

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

2026 • 2027



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

2026 • 2027

for the fiscal year ending March 31, 2027

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

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Annual Expenditure Management Plans of the Departments and Bodies
Expenditure Budget 2026-2027

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**EXPLANATORY
NOTES**

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

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

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

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

The volume is divided into two sections.

The first section presents the summary for the 2026-2027 Expenditure Budget. This summary covers the total budgetary expenditures. The second section presents the annual expenditure management plans for each of the departmental portfolios, consisting of four subsections reporting key portfolio data, mission, resource allocation and actions undertaken by the Department to achieve the objectives set out in the strategic plan and, where applicable, two additional subsections presenting budget information for special funds and bodies other than budget-funded bodies, as well as those of budget-funded bodies in an appendix.

The following is presented for each departmental portfolio:

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

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

FIRST SECTION: SUMMARY OF THE EXPENDITURE BUDGET

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

The section consists of an "Expenditure Budget" table, which compares the 2026-2027 Expenditure Budget, including the elements integrated into the Contingency Fund, i.e. 2026-2027 Budget measures and subsidized infrastructure, to the comparative 2025-2026 probable expenditure, which excludes 2026-2027 non-recurring budget items. The variations are presented with and without the effects of subsidized infrastructure.

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

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

SNAPSHOT OF THE PORTFOLIO

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

MINISTER'S PORTFOLIO

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

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

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

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

Expenditure Budget

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

The section ends with the following tables:

- an "Expenditure Budget by Program" table, which compares the 2026-2027 Expenditure Budget to the 2025-2026 probable expenditure and which presents a 2025-2026 comparative budget, including a comparison to the total elements integrated into the Contingency Fund as well as the elements with no recurrence in the 2026-2027 Budget, if applicable;
- if applicable, an "Elements Integrated into the Contingency Fund" table detailing these elements, i.e. 2026-2027 Budget measures and subsidized infrastructure or a table showing 2026-2027 Budget measures integrated into the expenditure budget.

Capital Budget

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

The section ends with the following table "Capital Budget" table that compares the 2026-2027 capital budget to the 2025-2026 capital budget for fixed assets other than information resources, information resources assets, as well as loans, investments, advances and other costs.

BUDGETARY CHOICES

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

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

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

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

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

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

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

This information consists of the explanation of significant variations in revenues, expenditures, and investments for each of the special funds and bodies other than budget-funded bodies in the portfolio for the 2026-2027 and 2025-2026 fiscal years.

The subsection ends with the following tables:

- a "Special Fund Revenues, Expenditures and Investments" table, which compares the revenues, expenditures and investments for each of the special funds, as well as the financial contribution from the Department responsible for 2026-2027 and 2025-2026 fiscal years and, if applicable, the total of the 2026-2027 Budget measures and other variations added to the forecast expenditures and investments to be approved by the National Assembly;
- a "Revenues, Expenditures and Investments of Bodies Other than Budget-funded Bodies" table, which compares the revenues, expenditures, and investments for each of the bodies other than budget-funded bodies, as well as the financial contribution from the Department responsible for 2026-2027 and 2025-2026 fiscal years and, where applicable, the total of the 2026-2027 Budget measures and other variations added to the forecast expenditures and investments.

BUDGET-FUNDED BODIES

This subsection is intended to be an appendix, when required, presenting an "Expenditures of Budget-funded Bodies" table that provides the names of the budget-funded bodies of the portfolio, their expenditure budget for the 2026-2027 fiscal year, and the probable expenditure for the 2025-2026 fiscal year.

3. CHANGES TO THE PRESENTATION STRUCTURE OF PORTFOLIOS

The presentation structure of the 2026-2027 Expenditure Budget has been adjusted from the structure in effect in the 2025-2026 fiscal year. These changes may be for a department or a budget-funded body and concern the programs or program elements that comprise them, as well as certain special funds, bodies other than budget-funded bodies or defined-purpose accounts. This, in particular, is to reflect the changes to status, name as well as new government orientations or internal restructurings.

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

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

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

**SUMMARY OF THE
EXPENDITURE BUDGET**

Summary of the Expenditure Budget

Expenditure Budget¹

(millions of dollars)

	2026-2027 Expenditure Budget	Elements Integrated into the Contingency Fund		2026-2027 Expenditure Budget (Including Elements)	2025-2026 Probable Expenditures
		Budget Measures	Subsidized Infrastructures		
National Assembly ²	205.1	-	-	205.1	197.1
Persons Appointed by the National Assembly ²	301.5	-	-	301.5	173.5
Affaires municipales et Habitation	3,588.5	212.5	1,312.6	5,113.6	3,838.2
Agriculture, Pêcheries et Alimentation	1,251.2	20.0	24.9	1,296.1	1,263.1
Conseil du trésor, Administration gouvernementale et Efficacité de l'État ^{3,4}	17,441.9	(1,842.3)	(11,169.8)	4,429.8	15,848.4
Conseil exécutif ³	608.4	-	17.7	626.1	611.2
Culture et Communications	855.4	91.2	418.9	1,365.5	887.3
Cybersécurité et Numérique	175.7	36.0	68.1	279.8	308.2
Économie, Innovation et Énergie	1,988.8	22.7	156.5	2,168.1	2,246.7
Éducation	20,272.0	249.9	3,368.3	23,890.2	20,232.4
Emploi et Solidarité sociale	5,178.1	134.4	-	5,312.5	5,314.2
Enseignement supérieur	9,313.8	39.2	1,198.0	10,551.0	8,996.5
Environnement, Lutte contre les changements climatiques, Faune et Parcs	535.5	15.6	21.3	572.4	529.0
Famille	4,726.6	22.4	243.8	4,992.8	4,520.0
Finances ³	189.3	7.9	-	197.2	149.6
Immigration, Francisation et Intégration ³	797.6	2.6	-	800.2	572.6
Justice	1,597.8	82.7	6.9	1,687.4	1,796.6
Langue française	82.1	1.3	0.0	83.4	85.8
Relations internationales et Francophonie	144.0	-	-	144.0	155.8
Ressources naturelles et Forêts	503.5	168.8	154.9	827.3	611.4
Santé et Services sociaux	60,099.7	479.1	3,536.3	64,115.1	58,269.0
Sécurité publique	1,974.2	197.9	36.3	2,208.4	2,506.1
Tourisme	116.0	21.3	290.3	427.6	139.3
Transports et Mobilité durable	2,613.4	36.8	315.1	2,965.4	2,980.0
Travail	28.9	-	-	28.9	45.7
Reallocation of government expenditures during the fiscal year	(600.0)	-	-	(600.0)	-
Program Spending	133,989.2	-	-	133,989.2	132,277.7
Debt Service	7,195.2	-	-	7,195.2	7,056.4
Budget Expenditures	141,184.4	-	-	141,184.4	139,334.1

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

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

³ This portfolio contains one or more provisions allowing transfers of appropriations to other portfolios and the expenditures recorded therein in 2025-2026 take into account transfers to any portfolio.

	Subsidized infrastructure integrated into the Contingency Fund	Non-recurring budget items 2026-2027 ⁵	2025-2026 Comparative Probable Expenditure	Variation excluding infrastructure		Variation including infrastructure	
				\$ million	%	\$ million	%
National Assembly	-	-	197.1	8.0	4.1	8.0	4.1
Persons Appointed by the National Assembly	-	-	173.5	128.0	73.7	128.0	73.7
Affaires municipales et Habitation	1,159.5	(123.3)	4,874.5	86.1	2.3	239.1	4.9
Agriculture, Pêcheries et Alimentation	18.6	(16.3)	1,265.4	24.3	2.0	30.6	2.4
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	(12,996.2)	489.9	3,342.1	1,081.7	7.5	1,087.7	32.5
Conseil exécutif	22.3	(8.1)	625.4	5.3	0.9	0.7	0.1
Culture et Communications	367.8	(6.4)	1,248.7	65.8	7.5	116.8	9.4
Cybersécurité et Numérique	59.7	-	367.8	(96.5)	(31.3)	(88.1)	(23.9)
Économie, Innovation et Énergie	235.2	(500.7)	1,981.1	175.3	9.5	187.0	9.4
Éducation	3,323.9	(157.7)	23,398.6	447.2	2.2	491.5	2.1
Emploi et Solidarité sociale	-	(61.6)	5,252.6	59.9	1.1	59.9	1.1
Enseignement supérieur	1,185.4	(121.6)	10,060.3	478.1	5.4	490.7	4.9
Environnement, Lutte contre les changements climatiques, Faune et Parcs	5.3	-	534.3	22.2	4.2	38.1	7.1
Famille	277.2	(9.2)	4,788.0	238.2	5.3	204.7	4.3
Finances	-	41.7	191.3	5.8	3.1	5.8	3.1
Immigration, Francisation et Intégration	-	230.5	803.1	(2.9)	(0.4)	(2.9)	(0.4)
Justice	4.8	(136.0)	1,665.4	19.9	1.2	22.0	1.3
Langue française	0.1	(3.2)	82.7	0.8	0.9	0.7	0.9
Relations internationales et Francophonie	-	(3.7)	152.2	(8.2)	(5.4)	(8.2)	(5.4)
Ressources naturelles et Forêts	74.4	(22.3)	663.5	83.2	14.1	163.8	24.7
Santé et Services sociaux	3,861.6	(21.8)	62,108.8	2,331.6	4.0	2,006.3	3.2
Sécurité publique	22.8	(315.9)	2,213.0	(18.1)	(0.8)	(4.6)	(0.2)
Tourisme	364.5	(2.8)	501.0	0.9	0.7	(73.3)	(14.6)
Transports et Mobilité durable	2,013.1	(1,980.0)	3,013.1	(79.7)	(2.9)	(47.7)	(1.6)
Travail	-	(11.4)	34.4	(5.5)	(15.9)	(5.5)	(15.9)
Reallocation of government expenditures during the fiscal year	-	-	-	(600.0)	-	(600.0)	-
Program Spending	-	(2,739.8)	129,537.9	4,451.3	3.4	4,451.3	3.4
Debt Service	-	-	7,056.4	138.8	2.0	138.8	2.0
Budget Expenditures	-	(2,739.8)	136,594.2	4,590.2	3.4	4,590.2	3.4

⁴ Excluding program 5 – Contingency Fund, the variation excluding subsidized infrastructure is \$49.5 million and the variation percentage is 3.3%. Including the subsidized infrastructure of \$9.1 million in 2026-2027 and \$12.2 million in 2025-2026, the variation is \$46.4 million and the variation percentage is 3.1%.

⁵ Details of non-recurring items in the 2026-2027 Budget can be found in the “Expenditure Management Strategy – Additional Information” volume.

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

AFFAIRES MUNICIPALES ET HABITATION

SNAPSHOT OF THE PORTFOLIO

<p>Municipal organization in 2025</p> <p>1,126</p> <p>local municipalities</p> <p>87 regional county municipalities</p> <p>2 metropolitan communities</p>	<p>2026-2036 Québec Infrastructure Plan</p> <p>\$7.3 billion</p> <p>for municipal infrastructure</p> <p>\$3.5 billion for social and community housing</p> <p>\$143.3 million for tourism and recreational infrastructure</p>	<p>Housing</p> <p>143,946</p> <p>low-rental and affordable housing units as at March 31, 2025</p> <p>85,461 Administrative Housing Tribunal hearings in 2024-2025</p>
<p>Regional and metropolitan development</p> <p>\$286.3 million</p> <p>in financial assistance under the Regions and Rurality Fund in 2026-2027</p> <p>\$17.0 million</p> <p>in financial assistance under the Fonds signature métropole in 2026-2027</p>	<p>Partnerships with local governments</p> <p>\$821.0 million</p> <p>in transfers to share in the one-point increase in Québec sales tax (QST) in 2026-2027</p> <p>\$695.4 million</p> <p>in transfers for compensation in lieu of taxes on public buildings in 2026-2027</p>	<p>Municipal integrity</p> <p>1,979</p> <p>cases opened pertaining to municipal integrity as a result of disclosures or investigations initiated by the Commission municipale in 2024-2025</p> <p>98%</p> <p>of disclosures processed in 180 days or less</p>
<p>Land use</p> <p>280</p> <p>government notices regarding land use and development plans in 2024-2025</p> <p>\$360.4 million for the 2023-2027 Implementation Plan for the Politique nationale de l'architecture et de l'aménagement du territoire</p>	<p>Development of the Capitale-Nationale</p> <p>\$25.0 million</p> <p>in financial assistance under the Capitale-Nationale Region Fund in 2026-2027</p> <p>\$10.7 million in financial assistance under the Programme d'appui aux actions régionales in 2026-2027</p>	<p>Climate change</p> <p>10</p> <p>project offices for flooding</p> <p>\$31.4 million under the 2025-2030 Implementation Plan for the 2030 Plan for a Green Economy to carry out adaptation solutions for coastal erosion and flooding</p>

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

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

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

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

SPECIAL FUNDS

CAPITALE-NATIONALE REGION FUND

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

Revenues for the Capitale-Nationale Region Fund derive from appropriations allocated by Parliament to the minister responsible.

REGIONS AND RURALITY FUND

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

The RRF has five components:

- Component 1 – Regional outreach;
- Component 2 – Territorial development;
- Component 3 – Vitalization;

- Component 4 – Cooperation and municipal governance;
- Component 5 – Local businesses.

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

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

BODIES OTHER THAN BUDGET-FUNDED BODIES

COMMISSION DE LA CAPITALE NATIONALE DU QUÉBEC

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

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

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

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

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

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

SOCIÉTÉ D'HABITATION DU QUÉBEC

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

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

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the "Affaires municipales et Habitation" portfolio is set at \$3,588.5 million before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to the combined impact of the following elements:

- the greater financial impact in 2025-2026 of announced measures to support access to housing;
- the deferral to fiscal year 2027-2028 of the transfer granted to the Ville de Montréal for the 2027 municipal year under the Entente-cadre sur les engagements du gouvernement du Québec et de la Ville de Montréal pour la reconnaissance du statut particulier de la métropole;
- the increase in payments under the Québec sales tax (QST) one-point increase sharing program.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the "Expenditure Budget by Program" table.

This budget provides funding for the programs below.

PROGRAM 1

Support for Departmental Activities

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the abolition of intragovernment space rental rates.

PROGRAM 2

Municipal Infrastructure Modernization

This program provides financial support to municipalities to upgrade, replace, rehabilitate, improve or build drinking water and wastewater treatment infrastructures. It also covers community infrastructure and those designed to reduce or mitigate the impact of climate change, particularly flooding.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the increase in expenditures associated with certain infrastructure programs in 2025-2026.

PROGRAM 3

Tax transfers and support for municipalities

The purpose of this program is mainly to encompass tax measures and unconditional transfer programs to municipalities. It seeks to distribute an increase in part of the QST and allocate compensation to municipalities in lieu of taxes on property belonging to the Government and property belonging to the health and social services, education and higher education networks.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

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

PROGRAM 4

Development of the Regions and Territories

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the continuation of optimization measures aimed at returning to a balanced budget.

PROGRAM 5

Promotion and Development of Greater Montréal

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

The variation in the 2026-2027 expenditure budget compared with the 2025-2026 probable expenditure is due mainly to the deferral to fiscal year 2027-2028 of the transfer granted to the Ville de Montréal for the 2027 municipal year under the Entente-cadre sur les engagements du gouvernement du Québec et de la Ville de Montréal pour la reconnaissance du statut particulier de la métropole.

PROGRAM 6

Promotion and Development of the Capitale-Nationale

The purpose of this program is to develop and promote the Capitale-Nationale region by supporting the city of Québec 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 economic, social, cultural and tourism development.

No significant variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure was observed.

PROGRAM 7

Commission municipale du Québec

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

No significant variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure was observed.

PROGRAM 8

Housing

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to a greater financial impact in 2025-2026 of announced measures to support access to housing.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Support for Departmental Activities	83,573.4	(3,513.3)	85,055.8	87,086.7
2. Municipal Infrastructure Modernization	145,448.7	(8,128.3)	162,077.0	153,577.0
3. Tax transfers and support for municipalities	1,674,510.6	168,494.5	1,540,416.1	1,506,016.1
4. Development of the Regions and Territories	257,031.4	(11,136.5)	268,167.9	268,167.9
5. Promotion and Development of Greater Montréal	17,000.0	(113,225.3)	140,325.3	130,225.3
6. Promotion and Development of the Capitale-Nationale	67,247.2	598.4	66,648.8	66,648.8
7. Commission municipale du Québec	13,246.9	245.5	13,342.7	13,001.4
8. Housing	1,330,470.9	(283,032.8)	1,490,236.8	1,613,503.7
Subtotal	3,588,529.1	(249,697.8)	3,766,270.4	3,838,226.9
Elements integrated into the Contingency Fund:				
Budget Measures	212,500.0	212,500.0	-	-
Subsidized Infrastructures	1,312,578.1	153,074.0	1,159,504.1	1,159,504.1
Non-recurring budget items 2026-2027	-	123,254.5	-	(123,254.5)
Total	5,113,607.2	239,130.7	4,925,774.5	4,874,476.5

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Renovating the affordable housing stock	67,900.0
Financing the operating deficit for social housing	52,700.0
Renewing units under the Rent Supplement Program	44,500.0
Continuing the Residential Adaptation Assistance Program	22,500.0
Continuing to provide assistance to households that are homeless or seeking housing	7,700.0
Continuing the RénoRégion Program	5,900.0
Granting 1,000 new emergency rent supplement units in anticipation of July 1	5,100.0
Supporting the sustainable management of municipal water infrastructure	5,000.0
Continuing the revitalization of Montréal East	1,000.0
Continuing the Shelter Enhancement Program	200.0
Subtotal	212,500.0
Subsidized Infrastructures	1,312,578.1
Total	1,525,078.1

CAPITAL BUDGET

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

Capital Budget (thousands of dollars)

	2026-2027		2025-2026
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	615.0	125.0	490.0
Information Resource Assets	3,429.0	1,067.8	2,361.2
Loans, Investments, Advances and Other Costs	-	-	-
Total	4,044.0	1,192.8	2,851.2

BUDGETARY CHOICES

ORIENTATION 1 STRENGTHEN SUPPORT FOR MUNICIPAL BODIES

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

Proposed Actions

- Support municipalities in developing projects to assess and manage risks associated with flooding and coastal erosion;
- Provide financial support for municipal interventions aimed at preventing or limiting the impacts of flooding, including coastal flooding and coastal erosion;
- Provide financial support for climate change actions included in RCM climate plans;
- Support RCMs in the review of land use and development plans in the wake of the adoption of new government measures in land use planning;
- Support municipalities in the development of their water infrastructure asset management plans;

- Implement financial aid programs supported by the Blue Fund.

ORIENTATION 2

CREATE CONDITIONS CONDUCIVE TO COMMUNITY DEVELOPMENT

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

Proposed Actions

- Implement the Stratégie pour le renforcement de la gouvernance municipale, notably by promoting the Department's support services for intermunicipal cooperation and municipal groupings;
- Administer local and regional development programs and financial measures;
- Work with the departments and bodies concerned to ensure that land-use planning is given greater consideration in transformative government projects;
- Strengthen ties between regional administrative conferences (CARs) and the Table gouvernementale aux affaires territoriales by inviting CAR chairs to present their work.

ORIENTATION 3

OFFER A STIMULATING ENVIRONMENT

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

Proposed Actions

- Implement a staff engagement plan;
- Improve the governance and use of the Department's data;
- Begin implementation of unstructured data tagging as provided for in the security classification model for government digital data;
- Develop a computer module for transmitting data and approval documents for borrowing regulations;
- Pursue process improvement initiatives consistent with digital transformation projects.

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

SPECIAL FUNDS

CAPITALE-NATIONALE REGION FUND

No variation in revenues was observed.

No variation in expenditures was observed.

No investments are planned for 2026-2027.

REGIONS AND RURALITY FUND

The variation in revenues is due mainly to the decrease in the contribution of the departmental portfolio to the RRF in 2026-2027, resulting from the continuation of optimization measures aimed at returning to a balanced budget.

The variation in expenditure is due mainly to the postponement to 2026-2027 of expenditure planned for 2025-2026.

No investments are planned for 2026-2027.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Capitale-Nationale Region Fund					
Revenues	25,000.0	25,000.0	25,000.0	25,000.0	-
Expenditures	25,000.0	-	25,000.0	-	-
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Regions and Rurality Fund					
Revenues	261,831.4	257,031.4	271,213.7	268,167.9	(9,382.3)
Expenditures	286,339.7	-	271,334.9	-	15,004.8
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

COMMISSION DE LA CAPITALE NATIONALE DU QUÉBEC

The variation in revenues is due mainly to the increase in contributions from the departmental portfolio for executing subsidized public infrastructure projects included in the Québec Infrastructure Plan.

No significant variation in expenditures was observed.

The variation in investments is due mainly to the postponement of projects that were scheduled to be carried out in 2025-2026.

SOCIÉTÉ D'HABITATION DU QUÉBEC

The variation in revenues is due mainly to:

- the decrease in funding for the construction of new social and affordable housing, due to a greater financial impact in 2025-2026 of announced measures to support access to housing;
- the decrease in revenues from the Canada Mortgage and Housing Corporation.

The variation in expenditure is due mainly to the greater financial impact in 2025-2026 of announced measures to support access to housing.

The variation in investments is due mainly to an increase in investments to renovate housing stock belonging to the SHQ.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Commission de la capitale nationale du Québec					
Revenues	44,923.4	40,923.1	30,560.4	26,647.9	14,363.0
Expenditures	35,201.3	-	36,144.1	-	(942.8)
Investments	27,393.2	-	9,865.8	-	17,527.4
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(6,810.4)	-	-	-	(6,810.4)
Société d'habitation du Québec					
Revenues	2,491,969.0	1,733,502.0	2,854,749.0	1,996,137.0	(362,780.0)
Expenditures	2,356,359.0	-	2,890,074.0	-	(533,715.0)
Investments	289,970.5	-	276,986.7	-	12,983.8
Budget measures and other variations added to the forecast					
Expenditures	322,853.8	-	-	-	322,853.8
Investments	-	-	-	-	-

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Commission municipale du Québec	13,246.9	13,001.4
Tribunal administratif du logement	31,828.1	33,407.6

AGRICULTURE, PÊCHERIES ET ALIMENTATION

SNAPSHOT OF THE PORTFOLIO¹

<p>Real gross domestic product (GDP) of Québec's bio-food sector</p> <p>\$30.6 billion²</p> <p>6.8% of the economy of Québec</p>	<p>Jobs in Québec's bio-food sector³</p> <p>527,560</p> <p>11.6% of all jobs in Québec</p> <p>at least 10.0% of jobs in 14 of 17 administrative regions in Québec and the combined regions of Côte-Nord and Nord-du-Québec</p>	<p>Investments in Québec's bio-food sector</p> <p>\$2.6 billion⁴</p> <p>3.0% of investments made in Québec</p>
<p>Food demand in Québec</p> <p>\$68.9 billion</p> <p>in food sales at the retail and food service levels</p> <p>including \$39.6 billion of Québec content</p>	<p>International exports from Québec's bio-food sector</p> <p>\$12.6 billion</p> <p>10.2% of exports from Québec</p> <p>71.7% to the United States</p>	<p>2025-2035 Bio-food Policy</p> <p>12</p> <p>indicators and targets for 2035</p> <p>\$1.3 billion to finance initiatives arising from the Policy⁵</p>

¹ Data subject to periodic review

² Data for the year 2024, in 2017 chained dollars

³ For the following sectors: agriculture and fishing, food, beverage and tobacco product manufacturing, agricultural and food product wholesalers, traditional food retailers, food services and drinking places

⁴ In agriculture, fishing and food processing

⁵ The March 2021 to March 2025 Budget Speeches and the Updates on Québec's Economic and Financial Situation – Fall 2020 to 2025

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

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

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

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

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

BODIES OTHER THAN BUDGET-FUNDED BODIES

INSTITUT DE TECHNOLOGIE AGROALIMENTAIRE DU QUÉBEC

The Institut de technologie agroalimentaire du Québec is a legal person and a mandatary of the State established on July 1, 2021, under the Act respecting the Institut de technologie agroalimentaire du Québec (CQLR, chapter I-13,012), whose main mission is to offer college-level regular and continuing education in the agricultural, agri-food and agro-environmental fields, as well as in related fields. It may also offer training at other levels.

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

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

LA FINANCIÈRE AGRICOLE DU QUÉBEC

La Financière agricole du Québec is a legal person and a mandatary of the State, established under the Act respecting La Financière agricole du Québec (CQLR, chapter L-0.1), whose mission is to support and encourage the development of the agricultural and agri-food sector within a sustainable development perspective. It makes available to businesses various products and services relating to income protection, insurance and farm financing, adapted to managing the risks inherent to this sector of activity. In pursuing its mission, the Agency places particular importance on the development of the primary sector.

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

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the "Agriculture, Pêcheries et Alimentation" portfolio is set at \$1,251.2 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to the abolition of intragovernmental space rental rates.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the "Expenditure Budget by Program" table.

This budget provides funding for the following programs.

PROGRAM 1

Bio-food Business Development and Food Quality

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the increase of various budgetary measures previously announced;
- the abolition of intragovernmental space rental rates;

Agriculture, Pêcheries et Alimentation

- budget reallocations between Program 1, “Bio-food Business Development and Food Quality,” and Program 2, “Government Bodies,” in the portfolio to increase investments in the agricultural and agri-food sector.

PROGRAM 2 Government Bodies

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the decrease of various budgetary measures previously announced;
- the abolition of intragovernmental space rental rates;
- budget reallocations between Program 1, “Bio-food Business Development and Food Quality,” and Program 2, “Government Bodies,” in the portfolio to increase investments in the agricultural and agri-food sector.

Expenditure Budget by Program (thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Bio-food Business Development and Food Quality	753,522.3	(17,123.1)	770,185.4	770,645.4
2. Government Bodies	497,681.9	5,187.1	513,571.9	492,494.8
Subtotal	1,251,204.2	(11,936.0)	1,283,757.3	1,263,140.2
Elements integrated into the Contingency Fund:				
Budget Measures	20,000.0	20,000.0	-	-
Subsidized Infrastructures	24,853.9	6,273.9	18,580.0	18,580.0
Non-recurring budget items 2026-2027	-	16,278.7	-	(16,278.7)
Total	1,296,058.1	30,616.6	1,302,337.3	1,265,441.5

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Increasing the competitiveness of the bio-food sector	20,000.0
Subtotal	20,000.0
Subsidized Infrastructures	24,853.9
Total	44,853.9

CAPITAL BUDGET

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	17,104.4	(4,666.5)	21,770.9
Information Resource Assets	5,876.3	230.3	5,646.0
Loans, Investments, Advances and Other Costs	500.0	-	500.0
Total	23,480.7	(4,436.2)	27,916.9

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

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

Proposed Actions

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

ORIENTATION 2

INTENSIFY SUSTAINABLE PRACTICES AND OUR RESPONSE TO CLIMATE CHANGE

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

The priority given to sustainable development in the bio-food sector and the fight against climate change was reflected in several governmental and departmental policies and strategies, particularly the 2025-2035 Bio-food Policy – Nourrir nos ambitions and its aim to reduce the intensity of greenhouse gas emissions in agriculture, fishing and food processing, the 2020-2030 Sustainable Agriculture Plan and the Department's 2023-2028 Sustainable Development Action Plan.

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

Proposed Actions

- Control food safety by inspecting food establishments;
- Increase the number of eligible businesses having received at least one support visit aimed at collectively improving animal health and welfare practices;
- Support research and innovation activities with partners, including research and expertise centres, through financial assistance programs;
- Support the commitment of bio-food businesses through targeted measures aimed primarily at implementing responsible business practices and agri-environmental practices;

- Roll out various interventions designed to help improve the bio-food sector's carbon footprint through certain key measures listed in the Department's 2020-2030 Sustainable Agriculture Plan and 2023–2028 Sustainable Development Action Plan.

ORIENTATION 3

ENHANCE OUR FARMLAND AND OUR BIO-FOOD ENTREPRENEURS

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

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

Proposed Action

The Department intends to continue mobilizing bio-food sector players in consultation exercises to highlight the bio-food potential of the territories.

ORIENTATION 4

IMPROVE THE CLIENT AND EMPLOYEE EXPERIENCE

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

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

Proposed Actions

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

BUDGET PLAN OF BODIES OTHER THAN BUDGET-FUNDED BODIES

BODIES OTHER THAN BUDGET-FUNDED BODIES

INSTITUT DE TECHNOLOGIE AGROALIMENTAIRE DU QUÉBEC

No significant variation in revenues was observed.

The variation in expenditures is due mainly to the increase in operating expenditures related to, in particular, insurance required to cover education buildings, agricultural facilities, teaching and computer equipment and various movable property.

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

LA FINANCIÈRE AGRICOLE DU QUÉBEC

The variation in revenues is due mainly to:

- the end of the measure to adapt the Protection against Interest Rate Hikes Program for aspiring farmers from the Department;
- the decrease in revenues from the federal government;
- the decrease in revenues associated with certain programs, which are noted according to expenditure levels.

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

The variation in investments is due mainly to leasehold improvement work for the project to create an activity-based workplace.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Institut de technologie agroalimentaire du Québec					
Revenues	43,948.8	39,843.5	43,686.2	38,396.3	262.6
Expenditures	49,112.2	-	47,341.6	-	1,770.6
Investments	12,690.1	-	11,044.0	-	1,646.1
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	1,370.0	-	-	-	1,370.0
La Financière agricole du Québec					
Revenues	651,295.5	427,525.2	688,552.7	440,624.4	(37,257.2)
Expenditures	632,991.4	-	675,055.5	-	(42,064.1)
Investments	44,393.8	-	42,030.2	-	2,363.6
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies

(thousands of dollars)

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Commission de protection du territoire agricole du Québec	10,244.8	11,390.2
Régie des marchés agricoles et alimentaires du Québec	3,845.5	4,554.9

CONSEIL DU TRÉSOR, ADMINISTRATION GOUVERNEMENTALE ET EFFICACITÉ DE L'ÉTAT

SNAPSHOT OF THE PORTFOLIO

<p>Government's 2026-2027 program expenditures</p> <p>\$134.0 billion</p> <p>including \$65.8 billion in payroll</p>	<p>Government's 2026-2036 Québec Infrastructure Plan</p> <p>\$167.0 billion</p>	<p>Government staffing estimated for 2025-2026</p> <p>608,013 FTEs</p>
<p>Government contracts valued at \$25,000 or more awarded in 2024-2025¹</p> <p>30,795</p>	<p>Total value of government contracts valued at \$25,000 or more awarded in 2024-2025¹</p> <p>\$26.3 billion</p>	<p>Files processed by the clerk of the Secrétariat du Conseil du trésor</p> <p>2,500</p> <p>on average per year</p>

¹ Statistiques sur les contrats des organismes publics 2024-2025

MINISTER'S PORTFOLIO

The "Conseil du trésor, Administration gouvernementale et Efficacité de l'État" portfolio includes the activities of the Secrétariat du Conseil du trésor, the Commission de la fonction publique, the Autorité des marchés public, the Centre d'acquisitions gouvernementales, and the Société québécoise des infrastructures.

