>	<b>111,461.0</b>	<b>102,090.0</b>	<b>102,090.0</b>

### Budget measures and other variations added to the forecast to be approved for the 2025-2026 fiscal year

(thousands of dollars)

Special Fund	Expenditures	Investments
Administrative Labour Tribunal Fund		
Other variations	-	(1,500.0)
<b>Total</b>	<b>-</b>	<b>(1,500.0)</b>

### Expenditures and Investments Forecast to be Approved for the 2025-2026 Fiscal Year

(thousands of dollars)

Special Fund	Expenditures	Investments
Administrative Labour Tribunal Fund	111,461.0	5,066.0
<b>Total to be Approved</b>	<b>111,461.0</b>	<b>5,066.0</b>

## Travail

### Administrative Labour Tribunal Fund

Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	2025-2026 Forecast Results (1)	Variation F/A of Probable Results (2) = (1) - (4)	2024-2025 Forecast Results (3)	2024-2025 Probable Results (4)
<b>REVENUES</b>				
Transfers from the Responsible Department	5,859.0	152.1	5,625.9	5,706.9
Transfers from Other Reporting Entities of the Gouvernement du Québec	33.7	-	33.7	33.7
Miscellaneous Revenue	105,568.3	9,218.9	96,430.4	96,349.4
<b>Total Revenues</b>	<b>111,461.0</b>	<b>9,371.0</b>	<b>102,090.0</b>	<b>102,090.0</b>
<b>EXPENDITURES</b>				
Remuneration	88,600.0	7,010.0	80,900.0	81,590.0
Operating	22,556.0	2,305.0	20,917.0	20,251.0
Total Expenditures Excluding Debt Service	111,156.0	9,315.0	101,817.0	101,841.0
Debt Service	305.0	56.0	273.0	249.0
<b>TOTAL EXPENDITURES TO BE APPROVED</b>	<b>111,461.0</b>	<b>9,371.0</b>	<b>102,090.0</b>	<b>102,090.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	-	-	-
Beginning Cumulative Surplus (Deficit) Associated with Activities	11,487.6	-	11,487.6	11,487.6
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>11,487.6</b>	<b>-</b>	<b>11,487.6</b>	<b>11,487.6</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	4,366.0	4,041.0	2,100.0	325.0
Information Resource Assets	2,200.0	1,200.0	1,000.0	1,000.0
Total Fixed Assets	6,566.0	5,241.0	3,100.0	1,325.0
Loans, Investments, Advances and Other Costs	-	-	-	-
<b>TOTAL INVESTMENTS TO BE APPROVED</b>	<b>6,566.0</b>	<b>5,241.0</b>	<b>3,100.0</b>	<b>1,325.0</b>
Financing Fund Loan Balance	-	-	-	-
Balance of Advances to (from) the General Fund	6,837.8	(4,662.2)	11,157.0	11,500.0
<b>Total</b>	<b>6,837.8</b>	<b>(4,662.2)</b>	<b>11,157.0</b>	<b>11,500.0</b>

**RESULTS FOR THE 2023-2024 FISCAL YEAR****Administrative Labour Tribunal Fund**

Excess Expenditures and Investments for the 2023-2024 Fiscal Year  
(thousands of dollars)

	<b>Forecast Results</b>	<b>Actual Results</b>	<b>Excess to be Approved</b>
<b>REVENUES</b>			
Transfers from the Responsible Department	5,800.7	5,767.0	
Transfers from Other Reporting Entities of the Gouvernement du Québec	33.7	-	
Miscellaneous Revenue	92,133.5	86,077.3	
<b>Total Revenues</b>	<b>97,967.9</b>	<b>91,844.3</b>	
<b>EXPENDITURES</b>			
Remuneration	76,481.9	74,019.3	
Operating	21,178.0	17,554.0	
Doubtful Accounts and Other Allowances	-	1.1	
Total Expenditures Excluding Debt Service	97,659.9	91,574.4	
Debt Service	308.0	270.0	
<b>Total Expenditures</b>	<b>97,967.9</b>	<b>91,844.4</b>	-
Surplus (Deficit) Associated with Activities for the Fiscal Year	-	(0.1)	
Beginning Cumulative Surplus (Deficit) Associated with Activities	11,487.6	11,487.6	
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>11,487.6</b>	<b>11,487.5</b>	
<b>INVESTMENTS</b>			
Fixed Assets:			
Other than Information Ressources	2,525.0	39.4	
Information Resource Assets	1,000.0	1,083.9	
Total Fixed Assets	3,525.0	1,123.3	
Loans, Investments, Advances and Other Costs	-	-	
<b>Total Investments</b>	<b>3,525.0</b>	<b>1,123.3</b>	-