SECRÉTARIAT DU CONSEIL DU TRÉSOR AND BUDGET-FUNDED BODY

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

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

- preparing the annual expenditure budget for submission to the National Assembly, taking into account the particularities of each department and body, monitoring the budget and ensuring its consistency with the Government's budgetary policy;
- submitting a 10-year public infrastructure investment plan to the Government each year, as well as a report on how funding related to this plan was used over the course of the past year, to be tabled in the National Assembly;
- assisting the Government in its role as a public service employer;
- acting, through the Bureau de la négociation gouvernementale, as coordinator of public administration negotiations;
- ensuring sound governance and overseeing human and financial resource management as well as contract management;
- developing an optimal framework for public procurement, monitoring its application and development, and providing support to stakeholders;
- making recommendations to the Government on applications and projects submitted by departments and bodies, as well as on government policies and orientations in budgetary and financial management;
- overseeing the application of the results-based management framework by departments and bodies, in particular via operational data and performance indicators that measure public commitment achievement and ensure its evolution;
- establishing ethics and public integrity policies applicable to government departments and bodies, and supporting the departments and bodies in implementing these policies.

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

BODIES OTHER THAN BUDGET-FUNDED BODIES

AUTORITÉ DES MARCHÉS PUBLICS

The Autorité des marchés publics (AMP) is tasked with overseeing all public procurement in Québec. As such, the AMP's mission is to ensure that public and municipal bodies comply with the contractual rules in force, so as to ensure the sound management of public funds when awarding contracts, and that companies awarded public contracts meet the high standards of integrity that the public has a right to expect.

The Act respecting contracting by public bodies (CQLR, chapter C-65.1) confers various powers on the AMP, including the powers to audit and investigate and, following an audit or investigation, to make orders or recommendations or suspend or cancel a contract. When the audit or investigation concerns a municipal body, the decision of the AMP takes the form of a recommendation to the board of the municipal body in question.

AMP revenues are derived mainly from the departmental portfolio.

CENTRE D'ACQUISITIONS GOUVERNEMENTALES

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

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

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

SOCIÉTÉ QUÉBÉCOISE DES INFRASTRUCTURES

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

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

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

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

Excluding the Contingency Fund, the 2026-2027 Expenditure Budget for the "Conseil du trésor et Administration gouvernementale et Efficacité de l'État" portfolio is set at \$1,532.0 million. The variation in the budget from the 2025-2026 probable expenditure is due mainly to the amounts added to cover space rental expenditures for departments and budget-funded bodies resulting from the abolition of intragovernmental pricing.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the "Expenditure Budget by Program" table.

This budget provides funding for the following programs.

PROGRAM 1

Support for the Conseil du trésor

The purpose of this program is to finance the services provided by the staff of the Secrétariat du Conseil du trésor, which supports the Conseil du trésor, develops recommendations for the Government and supports government administration management regarding the use of financial, human and material resources.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernmental space rental rates;
- the increase in remuneration provided for in collective agreements.

PROGRAM 2

Support for Government Operations

The purpose of this program is to finance the obligations and services necessary for the operation of the government apparatus.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the amounts added to cover space rental expenditures for departments and budget-funded bodies resulting from the abolition of intragovernmental pricing.

PROGRAM 3

Commission de la fonction publique

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- certain remuneration needs in 2025-2026;
- the abolition of intragovernmental space rental rates.

PROGRAM 4

Retirement and Insurance Plans

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to a review of pension plan costs.

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

PROGRAM 5

Contingency Fund

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the combined effect of the following:

- amounts for measures in the 2026-2027 Budget;

- amounts for unforeseen expenditures that may arise in any of the government programs during the fiscal year;
- the increase in asset decommissioning obligations;
- the decrease in subsidized infrastructure spending planned under the 2026-2036 Québec Infrastructure Plan, following anticipated payments in 2025-2026 for infrastructure projects.

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

PROGRAM 6
Support for Government Infrastructure

The purpose of this program is to plan and monitor public investment in infrastructure. It provides the framework (policies, strategies and directives) required for optimal governance of public infrastructure investments and projects, in accordance with the Act respecting public infrastructure (CQLR, chapter I-8.3).

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due to:

- the payment of financial assistance to the SQI in 2025-2026 to cover its expenses relating to the Royal Victoria Hospital heritage site in Montréal;
- the end of a measure in a previous budget.

Expenditure Budget by Program
(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Support for the Conseil du trésor	97,136.9	(4,780.0)	99,898.6	101,916.9
2. Support for Government Operations	833,744.2	521,406.9	789,916.6	312,337.3
3. Commission de la fonction publique	4,862.5	(1,160.7)	4,763.9	6,023.2
4. Retirement and Insurance Plans	577,050.4	33,358.2	543,692.2	543,692.2
5. Contingency Fund	15,909,900.0	1,054,224.5	15,567,866.2	14,855,675.5
6. Support for Government Infrastructure	19,235.4	(9,504.4)	28,741.8	28,739.8
Subtotal	17,441,929.4	1,593,544.5	17,034,879.3	15,848,384.9
Elements integrated into the Contingency Fund:				
Budget Measures	(1,842,300.0)	(1,842,300.0)	-	-
Subsidized Infrastructures	(11,169,847.8)	1,826,306.1	(12,996,153.9)	(12,996,153.9)
Non-recurring budget items 2026-2027	-	(489,863.9)	-	489,863.9
Total	4,429,781.6	1,087,686.7	4,038,725.4	3,342,094.9

Elements Integrated into the Contingency Fund

(thousands of dollars)

	Budget Measures 2026-2027	Subsidized Infrastructures	Total
Portfolio element			
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	5,000.0	9,107.7	14,107.7
Other portfolio elements			
Santé et Services sociaux	(479,100.0)	(3,536,285.8)	(4,015,385.8)
Éducation	(249,900.0)	(3,368,269.1)	(3,618,169.1)
Affaires municipales et Habitation	(212,500.0)	(1,312,578.1)	(1,525,078.1)
Sécurité publique	(197,900.0)	(36,314.4)	(234,214.4)
Ressources naturelles et Forêts	(168,800.0)	(154,939.3)	(323,739.3)
Emploi et Solidarité sociale	(134,400.0)	-	(134,400.0)
Culture et Communications	(91,200.0)	(418,856.1)	(510,056.1)
Enseignement supérieur	(39,200.0)	(1,197,974.9)	(1,237,174.9)
Other portfolios	(274,300.0)	(1,153,737.8)	(1,428,037.8)
Total	(1,842,300.0)	(11,169,847.8)	(13,012,147.8)

CAPITAL BUDGET

The variation in the capital budget is due to:

- a decrease in provisions under the “Loans, Investments, Advances and Other Costs” supercategory, primarily included in Program 5, that it, the Contingency Fund, to meet investment needs that may arise in one or more government programs during the fiscal year, and to provide for the temporary liquidity needs of departments and bodies, on the condition that the amounts added be reimbursed from their envelope of appropriations before the end of the fiscal year;
- the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	1,310.0	(11,539.1)	12,849.1
Information Resource Assets	2,095.0	525.0	1,570.0
Loans, Investments, Advances and Other Costs	1,800,125.0	(764,084.2)	2,564,209.2
Total	1,803,530.0	(775,098.3)	2,578,628.3

BUDGETARY CHOICES

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

ORIENTATION 1

REINFORCE SOUND MANAGEMENT OF SPENDING AND STAFF

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

Proposed Actions

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

ORIENTATION 2

ENSURE EFFECTIVE PLANNING OF PUBLIC INFRASTRUCTURE INVESTMENTS

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

Proposed Actions

- Equip Québec with modern infrastructure to meet current and future priorities by:

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

ORIENTATION 3

IMPROVE THE EFFICIENCY OF PUBLIC ADMINISTRATION

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

Proposed Actions

- Make the most of the economic leverage of public procurement to promote purchasing in Québec and sustainable development by:
 - maximizing the levers deployed over the past few years to ensure that responsible, Québec-based purchasing remains a priority for the Government;
 - optimizing the processes, culture and procedures relating to the governance of public procurement to ensure the highest level of efficiency in this area.
- Stand out as an employer of choice by:
 - implementing the new Stratégie de gestion des ressources humaines 2023-2028 by monitoring the annual action plan and strategy evaluation framework.
- Consolidate performance by:
 - disseminating training initiatives by equipping human resource departments and managers with best practices in individual performance management for staff;
 - supporting departments and bodies in performance;
 - improving state efficiency by reducing bureaucracy and the administrative burden, with a view to optimizing the use of the State's resources and improving the public's experience and satisfaction levels.
- Foster a culture of innovation by:
 - focusing on program review and continuous improvement to ensure that programs are administered effectively and efficiently and to help transform how public administration is carried out;

- continuing efforts to reduce accountability reporting required of public bodies by the Secrétariat du Conseil du trésor.

ORIENTATION 4

MAKE THE EMPLOYEE EXPERIENCE A PERFORMANCE DRIVER

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

Proposed Actions

- Enhance the employee experience of staff at the Secrétariat du Conseil du trésor by:
 - implementing specific low- to no-cost actions to enhance the employee experience, which are based on various inputs, including the results of the public service employee experience survey, the report on departures from the organization and information gathered during activities carried out with staff;
 - focusing on the quality of services offered to public bodies.

BUDGET PLAN OF BODIES OTHER THAN BUDGET-FUNDED BODIES

BODIES OTHER THAN BUDGET-FUNDED BODIES

AUTORITÉ DES MARCHÉS PUBLICS

The variation in revenues is due mainly to the new fee structure for the annual contract authorization update, effective January 2026 for companies and organizations registered in the Registre des entreprises autorisées à contracter au Québec.

The variation in expenditures is due mainly to the increase in remuneration provided for in collective agreements.

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

CENTRE D'ACQUISITIONS GOUVERNEMENTALES

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

The variation in expenditures is due mainly to the increase in remuneration provided for in collective agreements.

The variation in investments is due mainly to the engineering work for a building in 2025-2026, which will be used for surplus asset disposal in the Montréal area.

SOCIÉTÉ QUÉBÉCOISE DES INFRASTRUCTURES

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

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

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

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Autorité des marchés publics					
Revenues	37,659.4	33,437.4	36,543.6	33,437.4	1,115.8
Expenditures	37,659.4	-	36,513.7	-	1,145.7
Investments	3,253.0	-	2,514.7	-	738.3
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Centre d'acquisitions gouvernementales					
Revenues	66,383.7	34,682.4	65,502.7	32,833.0	881.0
Expenditures	66,383.7	-	65,232.6	-	1,151.1
Investments	2,897.5	-	8,934.1	-	(6,036.6)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	2,172.4	-	-	-	2,172.4

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société québécoise des infrastructures					
Revenues	3,476,427.6	12,823.2	3,458,093.2	23,470.9	18,334.4
Expenditures	3,446,760.4	-	3,457,867.0	-	(11,106.6)
Investments	580,393.8	-	475,218.1	-	105,175.7
Budget measures and other variations added to the forecast					
Expenditures	10,600.0	-	-	-	10,600.0
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODY

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Commission de la fonction publique	4,862.5	6,023.2

CONSEIL EXÉCUTIF

SNAPSHOT OF THE PORTFOLIO¹

<p>Support for government decision-making</p> <p>1,957</p> <p>files presented to the Cabinet</p>	<p>Support for public bodies in applying the Act</p> <p>356</p> <p>requests processed for advisory services related to the application of the Act respecting Access to documents held by public bodies and the Protection of personal information</p>	<p>Government communications</p> <p>2,367</p> <p>Public government activities coordinated by the Secrétariat à la communication gouvernementale</p>
<p>Mission activities</p> <p>557</p> <p>business support initiatives for developing Canadian markets</p>	<p>Mission activities</p> <p>123</p> <p>initiatives supported regarding First Nations and Inuit relations</p>	<p>Mission activities</p> <p>337</p> <p>financial assistance agreements reached involving First Nations and Inuit relations and Canadian relations</p>

¹ Data from the 2024-2025 Annual Management Report of the Ministère du Conseil exécutif.

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

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

In the execution of its functions, the Department relies on the following secretariats:

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

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

- The Secrétariat à la réforme des institutions démocratiques, à l'accès à l'information et à la laïcité assists the Minister responsible in coordinating all government actions relating to the reform of democratic institutions, public participation, access to information, the protection of personal information and the laicity of the State, in carrying out analyses and legislative work. It is also responsible for relations between the Government and persons designated by the National Assembly, with the exception of the Auditor General, and supports public bodies in applying laws associated with mandates of the Secrétariat. Lastly, it develops and maintains recognized expertise in these areas for the benefit of departmental authorities and the government apparatus.

- The Secrétariat aux relations avec les Premières Nations et les Inuit assists the Minister responsible in their mission of acting as liaison between Indigenous peoples and the Gouvernement du Québec. It coordinates government action in Indigenous communities in order to establish harmonious relations and partnerships between the Gouvernement du Québec, Indigenous peoples and the general public. In addition, the Secrétariat ensures coherence across the policies, actions, initiatives and positions of departments and bodies of the Gouvernement du Québec. It works in partnership with Indigenous nations, communities and organizations, as well as other relevant stakeholders, to facilitate access to government programs and services, adapt them to Indigenous realities and develop initiatives that address the specific needs of this population. It is also responsible for the Québec Family Information Liaison Unit, whose mission is to support loved ones in their quest for the truth and to facilitate their dealings with the various authorities involved.
- The Secrétariat du Québec aux relations canadiennes supports the Minister responsible in their mission, in particular by ensuring that Québec's constitutional jurisdictions are respected and by defending and promoting Québec's interests in its relations with other governments in Canada. Its mandate also includes advising the Government on all matters relating to Canadian relations and fostering interaction with Canadian civil society. Finally, the network of Québec offices in Canada provides support to Québec businesses wanting to develop their markets in Canada, attract investments and identify business and partnership opportunities, in particular in close collaboration with Investissement Québec International. More broadly, it promotes Québec's political, economic, tourism, social and cultural interests.

These secretariats operate in the various spheres of activity of the Gouvernement du Québec by ensuring that the action taken by the departments and bodies is rigorous and coherent.

The Commission d'accès à l'information, which reports to the Minister Responsible for Access to Information and Protection of Personal Information, is both an administrative tribunal and an oversight body that enforces the application of the Act respecting Access to documents held by public bodies and the Protection of personal information (CQLR, chapter A-2.1), the Act respecting the protection of personal information in the private sector (CQLR, chapter P-39.1) and the Act respecting health and social services information (CQLR, chapter R-22.1). The Commission also ensures and respects the rights of the public to access documents held by public bodies and to the protection of personal information. Its main clientele are the public, public bodies and private companies.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the "Conseil exécutif" portfolio is set at \$608.4 million, before taking into account elements included in the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to the combined effect of:

- the abolition of intragovernment space rental rates;

- the continuation of optimization measures aimed at returning to a balanced budget;
- the indexation of major agreements with the First Nations and Inuit.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1

Office of the Lieutenant Governor

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

There is no significant variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure.

PROGRAM 2

Support Services for the Premier and the Conseil exécutif

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is mainly due to the abolition of intragovernment space rental rates.

PROGRAM 3

Canadian Relations

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

There is no significant variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure.

PROGRAM 4

Relations with the First Nations and the Inuit

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the indexation of major agreements with the First Nations and Inuit.

PROGRAM 5

Democratic Institutions, Access to Information and Laicity

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

La Commission d'accès à l'information is also part of this program as a budget-funded body.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernment space rental rates;
- the continuation of optimization measures aimed at returning to a balanced budget.

Expenditure Budget by Program
 (thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Office of the Lieutenant Governor	1,309.6	146.5	1,163.1	1,163.1
2. Support Services for the Premier and the Conseil exécutif	139,985.9	(7,392.4)	138,076.1	147,378.3
3. Canadian Relations	9,089.3	(357.5)	9,162.3	9,446.8
4. Relations with the First Nations and the Inuit	440,977.8	5,918.1	439,097.3	435,059.7
5. Democratic Institutions, Access to Information and Laicity	17,041.2	(1,122.1)	17,357.8	18,163.3
Subtotal	608,403.8	(2,807.4)	604,856.6	611,211.2
Elements integrated into the Contingency Fund:				
Budget Measures	-	-	-	-
Subsidized Infrastructures	17,700.0	(4,566.6)	22,266.6	22,266.6
Non-recurring budget items 2026-2027	-	8,108.2	-	(8,108.2)
Total	626,103.8	734.2	627,123.2	625,369.6

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	-
Subtotal	-
Subsidized Infrastructures	17,700.0
Total	17,700.0

CAPITAL BUDGET

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	925.8	(395.0)	1,320.8
Information Resource Assets	2,734.5	(719.5)	3,454.0
Loans, Investments, Advances and Other Costs	66.5	-	66.5
Total	3,726.8	(1,114.5)	4,841.3

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

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

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

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

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

Proposed Actions

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

ORIENTATION 2

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

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

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

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

Proposed Actions

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

ORIENTATION 3

IMPROVE CLIENT AND PARTNER SERVICES

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

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

In addition, it will ensure that its employees have the skills required to support them in a digital transformation, with a view to enhanced organizational performance.

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

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

Proposed Actions

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

ORIENTATION 4

CONTRIBUTE TO THE FULL PARTICIPATION OF INDIGENOUS NATIONS

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

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

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

Proposed Actions

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

APPENDIX 1

BUDGET-FUNDED BODY

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Commission d'accès à l'information	12,241.6	12,666.2

CULTURE ET COMMUNICATIONS

SNAPSHOT OF THE PORTFOLIO

Municipalities served by an independent public library supported by or affiliated with a regional public library service centre ¹ 921	Accredited and supported museums ¹ 124	Financial assistance programs ² \$181.8 million
Community media outlets supported ¹ 154	Cultural development agreements concluded with municipalities and regional county municipalities ¹ 214	Industry-specific development agreements announced with regional county municipalities ¹ 5

¹ 2024-2025 Annual Management Report

² 2026-2027 Expenditure Budget (not including debt service)

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The mission of the Ministère de la Culture et des Communications is to contribute to the vitality, transmission, outreach and accessibility of Québec culture, particularly among young people. It encourages innovation in the communications sector, and protects and enhances our heritage. It coordinates and supports the Government's actions in these areas and defends Québec's cultural interests in Canada and internationally.

Culture is a Québec responsibility and an essential component of society's development that is woven into its social, economic, environmental and territorial fabric and calls for the engagement of partners.

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

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

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

The Department also acts in response to the Government's call to focus on culture and its influence as a means of renewing Quebecers' sense of pride.

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

In addition, it hears the public or groups at private hearings, public consultations and representations.

SPECIAL FUNDS

AVENIR MÉCÉNAT CULTURE FUND

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

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

QUÉBEC CULTURAL HERITAGE FUND

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

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

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

BODIES OTHER THAN BUDGET-FUNDED BODIES

BIBLIOTHÈQUE ET ARCHIVES NATIONALES DU QUÉBEC

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

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

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

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

CONSEIL DES ARTS ET DES LETTRES DU QUÉBEC

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

Annual revenues derive mainly from Gouvernement du Québec subsidies.

CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

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

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

MUSÉE D'ART CONTEMPORAIN DE MONTRÉAL

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

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

MUSÉE DE LA CIVILISATION

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

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

MUSÉE NATIONAL DE L'HISTOIRE DU QUÉBEC

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

Annual revenues derive mainly from Gouvernement du Québec subsidies. Once operational, the MNHQ will generate own-source revenue through ticket sales, the boutique, sponsorships and other donations.

MUSÉE NATIONAL DES BEAUX-ARTS DU QUÉBEC

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

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

SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

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

To this end, SODEC:

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

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

SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL

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

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

The Société's revenues are generated by hall rentals, ticket sales, parking space rentals, bar service and services offered to producers. The Société also operates rental spaces (offices, restaurants). The remaining revenues derive from Gouvernement du Québec subsidies.

SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC

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

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

SOCIÉTÉ DU GRAND THÉÂTRE DE QUÉBEC

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

The activities of the Société are aimed, in particular, at providing a residence for major artistic organizations, improving access to the various types of performing arts, and promoting arts and culture in Québec.

Annual revenues are derived mainly from Gouvernement du Québec subsidies and from other revenues generated by hall rentals, ticket sales, parking space rentals and show production.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget of the “Culture et Communications” portfolio is set at \$855.4 million, before taking into account elements included in the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to the end of measures announced in previous budgets.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1

Management, Administration and Mission Support

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the abolition of intragovernmental space rental rates.

PROGRAM 2

Support and Development of Culture, Communications and Heritage

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the end of measures announced in previous budgets.

Culture et Communications

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
Program Spending				
1. Management, Administration and Mission Support	74,182.7	(5,740.3)	73,331.2	79,923.0
2. Support and Development of Culture, Communications and Heritage	781,244.3	(26,115.3)	810,055.5	807,359.6
Subtotal	855,427.0	(31,855.6)	883,386.7	887,282.6
Elements integrated into the Contingency Fund:				
Budget Measures	91,200.0	91,200.0	-	-
Subsidized Infrastructures	418,856.1	51,019.5	367,836.6	367,836.6
Non-recurring budget items 2026-2027	-	6,438.3	-	(6,438.3)
Subtotal	1,365,483.1	116,802.2	1,251,223.3	1,248,680.9
Debt Service				
1. Management, Administration and Mission Support	3,193.0	(177.0)	3,370.0	3,370.0
Budget Expenditures	1,368,676.1	116,625.2	1,254,593.3	1,252,050.9

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Providing financial support to Québec's audiovisual industry	49,100.0
Increasing funding available to the Société de développement des entreprises culturelles	21,000.0
Strengthening support for the digital adaptation of the news media sector	7,900.0
Increasing operational assistance for museum institutions	5,000.0
Modernizing Québec's public library network	3,200.0
Continuing to support the Vitrine culturelle	2,000.0
Continuing Télé-Québec's digital transformation	2,000.0
Continuing the restoration and rehabilitation of the Maison René-Lévesque	500.0
Supporting the mission of Culture pour tous	500.0
Subtotal	91,200.0
Subsidized Infrastructures	418,856.1
Total	510,056.1

CAPITAL BUDGET

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

Capital Budget (thousands of dollars)

	2026-2027		2025-2026
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	3,137.3	2,600.0	537.3
Information Resource Assets	3,479.7	(1,714.2)	5,193.9
Loans, Investments, Advances and Other Costs	-	-	-
Total	6,617.0	885.8	5,731.2

BUDGETARY CHOICES

ORIENTATION 1

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

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

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

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

Proposed Actions

- Consolidate the achievements of the 2025 collaborative approach to performing arts and festivals, and continue to work with cultural partners. This will be done through various projects, including one focusing on the links between culture and education;
- Develop an audience development action plan, specifically for the 2 to 18-year-old age group, to structure and coordinate initiatives to help young people discover and assimilate into Québec culture in French;

- Renew the call for projects in support of the cultural offer in the educational pathway;
- Renew the operating assistance program for arts training organizations;
- Continue to fund structuring measures intended to make Québec cultural content visible in the digital environment;
- Continue to fund Saint-Jean-Baptiste Day celebrations in all regions of Québec;
- Implement cultural development agreements to bring museum and heritage institutions closer to their communities, especially young people;
- Support permanent and travelling exhibitions;
- Support cultural projects that contribute to marketing Québec cultural productions outside Québec and promote Québec's outreach and positioning internationally through the Appui aux initiatives internationales program and the market development budget allocated to cultural attachés within the network of Québec representations abroad (support for foreign buyers, programmers and presenters);
- Increase Québec's influence with international partners, including through actions with the Organisation internationale de la Francophonie and the United Nations Educational, Scientific and Cultural Organization (UNESCO);
- Provide financial support for TV5 Monde, TV5MONDEplus and TV5 Québec Canada;
- Enhance youth initiatives and activities offered by the portfolio's state-owned enterprises.

ORIENTATION 2

INCREASE THE OUTREACH OF QUÉBEC CONTENT IN THE DIGITAL ENVIRONMENT

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

Proposed Actions

- Launch a fourth call for projects to manage the Programme de soutien à la standardisation des données. This program provides organizations in the cultural sector with financial assistance in adapting their practices to common descriptive standards;
- Offer support to La Vitrine, which operates a digital platform showcasing the diversity of the cultural offer from all over Québec, including Québec cultural outings in French and those of the First Nations and Inuit. In addition, La Vitrine is developing high-performance analysis tools that will help improve business intelligence in the cultural sector;
- Develop the regulatory framework arising from the Act respecting the discoverability of French-language cultural content in the digital environment (S.Q. 2025, chapter 19) and implement the legislative and regulatory framework;

- Roll out an audiovisual strategy to:
 - reconnect audiences, particularly young people, with content that speaks to them and reflects their reality;
 - adapt the existing offer and processes to new listening practices;
 - increase Québec's cultural sovereignty, in particular by making public media a lever for cultural outreach;
 - secure Québec's ability to produce, distribute and promote its stories in the long term, both at home and abroad;
- Participate in the France-Québec working group on the linguistic diversity of cultural content in the digital age;
- Participate in international forums and talks with foreign partners to promote a diversity of local cultural content online.

ORIENTATION 3

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

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

Proposed Actions

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

ORIENTATION 4

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

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

Proposed Actions

- Strengthen partnerships with municipalities on heritage management and support and develop partnerships with heritage bodies;
- Carry-out an inventory of heritage buildings owned by the State as part of the Politique nationale de l'architecture et de l'aménagement du territoire;
- Take steps to develop shared heritage projects;
- Support heritage enhancement initiatives;
- Continue funding the call for projects to support commemorative initiatives, which encourages the rolling out of commemorative markers and events in all regions of Québec, and increases participation in commemorative activities of local, regional or national interest.

ORIENTATION 5

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

Orientation 5 is now led by the Ministère de l'Économie, de l'Innovation et de l'Énergie, following the transfer of the Secrétariat à la jeunesse.

ORIENTATION 6

IMPROVE THE EMPLOYEE EXPERIENCE

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

Proposed Actions

- Develop a 2026-2029 employee experience strategy;
- Offer a departmental development schedule for cross-disciplinary skills.

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

SPECIAL FUNDS

AVENIR MÉCÉNAT CULTURE FUND

No variation in revenues was observed.

The variation in expenditures is due mainly to the decrease in financial assistance planned for 2026-2027, following a one-time increase in 2025-2026.

No investments are planned for 2026-2027.

QUÉBEC CULTURAL HERITAGE FUND

The variation in revenues is due mainly to increased funding granted under the 2024-2025 and 2025-2026 budgets.

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

No investments are planned for 2026-2027.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Avenir Mécénat Culture Fund					
Revenues	6,100.0	-	6,100.0	1,000.0	-
Expenditures	6,100.0	-	6,557.4	-	(457.4)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Québec Cultural Heritage Fund					
Revenues	31,666.6	30,666.6	26,834.4	25,334.4	4,832.2
Expenditures	33,629.0	-	28,359.7	-	5,269.3
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	16,070.3	-	-	-	16,070.3
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

BIBLIOTHÈQUE ET ARCHIVES NATIONALES DU QUÉBEC

The variation in revenues is due mainly to the one-time increase in project funding from the Department in 2025-2026.

The variation in expenditures is due mainly to:

- the decrease in debt service expenditures;
- the continuation of optimization measures aimed at returning to a balanced budget.

The variation in investments is due mainly to work planned in 2026-2027 within the Maison de la chanson et de la musique du Québec project.

CONSEIL DES ARTS ET DES LETTRES DU QUÉBEC

The variation in revenues is due mainly to the decrease in the amounts received from the Department, in particular to pursue optimization measures aimed at returning to a balanced budget.

The variation in expenditures is due mainly to the planned decrease in grants under financial assistance programs following the one-time enhancement in 2025-2026 to support artists and cultural organizations.

The variation in investments is due mainly to the completion of a relocation project.

CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

The variation in revenues is due mainly to the increase in the Department's contribution for certain measures announced in previous budgets.

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

No significant variation in investment was observed.

MUSÉE D'ART CONTEMPORAIN DE MONTRÉAL

The variation in revenues is due mainly to the decrease in the Department's contribution in line with the end of a measure announced in a previous budget.

The variation in expenditures is due mainly to the expected increase in remuneration expenditures in line with the planned reopening of the museum and the digital transformation project.

The variation in investments is due mainly to information resource projects and digital cultural development initiatives.

MUSÉE DE LA CIVILISATION

The variation in revenues is due mainly to:

- the expected decrease in own-source revenues in the context of exceptionally high visitor numbers in 2025-2026;
- the decrease in the Department's contribution for project management costs for the creation of the Musée national de l'histoire du Québec and the Espaces bleus network.

The variation in expenditures is due mainly to a decrease in project management costs for the creation of the Musée national de l'histoire du Québec and the Espaces bleus network.

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

MUSÉE NATIONAL DE L'HISTOIRE DU QUÉBEC

The variation in revenues is due mainly to the increase in the Department's contribution for a measure announced in a previous budget.

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

The variation in investments is due mainly to the anticipated decrease in acquisitions in the context of exhibit planning and execution.

MUSÉE NATIONAL DES BEAUX-ARTS DU QUÉBEC

The variation in revenues is due mainly to the increase in own-source revenues, specifically ticket sales, as well as the Department's contribution for subsidized infrastructures.

The variation in expenditures is due mainly to the anticipated increase in activities for the opening of Espace Riopelle.

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

SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

The variation in revenues is due mainly to the 2025-2026 one-time increase in the contribution from the Department to support cultural enterprises.

The variation in expenditures is due mainly to the planned decrease in grants under financial assistance programs following the one-time enhancement in 2025-2026 to support cultural enterprises.

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

SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL

No significant variation in revenues was observed.

The variation in expenditures is due mainly to the increase in remuneration provided for in collective agreements.

The variation in investments is due mainly to:

- the renovation project for the Théâtres building and the transformation of the Musée d'art contemporain de Montréal over the course of 2026-2027;
- the planned increase in debt elimination and asset maintenance work.

SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC

The variation in revenues is due mainly to the decrease in the Department's contribution in line with the end of a measure announced in a previous budget.

The variation in expenditures is due mainly to the end of implementation of a measure announced in a previous budget.

The variation in investments is due mainly to the planned decrease in asset maintenance work.

SOCIÉTÉ DU GRAND THÉÂTRE DE QUÉBEC

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

The variation in investments is due mainly to the planned decrease in asset maintenance work.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Bibliothèque et Archives nationales du Québec					
Revenues	109,910.7	86,076.3	115,112.1	93,085.1	(5,201.4)
Expenditures	109,910.8	-	115,112.0	-	(5,201.2)
Investments	37,251.9	-	19,779.4	-	17,472.5
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	7,000.2	-	-	-	7,000.2
Conseil des arts et des lettres du Québec					
Revenues	209,814.0	207,639.0	216,026.4	212,998.4	(6,212.4)
Expenditures	211,059.8	-	216,285.7	-	(5,225.9)
Investments	308.4	-	447.8	-	(139.4)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	29.8	-	-	-	29.8
Conservatoire de musique et d'art dramatique du Québec					
Revenues	41,626.1	39,311.5	40,393.5	37,728.1	1,232.6
Expenditures	44,588.9	-	42,497.8	-	2,091.1
Investments	520.0	-	470.0	-	50.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	345.0	-	-	-	345.0

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Musée d'Art contemporain de Montréal					
Revenues	16,151.2	11,970.4	17,510.3	13,651.3	(1,359.1)
Expenditures	19,512.9	-	17,513.7	-	1,999.2
Investments	2,917.8	-	1,975.1	-	942.7
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	8,482.9	-	-	-	8,482.9
Musée de la Civilisation					
Revenues	41,270.2	32,089.0	46,354.3	33,299.6	(5,084.1)
Expenditures	42,425.0	-	46,350.8	-	(3,925.8)
Investments	18,961.8	-	62,786.0	-	(43,824.2)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(12,846.6)	-	-	-	(12,846.6)
Musée national de l'histoire du Québec					
Revenues	13,618.1	12,318.1	9,499.9	9,029.9	4,118.2
Expenditures	15,083.2	-	10,325.1	-	4,758.1
Investments	1,974.8	-	8,665.5	-	(6,690.7)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	1,533.7	-	-	-	1,533.7
Musée national des beaux-arts du Québec					
Revenues	35,943.8	27,376.8	34,298.6	26,390.8	1,645.2
Expenditures	35,943.8	-	34,379.5	-	1,564.3
Investments	31,731.3	-	34,615.5	-	(2,884.2)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(4,675.4)	-	-	-	(4,675.4)

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société de développement des entreprises culturelles					
Revenues	123,243.6	104,286.2	183,727.1	162,453.9	(60,483.5)
Expenditures	123,227.6	-	179,511.0	-	(56,283.4)
Investments	37,600.9	-	39,237.6	-	(1,636.7)
Budget measures and other variations added to the forecast					
Expenditures	21,000.0	-	-	-	21,000.0
Investments	1,228.8	-	-	-	1,228.8
Société de la Place des Arts de Montréal					
Revenues	51,678.7	15,750.4	51,232.5	16,081.4	446.2
Expenditures	52,567.9	-	50,978.6	-	1,589.3
Investments	90,185.6	-	47,219.6	-	42,966.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société de télédiffusion du Québec					
Revenues	126,722.1	104,091.1	135,759.3	116,673.5	(9,037.2)
Expenditures	118,326.1	-	129,406.3	-	(11,080.2)
Investments	8,839.1	-	10,508.5	-	(1,669.4)
Budget measures and other variations added to the forecast					
Expenditures	2,000.0	-	-	-	2,000.0
Investments	778.5	-	-	-	778.5
Société du Grand Théâtre de Québec					
Revenues	19,301.6	8,590.1	19,244.5	8,897.0	57.1
Expenditures	20,079.2	-	20,282.9	-	(203.7)
Investments	8,421.9	-	11,002.7	-	(2,580.8)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(930.2)	-	-	-	(930.2)

APPENDIX 1

THE BUDGET-FUNDED BODY

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Conseil du patrimoine culturel du Québec	660.4	668.3

CYBERSÉCURITÉ ET NUMÉRIQUE

SNAPSHOT OF THE PORTFOLIO

<p>Government-wide eligible information resources projects</p> <p>600</p> <p>projects (as at December 12, 2025)¹</p> <p>22% in the “Enseignement supérieur” portfolio</p> <p>19% in the “Santé et Services sociaux” portfolio</p> <p>6% in the “Éducation” portfolio</p>	<p>Government information resources workforce in 2024²</p> <p>28,574</p> <p>resources</p>	<p>Services to public bodies in 2025-2026</p> <p>51</p> <p>services offered on Québec.ca (as at January 13, 2026)</p> <p>including</p> <p>16 infrastructure and office technology services</p> <p>5 telecommunications and radiocommunications services</p>
<p>Telecommunications network</p> <p>7,678</p> <p>Wi-Fi access points</p>	<p>Rolling out of the Réseau gouvernemental de cybersécurité</p> <p>26</p> <p>cyber defence operations centres</p>	<p>Solutions d'affaires en gestion intégrée des ressources (SAGIR)</p> <p>1,315,178</p> <p>invoices paid in 2024-2025</p> <p>715,458 bank transfers</p> <p>599,720 cheques issued</p>

¹ Data taken from the Système intégré de gestion des ressources informationnelles (SIGRI), including projects that are ongoing or suspended in the pre-project, planning and implementation and execution phases.

² Data taken from the 2024 edition of the Portraits de la main-d'œuvre et du recours à des consultantes et des consultants affectés en ressources informationnelles au sein de l'administration publique.

MINISTER'S PORTFOLIO

DEPARTMENT

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

More specifically, the Department:

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

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

SPECIAL FUND

CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

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

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

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

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget of the "Cybersécurité et Numérique" portfolio is set at \$175.7 million, before taking into account elements included in the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the decrease in amounts earmarked for digital transformation and cybersecurity measures announced in previous budgets;

- the one-time funding of certain services provided by the Cybersecurity and Digital Technology Fund during the 2025-2026 fiscal year;
- the gradual phasing out of subsidy programs related to connecting all households in Québec to high-speed Internet.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1

Management and Administration

The purpose of this program is to allocate administrative resources to carry out the Department’s mission and the different functions set out in the Act respecting the Ministère de la Cybersécurité et du Numérique. It also finances the Department’s governance functions and provides for the design and implementation of policies, strategies and management frameworks to do with digital transformation and cybersecurity.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to a decrease in amounts earmarked for a cybersecurity measure in a previous budget.

PROGRAM 2

Management of Specific Information Resources

This program supports projects to accelerate digital transformation and strengthen government-wide information security. It contributes to the development of shared solutions and to the funding of infrastructure services provided by the Cybersecurity and Digital Technology Fund, particularly during the implementation of new services.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the decrease in amounts earmarked for certain digital transformation measures;
- the one-time funding of certain services provided by the Cybersecurity and Digital Technology Fund during the 2025-2026 fiscal year.

PROGRAM 3

High-speed Internet and Special Connectivity Projects

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the phasing out of subsidy programs related to connecting all households in Québec to high-speed Internet.

Expenditure Budget by Program (thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Administration	82,439.4	(17,877.0)	96,813.0	100,316.4
2. Management of Specific Information Resources	81,767.0	(52,165.8)	83,543.0	133,932.8
3. High-speed Internet and Special Connectivity Projects	11,494.9	(62,410.2)	97,207.7	73,905.1
Subtotal	175,701.3	(132,453.0)	277,563.7	308,154.3
Elements integrated into the Contingency Fund:				
Budget Measures	36,000.0	36,000.0	-	-
Subsidized Infrastructures	68,050.5	8,384.2	59,666.3	59,666.3
Non-recurring budget items 2026-2027	-	-	-	-
Total	279,751.8	(88,068.8)	337,230.0	367,820.6

Elements Integrated into the Contingency Fund (thousands of dollars)

Element name	2026-2027
Budget Measures	
Continuing connectivity for Québec regions through a reliable and resilient network	20,000.0
Ensuring cybersecurity operations	16,000.0
Subtotal	36,000.0
Subsidized Infrastructures	68,050.5
Total	104,050.5

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	1,191.3	191.3	1,000.0
Information Resource Assets	-	-	-
Loans, Investments, Advances and Other Costs	-	-	-
Total	1,191.3	191.3	1,000.0

BUDGETARY CHOICES

ORIENTATION 1

INCREASE THE EFFECTIVENESS OF THE FIGHT AGAINST CYBER THREATS

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

Proposed Actions

- Further consolidate cybersecurity services and expertise, including by pooling information resources personnel to maximize the mitigation of government cybersecurity risks;
- Roll out a government cyber monitoring service to enhance asset protection and enable rapid detection of malicious activities;
- Implement tools to improve the detection and management of vulnerabilities affecting government digital infrastructure;
- Continue developing tools to secure the use of artificial intelligence and prepare the organization for advancements in quantum technologies;
- Continue campaigns to raise awareness about data security among government employees;
- Support and raise awareness about cybersecurity among the public, businesses and municipalities.

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

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

Proposed Actions

- Support public bodies in fulfilling their legal and regulatory obligations with respect to the management of information resources, cybersecurity and digital transformation;
- Continue to support public bodies in prioritizing their investments and planning their information resources projects;
- Continue rolling out the government-wide framework for managing and tracking benefits associated with information resources projects;
- Maximize investments and optimize the use of information resources budgets through public organizations' adoption of government services.

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

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

Proposed Action

- Provide more training and continue supporting public bodies in planning and managing information resources.

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

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

Proposed Actions

- Continue rolling out the integrated approach to cataloguing and the application of the security classification model for government digital data across all of the State's missions;
- Develop measures to strengthen digital sovereignty with regard to government digital data, including sensitive information;
- Develop guidelines to clarify the responsibilities and obligations of delegated managers of government digital data, as set out in the Act respecting the governance and management of the information resources of public bodies and government enterprises (CQLR, chapter G-1.03);
- Identify the digital data sources required during the design of digital services, with a view to maximizing the use of these official sources;
- Promote the secure and controlled sharing of government digital data within the public administration.

ORIENTATION 5

CREATE A LEARNING ORGANIZATION THAT RETAINS ITS TALENT

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

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

Proposed Actions

- Standardize the use of indicators from dynamic dashboards to support strategic decision making in the innovative and proactive management of human resources;
- Ensure the implementation and evolution of engagement initiatives aimed in particular at increasing staff retention and a sense of belonging;
- Continue to develop individual development plans for targeted staff in future-oriented information technology roles, in order to identify skill development needs and implement appropriate measures for acquiring those skills.

BUDGET PLAN OF THE SPECIAL FUND

SPECIAL FUND

CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

The variation in revenues is due mainly to the one-time increase in the contribution from the Department in 2025-2026 required to finance certain services.

The variation in expenditures is due mainly to the increase in amortization expenditures related to capital projects in information resources.

No significant variations in investments was observed.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Cybersecurity and Digital Technology Fund					
Revenues	624,089.1	83,325.1	696,044.8	146,859.8	(71,955.7)
Expenditures	719,358.6	-	699,953.2	-	19,405.4
Investments	131,545.6	-	135,667.8	-	(4,122.2)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	1,539.3	-	-	-	1,539.3

ÉCONOMIE, INNOVATION ET ÉNERGIE

SNAPSHOT OF THE PORTFOLIO

<p>Economic Development Fund¹</p> <p>\$2.8 billion</p> <p>in funding granted</p> <p>\$16.1 billion</p> <p>total value of projects</p>	<p>Financial interventions by the Department¹</p> <p>\$0.7 billion</p> <p>in financial assistance granted to support the operation of bodies as well as economic development or research and innovation projects</p>	<p>Regional development¹</p> <p>\$434.3 million</p> <p>in financial assistance granted for projects in non-urban RCMs</p> <p>\$1.7 billion</p> <p>total value of projects</p>
<p>Productivity¹</p> <p>462</p> <p>investment projects aimed at increasing the productivity of businesses</p> <p>\$4.6 billion</p> <p>total value of projects</p>	<p>Research and innovation¹</p> <p>258</p> <p>projects in research, development and innovation</p> <p>\$275.4 million</p> <p>total value of projects</p>	<p>Electricity from renewable sources²</p> <p>42,055 MW</p> <p>installed capacity from Hydro-Québec facilities and its power purchasing agreements in Québec</p>
<p>Régie de l'énergie³</p> <p>150</p> <p>regulatory and complaint decisions</p>	<p>Fonds de recherche du Québec⁴</p> <p>4,829</p> <p>excellence scholarship holders</p>	<p>Commission de l'éthique en science et en technologie⁵</p> <p>53</p> <p>interventions carried out with public decision-makers and of a public nature</p>

¹ Ministère de l'Économie, de l'Innovation et de l'Énergie, 2024-2025 Annual Management Report

² Hydro-Québec, 2025 Annual Report

³ Régie de l'énergie, 2024-2025 Annual Report

⁴ Québec Research Fund, 2024-2025 Annual Management Report

⁵ Commission de l'éthique en science et en technologie, 2024-2025 Annual Management Report

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

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

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

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

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

The mission of the Secrétariat à la jeunesse, which is part of the Department, is to ensure that young people are central to the actions and priorities of Québec society. It coordinates and supports the Government's initiatives in this regard and defends the interests of Québec youth in Canada and internationally.

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

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

SPECIAL FUNDS

NATURAL RESOURCES AND ENERGY CAPITAL FUND

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

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

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

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

NATURAL RESOURCES FUND

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

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

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

ECONOMIC DEVELOPMENT FUND

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

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

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

QUÉBEC ENTERPRISE GROWTH FUND

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

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

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

BODIES OTHER THAN BUDGET-FUNDED BODIES

FONDS DE RECHERCHE DU QUÉBEC

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

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

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

RÉGIE DE L'ÉNERGIE

The Régie de l'énergie is an administrative economic regulatory tribunal charged with overseeing Québec's energy sector and ensuring a balance between the public interest, the protection of consumers in Québec and the fair treatment of electricity carriers and distributors. It is also responsible for informing consumers.

In exercising its functions and powers, the Régie must seek to meet energy needs while promoting an orderly energy transition at the lowest cost, innovation and maximum energy-related economic, social and environmental benefits for Quebecers, with a view to achieving the orientations and targets set out in the integrated energy resource management plan, adhering to other government energy policies and focusing on sustainable development and individual and collective equity.

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

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the "Économie, Innovation et Énergie" portfolio is set at \$1,988.8 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- a reassessment of the cost of financial interventions carried out under government mandates;
- the increase in measures for government mandates announced in the March 2025 Budget Speech;
- the decrease and end of certain measures announced in previous budgets.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the "Expenditure Budget by Program" table.

This budget provides funding for the following programs.

PROGRAM 1

Management and Administration

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the abolition of intragovernmental space rental rates.

PROGRAM 2

Economic Development

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

The variation in the 2026-2027 expenditure budget compared with the 2025-2026 probable expenditure is due mainly to lower-than-anticipated expenditures in 2025-2026 for the measure assessing the feasibility of optimizing railway transportation from the Labrador Trough.

PROGRAM 3

Development of Science, Research and Innovation

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- non-recurring expenditures to support an industrial laboratory focusing on optics and photonics and artificial intelligence;
- the continuation of optimization measures aimed at returning to a balanced budget.

PROGRAM 4

Economic Development Fund Interventions

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to a reassessment of the cost of financial interventions carried out under government mandates.

PROGRAM 5

Research and Innovation Bodies

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the increase in amounts for the 2022-2027 Québec strategy to support research and investment in innovation allocated to the Fonds de recherche du Québec.

PROGRAM 6

Energy

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the end of a measure to ensure energy provision to certain regions.

PROGRAM 7

Youth

The purpose of this program is to place youth at the heart of Québec's social priorities by ensuring its strategic representation, promoting coherent action and mobilizing stakeholders to develop partnerships and promising projects that give real impetus to Québec's youth.

No significant variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure was observed.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Administration	36,141.6	(6,524.0)	35,080.2	42,665.6
2. Economic Development	283,396.9	6,005.1	279,756.1	277,391.8
3. Development of Science, Research and Innovation	217,521.6	(67,482.0)	288,829.2	285,003.6
4. Economic Development Fund Interventions	1,117,271.6	(183,595.0)	833,486.6	1,300,866.6
5. Research and Innovation Bodies	251,177.3	3,760.9	247,679.6	247,416.4
6. Energy	20,072.5	(9,033.8)	37,936.7	29,106.3
7. Youth	63,251.2	(968.5)	63,742.7	64,219.7
Subtotal	1,988,832.7	(257,837.3)	1,786,511.1	2,246,670.0
Elements integrated into the Contingency Fund:				
Budget Measures	22,700.0	22,700.0	-	-
Subsidized Infrastructures	156,544.5	(78,655.5)	235,200.0	235,200.0
Non-recurring budget items 2026-2027	-	500,746.4	-	(500,746.4)
Total	2,168,077.2	186,953.6	2,021,711.1	1,981,123.6

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Increasing investments in Québec tourist attractions	6,000.0
Supporting the establishment of the District de la construction innovante	6,000.0
Placing greater value on public research	3,500.0
Continuing to develop Zones d'innovation Québec	2,900.0
Maintaining support for Québec's niches of excellence	2,000.0
Continuing to fund Les Produits du Québec	1,500.0
Supporting funding for industrial clusters	800.0
Subtotal	22,700.0
Subsidized Infrastructures	156,544.5
Total	179,244.5

CAPITAL BUDGET

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

The variation in loans, investments, advances and other costs is due mainly to an increase in local investment Funds.

Capital Budget (thousands of dollars)

	2026-2027		2025-2026
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	1,052.7	-	1,052.7
Information Resource Assets	1,446.3	(303.5)	1,749.8
Loans, Investments, Advances and Other Costs	6,015.0	1,000.0	5,015.0
Total	8,514.0	696.5	7,817.5

BUDGETARY CHOICES

ORIENTATION 1

PROVIDE WINNING CONDITIONS FOR DEVELOPING A PROSPEROUS, SUSTAINABLE ECONOMY

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

Proposed Actions

- Continue to roll out the 2022-2027 Québec Strategy to Support Research and Investment in Innovation;
- Support research and innovation projects carried out in collaboration with partners in Québec and abroad and contribute to the development of public research;
- Ensure investment capital is available throughout the business development chain to foster their growth;
- Support small and medium-sized enterprises (SMEs) in all Québec regions, offering guidance at every stage of their life cycles;
- Continue to implement administrative and regulatory mitigation measures.

ORIENTATION 2

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

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

Proposed Actions

- Provide financial support for private investment projects;
- Support investments by coordinating and encouraging public stakeholders, preparing sector impact analyses and integrated financial offers, and developing sites with good potential to attract projects;
- Continue to implement promising measures in support of strategic sectors;
- Support the development of the renewable energy sector;
- Continue to implement the 2030 Québec Green Hydrogen and Bioenergy Strategy;
- Maintain export support for businesses in their consolidation or diversification of markets;
- Carry out the Digital Transformation Offensive to support businesses in their digital transformation with the collaboration of sector organizations and networks of expertise;
- Support the development of innovative regional projects, innovation centres and innovation zones in Québec;
- Support the implementation of innovative regional projects and regional priorities in collaboration with local economic ecosystem stakeholders;
- Continue implementing the Plan d'action gouvernemental en économie sociale 2025-2030.

ORIENTATION 3

ENSURE SOUND AND RESPONSIBLE MANAGEMENT OF OUR RESOURCES

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

Proposed Actions

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

ORIENTATION OF THE SECRÉTARIAT À LA JEUNESSE

MAXIMIZE THE INFLUENCE OF ACTIONS CONCERNING YOUNG PEOPLE TO ALLOW THEM TO HELP SHAPE THE QUÉBEC OF TODAY AND TOMORROW

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

Proposed Actions

- Implement the 2025-2030 youth action plan;
- Call for projects to meet the needs of young people;
- Support organizations rolling out projects that give young people a voice in the community;

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

SPECIAL FUNDS

NATURAL RESOURCES AND ENERGY CAPITAL FUND

The variation in revenues is due mainly to a non-recurring gain on disposal.

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

The variation in investments is due mainly to a decrease in portfolio investments. Given the nature of the Fund, no capital investment is anticipated.

NATURAL RESOURCES FUND

The variation in revenues for the Fossil Energy Management component of this Fund is due mainly to an anticipated decrease in Department revenues related to the Government's obligations under the Act ending exploration for petroleum and underground reservoirs and production of petroleum and brine.

The variation in expenditures for the Fossil Energy Management component of this Fund is due mainly to an anticipated increase in expenses related to the Government's obligations under the Act ending exploration for petroleum and underground reservoirs and production of petroleum and brine.

The variation in investments in the Fossil Energy Management component is due mainly to increased investment in information resources.

ECONOMIC DEVELOPMENT FUND

The variation in revenues is due mainly to the increase, in 2025-2026, in the contribution from the Department to fund expenditures related to financial interventions linked to government mandates.

The variation in expenses is due mainly to the variation in the cost of financial interventions carried out under government mandates.

The variation in investments is due mainly to higher financial interventions in 2025-2026. Given the nature of the Fund, no capital investment is anticipated.

QUÉBEC ENTERPRISE GROWTH FUND

No significant variation in revenues was observed.

The variation in expenses is due mainly to the recognition of permanent decline in investment value in 2025-2026.

The variation in investments is due mainly to the decrease in investments in the form of portfolio investments. Given the nature of the Fund, no capital investment is anticipated.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Natural Resources and Energy Capital Fund					
Revenues	9,438.0	-	14,758.0	-	(5,320.0)
Expenditures	4,703.0	-	4,451.0	-	252.0
Investments	213,500.0	-	355,500.0	-	(142,000.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Natural Resources Fund					
Revenues	11,061.6	10,461.7	15,298.0	14,276.1	(4,236.4)
Expenditures	15,929.6	-	13,494.3	-	2,435.3
Investments	73.3	-	15.0	-	58.3
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Economic Development Fund					
Revenues	1,236,898.0	938,895.5	1,478,641.6	1,231,916.6	(241,743.6)
Expenditures	1,236,898.0	-	1,478,641.6	-	(241,743.6)
Investments	1,930,548.0	-	2,321,384.0	-	(390,836.0)
Budget measures and other variations added to the forecast					
Expenditures	6,000.0	-	-	-	6,000.0
Investments	-	-	-	-	-
Québec Enterprise Growth Fund					
Revenues	90.0	-	159.0	-	(69.0)
Expenditures	88.0	-	16,888.0	-	(16,800.0)
Investments	32,158.0	-	74,425.0	-	(42,267.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

FONDS DE RECHERCHE DU QUÉBEC

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

The variation in expenditures is due mainly to the decrease, in 2026-2027, in the use of deferred revenues from additional appropriations received as part of the Update on Québec's Economic and Financial Situation – Fall 2020.

The variation in investments is due mainly to an increased need for information resources in 2026-2027.

RÉGIE DE L'ÉNERGIE

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

The variation in expenditures is due mainly to:

- an increase in remuneration expenditures;
- an increase in operating expenditures, as additional amounts were granted for professional services related to the reliability of power transmission systems;
- a decrease in depreciation due to the end of depreciation on computer equipment acquired during the COVID-19 pandemic, partially offset by the commissioning of the new Québec Reliability Standards Compliance Monitoring and Enforcement Program (QCMEP).

The variation in investments is due mainly to the launch, in 2025-2026, of information resource projects such as the overhaul of the QCMEP and the launch of the Prix Essence Québec platform.

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

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Fonds de recherche du Québec					
Revenues	334,993.4	251,075.4	335,158.4	247,386.4	(165.0)
Expenditures	335,519.4	-	340,794.4	-	(5,275.0)
Investments	675.5	-	535.0	-	140.5
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Régie de l'énergie					
Revenues	21,442.7	-	21,812.9	-	(370.2)
Expenditures	22,980.8	-	21,807.5	-	1,173.3
Investments	205.0	-	559.3	-	(354.3)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1**BUDGET-FUNDED BODY****Expenditures of a Budget-funded Body**
(thousands of dollars)

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Commission de l'éthique en science et en technologie	851.9	815.0

ÉDUCATION

SNAPSHOT OF THE PORTFOLIO

<p>Individuals attending the school network¹</p> <p>1,480,400</p> <p>students</p>	<p>Educational institutions¹</p> <p>3,177</p>	<p>School staff of the public school network²</p> <p>244,462</p>
<p>2024-2025 rate of secondary graduation and qualification³</p> <p>82.5%</p> <p>(after seven years for the 2018 cohort)</p>	<p>Sports, recreation, physical activity and the outdoors⁴</p> <p>338</p> <p>organizations supported in 2024-2025</p> <p>332 infrastructure projects supported in 2024-2025</p> <p>54 international sporting events supported in 2024-2025</p>	<p>Société des établissements de plein air du Québec (Sépaq)⁵</p> <p>53,000 km²</p> <p>of natural territories</p> <p>10.0 million visit days</p> <p>46 locations, including 23 national parks, 1 marine park, 13 wildlife reserves, 1 outfitter operation and 8 tourist establishments</p>

¹ Data for the 2025-2026 school year estimated by the Department

² Data for the 2023-2024 school year

³ The 2018 cohort rate followed up to 2024-2025 is provisional

⁴ Department data for the 2024-2025 fiscal year

⁵ Rapport annuel de gestion 2024-2025 of the Sépaq

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The mission of the Ministère de l'Éducation:

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

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

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

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

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

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

- the Commission consultative de l'enseignement privé;
- the Conseil supérieur de l'éducation;
- the National Student Ombudsman;
- the Recreation and sports integrity ombudsman.

SPECIAL FUND

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

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

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

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

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

BODIES OTHER THAN BUDGET-FUNDED BODIES

INSTITUT NATIONAL DES MINES

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

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

The annual revenues of the Institut are derived mainly from a transfer originating from the Department.

SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

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

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

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

Present in 14 administrative regions of Québec and 16 tourist regions, these territories represent major tourism draws for the regions and for Québec as a whole. In 2024-2025, Sépaq recorded a total of more than 10.0 million visit days. By facilitating access to nature, Sépaq contributes to the promotion of healthy lifestyles and introduces families to outdoor activities, which has a positive impact on visitors' physical and mental well-being.

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

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the "Éducation" portfolio is set at \$20,272.0 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget compared to the 2025-2026 probable expenditure is due mainly to the combined impact of the following items:

- the funding of growth factors in the portfolio intended to ensure service delivery for preschool, primary and secondary education services;
- the updating of the actuarial valuation of pension plans;
- the decrease in the amounts allocated for measures in the 2025-2026 Budget, previous budgets and economic updates;
- the transfer in 2025-2026 of an amount from the provision for activities supporting the integration and francization of immigrants from the Ministère de l'Immigration, de la Francisation et de l'Intégration.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1 Administration

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the increase in operating expenditures resulting from the recognition of certain needs;
- the increase in remuneration expenditures due mainly to salary indexation;
- the decrease in amounts allocated for various measures in the 2023-2024 Budget, in particular to support data access and digital transformation;
- the abolition of intragovernmental space rental rates.

PROGRAM 2 Support for Organizations

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

The 2026-2027 Expenditure Budget for this program is comparable to the 2025-2026 probable expenditure.

PROGRAM 3 School Taxes – Fiscal Balancing Subsidy

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the indexation of the subsidy calculation parameters.

PROGRAM 4**Preschool, Primary and Secondary Education**

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the transfer in 2025-2026 of an amount from the provision for activities supporting the integration and francization of immigrants from the Ministère de l'Immigration, de la Francisation et de l'Intégration;
- the decrease in the amounts allocated for various measures in the 2025-2026 Budget, previous budgets and the Update on Québec's Economic and Financial Situation;
- the funding of growth factors intended to ensure service delivery for preschool, primary and secondary education services.

PROGRAM 5**Development of Sports, Recreation, Physical Activity and the Outdoors**

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the decrease in the amounts allocated for measures in the 2025-2026 Budget and in previous budgets.

PROGRAM 6**Retirement Plans**

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the updated actuarial valuation of the retirement plans.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Administration	380,142.1	25,413.9	362,593.7	354,728.2
2. Support for Organizations	158,851.7	(2,329.8)	162,188.3	161,181.5
3. School Taxes - Fiscal Balancing Subsidy	1,513,539.4	30,287.0	1,510,322.5	1,483,252.4
4. Preschool, Primary and Secondary Education	16,601,591.5	(30,081.6)	16,457,655.1	16,631,673.1
5. Development of sports, recreation, physical activity and the outdoors	179,509.8	(12,045.8)	189,432.9	191,555.6
6. Retirement Plans	1,438,365.7	28,399.1	1,409,966.6	1,409,966.6
Subtotal	20,272,000.2	39,642.8	20,092,159.1	20,232,357.4
Elements integrated into the Contingency Fund:				
Budget Measures	249,900.0	249,900.0	-	-
Subsidized Infrastructures	3,368,269.1	44,336.6	3,323,932.5	3,323,932.5
Non-recurring budget items 2026-2027	-	157,666.2	-	(157,666.2)
Total	23,890,169.3	491,545.6	23,416,091.6	23,398,623.7

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Capping school tax increases	67,000.0
Promoting the academic success of students	63,000.0
Meeting urgent and temporary school space needs	50,000.0
Encouraging education network retirees to return to work	37,000.0
Continuing to make part-time positions more attractive	14,700.0
Maintaining funding for culture in schools and cultural field trips	13,000.0
Supporting recreational activities for people with disabilities	2,700.0
Promoting accessibility, experience quality and regular participation in physical activities, sports, active leisure activities and outdoor recreation	2,500.0
Subtotal	249,900.0
Subsidized Infrastructures	3,368,269.1
Total	3,618,169.1

CAPITAL BUDGET

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

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

Capital Budget (thousands of dollars)

	2026-2027		2025-2026
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	15,550.3	14,080.1	1,470.2
Information Resource Assets	7,457.4	(235.7)	7,693.1
Loans, Investments, Advances and Other Costs	3.0	-	3.0
Total	23,010.7	13,844.4	9,166.3

BUDGETARY CHOICES

ORIENTATION 1

MAKE THE SUCCESS OF OUR STUDENTS A TOP PRIORITY FOR QUÉBEC SOCIETY

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

Proposed Actions

- Implement a network of internal representatives within the Department with the aim of ensuring that the realities of First Nations and Inuit are better taken into account and that educational services are culturally safe;
- Support school service centres and school boards in the adoption and use of the artificial intelligence solution intended to support dropout prevention;
- Develop content to raise awareness and provide tools to school staff regarding learning disorders among boys in reading and writing in the language of instruction;

- Test the updated Français, langue d'enseignement programs at the primary and secondary levels, with the aim of improving literacy skills and promoting the French language during their mandatory implementation;
- Support the development of teaching materials for the updated Français, langue d'enseignement programs at all primary and secondary levels to provide teachers with accessible, high-quality education resources;
- Support school service centres and school boards in the use of progress tracking tools to promote early reading skills among students in the first cycle of elementary school;
- Develop a strategy to promote teaching tools that target the most frequent errors on the Grade 6 ministerial writing examination;
- Identify the key findings regarding the most common errors observed on the Secondary V ministerial writing examination;
- Integrate training on the realities of First Nations and Inuit into the development pathway of the Department's senior staff and administrators of state to deepen their understanding of the issues related to the educational success of Indigenous students;
- Gradually roll out the Clic école mobile application to all school service centres and school boards to optimize collaboration between schools and students' parents, while standardizing the communication tools used;
- Continue the voluntary implementation of the new educational program, A Competency-Based Approach to Social Participation, which is designed to promote social participation and develop the self-determination of students aged 16 to 21 living with moderate to severe intellectual disabilities;
- Maintain the conditions, terms, and funding supporting the opening of kindergarten classes for 4-year-olds in multi-age settings, in small schools and for students living with disabilities or those experiencing adjustment difficulties or learning disorders;
- Support the school network in the opening of kindergarten classes for 4-year-olds, including by disseminating information, organizing targeted meetings and engaging in discussions with network leaders;
- Offer the network two discussion sessions with mathematics educational advisors, one meeting for each level of education, regarding the competency on solving a situational problem related to mathematics in order to promote better mastery of the assessed content;
- Allocate human resources to the joint work with the Ministère de l'Immigration, de la Francisation et de l'Intégration on the development of teaching materials for the harmonization of francization services, in accordance with the obligations set out in the 2026-2027 agreement;
- Roll out a variety of recognition mechanisms for prior learning and competencies in general adult education to promote the transition and ongoing education needed to develop a skilled workforce.

ORIENTATION 2**INVEST IN VOCATIONAL TRAINING**

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

Proposed Actions

- Ensure alignment between the intake capacity of vocational training centres and the labour market needs in priority sectors, in collaboration with Hydro-Québec;
- Pilot a special educational project offering a training pathway focused on career exploration to increase students' understanding of vocational training and support informed career choices.