## Budget of the Body Other than a Budget-funded Body

### Forecast revenues and expenditures

(thousands of dollars)

Body Other than a Budget-funded Body	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Régie du bâtiment du Québec	111,626.0	100,226.0	108,982.0	93,488.0
<b>Total</b>	<b>111,626.0</b>	<b>100,226.0</b>	<b>108,982.0</b>	<b>93,488.0</b>

### Budget measures and other variations added to the forecast for the 2025-2026 fiscal year

(thousands of dollars)

Body Other than a Budget-funded Body	Expenditures	Investments
Régie du bâtiment du Québec		
Other variations	-	(1,145.2)
<b>Total</b>	<b>-</b>	<b>(1,145.2)</b>

**Régie du bâtiment du Québec**Forecast Results for the 2025-2026 Fiscal Year  
(thousands of dollars)

	<b>2025-2026 Forecast Results (1)</b>	<b>Variation F/A of Probable Results (2) = (1) - (4)</b>	<b>2024-2025 Forecast Results (3)</b>	<b>2024-2025 Probable Results (4)</b>
<b>REVENUES</b>				
Transfers from the Responsible Department	1,800.0	(1,073.4)	2,800.0	2,873.4
Duties and Permits	99,867.0	4,440.0	93,600.0	95,427.0
Miscellaneous Revenue	9,959.0	(722.6)	10,100.0	10,681.6
<b>Total Revenues</b>	<b>111,626.0</b>	<b>2,644.0</b>	<b>106,500.0</b>	<b>108,982.0</b>
<b>EXPENDITURES</b>				
Remuneration	63,121.0	1,697.0	58,578.0	61,424.0
Operating	36,755.0	4,991.0	35,492.0	31,764.0
Transfer	150.0	50.0	400.0	100.0
Doubtful Accounts and Other Allowances	200.0	-	400.0	200.0
Total Expenditures Excluding Debt Service	100,226.0	6,738.0	94,870.0	93,488.0
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>100,226.0</b>	<b>6,738.0</b>	<b>94,870.0</b>	<b>93,488.0</b>
Surplus (Deficit) Associated with Activities for the Fiscal Year	11,400.0	(4,094.0)	11,630.0	15,494.0
Beginning Cumulative Surplus (Deficit) Associated with Activities	247,472.3	15,494.0	226,880.0	231,978.3
<b>Ending Cumulative Surplus (Deficit) Associated with Activities</b>	<b>258,872.3</b>	<b>11,400.0</b>	<b>238,510.0</b>	<b>247,472.3</b>
<b>INVESTMENTS</b>				
Fixed Assets:				
Other than Information Ressources	3,027.0	1,474.0	4,435.0	1,553.0
Information Resource Assets	5,564.0	4,107.0	7,050.0	1,457.0
Total Fixed Assets	8,591.0	5,581.0	11,485.0	3,010.0
Loans, Investments, Advances and Other Costs	8,000.0	(12,000.0)	6,000.0	20,000.0
<b>Total Investments</b>	<b>16,591.0</b>	<b>(6,419.0)</b>	<b>17,485.0</b>	<b>23,010.0</b>
Financing Fund Loan Balance	-	-	-	-
Loan Balance for Other Entities	-	-	-	-
Balance of Advances to (from) the General Fund	27,579.4	320.5	27,423.0	27,258.9
<b>Total</b>	<b>27,579.4</b>	<b>320.5</b>	<b>27,423.0</b>	<b>27,258.9</b>

## Budget for defined-purpose accounts

### Forecast revenues and expenditures

(thousands of dollars)

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Defined-purpose Accounts	2025-2026		2024-2025	
	Revenues	Expenditures	Revenues	Expenditures
Financing of the Bureau d'évaluation médicale	13,049.0	13,049.0	9,253.8	9,253.8
Training, partnership and organization of special events	2,894.0	2,894.0	1,365.4	1,365.4
<b>Total</b>	<b>15,943.0</b>	<b>15,943.0</b>	<b>10,619.2</b>	<b>10,619.2</b>

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