ORIENTATION 3**MAKE SCHOOLS AND CENTRES WELCOMING PLACES**

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

Proposed Actions

- In collaboration with school organizations, continue planning and monitoring construction projects for new inspiring, functional and modern spaces;
- Continue supporting school organizations in planning asset maintenance work in the short, medium and long term, which will help improve the condition of schools;
- Determine the technological components to be integrated into school construction and renovation projects in order to promote equitable access to technological tools;
- Publish an interactive map showing the special educational projects of public secondary schools to facilitate consultation and understanding of their distribution across the territory;
- Support the network in adopting the bullying and violence prevention plan model so that each institution has a plan that aligns with the form prescribed by the minister;
- Strengthen the regulatory framework on good citizenship in schools to promote harmonious and respectful relationships in the school environment;

- Strengthen the legislative framework in the education sector by expanding the duties of education network stakeholders as well as the intervention levers to increase compliance with the principle of the laicity of the State;
- Support the use of the student well-being framework by disseminating targeted communications to partners and leveraging existing communication channels to encourage the framework's use;
- Ensure that the school library serves as an extension of the classroom by supporting the establishment of flexible and adapted facilities focused on collaboration, sharing and information exchange, and where access to a variety of physical and digital resources is provided by specialized staff in a space dedicated to enhancing and promoting culture.

ORIENTATION 4

ENHANCE THE QUALITY OF TEACHING

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

Proposed Action

To increase the number of qualified teachers in the network, the Department intends to continue its efforts to recognize teacher training programs leading to a teaching licence.

ORIENTATION 5

MAKE THE DEPARTMENT AND THE NETWORK MORE EFFICIENT

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

Proposed Actions

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

- support school service centres and school boards in implementing and sharing intervention mandates to accelerate the use of digital intelligence tools and solutions;
- continue building the capacity of school service centres and school boards in adopting data-driven practices and tools.

To enhance the leadership of school principals and network managers, here are examples of the Department's interventions:

- roll out training for school network leaders to enhance network performance and the alignment between government orientations and those of intermediary bodies;
- conclude the first generation of management and accountability agreements with school service centres and school boards to enhance the performance and alignment of the education system in achieving its objectives;
- develop a reference framework of best practices for the pooling and sharing of resources and services aimed at improving the performance of the school network.

To support internal Department staff, here are examples of the Department's interventions:

- equip the organization with tools for better file prioritization, expand the rolling out of control rooms and the adoption of agile mechanisms to enhance the Department's overall performance;
- develop and begin rolling out a departmental action plan for employee engagement and experience;
- make artificial intelligence tools available to Department staff to enhance organizational efficiency.

ORIENTATION 6

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

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

Proposed Actions

- Provide financial support for projects selected under the Financial Assistance Program for Sports, Recreation and Outdoor Facilities to increase the quantity and quality of physical activity facilities available to the public;
- Continue rolling out training and professional development services for administrators in order to better support Québec's sports and recreation organizations in adopting effective governance practices, including gender diversity on their boards of directors.

ORIENTATION 7**PROMOTE HEALTHY AND SAFE SPORTS, RECREATION, PHYSICAL AND OUTDOOR ACTIVITIES FOR ALL**

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

Proposed Actions

- Invite sports federations and national bodies responsible for recreation that have not yet offered awareness, information or training activities to submit project proposals under the Programme Sécurité-Intégrité Québec;
- Continue to implement measures to strengthen the protection of individuals' integrity in recreation and sports;
- Roll out awareness-raising campaigns on the safety and integrity of people taking part in sports and leisure activities.

BUDGET PLAN OF THE SPECIAL FUND AND BODIES OTHER THAN BUDGET-FUNDED BODIES**SPECIAL FUND****SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND**

The variation in revenues is due mainly to :

- the decrease in revenues from a portion of tobacco tax proceeds;
- the increase in the contribution from the Department resulting from the level of work carried out by beneficiaries, mainly for projects supported under the Programme d'aide financière aux infrastructures récréatives et sportives and the Financial Assistance Program for Sports, Recreation and Outdoor Facilities.

No significant variation in expenditures was observed.

No investments are planned for 2026-2027.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Sports and Physical Activity Development Fund					
Revenues	143,181.9	123,945.8	181,931.1	85,392.1	(38,749.2)
Expenditures	159,008.9	-	159,131.7	-	(122.8)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	7,685.4	-	-	-	7,685.4
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

INSTITUT NATIONAL DES MINES

No significant variation in revenues was observed

No significant variation in expenditures was observed.

No variation in investments was observed.

SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

The variation in revenues is due mainly to the expected increase in commercial revenues generated by the establishments.

The variation in expenditures is due mainly to the increase in expenditures related to the commercial and mandatory components with respect to anticipated visits to the establishments.

The variation in investments is due mainly to the decrease in the value of projects planned for the 2026-2027 fiscal year.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Institut national des mines					
Revenues	1,565.2	1,562.2	1,611.9	1,529.4	(46.7)
Expenditures	1,510.2	-	1,544.9	-	(34.7)
Investments	9.0	-	9.0	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société des établissements de plein air du Québec					
Revenues	275,606.7	50,757.5	268,044.3	53,561.6	7,562.4
Expenditures	275,391.2	-	266,044.3	-	9,346.9
Investments	63,624.0	-	96,410.7	-	(32,786.7)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	18,631.3	-	-	-	18,631.3

APPENDIX 1

BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies (thousands of dollars)

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Commission consultative de l'enseignement privé	222.2	212.9
Conseil supérieur de l'éducation	1,438.4	3,073.9
Recreation and sport integrity ombudsman	3,024.9	1,387.6
National Student Ombudsman	10,191.4	4,934.4

EMPLOI ET SOLIDARITÉ SOCIALE

SNAPSHOT OF THE PORTFOLIO¹

<p>Clientele</p> <p>3,848,968</p> <p>telephone calls handled by client relations centres²</p> <p>135 offices³</p>	<p>Social assistance</p> <p>346,724</p> <p>people supported</p> <p>\$3.6 billion</p> <p>in benefits paid</p>	<p>Employment</p> <p>233,079</p> <p>participants in public employment services interventions</p> <p>10,517</p> <p>businesses and bodies helped by public employment services</p>
<p>Zone entreprise</p> <p>94,117</p> <p>visits to the Zone entreprise for online services provided by the departments and bodies of the Gouvernement du Québec</p>	<p>Québec Parental Insurance Plan⁴</p> <p>203,676</p> <p>claimants served⁵</p> <p>\$2.7 billion</p> <p>in benefits paid</p>	<p>Government registers</p> <p>420,704</p> <p>certificates and copies of acts issued by the Directeur de l'état civil</p> <p>1,093,039</p> <p>businesses registered³</p>
<p>Social initiatives and community action⁶</p> <p>620</p> <p>bodies supported</p> <p>\$171.3 million</p> <p>paid</p>	<p>Commission des partenaires du marché du travail</p> <p>494</p> <p>skills development projects accepted⁷</p> <p>12,660 businesses and 34,099 individuals reached</p>	<p>Cree Hunters Economic Security Board</p> <p>1,174</p> <p>family units supported</p> <p>\$25.2 million</p> <p>in benefits paid</p>

- ¹ Unless otherwise indicated, the data presented here covers the period from April 1, 2024, to March 31, 2025.
- ² For all the Department's client relations centres
- ³ As at March 31, 2025
- ⁴ 2024 calendar year
- ⁵ As at February 5, 2025. Files received after December 31, 2024, may be entered retroactively and change this number.
- ⁶ Includes the Québec Fund for Social Initiatives, the Assistance Fund for Independent Community Action (with the exception of international humanitarian aid activities), the Programme de soutien financier des corporations de développement communautaire, the Programme de soutien financier des carrefours jeunesse-emploi and the Social and Community Initiative Support Program. This data does not include the Programme soutien à l'action bénévole, which alone supported 11,869 bodies for a total amount of \$22.3 million.
- ⁷ These are projects funded by the Workforce Skills Development and Recognition Fund as part of measures and programs for collective promoters who implement training projects that meet the common skills development needs of the communities they represent. Given the nature of some projects, the number of companies and individuals reached is not always recorded.

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

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

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

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

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

SPECIAL FUNDS

ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION

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

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

LABOUR MARKET DEVELOPMENT FUND

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

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

GOODS AND SERVICES FUND

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

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

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

The Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale is allocated to finance expenditures incurred by the Department within the framework of its information technology investment projects and efforts to upgrade information assets.

Revenues for the Fund derive principally from the Department.

QUÉBEC FUND FOR SOCIAL INITIATIVES

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

Revenues for the Fund derive principally from the Department.

BODY OTHER THAN A BUDGET-FUNDED BODY

CREE HUNTERS ECONOMIC SECURITY BOARD

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

Revenues for the Board derive almost entirely from the Department.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Emploi et Solidarité sociale” portfolio is set at \$5,178.1 million, before taking into account elements integrated in the Contingency Fund. The variation in the budget compared to the 2025-2026 probable expenditure is due mainly to the combined effect of the following:

- the funding of growth factors in social assistance programs, including the number of eligible households;
- the decrease in amounts earmarked for certain measures announced in previous budgets;
- the transfer of the provision for immigrant integration from the Ministère de l’Immigration, de la Francisation et de l’Intégration (MIFI) in 2025-2026;
- the continuation of optimization measures aimed at returning to a balanced budget.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1

Governance, Administration and Client Services

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

The 2026-2027 Expenditure Budget for this program is comparable to the 2025-2026 probable expenditure.

PROGRAM 2

Social Solidarity and Community Action

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

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the combined effect of the following:

- the funding of growth factors in social assistance programs, including the number of eligible households;
- the decrease in amounts earmarked for certain measures announced in previous budgets;
- the transfer of a portion of the provision for immigrant integration from the MIFI in 2025-2026;
- the continuation of optimization measures aimed at returning to a balanced budget.

PROGRAM 3

Employment

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the decrease in amounts for certain employment assistance measures announced in previous budgets and economic updates;
- the transfer of a portion of the provision for immigrant integration from the MIFI in 2025-2026.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Governance, Administration and Client Services	573,779.5	(1,617.4)	580,527.1	575,396.9
2. Social Solidarity and Community Action	3,786,597.2	(28,345.2)	3,754,222.5	3,814,942.4
3. Employment	817,727.3	(106,133.0)	896,660.3	923,860.3
Subtotal	5,178,104.0	(136,095.6)	5,231,409.9	5,314,199.6
Elements integrated into the Contingency Fund:				
Budget Measures	134,400.0	134,400.0	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2026-2027	-	61,554.0	-	(61,554.0)
Total	5,312,504.0	59,858.4	5,231,409.9	5,252,645.6

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Extending the enhancement of employment assistance allowances	48,100.0
Increasing funding for Food Banks of Quebec	21,000.0
Other measures for vulnerable people	20,000.0
Renewing support for the overall mission of certain community bodies	13,600.0
Enhancing the volunteer support program	12,000.0
Extending funding for the Early Childhood Work-Study Program	12,000.0
Maintaining efforts to integrate asylum seekers into the workforce	3,000.0
Continuing to coordinate support for improving productivity in the construction sector	3,000.0
Supporting people with disabilities on work experience placements	1,700.0
Subtotal	134,400.0
Subsidized Infrastructures	-
Total	134,400.0

CAPITAL BUDGET

No variation in the capital budget was observed.

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	-	-	-
Information Resource Assets	-	-	-
Loans, Investments, Advances and Other Costs	1,680.0	-	1,680.0
Total	1,680.0	-	1,680.0

BUDGETARY CHOICES

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

ORIENTATION 1**INCREASE THE PARTICIPATION OF ALL IN SOCIAL AND ECONOMIC DEVELOPMENT**

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

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

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

Proposed Actions

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

ORIENTATION 2

SHARE A HEALTHY, STIMULATING WORK ENVIRONMENT THAT FOSTERS EMPLOYEE DEVELOPMENT

For the Department, offering an inspiring employee experience is an issue of utmost importance. The Department is committed to attracting and retaining competent, committed staff so that it remains a high-performance organization that is able to provide quality services and meet the public's expectations. To achieve this, it aims to provide a stimulating work environment that promotes staff development.

Proposed Actions

- Implement actions to engage staff based on information obtained through employee experience consultation and participation mechanisms;
- Measure job satisfaction through an annual survey of the Department staff and communicate the results;
- Raise awareness among the Department's various sectors about the importance of completing the full contribution management cycle by regularly providing them throughout the year with the rate of staff in their sector who have received expectations, obtained a performance evaluation and had discussions with their manager regarding their professional development;

- Implement projects that contribute to staff development and professional growth.

ORIENTATION 3

EVOLVE SERVICES IN LINE WITH CLIENT EXPECTATIONS

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

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

Proposed Actions

- Improve services according to client expectations, namely:
 - by creating client pathways,
 - by consulting with clients and staff to better understand their expectations and needs,
 - by simplifying administrative communications,
 - by raising staff awareness through the use of tools that contribute to the adoption of a client-centric culture and actions that promote client satisfaction;
- Chair (chair assumed by Services Québec) the committee of deputy ministers and senior executives for the simplification of services and the strategic committee for the simplification of services;
- Continue the progressive rolling out of Services Québec's Centre gouvernemental de relations avec la clientèle, which aims to provide the public with central access and quality telephone support to improve every individual's experience when obtaining government services;
- Pursue efforts to increase the number of government services accessible through Services Québec by adding new partnerships, regardless of the mode of delivery involved (in-person, telephone or digital);
- Pursue the actions identified, following analysis of the surveys conducted, to achieve the targeted level of client satisfaction with the support received from Services Québec;
- Continue with improvements related to the use of the Mon dossier portal, based on the actions prioritized following various needs analyses and the results of the 2025-2026 satisfaction survey, as well as the analysis of the results of the Department's client experience approach;
- Implement registry optimization projects within the framework of the Assise numérique commune des registres de l'État program;

- Continue with improvements to the Enterprise Register to enhance corporate transparency.

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

SPECIAL FUNDS

ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION

The variation in revenues is due mainly to the end of a measure announced in a previous budget.

The variation in expenditures is due mainly to the combined effect of:

- the end of a measure announced in a previous budget;
- the planned increase in expenditures as part of the implementation of the Plan d'action gouvernemental en matière d'action communautaire 2022-2027.

No investments are planned for 2026-2027.

LABOUR MARKET DEVELOPMENT FUND

No significant variation in revenues was observed.

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

No investments are planned for 2026-2027.

GOODS AND SERVICES FUND

The variation in revenues is due mainly to the decrease in the amounts received from the Department related to the continuation of optimization measures aimed at returning to a balanced budget.

The variation in expenditures is due mainly to:

- the increase in activities related to agreements with partners;
- the increase in expenditures in line with the consumer price index.

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

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

The variation in revenues is due mainly to the expected decrease in the amounts from services rendered.

The variation in expenditures is due mainly to a one-time expenditure in 2025-2026 related to the disposal of an information asset.

The variation in investments is due mainly to an increase in projects in 2026-2027.

QUÉBEC FUND FOR SOCIAL INITIATIVES

The variation in revenues is due mainly to:

- the planned decrease in funding for the Plan d'action gouvernemental visant la lutte contre la pauvreté et l'exclusion sociale 2024-2029;
- the decrease in amounts allocated for a measure announced as part of the 2024-2025 Budget.

The variation in expenditures is due mainly to:

- the planned decrease in expenditures related to the implementation of the Plan d'action gouvernemental visant la lutte contre la pauvreté et l'exclusion sociale 2024-2029;
- the planned decrease in expenditures for a measure announced in a previous budget.

No investments are planned for 2026-2027.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Assistance Fund for Independent Community Action					
Revenues	49,010.2	45,762.1	57,510.2	54,262.1	(8,500.0)
Expenditures	59,729.8	-	64,029.2	-	(4,299.4)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	13,600.0	-	-	-	13,600.0
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Labour Market Development Fund					
Revenues	1,162,992.3	1,054,118.8	1,163,903.4	1,113,067.2	(911.1)
Expenditures	1,239,853.0	-	1,141,819.3	-	98,033.7
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	51,100.0	-	-	-	51,100.0
Investments	-	-	-	-	-
Goods and Services Fund					
Revenues	199,264.7	85,049.1	203,585.9	93,343.6	(4,321.2)
Expenditures	231,973.8	-	225,054.7	-	6,919.1
Investments	4,420.3	-	2,396.9	-	2,023.4
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale					
Revenues	18,201.6	11,172.7	19,632.8	11,172.7	(1,431.2)
Expenditures	18,201.6	-	19,632.8	-	(1,431.2)
Investments	18,355.6	-	13,700.0	-	4,655.6
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Québec Fund for Social Initiatives					
Revenues	51,656.9	51,015.7	63,140.5	62,365.7	(11,483.6)
Expenditures	53,141.6	-	66,100.9	-	(12,959.3)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODY OTHER THAN A BUDGET-FUNDED BODY

CREE HUNTERS ECONOMIC SECURITY BOARD

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

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

No significant variations in investments was observed.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Cree Hunters Economic Security Board					
Revenues	28,923.5	28,909.6	28,262.0	28,240.1	661.5
Expenditures	28,923.5	-	28,262.0	-	661.5
Investments	90.0	-	125.0	-	(35.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

THE BUDGET-FUNDED BODY

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Commission des partenaires du marché du travail	2,101.4	-

ENSEIGNEMENT SUPÉRIEUR

SNAPSHOT OF THE PORTFOLIO

<p>Students in the college and university network¹</p> <p>558,981 individuals</p> <p>242,612 at the college level</p> <p>316,369² at the university level</p>	<p>Educational institutions³</p> <p>147 institutions</p> <p>127 colleges (48 CEGEPs, 68 private colleges and 11 government-funded schools)</p> <p>20 universities</p>	<p>Teaching staff⁴</p> <p>30,963 individuals</p> <p>20,361 in public colleges</p> <p>10,602 in universities</p>
<p>College and university admission rates⁵</p> <p>Diploma program admission rate for students aged 17-25 64.4%</p> <p>56.4% for men 72.7% for women</p> <p>Bachelor program admission rate for students aged 18-25 42.4%</p> <p>34.7% for men 50.5% for women</p>	<p>Retention rate^{6,7}</p> <p>Overall third-term re-enrollment rate in Diploma, welcome and transition pathways</p> <p>83.9% (2022 cohort)</p> <p>Master's program retention rate, after one year 89.0% (2023 cohort)</p> <p>Master's program retention rate, after one year 89.6% (2023 cohort)</p>	<p>Graduation rate</p> <p>College⁸:</p> <p>63.5% (2018 cohort)</p> <p>Bachelor⁹:</p> <p>79.5% (2018 cohort)</p> <p>Master¹⁰:</p> <p>75.5% (2020 cohort)</p>
<p>College and university diplomas issued¹¹</p> <p>159,415 diplomas</p> <p>63,011 at the college level</p> <p>96,404 at the university level</p>	<p>Financial assistance for education applications processed¹²</p> <p>165,497 requests processed</p> <p>105,591 renewal applications</p> <p>59,906 initial applications</p>	<p>Overall pass rate for the Épreuve uniforme de français au collégial¹³</p> <p>79.5% (2024-2025 school year)</p>

- ¹ Individuals in the network for the fall semester in 2024-2025
- ² With regular or independent student registration status
- ³ Institutions for 2024-2025
- ⁴ College: Since the data for 2024-2025 is unavailable, data for 2023-2024 are shown and used for the higher education total. Teaching staff for the period from August 13, 2023, to August 12, 2024, Système d'information sur le personnel des organismes collégiaux (SPOC). University: full-time professors, as at October 1, 2024, Système d'information sur les personnels des universités québécoises (SYSPER). Report produced on December 18, 2025
- ⁵ The admission rate is the proportion of the population, or of a sub-group of the population, entering a level of education, for the first and only time, by type of diploma. It is calculated by dividing the number of new enrollees of a given age (17 to 25, for example) by the population of that same age group, such that the rate for each age group is the sum of the rates for all ages included.
- ⁶ Overall re-enrollment rate for third-term college studies recorded by new enrollees in ordinary college education in a Diploma of College Studies (DCS) program (including welcome and transition pathways) in the fall 2022 term, data from September 2024 for the entire college network (public, private, subsidized and government schools)
- ⁷ Retention rate for new full-time enrollees in a Bachelor's or Master's program, in the fall term, for the 2023 cohort of new enrollees, one year after the start of their studies
- ⁸ College graduation rate (DCS or Attestation of College Studies) two years after the planned duration of the initial program, recorded by new college enrollees in ordinary education, in a DCS program (including welcome and transition pathways), in the fall 2018 term. Data from September 2024 for the entire college network (public, private, subsidized and government schools)
- ⁹ Graduation rate for new full-time enrollees in a Bachelor's program in the fall 2018 term, six years after the start of their studies
- ¹⁰ Graduation rate for new full-time enrollees in a Master's program in the fall 2020 term, four years after the start of their studies
- ¹¹ Diplomas for the 2024 calendar year, excluding graduate diplomas for medical residents
- ¹² Financial assistance for education applications processed for the 2024-2025 award year
- ¹³ Overall pass rate for the Épreuve uniforme de français, langue d'enseignement et littérature, for the entire college network, for the 2024-2025 school year, data from October 2025

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

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

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

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

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

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

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

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

SPECIAL FUND

UNIVERSITY EXCELLENCE AND PERFORMANCE FUND

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

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

BODY OTHER THAN A BUDGET-FUNDED BODY

INSTITUT DE TOURISME ET D'HÔTELLERIE DU QUÉBEC

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

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

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

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget of the "Enseignement supérieur" portfolio is set at \$9,313.8 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to the funding of growth factors in the portfolio to ensure service delivery for higher education networks.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the "Expenditure Budget by Program" table.

The portfolio budget may also be increased by an additional \$100.0 million to ensure funding for needs related to higher education.

This budget provides funding for the following programs.

PROGRAM 1
Administration

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

No significant variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure was observed.

PROGRAM 2
Support for Bodies

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to an increase in the contribution from the Department to fund Institut de tourisme et d'hôtellerie du Québec activities.

PROGRAM 3
Financial Assistance for Education and Incentive Scholarships

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the gradual discontinuation of the Québec Perspective Scholarship Program;
- the increase in amounts set aside for scholarships provided with loans, due mainly to a change in clientele.

PROGRAM 4
Higher Education

The purpose of this program is to make teaching services available to college and university students by providing financial resources to institutions that are necessary for their operations and development.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the funding of growth factors in the portfolio to ensure network service delivery.

Enseignement supérieur**PROGRAM 5
Retirement Plans**

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the updated actuarial valuation of the retirement plans.

Expenditure Budget by Program
(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Administration	111,694.9	(254.0)	109,709.4	111,948.9
2. Support for Bodies	50,203.7	4,532.7	48,786.0	45,671.0
3. Financial Assistance for Education and Incentive Scholarships	1,077,666.2	(25,359.1)	1,090,424.1	1,103,025.3
4. Higher Education	7,829,451.8	333,250.7	7,454,654.6	7,496,201.1
5. Retirement Plans	244,813.7	5,179.7	239,634.0	239,634.0
Subtotal	9,313,830.3	317,350.0	8,943,208.1	8,996,480.3
Elements integrated into the Contingency Fund:				
Budget Measures	39,200.0	39,200.0	-	-
Subsidized Infrastructures	1,197,974.9	12,598.6	1,185,376.3	1,185,376.3
Non-recurring budget items 2026-2027	-	121,560.2	-	(121,560.2)
Total	10,551,005.2	490,708.8	10,128,584.4	10,060,296.4

Elements Integrated into the Contingency Fund
(thousands of dollars)

Element name	2026-2027
Budget Measures	
Continuing to promote and enhance the value of engineering and computer science disciplines	30,000.0
Enabling the accommodation of growing cohorts in medicine	4,000.0
Extending free recognition of prior learning and competencies in early childhood education	2,000.0
Continuing to improve the range of short-term training courses in early childhood education	1,600.0
Ensuring a better coexistence on the Université du Québec à Montréal campus	1,000.0
Creating a joint research unit in quantum photonics	600.0
Subtotal	39,200.0
Subsidized Infrastructures	1,197,974.9
Total	1,237,174.9

CAPITAL BUDGET

The 2026-2027 Capital Budget is primarily intended to compensate financial institutions when students default on payments to their financial institution. Such settlements are made under section 29 of the Act respecting financial assistance for education expenses (CQLR, chapter A-13.3).

The variation in the capital budget is due to:

- a provision of \$100.0 million in the “Loans, Investments, Advances and Other Costs” supercategory under Program 4, Higher Education, to ensure that the program’s financing needs are met;
- the revision of the level of capital asset appropriations as part of developing the annual Information Resource Investment and Expenditure Plan.

Capital Budget (thousands of dollars)

	2026-2027		2025-2026
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	10.0	-	10.0
Information Resource Assets	4,137.3	(869.0)	5,006.3
Loans, Investments, Advances and Other Costs	238,597.0	100,000.0	138,597.0
Total	242,744.3	99,131.0	143,613.3

BUDGETARY CHOICES

ORIENTATION 1

MEET THE EVOLVING NEEDS OF THE QUÉBEC SOCIETY

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

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

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

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

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

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

Proposed Actions

The Department and its networks are stakeholders in the effort to counter the labour shortage, by promoting graduation from programs of study leading to occupations affected by workforce shortages in priority sectors. In addition, the university funding policy plans for increased funding to universities for the enrollment and graduation of students in programs leading to jobs in priority sectors.

The Department will continue to support colleges and universities in implementing initiatives that promote access to higher education, student retention and graduation.

ORIENTATION 2

SUPPORT THE DEVELOPMENT OF THE NETWORK

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

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

Proposed Actions

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

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

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

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

ORIENTATION 3

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

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

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

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

Proposed Actions

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

In order to reach future targets associated with these indicators, the Department will continue to support colleges and universities in implementing initiatives to promote better academic support for students and encourage well-being and sound mental health among the student population.

ORIENTATION 4

ADOPT INNOVATIVE APPROACHES TO STAFF ENGAGEMENT

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

Proposed Actions

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

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

SPECIAL FUND

UNIVERSITY EXCELLENCE AND PERFORMANCE FUND

No variation in revenues was observed.

No variation in expenditures was observed.

No investments are planned for 2026-2027.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
University Excellence and Performance Fund					
Revenues	25,000.0	25,000.0	25,000.0	25,000.0	-
Expenditures	25,000.0	-	25,000.0	-	-
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODY OTHER THAN A BUDGET-FUNDED BODY

INSTITUT DE TOURISME ET D'HÔTELLERIE DU QUÉBEC

The variation in revenues is due mainly to the increase in the contribution from the Department, in line with the salary indexation provided for in the collective agreements.

The variation in expenditures is due mainly to the increase in remuneration expenditures, in line with the salary indexation provided for in the collective agreements.

The variation in investments is due mainly to:

- the implementation of planned projects in information technology, landscaping and securing the premises;
- the completion of certain renovations and the construction of a new kitchen for the administrative centre.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Institut de tourisme et d'hôtellerie du Québec					
Revenues	58,931.7	40,196.5	56,218.6	37,709.8	2,713.1
Expenditures	58,931.7	-	56,218.6	-	2,713.1
Investments	5,937.5	-	1,516.3	-	4,421.2
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(4,218.0)	-	-	-	(4,218.0)

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Comité consultatif sur l'accessibilité financière aux études	178.1	148.0
Commission d'évaluation de l'enseignement collégial	2,618.0	2,664.7

ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES, FAUNE ET PARCS

SNAPSHOT OF THE PORTFOLIO¹

<p>Environmental and wildlife authorizations</p> <p>2,588 departmental authorization applications processed²</p> <p>3,699 declarations of compliance processed</p> <p>7 government authorizations issued</p> <p>249 wildlife authorization applications processed³</p>	<p>Monitoring and control</p> <p>33,504</p> <p>interventions carried out as part of environmental control activities</p> <p>5,632 notices of non-compliance reported</p>	<p>Protected areas⁴</p> <p>300,878 km²</p> <p>of Québec territory targeted by a conservation measure</p> <p>representing 18.0% of Québec territory</p>
<p>Reduction in greenhouse gas (GHG) emissions</p> <p>3.6 million</p> <p>tonnes of CO₂ equivalent reduced or avoided from April 1, 2024, to March 31, 2025, thanks to current regulations and financial commitments until 2030</p>	<p>Dam management⁵</p> <p>939</p> <p>dams under the Department's jurisdiction</p> <p>including 393 high-capacity dams</p>	<p>Water resources⁶</p> <p>558</p> <p>municipal wastewater treatment attestations issued</p> <p>representing 67.4% of municipal wastewater treatment facilities</p>
<p>Climate and energy transition</p> <p>nearly \$840 million paid directly to Québec households</p> <p>more than \$335 million paid to Québec businesses</p>	<p>Organic matter⁷</p> <p>853</p> <p>municipalities have introduced organic matter management into their territories</p> <p>94.8% of the Québec population served by a recognized municipal organic matter management service (curbside collection, home composters or drop-off composting)</p>	<p>Permits</p> <p>1,296,650</p> <p>hunting, fishing and trapping permits issued</p> <p>an increase of 2.9% from 2023-2024</p>

¹ Unless otherwise indicated, the data presented here covers the period from April 1, 2024, to March 31, 2025.

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

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

⁴ Data as at March 31, 2025, including plans announced by the Government

⁵ Data as at September 1, 2025

⁶ Data as at March 31, 2025

⁷ Data as at December 31, 2024

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

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

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

SPECIAL FUNDS

BLUE FUND

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

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

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

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

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

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

ELECTRIFICATION AND CLIMATE CHANGE FUND

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

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

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

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

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

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

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

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

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

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

NATURAL RESOURCES FUND – WILDLIFE CONSERVATION AND DEVELOPMENT COMPONENT

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

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

BODIES OTHER THAN BUDGET-FUNDED BODIES

FONDATION POUR LA BIODIVERSITÉ ET LA FAUNE DU QUÉBEC

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

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

SOCIÉTÉ QUÉBÉCOISE DE RÉCUPÉRATION ET DE RECYCLAGE

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

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

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

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

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

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

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Environnement, Lutte contre les changements climatiques, Faune et Parcs” portfolio is set at \$535.5 million before taking into account elements integrated in the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the addition of the initiatives announced in the 2025-2026 Budget, including the one to ensure the issuance of environmental permits within an optimal timeframe;
- the end of certain measures announced in previous budgets.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1
Environmental and Wildlife Protection

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the addition of the initiatives announced in the 2025-2026 Budget, including the one to ensure the issuance of environmental permits within an optimal timeframe;
- the end of certain measures announced in previous budgets.

PROGRAM 2
Bureau d'audiences publiques sur l'environnement

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

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the end of measures announced in previous budgets.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Environmental and Wildlife Protection	526,367.4	6,601.3	536,926.6	519,766.1
2. Bureau d'audiences publiques sur l'environnement	9,172.0	(36.7)	9,406.7	9,208.7
Subtotal	535,539.4	6,564.6	546,333.3	528,974.8
Elements integrated into the Contingency Fund:				
Budget Measures	15,600.0	15,600.0	-	-
Subsidized Infrastructures	21,271.7	15,963.9	5,307.8	5,307.8
Non-recurring budget items 2026-2027	-	-	-	-
Total	572,411.1	38,128.5	551,641.1	534,282.6

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Carrying out wildlife monitoring and intervention activities	4,600.0
Carrying out environmental restoration of former landfill sites in Nunavik	4,000.0
Ensuring the future of the Biosphere, Québec's cultural and scientific heritage	3,000.0
Encouraging the participation of Indigenous communities in economic projects – Providing greater support for the participation of Indigenous communities in environmental consultations	2,300.0
Accelerating priority projects – Supporting the Bureau d'audiences publiques sur l'environnement in its new responsibilities	1,300.0
Supporting stakeholders in the rehabilitation of Lac Saint-Pierre	400.0
Subtotal	15,600.0
Subsidized Infrastructures	21,271.7
Total	36,871.7

CAPITAL BUDGET

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	63,060.2	2,596.0	60,464.2
Information Resource Assets	11,432.7	3,906.1	7,526.6
Loans, Investments, Advances and Other Costs	20.0	-	20.0
Total	74,512.9	6,502.1	68,010.8

BUDGETARY CHOICES

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

ORIENTATION 1

PRESERVE THE HEALTH AND DIVERSITY OF ECOSYSTEMS

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

Proposed Actions

- Implement the 2030 Nature Plan;
- Create and identify new protected and conserved areas;
- Hold public consultations to create or modify the boundaries of national parks;
- Increase the protection of threatened or vulnerable species, in particular by amending the Regulation respecting wildlife habitats (CQLR, chapter C-61.1, r. 18) and by implementing a pilot project for agricultural activities in the habitat of the Western Chorus Frog;
- Continue to implement the Programme de restauration et de création de milieux humides et hydriques;
- Initiate the rolling out of a new agri-environmental regulatory framework;
- Roll out the Plan national de l'eau, part of the Québec Water Strategy 2018-2030, aimed at structuring government action to ensure better protection of water resources.

ORIENTATION 2

SUPPORT THE CLIMATE AND ENERGY TRANSITION

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

Proposed Actions

- Continue to implement the 2030 Plan for a Green Economy;
- Strengthen support for the development and implementation of climate plans in Québec municipalities;

- Continue to offer financial assistance to various clienteles in support of the climate and energy transition;
- Provide a detailed annual profile of the condition of mechanized dams under the responsibility of the Department;
- Carry out the annual planning of maintenance activities (preventive and corrective) for dams under the Department's responsibility and follow up on completed work.

ORIENTATION 3

PUT OUR STAFF'S EXPERTISE TO WORK FOR OUR CLIENTS AND THE PUBLIC

Competent employees are essential to quality service delivery. In this regard, the expertise of the personnel of the Department is a significant asset that must be preserved and shared. The Department must therefore provide a high-quality work environment and an engaging experience to its employees. Moreover, the use of digital tools is in strong demand everywhere in our society, and the Department's clientele is no exception. The use of information technology is essential to facilitate service delivery.

Proposed Actions

- Implement an annual action plan to improve the client experience;
- Promote the role of environmental advisors in each region of Québec, as well as community relations, by offering support to various partners regarding the issues of environmental protection, adaptation to climate change, and sustainable development;
- Implement an employee experience strategy;
- Implement the health action plan for individuals within the Department;
- Implement the management development plan.

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

SPECIAL FUNDS

BLUE FUND

The variation in revenues is due mainly to the increase in budgetary appropriations from the Department allocated to the Fund.

The variation in expenditures is due mainly to the implementation of actions to protect and conserve water resources and aquatic ecosystems in response to water stakeholders' priority issues.

No investments are planned for 2026-2027.

ELECTRIFICATION AND CLIMATE CHANGE FUND

The variation in revenues is due mainly to:

- an increase in anticipated carbon market revenues in 2026-2027 compared to the 2025-2026 fiscal year;
- an increase in federal government revenues under the funding agreement for the Low Carbon Economy Leadership Fund.

The variation in expenditures is due mainly to a payment from the Electrification and Climate Change Fund to the Generations Fund.

No investments are planned for 2026-2027.

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

The variation in revenues is due mainly to the increase in charges payable for the disposal of residual materials as set out in the Regulation respecting the charges payable for the disposal of residual materials (CQLR, chapter Q-2, r. 43).

The variation in expenditures is due mainly to the continued roll-out of the 2023-2029 Action Plan under the Politique de protection des sols et de réhabilitation des terrains contaminés.

The variation in investments is due mainly to the acquisition of tangible goods.

NATURAL RESOURCES FUND – WILDLIFE CONSERVATION AND DEVELOPMENT COMPONENT

No significant variation in revenues was observed.

No expenditures or investments are planned for 2026-2027.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Blue Fund					
Revenues	111,307.2	75,500.0	82,826.5	50,502.9	28,480.7
Expenditures	111,250.8	-	82,826.5	-	28,424.3
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Electrification and Climate Change Fund					
Revenues	1,415,145.0	11,980.0	1,337,585.0	9,475.0	77,560.0
Expenditures	3,223,672.0	-	1,324,090.0	-	1,899,582.0
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	49,200.0	-	-	-	49,200.0
Investments	-	-	-	-	-
Fund for the Protection of the Environment and the Waters in the Domain of the State					
Revenues	413,144.5	5,205.0	389,009.0	11,027.0	24,135.5
Expenditures	342,473.8	-	273,183.9	-	69,289.9
Investments	500.0	-	60.0	-	440.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Natural Resources Fund¹					
Revenues	47.5	-	29.5	-	18.0
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

¹ Wildlife Conservation and Development component.

BODIES OTHER THAN BUDGET-FUNDED BODIES
FONDATION POUR LA BIODIVERSITÉ ET LA FAUNE DU QUÉBEC

The variation in revenues is due mainly to an increase in revenues allocated by the Department.

The variation in expenditures is due mainly to an increase in forecast transfer expenditures to dedicated funds resulting from agreements with the Department, leading to higher subsidies paid by the Fondation.

No variation in investments was observed.

SOCIÉTÉ QUÉBÉCOISE DE RÉCUPÉRATION ET DE RECYCLAGE

There was no significant variation in revenues, expenditures or investments.

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

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Fondation pour la biodiversité et la faune du Québec					
Revenues	24,042.1	12,979.9	19,635.4	6,737.3	4,406.7
Expenditures	23,702.1	-	19,295.4	-	4,406.7
Investments	17.0	-	17.0	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société québécoise de récupération et de recyclage					
Revenues	66,173.2	14,318.0	65,430.7	14,477.4	742.5
Expenditures	66,173.2	-	65,430.7	-	742.5
Investments	527.0	-	247.0	-	280.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

THE BUDGET-FUNDED BODY

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Bureau d'audiences publiques sur l'environnement	9,172.0	9,208.7

FAMILLE

SNAPSHOT OF THE PORTFOLIO

<p>Educational childcare services</p> <p>312,349</p> <p>spaces available in childcare centres (CPE), home daycare providers, subsidized and non-subsidized daycare centres as at December 31, 2025</p> <p>\$3.8 billion in funding¹</p>	<p>Educational childcare services</p> <p>5,360</p> <p>subsidized spaces in licensed facilities in 2024-2025</p>	<p>Educational childcare services</p> <p>11,708</p> <p>subsidized spaces in facilities being created as at December 31, 2025</p>
<p>Educational childcare services</p> <p>97.6%</p> <p>completion rate of the educational childcare services network as at December 31, 2025</p>	<p>Financial support for children with special needs</p> <p>15,938</p> <p>children supported through the Allowance for Integration of a Disabled Child into a childcare facility in 2023-2024</p> <p>\$209.5 million in funding</p>	<p>Financial support for partners</p> <p>289</p> <p>family-oriented community organizations and groups funded in 2024-2025</p> <p>Nearly \$52.1 million in support</p>
<p>Financial support for partners</p> <p>48</p> <p>community social pediatrics centres recognized within the partnership between the Government and the Fondation Dr Julien in 2024-2025</p> <p>\$14.0 million in support</p>	<p>Public Curator</p> <p>12,980</p> <p>individuals under public protective supervision as at March 31, 2025</p>	<p>Public Curator</p> <p>17,791</p> <p>individuals under private protective supervision as at March 31, 2025, including</p> <p>14,118 under supervision</p>

¹ Amount in financing for the 2024-2025 fiscal year

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The Ministère de la Famille contributes to Québec's vitality and socioeconomic development by helping families thrive and children develop to their full potential.

It coordinates government activities affecting families and children. Its actions are in line with the Government's efforts to reaffirm the importance of family and foster the harmonious development of children. In this regard, the Department develops and implements policies, programs and measures to meet their needs, while taking into account the diversity of family realities and living environments.

The Department promotes the accessibility and quality of educational childcare services. It works with various partners to help provide children with a safe and healthy environment that supports their development and meets their needs.

The Department is also responsible for coordinating the fight against bullying, in every form, at any age, in both the real and virtual worlds. In so doing, it helps to create an even more respectful and inclusive society in the interest of all Quebecers.

The mission of the Public Curator is to ensure the protection of incapable persons through measures adapted to their condition and particular situation, in addition to offering information services and assistance to private tutors and curators, whose administration the Public Curator oversees, and to the members of tutorship councils.

SPECIAL FUND

EDUCATIONAL CHILDCARE SERVICES FUND

The Educational Childcare Services Fund was established by the Educational Childcare Act (CQLR, chapter S-4.1.1). It is dedicated exclusively to funding subsidized educational childcare. It is entirely financed by appropriations, which are allocated by Parliament to the Ministère de la Famille.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the "Famille" portfolio is set at \$4,726.6 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the implementation of the measures of the Grand chantier pour les familles – Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance, in particular by creating and converting spaces for families;
- the update of the network's funding parameters, in particular to take into account the renewal of collective agreements for childcare services staff.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the "Expenditure Budget by Program" table.

This budget provides funding for the following programs.

PROGRAM 1

Planning, Research and Administration

The purpose of this program is to ensure research, as well as the development and evaluation of policies conducive to the development and wellness of families and children, in conjunction with government departments and bodies. Its purpose is also to plan, direct and coordinate administrative activities essential to the Department's program management.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the combined impact of the following items:

- the abolition of intragovernmental space rentals rates;
- the increase in remuneration provided for in collective agreements.

PROGRAM 2

Assistance Measures for Families

The purpose of this program is to provide financial assistance to community organizations working with families related to their mission. It also provides financial support to community organizations offering daycare activities. The program supports municipalities that wish to implement a measure provided for in the action plan arising from a family policy, as well as regional county municipalities and municipalities that wish to implement municipal family policies. It also coordinates the implementation and follow-up of commitments to fight against bullying, strengthen the quality of educational childcare services, and support activities related to workforce planning, working conditions and labour relations in the sector. Lastly, the program finances the administration of the Family Allowance measure, the program for financial assistance for supervision services to students with disabilities aged 12 to 21 and development of the network of community-based social pediatrics centres.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- lower expenditures in 2025-2026 resulting from certain optimization efforts;
- increased financial support to community partners provided for in previous budget measures.

PROGRAM 3

Educational Childcare Services

The purpose of this program is to promote access to quality educational childcare services. It provides funding for the operating expenditures of childcare centres, subsidized daycare centres and home childcare coordinating offices, as well as subsidies for home childcare providers. It also finances childcare centre infrastructure, retirement plans and group insurance for staff working at childcare centres, home daycare coordinating offices and subsidized daycare 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.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the implementation of the measures of the Grand chantier pour les familles – Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance, in particular by creating and converting spaces for families;
- the update of the network's funding parameters, in particular to take into account the renewal of collective agreements for childcare services staff.

PROGRAM 4

Public Curator

The purpose of this program is to ensure the protection of persons declared to be incapable and to represent them concerning their rights and property.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the combined impact of the following items:

- the abolition of intragovernmental space rentals rates;
- the increase in remuneration provided for in collective agreements.

Famille

Expenditure Budget by Program (thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Planning, Research and Administration	95,809.9	(1,619.4)	91,935.3	97,429.3
2. Assistance Measures for Families	172,623.3	8,168.9	173,913.0	164,454.4
3. Educational Childcare Services	4,373,636.8	201,578.7	4,173,508.1	4,172,058.1
4. Public Curator ¹	84,507.0	(1,530.1)	82,333.3	86,037.1
Subtotal	4,726,577.0	206,598.1	4,521,689.7	4,519,978.9
Elements integrated into the Contingency Fund:				
Budget Measures	22,400.0	22,400.0	-	-
Subsidized Infrastructures	243,798.4	(33,419.3)	277,217.7	277,217.7
Non-recurring budget items 2026-2027	-	9,158.8	-	(9,158.8)
Total	4,992,775.4	204,737.6	4,798,907.4	4,788,037.8

¹ The expenditures of the Public Curator exclude the amounts associated with renewable appropriations, estimated at \$29.4 million for 2026-2027.

Elements Integrated into the Contingency Fund (thousands of dollars)

Element name	2026-2027
Budget Measures	
Converting 5,000 non-subsidized childcare spaces	22,400.0
Subtotal	22,400.0
Subsidized Infrastructures	243,798.4
Total	266,198.4

CAPITAL BUDGET

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

Capital Budget
(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	1,260.0	1,060.0	200.0
Information Resource Assets	14,150.6	(2,091.2)	16,241.8
Loans, Investments, Advances and Other Costs	2.0	-	2.0
Total	15,412.6	(1,031.2)	16,443.8

BUDGETARY CHOICES

ORIENTATION 1

TAKE ACTION IN EARLY CHILDHOOD SO THAT ALL CHILDREN ARE GIVEN THE OPPORTUNITY TO DEVELOP TO THEIR FULL POTENTIAL.

The purpose of this orientation is to support optimal child development, taking into account their particular profiles and diverse needs, so as to reduce inequalities and ensure that each child can begin their school path with all the tools necessary to succeed. To achieve this, the Department plans to support improvements in the accessibility and quality of educational childcare services, and to better serve the needs of vulnerable children.

Proposed Actions

- Offer a network of educational childcare services accessible across Québec by:
 - improving the identification of the need for educational childcare spaces;
 - coordinating calls for projects to create educational childcare spaces, in particular by prioritizing spaces in early childcare centres, as well as spaces for children under the age of 18 months;
 - continuing to convert non-subsidized spaces to subsidized spaces;
 - maintaining close follow-up of projects currently underway intended to provide new subsidized spaces;
 - continuing actions aimed at promoting home childcare services as well as those aimed at encouraging non-recognized individuals who provide childcare services in their homes to obtain recognition;
 - continuing to accept projects under the pilot project for community and business childcare providers.
- Enhance the quality of educational childcare services by:
 - following up on evaluations of educational quality in licensed family childcare services;

- focusing on increasing the Department's internal expertise;
 - supporting projects under the Programme de soutien financier pour l'amélioration de la qualité éducative des services de garde éducatifs à l'enfance (SGEE);
 - implementing measures to promote job skills and attract skilled workers;
 - ensuring the evaluation leading to certification of the qualifications of early childhood educators, either through official recognition or by identifying the requirements to obtain it.
- Better meet the needs of vulnerable children by prioritizing the completion of projects that provide subsidized educational childcare spaces in disadvantaged sectors.

ORIENTATION 2**SUPPORT THE DEVELOPMENT OF LIVING ENVIRONMENTS CONDUCIVE TO HELPING FAMILIES THRIVE**

In its second orientation, the Department is putting forward actions to meet the diverse needs of families by promoting the development of environments that offer them services tailored to their reality. To ensure that the actions taken reflect the realities of families, the Department can count on committed partners who take the well-being of parents and children across Québec to heart.

Proposed Actions

- Improve access to community social pediatrics centres by continuing the partnership with the Fondation Dr Julien;
- Facilitate access to educational childcare services for children with disabilities.

ORIENTATION 3**PROVIDE HIGH-QUALITY SERVICES**

This orientation intends to ensure the Department's performance in order to provide optimal service to its clients. Competent and committed staff are key to an organization's success and performance. The Department wants to further rely on motivated and dedicated employees to carry out its mission, build lasting relationships with its partners and respond effectively to the needs of its clients.

Proposed Actions

- Make use of a motivated and committed workforce by:
 - implementing actions in the area of overall health and engagement;
 - delivering a meaningful employee experience across the organization.
- Ensure client satisfaction by:

- periodically measuring the satisfaction of different clients;
- providing a report of findings following the surveys;
- identifying possible courses of action, with a view to continuous improvement.

BUDGET PLAN OF THE SPECIAL FUND

SPECIAL FUND

EDUCATIONAL CHILDCARE SERVICES FUND

The variation in revenues is due mainly to:

- the implementation of the measures of the Grand chantier pour les familles – Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance, in particular by creating and converting spaces for families;
- the update of the network's funding parameters, in particular to take into account the renewal of collective agreements for childcare services staff.

The variation in expenditures is due mainly:

- the implementation of the measures of the Grand chantier pour les familles – Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance, in particular by creating and converting spaces for families;
- the update of the network's funding parameters, in particular to take into account the renewal of collective agreements for childcare services staff.

No investments are planned for 2026-2027.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Educational Childcare Services Fund					
Revenues	4,617,535.2	4,617,435.2	4,447,185.9	4,447,058.1	170,349.3
Expenditures	4,617,535.2	-	4,447,185.9	-	170,349.3
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	22,400.0	-	-	-	22,400.0
Investments	-	-	-	-	-

APPENDIX 1

THE BUDGET-FUNDED BODY

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Public Curator ¹	84,507.0	86,037.1

¹ The expenditures of the Public Curator exclude the amounts associated with renewable appropriations.

FINANCES

SNAPSHOT OF THE PORTFOLIO

<p>Tax expenditures</p> <p>273</p> <p>152 associated with the personal tax system, 77 with the corporate tax system and 44 with the consumption tax system as at December 31, 2025</p>	<p>Generations Fund</p> <p>\$16.6 billion</p> <p>in book value as at March 31, 2026</p>	<p>Transactions</p> <p>\$271.5 billion</p> <p>in electronic transfers and cheques issued from April 1, 2024, to March 31, 2025</p>
<p>Épargne Placements Québec</p> <p>\$15.8 billion</p> <p>in bonds under management as at March 31, 2025</p>	<p>Consolidated Government entities</p> <p>317</p> <p>in the Government's consolidated financial statements in 2024-2025</p>	<p>Financing Fund</p> <p>\$20.4 billion</p> <p>in loans granted to public bodies in 2025-2026</p>
<p>Société de financement des infrastructures locales du Québec</p> <p>\$840.4 million</p> <p>invested in more than 2,400 infrastructure projects undertaken by municipalities and municipal bodies</p>	<p>Institut de la statistique du Québec</p> <p>150</p> <p>new requests for access to administrative or survey data</p> <p>68 surveys carried out, for which 230,726 questionnaires were completed</p>	<p>Revenu Québec</p> <p>\$110.4 billion</p> <p>in gross revenue collected in 2024-2025 to fund the Government's various missions, including health and education</p>

MINISTER'S PORTFOLIO

DEPARTMENT

The mission of the Ministère des Finances is to advise the Government on financial matters and promote economic development. For these purposes, the Ministère des Finances supports the Minister by developing and proposing policies in the economic, taxation, budgetary and financial fields.

The Department coordinates and helps economic and social stakeholders work together in order to grow the economy and ensure sustainable development. It develops and proposes financial assistance and tax incentive measures to foster and support the growth of the economy, investments and employment.

Together with the Secrétariat du Conseil du trésor, the Department develops policies and orientations for capital investments and determines the level of financial commitments inherent in the renewal of collective agreements.

The Department carries out the duties that fall under the responsibilities of the Minister and advises them on enforcing the laws within their purview.

The Department is responsible for preparing and presenting the Budget Speech. It is also responsible for drawing up the two volumes of the public accounts, specifically the Government's consolidated financial statements and the financial information on the Consolidated Revenue Fund, which reports on the transactions performed within the general fund of the Consolidated Revenue Fund, and those in special funds. The appropriations and expenditure authorizations granted by Parliament put these transactions into perspective. Finally, the Department is responsible for government accounting and the integrity of the government accounting system.

SPECIAL FUNDS

FONDS D'AIDE À LA CLIENTÈLE DOMESTIQUE D'HYDRO-QUÉBEC

The Fonds d'aide à la clientèle domestique d'Hydro-Québec was established by the Act respecting a financial assistance program to limit the impact of Hydro-Québec electric power distribution rate increases on the domestic clientele and establishing the Fonds d'aide à la clientèle domestique d'Hydro-Québec (S.Q. 2025, chapter 24). The Fund is allocated to the payment of the amounts necessary for Hydro-Québec to administer the financial assistance program designed to limit the impact of Hydro-Québec electric power distribution rate increases on the domestic clientele, which may be established by the Government.

Revenues for the Fund derive from an allocation of a portion of Hydro-Québec dividends.

FINANCING FUND

The Financing Fund, established by the Act respecting the Ministère des Finances (CQLR, chapter M-24.01), is designed to provide financing and other financial services to public bodies, government enterprises, special funds and other bodies determined by the Government.

The purpose of the Fund, which falls under the responsibility of the Minister of Finance, is to grant loans to this clientele from advances made by the Minister from the general fund. The Government determines the nature of the loans that may be granted by the Fund, the criteria for setting the interest rates that may be charged on loans and the nature of the costs that may be charged in computing interest rates or in computing the repayment of loans.

Revenues for the Fund derive from interest on the loans granted and fees charged to its clients.

SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

The purpose of the Special Contracts and Financial Assistance for Investment Fund, established by the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (CQLR, chapter P-30.1.1), is to provide financing for:

- the Financial Assistance for Investment Program, which enables businesses carrying out eligible projects to obtain applicable financial assistance in the form of a partial payment of their electricity bills;
- compensation of Hydro-Québec for rate reductions stemming from special contracts established by the Minister of Finance and signed after December 31, 2016.

The Fund is administered by the Minister of Finance.

Revenues for the Fund derive from an allocation of a portion of Hydro-Québec dividends.

FUND TO COMBAT ADDICTION

The Fund to Combat Addiction is established within the Department by the Act respecting the Société des alcools du Québec (CQLR, chapter S-13). It is dedicated to:

- eliminating any deficits that the Société québécoise du cannabis (SQDC) may incur;
- transferring amounts earmarked for the Cannabis Prevention and Research Fund, that is, the majority of the Fund's revenues excluding revenues from the Société des alcools du Québec (SAQ) and the Société des loteries du Québec (Loto-Québec);
- preventing the use of psychoactive substances, preventing compulsive gambling and other forms of addiction, and combating the associated harms.

Revenues of the Fund derive mainly from:

- sums paid by the SQDC in the form of dividends;
- a portion of the amounts paid by the SAQ and Loto-Québec as dividends;
- Québec's share of the excise duty on cannabis products.

GENERATIONS FUND

The Generations Fund, established by the Act to reduce the debt and establish the Generations Fund (CQLR, chapter R-2.2.0.1), is allocated solely to repay the debt of the Gouvernement du Québec.

The Generations Fund is made up of the following amounts:

- water-power royalties from Hydro-Québec and private producers of hydroelectricity;
- an additional contribution from Hydro-Québec;
- gifts, legacies and other contributions received by the Minister of Finance;
- income generated by the investment of the sums making up the Fund.

IFC MONTRÉAL FUND

The IFC Montréal Fund is established by the Act respecting international financial centres (CQLR, chapter C-8.3). It is allocated to financing activities to promote and develop Montréal as an international financial centre.

Revenues for the Fund derive primarily from fees and annual contributions payable by companies operating international financial centres under the Act.

NORTHERN PLAN FUND

The Northern Plan Fund is established by the Act to establish the Northern Plan Fund (CQLR, chapter F-3.2.1.1.1), with the purpose of fostering the development and protection of the area covered by the Northern Plan.

Since the Act respecting the Société du Plan Nord (CQLR, chapter S-16.011) came into force on April 1, 2015, the Fund has been allocated to the administration of the Société du Plan Nord and to the financing of its activities.

The Fund is financed primarily through a portion of the fiscal benefits generated by investments made in the area covered by the Northern Plan, and through an annual contribution from Hydro-Québec.

FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL

The Fund of the Financial Markets Administrative Tribunal is established by the Act respecting the regulation of the financial sector (CQLR, chapter E-6.1). This Fund provides for the financial commitments necessary for the exercise of the Tribunal's judicial functions.

The primary mission of the Tribunal is to hold hearings and render decisions in the areas of securities, derivatives, the distribution of financial products and services, insurers, financial services cooperatives, trust and savings companies, deposit institutions and deposit-taking institutions.

Under the Act, the Tribunal submits its budget forecasts for the following fiscal year to the Minister of Finance every year. On the recommendation of the Minister of Finance, the Government determines the amount that the Autorité des marchés financiers pays into the Fund. The Fund's remaining revenues derive from administrative fees, professional fees and other charges, in accordance with the rates in effect, as well as interest revenues.

TAX ADMINISTRATION FUND

The Tax Administration Fund was established within the Department by the Act respecting the Agence du revenu du Québec (CQLR, chapter A-7.003).

Firstly, this Fund is used to pay for the services that the Agence du revenu du Québec (Revenu Québec) renders to the Minister, including:

- collecting taxes owing to the Government;
- administering the Support-Payment Collection Program and the Register of Unclaimed Property;
- administering and collecting funds for various socio-fiscal programs, such as those of Retraite Québec.

Secondly, the Fund helps meet the obligations of the Minister under section 29 of the Tax Administration Act (CQLR, chapter A-6.002). In accordance with the Tax Administration Act, any interest payable upon a refund made by the Minister arising from the application of a fiscal law is debited from the Fund.

The payments received by Revenu Québec from the Fund represent approximately 75% of the yearly funding of Revenu Québec, which is set, annually, by order in council after having been jointly determined with the Department, in accordance with the funding and performance agreement. The payment made by Revenu Québec to the Fund is comprised of 80% personal income taxes and 20% corporate income taxes. These sums are credited to the general fund by Revenu Québec and paid to the Tax Administration Fund, in accordance with the annual decree.

BODIES OTHER THAN BUDGET-FUNDED BODIES

AGENCE DU REVENU DU QUÉBEC

Revenu Québec:

- collects income tax and consumption taxes and ensures that each person pays a fair share of the financing of public services;
- administers the Support-Payment Collection Program in order to ensure that the support to which children and custodial parents are entitled is received on a regular basis;
- administers socio-fiscal programs, as well as any other tax collection and redistribution program entrusted to it by the Government;
- ensures the provisional administration of unclaimed property and liquidation of that property in order to pay out the value to assignees, or, failing that, to the Minister of Finance;

- makes recommendations to the Government on changes to be made to fiscal policy and other programs.

The mission of Revenu Québec is essential for the Government. It is the source of funding for government operations and those of most public services. Certain members of the public also rely on Revenu Québec to be able to receive the amounts to which they are entitled in a timely manner.

Revenues for Revenu Québec derive from:

- contributions from the Tax Administration Fund;
- charges for services rendered to the Government of Canada;
- fees collected for tax and support payment in arrears;
- fees charged for services rendered to provincial departments and bodies;
- fees for the administration of unclaimed property;
- contributions from the Government of Canada.

AUTORITÉ DES MARCHÉS FINANCIERS

Established by the Act respecting the Autorité des marchés financiers (CQLR, chapter A-33.2) on February 1, 2004, the Autorité des marchés financiers (AMF) has a unique role to play in providing integrated oversight of Québec's financial sector, particularly in the areas of insurance, securities, derivatives, deposit institutions (other than banks) and the distribution of financial products and services.

The Autorité is also mandated to grant authorizations to administrators of voluntary retirement savings plans and, since 2020, to oversee credit rating agencies.

The mission of the AMF is to:

- provide assistance to consumers of financial products and users of financial services, facilitate the complaint process and implement education programs;
- ensure compliance with the solvency standards applicable to financial institutions and other financial sector entities;
- supervise the distribution of financial products and services;
- supervise stock market and clearing house activities, and monitor the securities market;
- supervise derivatives markets, including derivatives exchanges and clearing houses;
- see that protection and compensation programs for consumers of financial products and services are implemented and administer the compensation funds set up by law.

Revenues for the AMF derive principally from the payment of fees, dues, premiums, interest on investments, administrative monetary penalties and fines.

INSTITUT DE LA STATISTIQUE DU QUÉBEC

Under its constituting act, the Institut de la statistique du Québec is the government body responsible for producing, analyzing and disseminating official, objective and quality statistical information for Québec. In its role as Québec's statistics bureau, the Institut establishes a public statistics program. Statistical information is produced on a provincial, regional and local basis and touches on various aspects of Québec society, such as the economy, demographics, language, health, education, work and remuneration, and culture and communications. The Institut establishes and updates the Bilan démographique du Québec. It also ensures the follow-up and dissemination of the Government Sustainable Development Strategy indicators.

As the public statistics agency for Québec, the Institut is responsible for all statistical surveys of general interest. As such, it fulfills mandates entrusted to it by government departments and bodies to collect, produce, analyze and disseminate reliable and objective statistical information. The Institut also has the mandate of ensuring access to the administrative data of the Gouvernement du Québec for scientific research purposes. In addition, the Institut meets the various statistical needs of parapublic bodies in health and education, municipalities, research centres, private companies as well as employer, union and community organizations. The Institut also acts as Québec's spokesperson with Statistics Canada.

The Institut receives funding from two sources:

- an annual subsidy provided by the Department;
- own-source revenues generated from statistical work carried out for its various clients, in particular government departments and public bodies.

SOCIÉTÉ DE FINANCEMENT DES INFRASTRUCTURES LOCALES DU QUÉBEC

The Société de financement des infrastructures locales du Québec is a legal person and a mandatary of the State, established under the Act respecting the Société de financement des infrastructures locales du Québec (CQLR, chapter S-11.0102).

The mission of the Société is to provide financial assistance to municipalities and municipal bodies for infrastructure projects relating to drinking water, wastewater, local roads and public transit, and for infrastructure projects having an economic, urban or regional impact.

Revenues for the Société derive from four sources:

- transfers from the federal government;
- transfers from the Gouvernement du Québec;
- revenues from fees for large cylinder capacity vehicles (additional registration fee and acquisition fee);
- interest income.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Finances” portfolio is set at \$189.3 million, before taking into account elements included in the Contingency Fund and excluding the debt service.

The variation in the budget compared to the 2025-2026 probable expenditure is due mainly to the combined impact of the following items:

- the transfer, in 2025-2026, of the provision for initiatives concerning revenue collection and frauds against the Government to other departments;
- the abolition of intragovernmental space rental rates.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1

Management and Administration

The purpose of this program is to assure the administration of the Department and central services concerning planning, coordination and management support.

The variation in the 2026-2027 Budget from the 2025-2026 probable expenditure is due mainly to the abolition of intragovernmental space rental rates.

PROGRAM 2

Economic, Taxation, Budgetary and Financial Activities

The purpose of this program is to advise the Government in the development of economic, fiscal, budgetary and financial policies, and to ensure funding, debt management, financial operations and accounting activities.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the transfer, in 2025-2026, of the provision for initiatives concerning revenue collection and frauds against the Government from Program 3.

PROGRAM 3

Contributions, Bank Service Fees and Provisions for Transferring Appropriations

The purpose of this program is to provide funding for the Institut de la statistique du Québec, bank service fees and initiatives concerning revenue collection and frauds against the Government.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the transfer, in 2025-2026, of the provision for initiatives concerning revenue collection and frauds against the Government to other departments.

PROGRAM 4
Debt Service

The purpose of this program is to fund the payment of interest on direct debt, interest expenses on the retirement plans account, on the survivor's pension plan and on obligations relating to accumulated sick leave.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the increase in the debt level.

Expenditure Budget by Program
(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
Program Spending				
1. Management and Administration	34,866.0	(7,716.3)	35,243.1	42,582.3
2. Economic, Taxation, Budgetary and Financial Activities	60,752.6	(4,413.0)	62,929.0	65,165.6
3. Contributions, Bank Service Fees and Provision for Transferring Appropriations	93,640.4	51,755.9	97,094.0	41,884.5
Subtotal	189,259.0	39,626.6	195,266.1	149,632.4
Elements integrated into the Contingency Fund:				
Budget Measures	7,900.0	7,900.0	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2026-2027	-	(41,678.5)	-	41,678.5
Subtotal	197,159.0	5,848.1	195,266.1	191,310.9
Debt Service				
4. Debt Service	7,192,000.0	139,000.0	7,053,000.0	7,053,000.0
Budget Expenditures	7,389,159.0	144,848.1	7,248,266.1	7,244,310.9

Finances

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Enabling the Institut de la statistique du Québec to continue developing access to data for research purposes	3,400.0
Renewing support for the Centre interuniversitaire de recherche en analyse des organisations	2,100.0
Ensuring the administration of the proposed new process for the implementation of priority projects of a national scope	1,000.0
Centre for Productivity and Prosperity – Walter J. Somers Foundation at HEC Montréal	600.0
Supporting the research activities of the Centre de recherches mathématiques de l'Université de Montréal and the Centre interuniversitaire de recherche en analyse des organisations	500.0
Continuing to support the Institut du Québec	300.0
Subtotal	7,900.0
Subsidized Infrastructures	-
Total	7,900.0

CAPITAL BUDGET

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	101.2	-	101.2
Information Resource Assets	1,803.2	390.6	1,412.6
Loans, Investments, Advances and Other Costs	924.3	-	924.3
Total	2,828.7	390.6	2,438.1

BUDGETARY CHOICES

ORIENTATION 1

INCREASE COLLECTIVE WEALTH

By increasing collective wealth, Québec can give itself the means to achieve its ambitions. Accordingly, the Department intends to implement initiatives, including budgetary measures, designed to ensure that the tax system continues to encourage investments and that Québec narrows the wealth gap with Ontario.

Proposed Actions

- Offer a tax system that encourages investments:
 - The Department is committed to maintaining a favourable marginal effective tax rate on investments, at between 20% and 40% of the Canadian average. The Department will continue studying potential business taxation changes, with a view to ensuring the tax system remains competitive and encourages business investment.
 - The Department is responsible for the tax credit for international financial centres. The purpose of this measure is to attract international financial firms to Montréal while supporting their growth. The Department intends to pursue its efforts aimed at promoting job growth in this sector.
- Narrow the wealth gap with Ontario:
 - In 2022, Québec's real GDP per capita was 11.3% lower than that of Ontario. The hope is that, by 2026-2027, this gap will be narrowed to less than 10.0%, or a decrease of at least 1.3 percentage points compared to 2022.
 - One of the ways the Department intends to contribute to this objective is through its efforts to optimize the corporate tax system, with the aim of achieving productivity gains capable of accelerating economic growth and narrowing the wealth gap with Ontario.
 - The Department will also analyze actions aimed at reducing the tax burden on individuals and increasing the incentive to work in order to support labour market participation and the growth potential of Québec's economy.

ORIENTATION 2

PROMOTE LABOUR MARKET BALANCE

The employment rate for the population aged 15 to 64 in Québec is already among the highest in Canada. The Department is keen to implement initiatives for promoting labour market balance.

Proposed Action

- Foster participation in the labour market:
 - The Department intends to pursue its efforts to maintain or increase participation in the labour market among individuals aged 60 to 69 by analyzing measures designed to increase the incentive to work.

ORIENTATION 3

CONTRIBUTE TO THE FULL PARTICIPATION OF COMMUNITIES

Orientation 3 is now overseen by the Ministère des Relations internationales et de la Francophonie following the transfer of the Secretariat for Relations with English-speaking Quebecers.

ORIENTATION 4

ENSURE THE SOUND MANAGEMENT OF PUBLIC FINANCES IN LINE WITH GOVERNMENT PRIORITIES

Sound expenditure management is determined based on the evolution in revenues and allows for a gradual reduction in the debt load ratio, thereby benefitting Quebecers now and in the future. The sound management of public finances will be achieved alongside adequate funding for the State's missions.

Proposed Actions

- Reduce the debt load:
 - The Department aims to reduce net debt to 32.5% of GDP by 2037-2038. To achieve this target, the Department plans to:
 - monitor success in achieving debt reduction targets;
 - compare Québec's debt with that of other governments in Canada;
 - continue making payments to the Generations Fund.
- Achieve a balanced budget:
 - propose budget orientations and a financial framework capable of ensuring a return to a balanced budget;
 - track changes to actual revenues and expenditures;
 - support the Secrétariat du Conseil du trésor in monitoring the negotiation of collective agreements, with a view to ensuring compliance with the Government's financial framework.
- Maintain a high credit rating:
 - maintain good relationships with rating agencies through presentations and by diligently responding to their queries.
- Maintain a lower cost to finance borrowing in relation to Ontario:
 - implement the funding program of the Government in accordance with a policy emphasizing the diversification of funding sources, in terms of both markets and maturities;
 - carry out the Government's short-term funding operations and manage the Sinking Fund;
 - manage debt by pursuing a policy of currency diversification and through a mix of fixed and variable interest rates;
 - fund Québec public sector bodies through the Financing Fund;
 - manage cash balances and settle transactions related to funding and debt management;

- plan the Minister's investor tours;
- meet with investors and financial institutions to promote the marketing of the funding program of the Government in Québec and Canada, as well as internationally;
- issue green bonds to fund projects with an environmental component.

ORIENTATION 5

MAINTAIN THE DEPARTMENT'S RECOGNIZED EXPERTISE

The Ministère des Finances is recognized for its expertise, and the high level of skill required to ensure the quality of its strategic interventions must be maintained. In this regard, the expertise of departmental staff and the skills present within the organization help attract and retain the best possible resources.

Proposed Actions

- Provide a stimulating workplace:
 - The Department intends to achieve an engagement rate of 80%, which is comparable to the rate observed among Canada's top employers. To achieve this target, the Department plans to:
 - consult with staff regarding the key components of a positive employment experience;
 - offer development opportunities aligned with skills that are transferable within the Department;
 - organize conferences, networking activities and continuing education opportunities for staff.

ORIENTATION 6

STRENGTHEN CLIENT AND PARTNER RELATIONSHIPS

The Ministère des Finances is proud to be recognized by its clients, collaborators and external partners for its professionalism, rigorous approach and sound advice.

Proposed Actions

- Strengthen interdepartmental collaboration:
 - To make training more accessible, the Comptroller of Finance has set up a delivery platform offering asynchronous courses in government accounting and financial controls.
- Foster increased collaboration with clients:
 - To foster increased collaboration with clients, the Department intends to encourage greater use of its digital services:

- In terms of its services, Épargne Placements Québec (EPQ) has maintained a commitment to the digital shift. As a result, EPQ can offer clients a secure, easy-to-use web-based transactional environment.
- The Department intends to continue phasing in a new electronic service delivery platform, designed to manage tax collection for international financial centres.
- The Financing Fund is continuing to develop its transactional website to add new features designed to simplify financing operations for its clientele.

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

SPECIAL FUNDS

FONDS D'AIDE À LA CLIENTÈLE DOMESTIQUE D'HYDRO-QUÉBEC

No revenues are planned.

No expenditures are planned.

No investments are planned for 2026-2027.

FINANCING FUND

The variation in revenues is due mainly to the increase in interest income on short-term loans granted by the Financing Fund to its clientele throughout the year.

The variation in expenditures is due mainly to the increased funding needs resulting from the rise in short-term loans granted by the Financing Fund to its clientele.

The variation in investments is due mainly to:

- the increase in clients' short-term funding needs in 2025-2026;
- the decrease in clients' long-term funding needs in 2026-2027.

SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

The variation in revenues is due mainly to the decrease in the portion of Hydro-Québec's dividend allocated to the Special Contracts and Financial Assistance for Investment Fund, which corresponds to amounts required for the payment of expenditures.

The variation in expenditures is due mainly to the anticipated decrease in the use of the Financial Assistance for Investment Program, to which the Fund is allocated.

No investments are planned for 2026-2027.

FUND TO COMBAT ADDICTION

The variation in revenues is due mainly to:

- the increase in the SQDC dividend;
- the increase in Québec's share of the excise duty on cannabis products.

The variation in expenditures is due mainly to:

- the increase in transfer amount to the Cannabis Prevention and Research Fund;
- the increase in funding for initiatives to prevent the use of psychoactive substances, compulsive gambling and other forms of addiction, and combat their associated harms.

No investments are planned for 2026-2027.

GENERATIONS FUND

The variation in revenues is due mainly to an additional payment to the Generations Fund in 2026-2027, which comes from the accumulated surplus of the Electrification and Climate Change Fund (FECC). This amount has already been entered as government revenue. Accordingly, it will not be treated as new revenue on a consolidated basis and will not be included in the calculation of the budget balance for the purposes of the Balanced Budget Act (CQLR, chapter E-12.00001) for 2026-2027.

The Fund has no expenditures.

The variation in investments is due mainly to an additional payment in 2026-2027 from the accumulated surplus of the FECC.

IFC MONTRÉAL FUND

The variation in revenues is due mainly to the end of the Department's contribution to the Fund.

No significant variation in expenditures was observed.

No investments are planned for 2026-2027.

NORTHERN PLAN FUND

No significant variation in revenues was observed.

The variation in expenditures is due mainly to the decrease in the needs of the Société du Plan Nord, in line with its mission and the Northern Action Plan 2023-2028.

No investments are planned for 2026-2027.

Finances**FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL**

No significant variation in revenues was observed.

The variation in expenditures is due mainly to:

- the increase in remuneration provided for in collective agreements;
- the increase in expenditures for professional services, including for security and IT projects, as well as certain operating costs (rent, training, etc.).

No variation in investments was observed.

TAX ADMINISTRATION FUND

The variation in revenues is due mainly to the combined effect of the following:

- the increase in payments to Revenu Québec;
- the decrease in anticipated amounts for the payment of interest (obligation of the Minister under section 29 of the Tax Administration Act).

The variation in expenditures is due mainly to the combined effect of the following:

- the increase in payments to Revenu Québec;
- the decrease in anticipated amounts for the payment of interest.

No investments are planned for 2026-2027.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Fonds d'aide à la clientèle domestique d'Hydro-Québec					
Revenues	-	-	-	-	-
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Financing Fund					
Revenues	3,023,098.6	-	2,953,259.8	-	69,838.8
Expenditures	3,000,336.9	-	2,932,702.0	-	67,634.9
Investments	8,590,158.3	-	11,978,045.1	-	(3,387,886.8)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Special Contracts and Financial Assistance for Investment Fund					
Revenues	220,000.0	-	230,000.0	-	(10,000.0)
Expenditures	220,000.0	-	230,000.0	-	(10,000.0)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Fund to Combat Addiction					
Revenues	292,774.5	-	276,410.5	-	16,364.0
Expenditures	292,656.6	-	276,292.6	-	16,364.0
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Generations Fund					
Revenues	4,179,000.0	-	2,289,000.0	-	1,890,000.0
Expenditures	-	-	-	-	-
Investments	4,179,000.0	-	2,289,000.0	-	1,890,000.0
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Finances

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
IFC Montréal Fund					
Revenues	2,024.2	-	2,347.5	300.0	(323.3)
Expenditures	1,972.9	-	1,934.2	-	38.7
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Northern Plan Fund					
Revenues	128,643.1	-	128,197.7	-	445.4
Expenditures	147,301.0	-	157,261.6	-	(9,960.6)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Fund of the Financial Markets Administrative Tribunal					
Revenues	4,148.7	-	4,079.3	-	69.4
Expenditures	4,377.9	-	4,082.0	-	295.9
Investments	5.0	-	5.0	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Tax Administration Fund					
Revenues	1,377,173.5	-	1,318,664.8	-	58,508.7
Expenditures	1,377,173.5	-	1,318,664.8	-	58,508.7
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES**AGENCE DU REVENU DU QUÉBEC**

The variation in revenues is due mainly to:

- the increase in contributions from the Tax Administration Fund;
- the increase in own-source revenues.

The variation in expenditures is due mainly to the increase in remuneration provided for in collective agreements.

The variation in investments is due mainly to the increase in amounts allocated for information resources.

AUTORITÉ DES MARCHÉS FINANCIERS

No significant variation in revenues was observed.

The variation in expenditures is due mainly to:

- the increase in remuneration provided for in collective agreements;
- the increase in amounts dedicated to information technology related to cloud services.

The variation in investments is due mainly to the decrease in portfolio investments.

INSTITUT DE LA STATISTIQUE DU QUÉBEC

The variation in revenues is due mainly to the increase in revenues from the departments that are clients of the Institut.

The variation in expenditures is due mainly to the increase in the work to be done for the departments that are clients of the Institut.

The variation in investments is due mainly to the completion of work related to the program to consolidate data processing centres.

SOCIÉTÉ DE FINANCEMENT DES INFRASTRUCTURES LOCALES DU QUÉBEC

The variation in revenues is due mainly to the decrease in federal government transfers, which derive from the Canada Community-Building Fund and are initially entered as deferred revenues, then later assigned as revenues based on the progress of the infrastructure projects subsidized by the Société.

Finances

The variation in expenditures is due mainly to a decrease in the volume of infrastructure projects carried out by eligible bodies receiving financial support from the Société.

No investments are planned for 2026-2027.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Agence du revenu du Québec					
Revenues	1,730,439.6	-	1,620,052.4	-	110,387.2
Expenditures	1,730,439.6	-	1,651,508.0	-	78,931.6
Investments	123,981.2	-	120,754.4	-	3,226.8
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Autorité des marchés financiers					
Revenues	363,295.3	-	361,477.6	3,900.8	1,817.7
Expenditures	221,636.3	-	206,705.6	-	14,930.7
Investments	157,776.1	-	161,230.4	-	(3,454.3)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Institut de la statistique du Québec					
Revenues	54,308.5	25,833.9	51,541.0	25,670.7	2,767.5
Expenditures	54,308.5	-	51,541.0	-	2,767.5
Investments	1,181.3	-	1,727.5	-	(546.2)
Budget measures and other variations added to the forecast					
Expenditures	3,400.0	-	-	-	3,400.0
Investments	100.0	-	-	-	100.0

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société de financement des infrastructures locales du Québec					
Revenues	824,090.0	-	863,576.0	-	(39,486.0)
Expenditures	798,987.0	-	817,839.0	-	(18,852.0)
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

IMMIGRATION, FRANCISATION ET INTÉGRATION

SNAPSHOT OF THE PORTFOLIO¹

<p>Number of immigrants admitted to Québec between 2020 and 2024</p> <p>218,267</p> <p>individuals</p> <p>of whom 70.9% were selected by Québec</p>	<p>Francisation Québec</p> <p>91,165</p> <p>individual participants in French language learning services</p>	<p>Integration</p> <p>111,478</p> <p>immigrants who received settlement and integration support services</p>
<p>Regionalization of immigration</p> <p>33.9%</p> <p>individuals admitted in 2023 and residing outside the Montréal Metropolitan Area in January 2025</p> <p>213 bodies funded under the Programme d'appui aux collectivités</p>	<p>Services to businesses</p> <p>2,456</p> <p>businesses helped</p>	<p>Communications with clientele</p> <p>411,355</p> <p>telephone calls</p> <p>107,777 emails processed</p> <p>25,014,062 unique page views²</p>

¹ Data from the 2024-2025 Annual Management Report and presented on a fiscal year basis, from April 1, 2024 to March 31, 2025, unless otherwise indicated.

² The number of unique page views corresponds to the number of sessions during which pages were viewed at least once, for the Department's content on the Government website Québec.ca.

MINISTER'S PORTFOLIO

DEPARTMENT

The mission of the Ministère de l'Immigration, de la Francisation et de l'Intégration is to select immigrants who meet Québec's needs and foster their francization and integration and, as a result, their contribution to the prosperity of Québec.

In carrying out its mission, the Department offers services to a diverse clientele, including foreign nationals, immigrants, businesses and host communities.

French language learning services are offered to individuals living in Québec who are not subject to compulsory school attendance, to people planning to set up a business in Québec and to Québec businesses and their employees.

The Department's main mandates are as follows:

- planning the number and composition of immigrants Québec wishes to welcome as well as the implementation of multi-year immigration orientations approved by the Gouvernement du Québec, mainly by submitting annual immigration plans, managing applications to immigration programs and selecting immigrants accordingly;
- promoting the contribution of immigration to the specific and ongoing needs of the labour market and to increasing the use of French in Québec, while respecting Québec's capacity to receive immigrants;
- increasing immigrants' knowledge of French through the consolidation of Francisation Québec;
- welcoming, integrating and promoting the long-term settlement of immigrants in all regions, through welcome and support services for immigrants;
- improving immigrant skill recognition in order to enable them to take up employment that matches their skills;
- providing support to businesses by ensuring governmental cooperation;
- developing a range of services that will improve the welcome given to and the integration of immigrants in all communities by stepping up the Department's actions with regard to regionalization initiatives.

In addition, the Department is pursuing the transformation and modernization of its digital services for clients, and remains committed to enhancing the client experience through an adapted, user-friendly and scalable service offering.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Immigration, Francisation et Intégration” portfolio is set at \$797.6 million, before taking into account elements integrated in the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to the combined impact of the following items:

- the transfer, in 2025-2026, of the provision for activities to support the francization and integration of immigrants to the Ministère de l'Éducation, the Ministère de l'Emploi et de la Solidarité sociale, the Ministère de l'Enseignement supérieur and the Ministère de la Santé et des Services sociaux;
- the abolition of intragovernmental space rentals rates.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1

Management and Support for Departmental Activities

The purpose of this program is to assure the administration of the Department and central services concerning planning, coordination and management support. It also includes amounts invested in information technology and depreciation of IT systems.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the combined impact of the following items:

- a reallocation of funds to program 01 “Management and Support for Departmental Activities” from program 02 “Immigration, Francization and Integration” based on needs;
- the abolition of intragovernmental space rentals rates.

PROGRAM 2

Immigration, Francization and Integration

The purpose of this program is to recruit and select immigrants in line with Québec’s needs, while fostering an inclusive Francophone society that seeks the full participation of immigrants and ethnocultural minorities. It also includes the amounts that will be transferred to the other four departments that offer immigrant integration and francization services.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the combined impact of the following items:

Immigration, Francisation et Intégration

- the transfer, in 2025-2026, of the provision for activities to support the francization and integration of immigrants to the Ministère de l'Éducation, the Ministère de l'Emploi et de la Solidarité sociale, the Ministère de l'Enseignement supérieur and the Ministère de la Santé et des Services sociaux;
- a reallocation of funds to program 01 "Management and Support for Departmental Activities" from program 02 "Immigration, Francization and Integration" based on needs;
- the continuation of optimization measures aimed at returning to a balanced budget.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Support for Departmental Activities	116,207.8	16,673.7	118,060.0	99,534.1
2. Immigration, Francization and Integration	681,440.3	208,381.8	701,781.5	473,058.5
Subtotal	797,648.1	225,055.5	819,841.5	572,592.6
Elements integrated into the Contingency Fund:				
Budget Measures	2,600.0	2,600.0	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2026-2027	-	(230,512.5)	-	230,512.5
Total	800,248.1	(2,857.0)	819,841.5	803,105.1

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Supporting refresher training and internships in health care for immigrants	2,600.0
Subtotal	2,600.0
Subsidized Infrastructures	-
Total	2,600.0

CAPITAL BUDGET

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

Capital Budget
(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	300.0	-	300.0
Information Resource Assets	9,993.3	(118.8)	10,112.1
Loans, Investments, Advances and Other Costs	86.0	-	86.0
Total	10,379.3	(118.8)	10,498.1

BUDGETARY CHOICES

ORIENTATION 1

PROMOTE QUÉBEC AS AN IMMIGRATION DESTINATION OF CHOICE

Given that the latest multi-year immigration planning exercise confirmed the new orientations for temporary and permanent immigration for the 2026-2029 period, with a priority to increase the selection of people already settled in Québec, the Department withdrew orientation 1 from its strategic plan, which aimed at promoting Québec as an immigration destination of choice.

ORIENTATION 2

STRENGTHEN IMMIGRANTS' CONTRIBUTION TO THE PROSPERITY OF QUÉBEC

The Department will be strengthening its approach to immigration through temporary and permanent immigration programs that promote the selection and admission of immigrants who meet Québec's needs over the short, medium and long term. It also puts in place measures to facilitate their integration into work environments and Québec society.

If immigrants are to make a full contribution to the prosperity of Québec, the skills they have acquired abroad must also be recognized. The Department will continue to give priority to implementing measures and programs to facilitate and accelerate skills recognition, so that immigrants can quickly find employment matching their skills.

Proposed Actions

- Implement an invitation plan that favours the selection of people with knowledge of French who are already in Québec, to meet labour needs in the strategic sectors prioritized by Québec and to support the regions;
- Improve and accelerate the socio-economic integration of immigrants through skills recognition;

- Optimize the support services offered to businesses by the Department through greater governmental cooperation.

ORIENTATION 3**MATCH THE LIFE PLANS OF IMMIGRANTS WITH THE NEEDS OF THE REGIONS OF QUÉBEC**

Permanent or temporary immigration is a life plan that involves many challenges and requires immigrants to adapt. The candidates targeted by the Department, as well as their families, must be able to count on Québec to support them in their project and their integration, in all areas of society.

The Department's approach to supporting immigrants and their families is based on matching the profile of immigrants with the specific needs of the regions of Québec. This linkage helps to direct immigrants to the right resources and services. The success of this approach relies to a large extent on concerted coordination by the Department, as well as on the involvement and mobilization of all players, in particular immigrants in their integration efforts, and communities in the creation of inclusive host environments.

Proposed Actions

- Accompany and support immigrants to accelerate their long-term settlement in the regions by prioritizing the selection of immigrants who are already here, who have already started integrating into Québec society and whose profile best matches Québec's priorities and labour market needs;
- Continue the funding of bodies under the Integration Assistance and Support Program, in accordance with the Act respecting integration into the Québec nation (CQLR, chapter I-14.02);
- Implement the new Plan d'action ministériel sur la régionalisation de l'immigration.

ORIENTATION 4**MOBILIZE COMMUNITIES FOR THE FULL PARTICIPATION OF IMMIGRANTS**

To better meet the socio-economic, demographic growth and cultural diversity needs of all regions of Québec, community involvement is essential for the establishment of harmonious intercultural relations between Quebecers of all origins, and to the participation of immigrants in the prosperity of Québec. By creating conditions conducive to the long-term settlement of immigrants and cultural minorities, the communities help strengthen their sense of belonging to Québec society, which in turn fosters their economic, social and cultural development and outreach.

To support communities in their aspirations to become more welcoming and inclusive, the Department implements programs and services developed in partnership with regional and government players. By leveraging local knowledge and mobilizing governmental and non-governmental partners in value-added projects, the Department's approach will encourage dialogue and intercultural coming together, and promote the positive contribution of immigration and diversity throughout Québec.

Proposed Actions

- Pursue the funding of actions and projects under the Programme d'appui aux collectivités;
- Promote intercultural practices in Québec communities in order to help establish harmonious intercultural relations and showcase the contribution of immigrants and people identifying with cultural minorities to Québec society, in accordance with the Act respecting integration into the Québec nation;
- Guide and support community partners who work with immigrants and people identifying with cultural minorities to promote their full participation, in French, in Québec society.

ORIENTATION 5

DEVELOP AND ADAPT THE SERVICE OFFERING TO REACH ALL CLIENTELES

The Department works to promote French language learning so that individuals living in Québec, those planning to settle here and those working in Québec businesses can participate fully, in French, in community life in all regions of Québec. To that end, the Department will continue to implement measures to improve the French language learning service offering and to facilitate access to it.

Proposed Actions

- Optimize and adapt the means deployed to maintain the accessibility and quality of French language learning services in all regions of Québec, while adjusting the capacity of the offer to the changing needs of the clientele;
- Consolidate French-language learning services for workers in Québec by prioritizing partnerships to reach areas where needs remain high;
- Continue to develop new services and projects to promote successful French language learning.

ORIENTATION 6

IMPROVE THE CLIENT EXPERIENCE

The Department offers services to diverse clienteles with specific characteristics and needs, which it must place at the heart of its daily concerns in order to better understand and serve them.

The Department's client experience will be enhanced by focusing the evolution of its services on the needs of its clientele. To achieve this, organizational choices in terms of client experience must be guided by a better understanding of the reality of these clientele.

Proposed Actions

- Continue the digital transformation and rollout of modern, high-performance technological tools;
- Continue to get clients more involved at every stage of the design or evolution of digital services, through consultations with client committees;
- Always aim for the highest standards of cybersecurity, in order to offer digital services that preserve client confidence in the security of their data;
- Educate staff on the best practices in cybersecurity in order to contribute to the preservation of the integrity of client data.

ORIENTATION 7**PROVIDE A MOTIVATING WORK EXPERIENCE FOR STAFF**

Staff engagement is the result of a number of individual and collective factors, and is reflected in behaviours characterized by, among other things, professional and ethical awareness, commitment to change, a sense of solidarity with colleagues, loyalty to the organization and proactivity in skills development. In this way, the Department will improve its overall performance and serve its clients to the best of its ability, while increasing staff loyalty and retention.

One of the key levers will be ongoing skills development to support staff on a rewarding career path and, in so doing, create a positive and stimulating employee experience.

Proposed Actions

- Ensure and enhance access to skills development training;
- Promote good workplace recognition practices;
- Implement the many actions of the Plan d'action axé sur l'expérience employé 2025-2027, particularly in the areas of health, safety and well-being in the workplace.

JUSTICE

SNAPSHOT OF THE PORTFOLIO¹

<p>Judicial activities in criminal matters</p> <p>95,689 cases opened</p> <p>92,270 cases closed</p> <p>118,295 active cases</p>	<p>Judicial activities in penal matters</p> <p>229,108 cases opened</p> <p>210,145 cases judged</p> <p>37,996 active cases</p>	<p>Mediation</p> <p>3,721 files subjected to mediation in the Small Claims Division</p>
<p>Access to justice</p> <p>92.9% success rate General Alternative Measures Program</p>	<p>Access to justice</p> <p>6,333 individuals who took advantage of free or low-cost legal services</p>	<p>Services focused on the client experience</p> <p>23 number of digital services offered to the public and partners</p>
<p>Support and information</p> <p>733,100 calls received by telephone justice services</p>	<p>Support and information</p> <p>Over 78,000 crime victims, relatives or witnesses who have benefited from the services offered by Crime Victims Assistance Centres</p>	<p>Support and information</p> <p>12 projects funded to provide better support for crime victims</p>

¹ 2024-2025 Annual Management Report

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The mission of the Ministère de la Justice du Québec is to build public trust¹ in justice and respect for rights by maintaining in Québec:

- a justice system that is both accessible and based on integrity;
- the rule of law.

Under the Act respecting the Ministère de la Justice (CQLR, chapter M-19), the Minister of Justice is:

- Attorney General of Québec;
- Notary General for Québec;
- Registrar of Québec;
- legal advisor to the Lieutenant Governor and legal advisor member of the Conseil exécutif du Québec.

The Department's roles and responsibilities include the following government-wide functions:

Assume the role of Attorney General of Québec

- Represent the Government and its departments before all courts of civil and administrative jurisdiction, including the Court of Appeal of Québec and the Supreme Court of Canada;
- Lead the claim or defence in all disputes for or against the State.

Assume the role of Notary General and Registrar of Québec

- Register and store all documents required to be registered by the Government;
- Establish and maintain the land rights of the Government and its departments;
- Maintain various Québec registers, including the Register of Personal and Movable Real Rights (RDPRM), the Register of Letters Patent for Land, the Register of Commissioners for Oaths and the Sales Register.

Assume the role of the Government's legal advisor

- Advise the Government and its departments on legal matters, in particular on the legality of their activities;
- Draft the acts and regulations for which departments are responsible;

¹ The term "public" includes the population and legal persons, where applicable.

Justice

- Develop orientations and take measures on criminal and penal matters for the Director of Criminal and Penal Prosecutions (DPCP) and criminal and penal prosecutors;
- Verify the compliance of government actions.

In addition to the above-mentioned responsibilities, the Minister has their own responsibilities in matters of justice, in which the Department assists him:

Establish the Government's public justice policies

- Ensure the establishment of a specialized tribunal for sexual and domestic violence;
- Advise authorities on strategies to deliver justice focused on the needs of the public, including young people, Indigenous people, seniors, crime victims and vulnerable people;
- Work with partners to implement adaptability and restorative justice programs.

Offer more support to crime victims

- Provide sexual and domestic violence victims with integrated services that are adapted to their needs;
- Ensure that the departments and bodies concerned provide ongoing basic and specialized training on the realities of sexual and domestic violence to individuals likely to intervene in the specialized tribunal;
- Encourage the promotion of the rights recognized by the Act to assist individuals who are victims of criminal offences and to facilitate their recovery (LAPVIC) (CQLR, chapter P-9.2.1) through the Bureau de soutien aux services aux personnes victimes d'infractions criminelles;
- Administer the fund dedicated to assistance for persons who are victims of criminal offences, ensuring that it provides for the development and maintenance of programs and services for crime victims;
- Recognize the role played by crime victims assistance centres (CAVAC) and other bodies with a similar mission.

Improve access to justice

- Administer the Access to Justice Fund, ensuring that it fosters consultation and the coordination of actions that promote accessibility to justice, including:
 - the dissemination of legal information in plain language or adapted to the needs of the public;
 - the use of different dispute prevention or resolution methods;
 - improved access to legal aid, notably free or low-cost assistance provided by community organizations;

- Offer the services of an Info Justice centre (formerly community justice centre) in all regions of Québec;
- Promote the use of mediation and arbitration in the Small Claims Division.

Support the administration of justice

- Support judicial activity and administer the resources needed to ensure the smooth operation of Québec's courts of justice and certain specialized tribunals;
- Provide information and support to the public regarding justice services;
- Adapt judicial services to the needs of certain vulnerable clientele.

Administer the Bureau des infractions et amendes

- Process reports and statements of offence leading to prosecution, mainly by the DPCP, in accordance with the Code of Penal Procedure (CQLR, chapter C-25.1);
- Execute judgments handed down by the courts in criminal and penal matters when they include a fine.

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

- Committee on the remuneration of judges of the Court of Québec and the municipal courts;
- Committee on the remuneration of criminal and penal prosecuting attorneys;
- Commission des droits de la personne et des droits de la jeunesse;
- Conseil de la justice administrative;
- Conseil de la magistrature;
- Director of Criminal and Penal Prosecutions;
- Office de la protection du consommateur;
- Human Rights Tribunal.

SPECIAL FUNDS

ACCESS TO JUSTICE FUND

The Access to Justice Fund was established under the Ministère de la Justice on April 5, 2012. This Fund supports actions intended to improve the community's knowledge and understanding of the law or the Québec justice system and its use. For its part, the Regulation respecting financial assistance to promote access to justice (CQLR, chapter M-19, r. 0.1), which lays down the conditions that must be met in order to receive aid from the Minister of Justice, as well as the categories of individuals or bodies exempt from its application, entered into force on July 25, 2013.

The primary source of funding for the Fund comes from the penal contribution provided for in section 8.1 of the Code of Penal Procedure.

FUND DEDICATED TO ASSISTANCE FOR PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES

The Crime Victims Assistance Fund was established under the Ministère de la Justice in 1988, with the adoption of the Act respecting assistance for victims of crime (LAVAC) (CQLR, chapter A-13.2). It is entirely dedicated to the development of assistance services for victims, in particular to ensure the maintenance of the CAVAC and other bodies that help crime victims.

The LAVAC was repealed and replaced on October 13, 2021, and the Fund dedicated to assistance for persons who are Victims of Criminal Offences is now established under the LAPVIC.

Pursuant to the LAPVIC, the Fund provides financial assistance to any person or any organization that promotes:

- the development or maintenance of services and programs for crime victims;
- research on any matter pertaining to assistance or support for, or the exercise of the rights of, persons who are victims of criminal offences, or that promotes support for such persons, as well as the development and implementation of information, awareness and training programs.

Revenues for the Fund derive from compensation surcharges collected under the Criminal Code (R.S.C. 1985, chapter C-46) and from the sharing of monies recovered through the proceeds of crime. Since July 1, 2003, a portion of the penal contribution provided for by section 8.1 of the Code of Penal Procedure is added to the Fund.

REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE

The Register Fund of the Ministère de la Justice manages and finances goods and services provided under the authority of the Minister of Justice relating to:

- the registration and promotion of government documents under the Act respecting the Ministère de la Justice, the registration and publication of personal rights, movable real rights and other documents whose registration and publication in the RDPRM are provided for in the Civil Code of Québec (CQLR, chapter CCQ-1991);
- the certification required to ensure the security of electronic exchanges involving the Government, its departments and bodies, as part of the functions delegated under section 66 of the Public Administration Act (CQLR, chapter A-6.01); all other activity ensuing from the functions assigned to the Minister by the Government; or government mandates conferred to the Minister with a view to leveraging the expertise developed for the RDPRM concerning the safe use of information technology;
- any register, the keeping of which is the responsibility of the Minister of Justice or the Personal and Movable Real Rights Registrar.

The Fund includes the following activity sectors:

- the RDPRM;
- the certification services of the Government Public Key Infrastructure;
- the Register of Commissioners for Oaths;
- the Register of Letters Patent for Land, as well as the issuance of government documents under the Great Seal;
- the Sales Register;
- the Register of Apostilles.

Revenues for the Fund derive mainly from fees received for the services it provides.

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

The Fund of the Administrative Tribunal of Québec funds the Administrative Tribunal of Québec (TAQ), which has the power to rule on proceedings brought against administrative decisions rendered by various Public Administration authorities, such as departments, boards, commissions and municipalities.

Revenues for the TAQ derive mainly from contributions received from the Ministère de la Justice, the Société de l'assurance automobile du Québec, the Ministère de l'Emploi et de la Solidarité sociale, Retraite Québec and the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

BODIES OTHER THAN BUDGET-FUNDED BODIES

COMMISSION DES SERVICES JURIDIQUES

The Commission des services juridiques (CSJ) is the body responsible for applying the Act respecting legal aid and the provision of certain other legal services (CQLR, chapter A-14). It ensures efficient management of its resources, while ensuring that financially eligible persons are afforded legal aid in a consistent and uniform manner throughout Québec through regional legal aid centres.

Furthermore, since the addition of Chapter III to the Act in 2010, it provides certain other legal services, particularly when the right to the services of a government-remunerated lawyer has been recognized by a court order.

The Act to promote access to justice through the establishment of the Service administratif de rajustement des pensions alimentaires pour enfants (CQLR, chapter A-2.02), assented to on June 15, 2012, created two new services available to the Québec population.

The Homologation Assistance Service was added to the service offering as part of the Act respecting legal aid and the provision of certain other legal services on October 10, 2013.

Since April 1, 2014, the CSJ has been responsible for managing the Service administratif de rajustement des pensions alimentaires pour enfants.

Since September 2021, a consulting service called Rebâtir has been offered free of charge to all victims of sexual and domestic violence. Since 2022-2023, new legal services have been offered, mainly in the areas of sexual and domestic violence, youth protection, the itinerant court and asylum seekers.

The annual revenues of the CSJ are derived mainly from a transfer originating from the Ministère de la Justice.

FONDS D'AIDE AUX ACTIONS COLLECTIVES

The mandate of the Fonds d'aide aux actions collectives is to ensure funding for class actions in the first instance before the Superior Court of Québec or on appeal before the Court of Appeal of Québec or the Supreme Court of Canada, and the dissemination of information related to the exercising of such actions.

Revenues for the Fund derive from subrogation revenues and balances collected under the Code of Civil Procedure of Québec (CQLR, chapter C-25.01), as well as investment interest.

SOCIÉTÉ QUÉBÉCOISE D'INFORMATION JURIDIQUE

The mission of the Société québécoise d'information juridique (SOQUIJ) is to analyze, organize, enrich and publish the law in Québec, thereby assisting professionals in their search for solutions, and the public in its understanding of the law.

Annual revenues of SOQUIJ derive primarily from the consultation of legal information including summaries and full judgment texts, docket information and doctrines that are accessible through its Recherche juridique site. A portion of its revenues also derive from the sale of electronic publications and newsletters, legal services offered to various organizations and transfer revenues from the departmental portfolio for the development and maintenance of the JuridiQc project and the Plateforme gouvernementale de règlement des différends en ligne.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the "Justice" portfolio is set at \$1,597.8 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernmental space rentals rates;

- the decrease of the Department's contribution based on forecast expenditures for compensating crime victims;
- funding for justice-related measures and government commitments announced in recent years;
- the continuation of optimization measures aimed at returning to a balanced budget.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the "Expenditure Budget by Program" table.

This budget provides funding for the following programs.

PROGRAM 1

Administration of Justice

The purpose of this program is to provide the administrative support necessary for the operation of the courts and the publication of rights and to provide legal, legislative and regulatory support for all government activities.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernmental space rentals rates;
- funding for justice-related measures and government commitments announced in recent years;
- the continuation of optimization measures aimed at returning to a balanced budget.

PROGRAM 2

Judicial Activity

The purpose of this program is to allow the courts of various jurisdictions to exercise judiciary authority and jurisdictional functions associated with it, that is, to grant judgment or promote resolution of litigation through judicial mediation. It includes activities associated with the rules of ethics that apply to the judiciary, the professional development of judges, and necessary administrative support.

It also includes the committee responsible for assessing the remuneration of judges of the Court of Québec, municipal court judges and presiding justices of the peace, and for making recommendations to the Government.

The 2026-2027 Expenditure Budget for this program is comparable to the 2025-2026 probable expenditure.

PROGRAM 3

Administrative Justice

The purpose of this program is to ensure the Department's share in the funding of the TAQ. The function of the TAQ is to rule on proceedings brought against decisions rendered by a government administrative authority or decentralized authority in cases provided for by the Act respecting administrative justice (CQLR, chapter J-3).

This program also includes the financing of the Conseil de la justice administrative, a body concerned with professional ethics that intervenes with respect to members of the different administrative courts.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to an increase in the contribution from the Department to fund TAQ activities.

PROGRAM 4

Compensation and Recognition

The purpose of this program is to ensure financial compensation to individuals injured as a result of an act of good citizenship, as well as to crime victims. It also concerns itself with the recognition of individuals who have performed acts of good citizenship.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due to the decrease in the Department's contribution based on forecast expenditures for compensating crime victims.

PROGRAM 5

Other Bodies Reporting to the Minister

The purpose of this program is to finance a body other than a budget-funded body and two budget-funded bodies. The CSJ provides legal aid services for financially disadvantaged individuals and for children and families confronting certain justice-related social problems. The Commission des droits de la personne et des droits de la jeunesse enforces the Charter of Human Rights and Freedoms (CQLR, chapter C-12). The Office de la protection du consommateur protects the public's rights under the Consumer Protection Act (CQLR, chapter P-40.1).

The 2026-2027 Expenditure Budget for this program is comparable to the 2025-2026 probable expenditure.

PROGRAM 6

Criminal and Penal Prosecutions

The purpose of this program is to finance the activities of the DPCP. The DPCP directs all criminal and penal prosecutions in Québec on behalf of the State. The program also finances the committee on the remuneration of criminal and penal prosecuting attorneys, which has the mandate to evaluate, every four years, remuneration and certain terms and conditions of employment having a pecuniary impact for criminal and penal prosecutors.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernmental space rentals rates;

- the transfer of a portion of the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances in 2025-2026;
- funding for justice-related measures and government commitments announced in recent years;
- the continuation of optimization measures aimed at returning to a balanced budget.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Administration of Justice	433,104.4	(132,002.4)	471,157.6	565,106.8
2. Judicial Activity	194,510.3	(1,279.1)	193,403.3	195,789.4
3. Administrative Justice	25,078.8	2,602.6	22,659.8	22,476.2
4. Compensation and Recognition	525,884.3	(27,544.6)	553,428.9	553,428.9
5. Other Bodies Reporting to the Minister	214,983.7	1,956.1	219,194.5	213,027.6
6. Criminal and Penal Prosecutions	204,263.0	(42,543.2)	213,138.5	246,806.2
Subtotal	1,597,824.5	(198,810.6)	1,672,982.6	1,796,635.1
Elements integrated into the Contingency Fund:				
Budget Measures	82,700.0	82,700.0	-	-
Subsidized Infrastructures	6,912.4	2,145.6	4,766.8	4,766.8
Non-recurring budget items 2026-2027	-	135,974.0	-	(135,974.0)
Total	1,687,436.9	22,009.0	1,677,749.4	1,665,427.9

Justice**Elements Integrated into the Contingency Fund**

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Supporting the smooth operations of the administration of justice	33,900.0
Complete the deployment of the court specialized in violence	14,500.0
Continuing efforts to combat armed violence	7,100.0
Modernizing the Act respecting the protection of persons whose mental state presents a danger to themselves or to others – Administrative Tribunal of Québec	6,000.0
Supporting the crime victims compensation program	6,000.0
Promoting access to justice in Nord-du-Québec	5,600.0
Continue to have judgments translated into French	3,900.0
Renewing the Plan d'action 2021-2026 en réponse aux recommandations de la Commission spéciale sur l'exploitation sexuelle des mineurs	3,700.0
Maintaining the presence of prosecutors at hearings of the Review Board for Mental Disorder	2,000.0
Subtotal	82,700.0
Subsidized Infrastructures	6,912.4
Total	89,612.4

CAPITAL BUDGET

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	2,315.5	933.5	1,382.0
Information Resource Assets	45,363.7	9,847.7	35,516.0
Loans, Investments, Advances and Other Costs	44.1	-	44.1
Total	47,723.3	10,781.2	36,942.1

BUDGETARY CHOICES

The Department's budgetary choices arise from the strategic orientations of the 2023-2027 Strategic Plan. More concretely, in line with the Government's justice priorities, the Department is uniting its forces around three key priorities: contributing to the development of justice delivered in a timely manner, ensuring better support for crime victims and improving the ability to roll out services focused on the client experience.

ORIENTATION 1

CONTRIBUTE TO THE DEVELOPMENT OF JUSTICE DELIVERED IN A TIMELY MANNER

According to the Enquête sur l'accessibilité et la confiance envers le système de justice québécois, conducted in 2021 on behalf of the Department, respondents consider justice to be inaccessible due to the complexity (58%), cost (64%) and delays (69%) associated with legal proceedings. Moreover, those with experience in the justice system tend to have a more unfavourable perception of it than those who do not. The justice system can do better, even as it intervenes in the lives of individuals at pivotal moments that often place a heavy burden on their personal lives.

Proposed Actions

Through the 2023-2027 Strategic Plan, the Department has committed to:

- offer services focused on the needs of the public;
- act to reduce delays and ensure transparency;
- develop an adapted justice system focused on rehabilitation and reintegration.

ORIENTATION 2

ENSURE BETTER SUPPORT FOR CRIME VICTIMS

The *Rebâtir la confiance* report made the following key finding: if victims are to be provided with better support whether before, during or after legal proceedings, they need to be the focus of the services offered. This finding, which underpins the entire report, calls for far-reaching changes to make long-lasting improvements to the ways in which victims of sexual and domestic violence are supported. For this reason, the second strategic orientation of the Department focuses on the need to provide victims with better support, thereby demonstrating a steadfast determination to pursue and complete the changes initiated in recent years, for the benefit of victims, their families and witnesses.

The findings concerning the reality of crime victims in the early 2020s led to concerted government action, resulting in the adoption of *Actions prioritaires pour contrer la violence conjugale et les féminicides 2021-2026*, the *Plan d'action spécifique pour prévenir les situations de violence conjugale à haut risque de dangerosité et accroître la sécurité des victimes 2020-2025*, the 2022-2027 Integrated Government Strategy to Counteract Sexual Violence, Domestic Violence and to Rebuild Trust, and the 2022-2027 Government Strategy for Gender Equality. The Department is an active partner in implementing these measures.

Within the scope of its responsibilities, and beyond a narrow view of these, the Department aims to roll out better support for victims, in collaboration with its partners.

Proposed Actions

The Department is thus committed to supporting crime victims during their justice process by implementing a variety of measures, including:

- the adoption of the Act to create a court specialized in sexual violence and domestic violence (CQLR, chapter T-15.2) and its gradual rollout in the judicial districts of Québec;
- the development of the first integrated service centre for victims of sexual and domestic violence in Québec City;
- the creation of the Bureau de soutien aux services aux personnes victimes d'infractions criminelles;
- improved interventions by the SOS violence conjugale and Sexual Violence Helpline organizations;
- financial support for bodies working with crime victims;
- the gradual rolling out of emergency financial assistance, making it easier for victims to leave a dangerous environment.

ORIENTATION 3

IMPROVE THE ABILITY TO ROLL OUT SERVICES FOCUSED ON THE CLIENT EXPERIENCE

To improve the justice experience for the public, digital services must meet the needs and expectations of all parties involved throughout the judicial process. In this respect, the initiatives implemented over recent years to transform the justice system must continue, with a view to expanding the use of digital services for the public, partners and court staff. For the public, this means the ability to file legal claims and obtain services more easily.

For partners, whether judges or lawyers, and for court staff, this will principally mean easier access to the court file. In this way, the use of each other's digital services will enable a more efficient justice service offering.

Proposed actions

In particular, the Department wishes to:

- support users in accessing digital justice services;
- offer an engaging employee experience focused on well-being.

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

SPECIAL FUNDS

ACCESS TO JUSTICE FUND

The variation in revenues is due mainly to the increased penal contribution provided for in section 8.1 of the Code of Penal Procedure.

The variation in expenditures is due mainly to an increase in operating expenditures in support of this fund's mandate.

No investments are planned for 2026-2027.

FUND DEDICATED TO ASSISTANCE FOR PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES

The variation in revenues is due mainly to:

- the decrease in revenues related to a one-time measure to maintain the Fund's activities;
- the increase in the penal contribution provided for in section 8.1 of the Code of Penal Procedure.

The variation in expenditures is due mainly to the increase in support for the CAVAC, more specifically for the rolling out of the specialized tribunal for sexual and domestic violence.

The variation in investments is due mainly to the development of the CAVAC statistical system.

REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE

No significant variation in revenues was observed.

The change in expenditure is due mainly to the increase in amortization expenditures related to new information technology developments.

The variation in investments is due mainly to the end of two information technology development projects, namely the project to modernize the key and certificate management system and the liquidator reference guide.

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

The variation in revenues is due mainly to an increase in contributions received from the Ministère de la Justice, the Société de l'assurance automobile du Québec, the Ministère de l'Emploi et de la Solidarité sociale, Retraite Québec and the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

Justice

The variation in expenditures is due mainly to the increase in remuneration expenditures.

The variation in investments is due mainly to a decrease in the amounts earmarked for the acquisition of information resources.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Access to Justice Fund					
Revenues	45,421.3	15,046.2	43,959.7	14,416.2	1,461.6
Expenditures	48,920.9	-	47,876.6	-	1,044.3
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Fund dedicated to assistance for persons who are Victims of Criminal Offences					
Revenues	63,698.7	7,481.7	65,946.9	14,233.8	(2,248.2)
Expenditures	71,349.4	-	68,848.8	-	2,500.6
Investments	1,078.3	-	511.9	-	566.4
Budget measures and other variations added to the forecast					
Expenditures	3,900.0	-	-	-	3,900.0
Investments	-	-	-	-	-
Register Fund of the Ministère de la Justice					
Revenues	53,593.5	-	53,353.5	-	240.0
Expenditures	48,996.0	-	46,141.6	-	2,854.4
Investments	2,667.5	-	3,367.3	-	(699.8)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Fund of the Administrative Tribunal of Québec					
Revenues	60,030.9	11,710.8	54,836.1	11,491.0	5,194.8
Expenditures	60,931.4	-	57,697.3	-	3,234.1
Investments	684.4	-	968.8	-	(284.4)
Budget measures and other variations added to the forecast					
Expenditures	6,000.0	-	-	-	6,000.0
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

COMMISSION DES SERVICES JURIDIQUES

The variation in revenues is due mainly to the funding in 2025-2026 of a one-time measure to maintain the activities of the CSJ.

The variation in expenditures is due mainly to:

- the increase in remuneration expenditures;
- the increase in amortization expenditures related to new information technology developments and the acquisition of tangible goods.

The variation in investments is due mainly to the completion of digital transformation work and the acquisition of tangible goods.

FONDS D'AIDE AUX ACTIONS COLLECTIVES

The variation in revenues is due mainly to an expected decrease in subrogation revenues and balances.

No significant variation in expenditures was observed.

The variation in investments is due mainly to a decrease in investments resulting from the expected decrease in subrogation revenues and balances.

SOCIÉTÉ QUÉBÉCOISE D'INFORMATION JURIDIQUE

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

The variation in investments is due mainly to lower costs related to the progress of work planned for the Plateforme gouvernementale de règlement des différends en ligne projects.

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

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Commission des services juridiques					
Revenues	194,435.8	189,285.8	224,107.7	217,207.7	(29,671.9)
Expenditures	259,065.1	-	251,586.8	-	7,478.3
Investments	3,669.4	-	1,957.2	-	1,712.2
Budget measures and other variations added to the forecast					
Expenditures	1,500.0	-	-	-	1,500.0
Investments	-	-	-	-	-
Fonds d'aide aux actions collectives					
Revenues	4,700.0	-	6,500.0	-	(1,800.0)
Expenditures	4,517.6	-	4,581.4	-	(63.8)
Investments	10,671.2	-	13,074.3	-	(2,403.1)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société québécoise d'information juridique					
Revenues	24,344.3	2,141.4	24,489.6	2,933.8	(145.3)
Expenditures	23,844.3	-	23,989.6	-	(145.3)
Investments	2,273.7	-	2,662.4	-	(388.7)
Budget measures and other variations added to the forecast					
Expenditures	1,300.0	-	-	-	1,300.0
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies
(thousands of dollars)

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Committee on the remuneration of judges of the Court of Québec and the municipal courts	400.0	400.0
Committee on the Remuneration of Criminal and Penal Prosecuting Attorneys	301.2	-
Commission des droits de la personne et des droits de la jeunesse	19,290.6	21,637.2
Conseil de la justice administrative	799.0	863.8
Conseil de la magistrature	3,254.3	3,331.8
Director of Criminal and Penal Prosecutions	203,961.8	246,806.2
Office de la protection du consommateur	8,164.3	8,744.9
Human Rights Tribunal	407.5	363.6

LANGUE FRANÇAISE

SNAPSHOT OF THE PORTFOLIO¹

<p>Support and information</p> <p>Nearly 1,800</p> <p>departments and bodies, including some 1,600 municipal bodies, received support</p>	<p>Activities</p> <p>292</p> <p>projects supported to enhance, promote and protect the French language and in support of the Canadian Francophonie</p>	<p>Financial assistance programs</p> <p>\$9.5 million</p> <p>in funding granted to partners by the Department</p>
<p>Activities</p> <p>140</p> <p>French competency profiles for trades and professions finalized²</p>	<p>Office québécois de la langue française</p> <p>9,813</p> <p>inspections carried out as part of complaints handling and monitoring operations</p>	<p>Office québécois de la langue française</p> <p>14,366</p> <p>businesses registered with the Office québécois de la langue française to initiate a francization process as at March 31, 2025</p> <p>9,502</p> <p>certified businesses as at March 31, 2025</p>

¹ Data from April 1, 2024, to March 31, 2025

² French competency profiles for trades and professions describe language tasks and minimal levels of French proficiency required to work in Québec. The *Référentiel québécois de profils de compétence en français de métiers et professions* was published on April 1, 2025.

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

At the service of Québec society, the mission of the Ministère de la Langue française is to promote, enhance and protect the French language and its status, and to ensure that the State sets an example. In keeping with this mission, it proposes ways in which the government defines Québec's linguistic development and suggests government policies on the French language and Canadian Francophonie.

To that end, it ensures the consistency of actions carried out by the Administration and its compliance with the provisions of the Charter of the French Language (CQLR, chapter C-11). The Department also maintains close ties and works in collaboration with Québec departments and bodies, as well as municipal bodies. It is also responsible for relations with the Canadian Francophonie.

The "Langue française" portfolio includes the Department as well as a budget-funded body established under the Charter of the French Language, namely the Office québécois de la langue française (OQLF), which includes the Commission de toponymie. The mission of the OQLF is to ensure the implementation of francization measures for businesses and compliance programs for public health and social services institutions, school organizations and bodies or establishments whose recognition has been withdrawn, so that French is the language of work, communications, commerce and business. It also contributes to formalizing language and terminology and monitoring linguistic developments in Québec. The Commission de toponymie provides the Government with prospective selection criteria and spelling rules for all place names.

BODY OTHER THAN A BUDGET-FUNDED BODY

CENTRE DE LA FRANCOPHONIE DES AMÉRIQUES

The Centre de la francophonie des Amériques contributes to the promotion and enhancement of the Francophonie to ensure that the French language has a promising future within the context of cultural diversity by focusing on strengthening and enriching relations and complementary actions between French speakers and Francophiles in Québec, Canada and the Americas.

The Centre is involved in the development and vitality of French speakers and Francophiles and seeks to bring together individuals, groups and communities interested in the Francophonie. It promotes exchanges, partnerships and the development of francophone networks to support structuring projects related to social issues and disseminates information on various matters related to the Francophonie. The Centre encourages creativity, innovation, solidarity and cooperation in keeping with our duty to remember.

Revenues for the Centre derive primarily from a subsidy allocated by the Department.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2026-2027 expenditure budget of the “Langue française” portfolio is set at \$82.1 million, before taking into account elements integrated into the Contingency Fund.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget funds the program detailed below.

PROGRAM 1 French Language

The purpose of this program is to ensure the dissemination, development, quality, respect, enhancement, promotion and defence of French in all activity sectors. It also aims to ensure the coordination and development of government language policies and efforts. Finally, it aims to reinforce excellence in the Government’s linguistic practices.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the end of a measure announced in a previous budget;
- the continuation of optimization measures aimed at returning to a balanced budget.

Expenditure Budget by Program (thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. French Language	82,060.5	(3,751.7)	84,353.5	85,812.2
Subtotal	82,060.5	(3,751.7)	84,353.5	85,812.2
Elements integrated into the Contingency Fund:				
Budget Measures	1,300.0	1,300.0	-	-
Subsidized Infrastructures	37.0	(41.0)	78.0	78.0
Non-recurring budget items 2026-2027	-	3,217.9	-	(3,217.9)
Total	83,397.5	725.2	84,431.5	82,672.3

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Supporting the vitality of the French language	1,300.0
Subtotal	1,300.0
Subsidized Infrastructures	
	37.0
Total	1,337.0

CAPITAL BUDGET

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	305.0	-	305.0
Information Resource Assets	1,936.0	993.5	942.5
Loans, Investments, Advances and Other Costs	-	-	-
Total	2,241.0	993.5	1,247.5

BUDGETARY CHOICES**ORIENTATION 1****STIMULATE THE VITALITY OF THE FRENCH LANGUAGE**

The Department is committed to stimulating the vitality of the French language by acting on a number of levers. It intends to roll out a number of ways for Québec to collectively mobilize around the day-to-day use of French as the official and common language.

Proposed Actions

The Department's priorities are to ensure that the vitality of the French language is one of the main pillars of its actions. To this end, the Department would like to:

- energize a movement anchored in the Charter of the French language and rally the departments and bodies of the Administration in implementing the exemplary use of the French language by the State;

- work with various bodies on projects to promote the use of the common language in all aspects of social life, as well as the implementation of projects that strengthen the Canadian Francophonie.

ORIENTATION 2

PROTECT THE FRENCH LANGUAGE

To halt its decline, it is important to protect the French language, the official language and the only common language of Québec.

The use of French in Québec, with its remarkable lexical richness developed over four centuries, helps protect our language. To that end, the Charter of the French language focuses on learning the language so that all Québec residents have sufficient knowledge of French to live and work here. Learning French is based on common tools for French proficiency, which need to be enriched to facilitate the development of Quebecers' language skills.

The Administration's departments and bodies also contribute to protecting the French language by using French exclusively in all their activities, both orally and in writing, except in certain very specific situations provided for by legal and regulatory framework. The duty to set an example, enshrined in the Charter of the French language since its inception, makes Québec the leader in the protection, promotion, and use of the French language.

Proposed Actions

The Department intends to:

- enrich the Référentiel québécois de profils de compétence en français de métiers et professions with a uniform and reliable description of French-language skills required, by individuals who do not speak French as a first language, to enter the job market in prioritized professional fields;
- work with other departments and bodies subject to the Government's language policy to equip them to meet their obligations under the Charter of the French language.

ORIENTATION 3

SHARE A STIMULATING AND MOTIVATING WORKPLACE

The Department positions itself as an employer of choice, providing employees with opportunities to make a significant contribution to the linguistic governance of Québec. Therefore, it considers staff engagement to be a key element in successfully meeting its commitments.

Proposed Action

The Department provides a motivating work experience. It recognizes the importance of valuing and recognizing the work accomplished, as well as the value of implementing measures that promote a motivating and stimulating workplace. In this regard, it intends to hold engagement activities that recognize Department staff.

ORIENTATION 4

IMPROVE SERVICES TO PARTNERS

The Department supports the Government in its efforts to increase governmental efficiency through digital transformation. It plans to modernize its work tools in order to improve service delivery to partners, mainly through financial assistance programs targeting the promotion, vitality and appreciation of the French language in Québec and the Canadian Francophonie.

Proposed Action

The Department will continue to optimize the management of grants in the Canadian Francophonie, in particular by updating standards governing the Canadian Francophonie Support Program. Québec's Policy on the Canadian Francophonie and its accompanying Plan d'action 2025-2028 increase opportunities for collaboration and aim to improve mutual understanding between Québec and francophone communities, preserve the vitality of francophone and Acadian communities, promote the French language and francophone cultures and further enhance the contribution of francophone and Acadian communities to Canadian society, thereby strengthening the role of the Gouvernement du Québec as a partner.

BUDGET PLAN OF A BODY OTHER THAN A BUDGET-FUNDED BODY

BODY OTHER THAN A BUDGET-FUNDED BODY

CENTRE DE LA FRANCOPHONIE DES AMÉRIQUES

The variation in revenues is due mainly to:

- the decrease in subsidy allocated by the Department;
- the decrease in contributions from partners.

The variation in expenditures is mainly due to a decrease in resources devoted to information technology, communications and administration.

No significant variations in investments was observed.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Centre de la francophonie des Amériques					
Revenues	2,544.2	2,499.2	2,862.2	2,606.4	(318.0)
Expenditures	2,544.2	-	2,862.2	-	(318.0)
Investments	37.0	-	78.0	-	(41.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODY

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Office québécois de la langue française	44,438.4	47,463.9

RELATIONS INTERNATIONALES ET FRANCOPHONIE

SNAPSHOT OF THE PORTFOLIO

<p>Influential diplomacy</p> <p>5,116</p> <p>actions taken by the Government to increase the capacity of Québec to influence decision-makers, partners and foreign audiences in 2024-2025</p>	<p>Economic diplomacy</p> <p>4,576</p> <p>actions taken by the Government on international markets in Québec's priority sectors in 2024-2025</p>	<p>English-speaking Quebecers</p> <p>82</p> <p>financial assistance granted to bodies serving Québec's English-speaking communities in 2024-2025</p>
<p>International organizations</p> <p>84</p> <p>international organizations present in Québec as at March 31, 2025</p>	<p>Mutual recognition arrangements</p> <p>81</p> <p>professions, functions and trades in Québec covered by mutual recognition arrangements for professional qualifications under the Québec-France agreement, as at March 31, 2025</p>	<p>International youth mobility</p> <p>3,283</p> <p>participants in projects supported by Les Offices jeunesse internationaux du Québec in 2025-2026</p>

MINISTER'S PORTFOLIO

DEPARTMENT

The mission of the "Relations internationales et Francophonie" portfolio is to direct the Government's international actions and ensure economic development, identity outreach and the defence of Québec's interests. The Department plans, organizes and directs the Government's international actions and the activities of its departments and bodies abroad. It also coordinates their activities in Québec in matters of international relations.

To achieve its objectives, the Department's responsibilities are to:

- ensure Québec's representation abroad;
- advise the Government and develop policies on all matters pertaining to international relations;
- coordinate the organization of official missions abroad and the hosting of foreign dignitaries, under the oversight of Le Protocole du Gouvernement du Québec;
- establish and maintain relations with foreign governments, their representatives, and international organizations and forums, in particular by promoting their establishment and retention in Québec;
- ensure the implementation of Québec's International Vision and territorial strategies;
- carry out economic and influential diplomacy to advance Québec's interests in international trade and foreign investment prospecting;
- oversee the negotiation and implementation of international agreements in accordance with Québec's constitutional jurisdictions;
- promote the strengthening of international francophone institutions in which the Government participates, in harmony with Québec's interests;
- support the actions of Québec international cooperation organizations and of Québec businesses, organizations and institutions operating abroad;
- monitor and conduct research, studies and analyses on global geopolitical and economic issues, risks and business opportunities for Québec;
- represent, before the National Assembly, the Office Québec-Monde pour la jeunesse (OQMJ) and the Office franco-québécois pour la jeunesse (OFQJ).

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

- the Secrétariat aux relations avec les Québécois d'expression anglaise assists the Minister responsible in their mission to provide for liaison between government bodies and English-speaking Québec communities. It ensures that the concerns of these communities are taken into account in provincial and federal government orientations and decisions which may impact these communities.
- the Bureau de coordination de la lutte contre le racisme assists the Minister responsible for the Fight Against Racism in carrying out their roles and responsibilities. It coordinates government follow-up of actions taken by the departments and bodies involved in implementing the recommendations made in the report by the Groupe d'action contre le racisme.

BODY OTHER THAN A BUDGET-FUNDED BODY

OFFICE QUÉBEC-MONDE POUR LA JEUNESSE

The mission of the OQMJ is to develop relationships between the youth (18 to 35 years old) of Québec and the youth of territories and countries identified by the Minister that are not covered by the OFQJ. These relationships are intended to promote a mutual understanding among these young people of their respective cultures, enhance individual and group discussions and foster the development of cooperative networks.

More specifically, the OQMJ is tasked with establishing contacts with public or private bodies in these territories and countries with a view to developing, in partnership with these bodies, exchange and cooperation programs accessible to youth from all backgrounds. The exchange and cooperation programs all include personal, academic or professional training activities in a wide range of areas, such as entrepreneurship, civic engagement, career development and student mobility. The OQMJ may also lend its financial or technical support to the design and achievement of community-driven cooperative projects.

The annual revenues of the OQMJ are derived mainly from subsidies from the Gouvernement du Québec, in particular from the Department and the Secrétariat à la jeunesse.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget of the "Relations internationales et Francophonie" portfolio is set at \$144.0 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the continuation of optimization measures aimed at returning to a balanced budget;
- the abolition of intragovernmental space rental rates.

This budget provides funding for the following programs.

PROGRAM 1

Management and Administration

This program enables the Department to carry out the activities necessary to achieve its mission.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the abolition of intragovernment space rental rates.

PROGRAM 2

International Affairs

The purpose of this program is to promote Québec's international interests while ensuring respect for its jurisdictions and the consistency of government action.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the continuation of optimization measures aimed at returning to a balanced budget.

PROGRAM 3

Relations with English-speaking Quebecers and the Fight Against Racism

The purpose of this program is to offer a formal administrative structure to provide for liaison between government bodies and Québec's English-speaking communities to ensure that their concerns are taken into account in the Government's orientations and decisions, as well as in terms of access to government programs. It plays a consultative role with the Government, government departments and bodies with respect to relations with English-speaking Quebecers. Lastly, it interacts with the federal government on issues, agreements, programs or policies that may have an impact on English-speaking Quebecers.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the decrease in funding resulting from measures announced in previous budgets.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Administration	20,010.4	(2,516.7)	17,992.0	22,527.1
2. International Affairs	108,697.7	(8,592.4)	113,007.5	117,290.1
3. Relations with English-speaking Quebecers and the Fight Against Racism	15,288.2	(732.8)	15,935.3	16,021.0
Subtotal	143,996.3	(11,841.9)	146,934.8	155,838.2
Elements integrated into the Contingency Fund:				
Budget Measures	-	-	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2026-2027	-	3,677.8	-	(3,677.8)
Total	143,996.3	(8,164.1)	146,934.8	152,160.4

CAPITAL BUDGET

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	9,708.0	(3,622.1)	13,330.1
Information Resource Assets	350.0	(770.0)	1,120.0
Loans, Investments, Advances and Other Costs	1,500.0	-	1,500.0
Total	11,558.0	(4,392.1)	15,950.1

BUDGETARY CHOICES

ORIENTATION 1

MAXIMIZE THE POTENTIAL OF INTERNATIONAL MARKETS

To make Québec's economic ambitions a reality, the Department will be stepping up its economic diplomacy. The use of a wide range of instruments will help Québec achieve its objectives abroad by generating benefits and contributing to the success of foreign economic players. The Department will continue to implement its foreign market initiatives in close collaboration with departments, bodies and partners actively involved in global markets. Particular attention will be given to promote research and innovation, two areas in which Québec excels, in order to derive maximum benefits for Québec businesses and organizations.

Proposed Actions

- Increase economic benefits for the clients we serve by increasing structured, targeted prospecting and promotion activities, particularly in markets covered by Québec representations abroad and within relevant multilateral institutions;
- Support the internationalization and commercialization of Québec innovations through promotion, support and market development activities, with priority given to artificial intelligence, quantum technologies, life sciences, aerospace, defence, transportation electrification and renewable energies.

ORIENTATION 2

ATTRACT THE TALENT THAT QUÉBEC NEEDS

Given the new government orientations on immigration and regulations governing international students, Orientation 2 has been withdrawn from the 2023-2027 Strategic Plan. The revised version came into effect on April 1, 2025.

ORIENTATION 3

CONTRIBUTE TO THE FIGHT AGAINST CLIMATE CHANGE AND FOR ENVIRONMENTAL PROTECTION FROM A SUSTAINABLE ECONOMIC PERSPECTIVE

Determined to strengthen Québec's position in the search for solutions to the climate challenge, the Department plans on continuing to roll out effective environmental and climate diplomacy initiatives, while stepping up its efforts to achieve tangible benefits in key energy transition sectors, focusing mainly on prospecting for new markets and attracting foreign investments in the field of green technologies.

Proposed Actions

- Increase the number of spinoffs generated by the Department in terms of the green economy, the fight against climate change and environmental protection;
- Promote Québec expertise and develop strategic partnerships in key energy transition sectors.

ORIENTATION 4**ADVANCE QUÉBEC'S INTERESTS AND PROMOTE ITS CULTURE AND IDENTITY ABROAD**

The Department will work to increase Québec's capacity to influence the world by maximizing the impact of its diplomatic actions and facilitating spinoffs for Quebecers. The Department's efforts will also be decisive in promoting the identity and advancing the interests of the people of Québec.

Proposed Actions

- Strengthen Québec's international outreach by generating structural spinoffs through concerted operations and major diplomatic efforts;
- Assert and promote the identity of Québec internationally by highlighting its progressive values, culture and uniqueness in order to increase spinoffs for artists and cultural businesses and enhance the attractiveness of Québec among foreign audiences;
- Strengthen Québec's commitment to equality and sustainable development by increasing support for organizations in developing countries that work with women and girls, in partnership with Québec international cooperation bodies under the Québec sans frontières program.

ORIENTATION 5**PROMOTE THE INTERNATIONAL DEVELOPMENT OF YOUTH**

Québec's influence in the world largely depends on a strong and sustained presence of its cities, educational bodies, organizations and youth on the international stage. For decades, the Department has supported their internationalization initiatives through various bilateral and multilateral cooperation programs, as well as through its support for the Offices jeunesse internationaux du Québec. In addition to the social and economic benefits for Québec, these programs rely on "ambassadors" to promote Québec around the world. The Department intends to strengthen this support and tailor it more closely to the new realities of its clients.

Proposed Action

- Maintain access for young Quebecers to international experiences through programs and organizations supported by the Department.

ORIENTATION 6**CONSOLIDATE THE GOVERNMENT'S EXPERTISE IN DIPLOMACY AND INTERNATIONAL MANAGEMENT**

The Department will develop and update the skills of its staff assigned to international relations and management of the network of foreign representations, in addition to the implementation of structural actions to improve the employee experience and consolidate its place as an employer of choice.

Proposed Actions

- Bolster the professional skills of Gouvernement du Québec employees in economic diplomacy and diplomatic efforts, as well as management in an international context;
- Regularly consult the Department's staff on their satisfaction and well-being at work so that we can adjust our existing practices as part of a continuous improvement process.

BUDGET PLAN OF THE BODY OTHER THAN A BUDGET-FUNDED BODY

BODY OTHER THAN A BUDGET-FUNDED BODY

OFFICE QUÉBEC-MONDE POUR LA JEUNESSE

The variation in revenues is due mainly to the end of financial support from a partner.

The variation in revenues is due mainly to the review of activities to account for the variation in the revenues of the body.

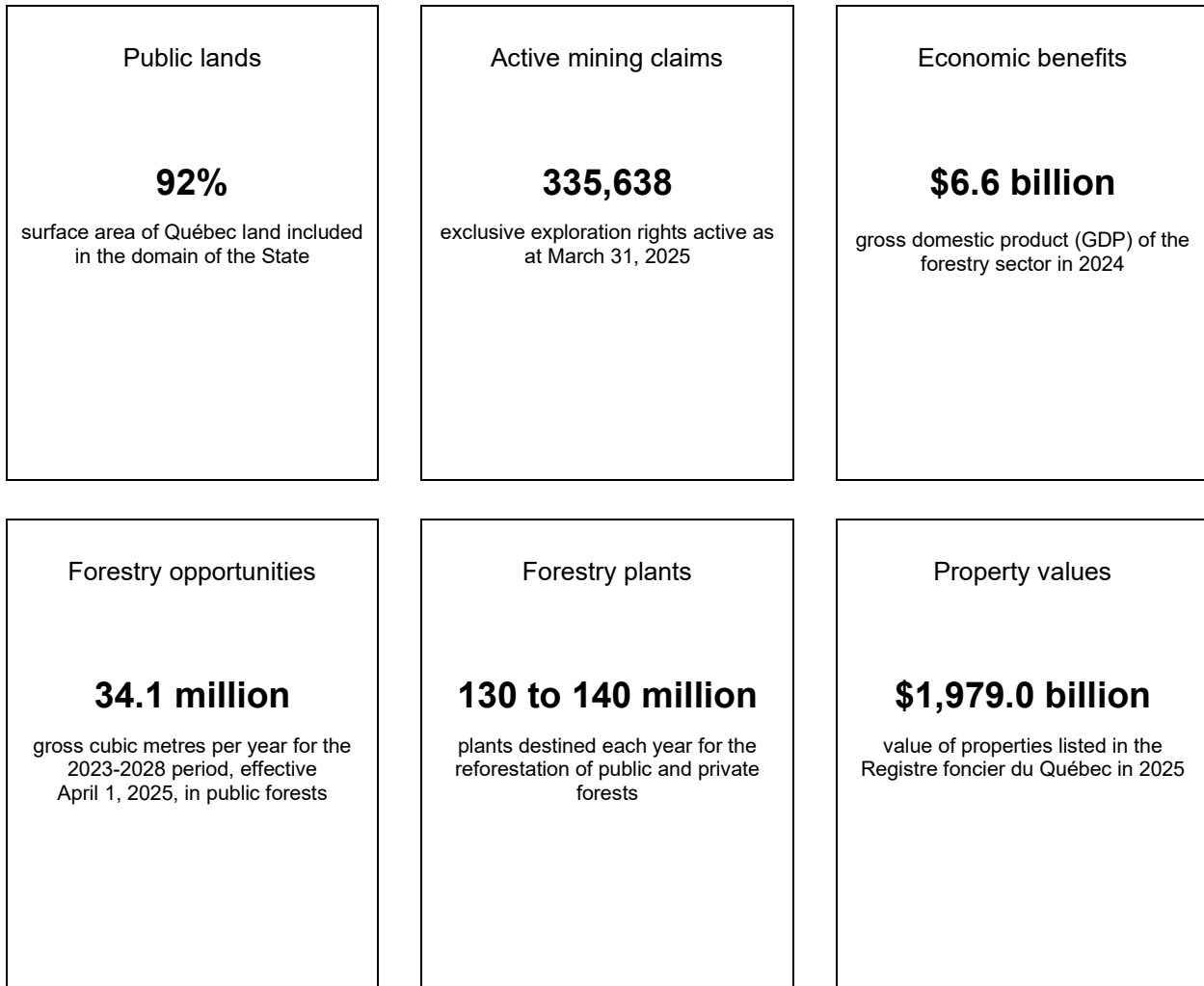
The variation in investments is due mainly to a decrease in the amounts dedicated to an IT project.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Office Québec-Monde pour la jeunesse					
Revenues	4,733.9	1,510.9	5,328.3	1,385.9	(594.4)
Expenditures	4,733.9	-	5,872.4	-	(1,138.5)
Investments	46.5	-	178.6	-	(132.1)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

RESSOURCES NATURELLES ET FORÊTS

SNAPSHOT OF THE PORTFOLIO¹



¹ According to information available in the 2024-2025 Annual Management Report of the Ministère des Ressources naturelles et des Forêts

MINISTER'S PORTFOLIO

DEPARTMENT

The mission of the Ministère des Ressources naturelles et des Forêts is to ensure the sustainable management of natural resources and the territory to contribute to the economic vitality of all regions of Québec. More specifically, the Department's main areas of activity involve:

- promoting and providing a framework for the sustainable development of mineral resources;
- ensuring the sustainable development of public forests, contributing to the development of the forestry products industry and enhancing private forests;
- supporting the key role of forests in maintaining ecological processes and balance, to ensure their sustainability;
- acting as the owner of the public lands under its authority;
- supporting the efficiency of the real estate market by administering the Registre foncier du Québec and the Cadastre du Québec (Land register and Québec Cadastre);
- acquiring knowledge and disseminating strategic information for the benefit of the public, clients, professionals and businesses;
- having the Chief Forester determine, review and modify forestry opportunities for the management units, particularly by taking the regional and local objectives for sustainable forest development into consideration.

The Department is also responsible for the Sustainable Forest Development, Mining Heritage and Mining Activity Management components of the Natural Resources Fund, as well as the Territorial Information Fund.

Two bodies other than budget-funded bodies are also under the responsibility of the Minister, namely the Société de développement de la Baie-James and the Société du Plan Nord.

SPECIAL FUNDS

NATURAL RESOURCES FUND

The Natural Resources Fund was established on July 1, 2011, and the Ministère des Ressources naturelles et des Forêts is responsible for the Sustainable Forest Development, Mining Heritage and Mining Activity Management components.

The Sustainable Forest Development component, in effect since April 1, 2013, is dedicated to funding activities associated with sustainable forest development and management, the intensification of timber production, forestry research and other activities related to forestry awareness and education, and the protection, development or processing of forestry resources.

The Mining Heritage component is dedicated to funding activities that promote the development of potential minerals, including acquiring geoscientific knowledge, research and development of techniques for the exploration, exploitation, redevelopment and restoration of mining sites, and support for Québec entrepreneurship.

The Mining Activity Management component is dedicated to funding activities linked to the application of the Mining Act (CQLR, chapter M-13.1), except those which are related to petroleum, natural gas, underground reservoirs or brine, as well as those related to the application of the Mining Tax Act (CQLR, chapter I-0.4).

Financing primarily derives from transfers of amounts from the sale of timber and applicable fees, appropriations allocated by Parliament to the Department, and a portion of the amounts collected from mining rights.

TERRITORIAL INFORMATION FUND

The Territorial Information Fund brings together activities related to mapping, surveying, the cadastral and land registry, as well as the resulting products and services in the land and geographic information sectors. It is also dedicated to the management of lands in the domain of the State in order to encourage their management, conservation and enhancement, and to defend the territorial integrity of Québec.

Financing derives from the fees collected for goods and services offered to clientele.

BODIES OTHER THAN BUDGET-FUNDED BODIES

SOCIÉTÉ DE DÉVELOPPEMENT DE LA BAIE-JAMES

The mission of the Société de développement de la Baie-James is to promote, from a sustainable development perspective, the economic development, improvement and exploitation of natural resources, other than hydroelectric resources that fall within Hydro-Québec's mandate, in the James Bay Territory. More specifically, it can support, and even participate in, projects for such purposes. Its mission also includes developing territory subject to the municipal land use planning and development authority.

Financing derives from the fees collected for goods and services offered to clientele, including transportation infrastructure management, truck stop sales (fuel, lodging and food), rental income as well as investment income.

Funding for the Route Billy Diamond Highway upgrade project derives from the Société du Plan Nord, the Société de développement de la Baie-James, the Ministère des Ressources naturelles et des Forêts and the federal government.

SOCIÉTÉ DU PLAN NORD

The Société du Plan Nord, established by the Act respecting the Société du Plan Nord (CQLR, chapter S-16.011), came into force on April 1, 2015. Its mission, from a sustainable development perspective, is to contribute to an integrated and coherent development of the area covered by the Northern Plan, in keeping with the orientations of the Northern Plan as defined by the Government and in collaboration with the representatives of the regions, the Indigenous nations concerned and the private sector.

The activities that it carries out include, in particular, creating infrastructure, supporting Indigenous and local communities in their community, social and economic development projects, carrying out research and development activities, setting up mechanisms to ensure the protection of the environment and safeguarding of biodiversity, and maximizing the economic benefits generated by the development of natural resources covered by the Northern Plan.

The Société finances its activities out of the contributions it receives, the fees it collects and the sums from the Northern Plan Fund at its disposal.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Ressources naturelles et Forêts” portfolio is set at \$503.5 million, before taking into account elements included in the Contingency Fund.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following program.

PROGRAM 1

Management of Natural and Forest Resources

The purpose of this program is to manage the sustainable development of public forests, contribute to the development of the forestry products industry and the development of private forests, as well as to manage and support the development of Québec’s mineral resources from a sustainable development perspective. Its objective is also to support the Department’s authorities in managing and coordinating legislative, governmental and departmental activities, and covers the organization’s administrative activities.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the temporary funding of financial assistance measures granted to the forestry sector in 2025-2026;
- the abolition of intragovernmental space rentals rates;
- the end of previous budget measures.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management of Natural and Forest Resources	503,522.3	(107,903.3)	532,737.1	611,425.6
Subtotal	503,522.3	(107,903.3)	532,737.1	611,425.6
Elements integrated into the Contingency Fund:				
Budget Measures	168,800.0	168,800.0	-	-
Subsidized Infrastructures	154,939.3	80,519.8	74,419.5	74,419.5
Non-recurring budget items 2026-2027	-	22,347.0	-	(22,347.0)
Total	827,261.6	163,763.5	607,156.6	663,498.1

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Maintaining investments in silvicultural work in public forests	146,700.0
Abolishing annual royalties to improve the competitiveness of the forestry sector	19,100.0
Increasing the funds available for the Programme exceptionnel d'écoulement des bois feuillus de faible qualité des régions de l'Outaouais et des Laurentides	3,000.0
Subtotal	168,800.0
Subsidized Infrastructures	154,939.3
Total	323,739.3

CAPITAL BUDGET

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	15,228.2	2,645.6	12,582.6
Information Resource Assets	2,689.6	440.2	2,249.4
Loans, Investments, Advances and Other Costs	100.4	-	100.4
Total	18,018.2	3,085.8	14,932.4

BUDGETARY CHOICES

ORIENTATION 1

SUPPORT THE FORESTRY AND MINING SECTORS TO FULLY PARTICIPATE IN ECONOMIC DEVELOPMENT

As the development of natural resource projects is strongly influenced by a combination of factors, such as funding, global competition, regulations, the availability of skilled labour and environmental issues, the Government must act to promote investment growth, innovation and economic benefits for the communities.

Proposed Actions

- Support projects benefiting the forestry, mining, and public land sectors through financial assistance programs and measures;
- Continue investments in forest protection against fire, insects and disease, and in automation and mechanization for silvicultural work;
- Assist businesses in the forestry, mining and public land sectors by offering them the expertise of the Department and support in carrying out their projects;
- Continue planning work on forest management activities to maximize the economic benefits of forest resources;
- Continue to support the development of private forests and timber harvesting in order to maintain the annual investment levels by the State and its partners;
- Continue the production of improved seeds and forestry plants to help increase forest yields;
- Help support the development and implementation of high-performance infrastructures designed to meet mining sector needs;
- Continue to promote the mining sector's business opportunities to foreign investors;

- Lighten the administrative burden for carrying out mining projects.

ORIENTATION 2

FOCUS ON MAINTAINING A DIALOGUE WITH LOCAL COMMUNITIES AND INDIGENOUS COMMUNITIES

Public lands and their natural resources belong to all Quebecers. As a result, the Government must actively involve the public, local communities and Indigenous communities in managing and developing these resources. The Department must, for its part, promote and oversee the development of natural resources and public lands in a context of growing conciliation between uses. It must consider the rights of Indigenous communities, as well as the interests, values and needs of all communities.

Now more than ever, social acceptability is an important factor in the success of a project. The Department recognizes the need for ongoing dialogue with local communities and Indigenous communities. The Department wants to ensure the participation of various local and regional stakeholders, as well as that of the Indigenous communities affected by the management of natural resources and public lands.

Proposed Actions

- Build capacity among the local and Indigenous communities where mining projects are located;
- Raise awareness throughout the mining ecosystem, local communities and Indigenous communities about the mining sector and its framework;
- Support the operation of local integrated land and resource management panels;
- Continue rolling out guidance initiatives for regional county municipalities to better support them in their responsibilities with regard to delegating agreements, concluding territorial management agreements and conducting forest management;
- Continue the dialogue with First Nations on forest management and sustainable forest development;
- Offer and set up, where appropriate, a formal exchange mechanism to increase collaboration between Indigenous communities and the Department;
- Contribute to the negotiation, approval, conclusion and implementation of agreements with regional county municipalities and Indigenous communities or organizations;
- Finish modernizing the public land allocation process, to make it more accessible and efficient;
- Continue carrying out consultation exercises with regional partners and Indigenous communities, with a view to developing recreational tourism activities in the domain of the State.

ORIENTATION 3

CONTRIBUTING TO THE TRANSITION TO A GREEN ECONOMY

Québec has a vast territory and abundant resources that can meet the growing needs of its society and contribute to the prosperity and quality of life of its population. The development of natural resources must be based on an approach that reconciles the different environmental concerns.

The Gouvernement du Québec's 2030 Plan for a Green Economy is the first policy framework for electrification as well as for fighting and adapting to climate change in Québec. The Plan will help Québec meet its 2035 GHG emissions reduction target of 37.5% below 1990 levels, and achieve carbon neutrality by 2050. It will also increase Québec's capacity to adapt to the consequences of climate change.

Québec is a world leader in the production of clean, renewable energy. As a result, both the electrification of the economy and the transition to greener energy sources place Québec in an advantageous position.

Proposed Actions

- Continue to carry out the 2021-2026 plan for implementing the Politique d'intégration du bois dans la construction, and begin developing the next implementation plan;
- Continue providing financial support in the field of bioenergy to stimulate innovation and the development of knowledge in order to reduce greenhouse gas emissions in various sectors (industry, buildings and transportation);
- Carry out silvicultural work within available annual budgets, in addition to regular planned work, in private forests and forests in the domain of the State, with the aim of sequestering more carbon;
- Continue efforts to promote the reclamation of mine tailings;
- Continue the environmental characterization activities for prioritized abandoned mining sites;
- Integrate the circular economy into critical and strategic minerals value chains;
- Use control methods other than pesticides for the production of forest seedlings in public nurseries, to reduce environmental risks;
- Continue to contribute to lands in the domain of the State for the development of new renewable energy parks;
- Support clientele in integrating new environmental requirements in terms of occupying lands in the domain of the State.

ORIENTATION 4**INCREASE KNOWLEDGE TO SUPPORT SUSTAINABLE MANAGEMENT OF NATURAL RESOURCES AND THE TERRITORY**

Knowledge of the territory and its geography is fundamental to the Government and essential to its smooth operation. It is from this perspective that the Department establishes and manages Québec's mapping and official geodetic networks. It is also a major distributor of open data. Increasing geographical knowledge and information about the territory is a tool for public decision making, making it possible to better document and understand the problems associated with the territory and its natural resources so as to take the actions necessary to ensure its sustainable management.

Proposed Actions

- Continue to publish annual data on the Forêt ouverte interactive map and on Données Québec concerning territories affected by natural disturbances and protected areas under the Department's responsibility;
- Make the Herbier du Québec database of botanical specimen collections available on Données Québec;
- Improve Québec's geodetic infrastructure by replacing obsolete permanent stations and maintaining mobile stations;
- Support decision making under the Politique nationale de l'architecture et de l'aménagement du territoire by producing and improving Québec land-use maps;
- Continue the work begun as part of the implementation of the Canadian Radio-television and Telecommunications Commission's next-generation 9-1-1 services by aggregating and standardizing Québec's geographic location data;
- Continue to implement certain measures in the Protection Plan of Territories Against Floods;
- Continue to implement work related to certain governmental initiatives through the Pôle d'expertise gouvernemental en information géospatiale.

ORIENTATION 5**OFFER AN ENHANCED EXPERIENCE**

The Department wants to pursue its commitment to offering intuitive, easy-to-use public services to better serve the public. By implementing digital best practices, the Department aims to enhance the client experience while increasing efficiency.

The Department is seeking to improve both its clients' and employees' experience by being attentive to their needs and expectations and placing them at the centre of its digital transformation and service offering.

Proposed Actions

- Consult clients to measure their satisfaction with various services offered within the Department;
- Consult partners about their needs and expectations with regard to certain services offered by the Department;
- Continue access to the Forêt ouverte interactive map's online survey;
- Carry out a survey on the management of data produced by forest inventory clients;
- Continue optimizing the firewood permit application process;
- Continue rolling out initiatives to enhance the employee experience for the Department's staff.

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

SPECIAL FUNDS

NATURAL RESOURCES FUND

The variation in revenues is due mainly to:

- the anticipated decrease in revenues from the sale of timber;
- the decrease in allocated appropriations to this fund in keeping with optimization measures aimed at returning to a balanced budget.

The variation in expenditures is due mainly to:

- the decrease in expenditures due to the anticipated drop in revenues from the sale of timber;
- the continuation of optimization measures aimed at returning to a balanced budget.

The increase in investments is due mainly to the modernization of public nurseries.

TERRITORIAL INFORMATION FUND

The variation in revenues is due mainly to the increase in Land register revenues subsequent to the tariff changes announced in the 2025-2026 Budget.

The variation in expenditures is due mainly to the indexation of remuneration and operating expenditures.

The variation in investments is due mainly to an increase in the portfolio's investment acquisitions.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Natural Resources Fund ¹					
Revenues	640,812.8	392,963.9	705,705.8	460,343.8	(64,893.0)
Expenditures	649,339.7	-	759,571.3	-	(110,231.6)
Investments	34,017.4	-	20,844.6	-	13,172.8
Budget measures and other variations added to the forecast					
Expenditures	168,800.0	-	-	-	168,800.0
Investments	1,127.5	-	-	-	1,127.5
Territorial Information Fund					
Revenues	222,380.2	-	209,953.8	-	12,426.4
Expenditures	196,493.1	-	190,698.3	-	5,794.8
Investments	55,067.5	-	37,304.2	-	17,763.3
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

¹ Sustainable Forest Development, Mining Activity Management and Mining Heritage components.

BODIES OTHER THAN BUDGET-FUNDED BODIES

SOCIÉTÉ DE DÉVELOPPEMENT DE LA BAIE-JAMES

The variation in revenues is due mainly to the increase in contributions from the Gouvernement du Québec and the federal government for the Route Billy-Diamond Highway upgrade project, which vary according to the yearly progress made.

The variation in expenditures is due mainly to:

- the completion of phases 1 and 2 of the Route Billy-Diamond Highway upgrade project;
- the expenditures required to carry out new mandates granted by Hydro-Québec.

Ressources naturelles et Forêts

The variation in investments is due mainly to an increase in planned investments for the Route Billy-Diamond Highway upgrade project and Société operating activities.

SOCIÉTÉ DU PLAN NORD

The variation in revenues is due mainly to a decrease in revenues for the implementation of actions included in the Northern Action Plan 2023-2028.

The variation in expenditures is due mainly to a decrease in the amount of subsidies paid for the implementation of actions included in the Northern Action Plan 2023-2028.

No significant variation in investments was observed.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société de développement de la Baie-James					
Revenues	228,053.2	118,829.9	165,473.7	68,864.1	62,579.5
Expenditures	119,659.1	-	99,287.6	-	20,371.5
Investments	178,954.4	-	101,668.9	-	77,285.5
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société du Plan Nord					
Revenues	162,105.0	-	168,971.9	-	(6,866.9)
Expenditures	148,354.9	-	157,146.5	-	(8,791.6)
Investments	1,613.4	-	1,537.0	-	76.4
Budget measures and other variations added to the forecast					
Expenditures	3,094.2	-	-	-	3,094.2
Investments	-	-	-	-	-

SANTÉ ET SERVICES SOCIAUX

SNAPSHOT OF THE PORTFOLIO

<p>Human resources</p> <p>348,104</p> <p>managers or salaried employees in public or private institutions under agreement¹</p> <p>9,891 general practitioners who received remuneration from the Régie de l'assurance maladie du Québec²</p> <p>11,584 specialist physicians who received remuneration from the Régie de l'assurance maladie du Québec²</p>	<p>Financial resources</p> <p>\$60.1 billion</p> <p>provided for in the Expenditure Budget for the 2026-2027 fiscal year</p>	<p>Capacity³</p> <p>45,846</p> <p>CHSLD spaces</p> <p>20,036 hospital beds</p> <p>1,587 facilities (physical premises) managed by public and private institutions</p> <p>129 institutions, comprising 51 public institutions and 78 private institutions, including 46 private institutions under agreement</p>
<p>In-patient care and services rendered⁴</p> <p>3,711,701</p> <p>emergency room visits</p> <p>6,620,138 medical consultations in an institution</p> <p>538,717 surgeries</p>	<p>Home care support, adaptation and rehabilitation services⁴</p> <p>37,225,090</p> <p>hours of home care support services</p> <p>3,318,260 hours of adaptation and rehabilitation services for people with a physical disability</p>	<p>Front-line services rendered⁴</p> <p>47,895</p> <p>users with an intellectual disability or autism spectrum disorder who received support and adaptation services for the individual, family and loved ones</p> <p>163,465 users who received front-line outpatient mental health services</p> <p>77,329 users who received addiction services</p>

¹ As at November 15, 2025

² As at March 31, 2025

³ As at April 1, 2025

⁴ From April 1, 2024, to March 31, 2025

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The health and social services sector must make accessible an array of integrated, quality health and social services in order to maintain, improve and restore the health and well-being of Quebecers, while contributing to the social and economic development of Québec.

The primary role of the Ministère de la Santé et des Services sociaux is to ensure the proper functioning of the health and social services sector. The assent of the Act respecting the governance of the health and social services system (CQLR, chapter G-1.021), which established Santé Québec,¹ on December 13, 2023, altered the mission of the Department. It is now focused on defining orientations and objectives, as well as evaluating results.

To carry out its mission, the Department relies on Santé Québec, on institutions that serve northern and Indigenous communities,² on the Régie de l'assurance maladie du Québec (RAMQ) and on other bodies that report to the Minister of Health to provide Québec residents with the vast majority of services related to health and social services.

Santé Québec and institutions that serve northern and Indigenous communities must provide health and social services to the public and equitably allocate the human, material and financial resources at their disposal, while respecting the resource envelopes allocated by service programs.

The budget structure for funding institutions in service programs and support programs is found in the elements of Program 2 – Services to the Public.

A service program refers to a group of services and activities organized to meet the public's health and social services needs or the needs of a group of people who share a common problem. There are currently nine service programs:

- two service programs designed to respond to the needs of the general population:
 - public health, which promotes, prevents and protects health and well-being and monitors general population health;
 - general services – clinical and assistance activities, which covers front-line services for health issues and temporary social problems.
- seven service programs that deal with specific issues:
 - support for the autonomy of seniors: residences and in-home care and services;

¹ More precisely, the public institutions now under the governance of Santé Québec are made up of 23 territorial public institutions, including the Centre régional de santé et de services sociaux de la Baie-James, 7 public institutions that are other than territorial and 17 grouped public institutions.

² Pursuant to the provisions of the Act respecting the governance of the health and social services system, the Inuulitsivik Health Centre, the Ungava Tulattavik Health Center, CLSC Naskapi and the Cree Board of Health and Social Services of James Bay are not integrated into Santé Québec.

- physical disability, for impairments related to hearing, vision, language, speech and motor activities;
- intellectual disability and autism spectrum disorder;
- youth in difficulty;
- addiction, such as alcoholism, drug addiction, compulsive gambling and homelessness;
- mental health;
- physical health, which covers emergency services, specialized and highly specialized services, including surgical activities, continuous services requiring systematic follow-up (chronic diseases and cancer, for example), as well as palliative care.

A support program refers to a group of administrative and technical activities to support a service program. The three support programs are as follows:

- administration;
- service support;
- building and equipment management.

The Health and Welfare Commissioner (CSBE) is responsible for assessing the results achieved by the health and social services system for the purpose of improving the public's health and well-being. In order to do this, they consider all of the interacting systemic components of the health and social services system and provide the public with the elements required for an overall understanding of the actions undertaken by the Government with respect to the major challenges in health and social services.

The Secrétariat à la condition féminine, which is part of the Department, is responsible for ensuring equality and respect for the rights and status of women, as well as LGBTQ+ individuals. It works with the relevant departments and bodies to ensure the coordination of government actions on gender equality, including actions against sexual and domestic violence, and the fight against homophobia and transphobia.

The Conseil du statut de la femme is a government consultative and review body focused on gender equality. It advises the Minister Responsible for the Status of Women and the Gouvernement du Québec on all matters related to equality, in the interest of social justice. In addition, it informs and raises awareness among Quebecers on equality issues.

The mission of the Office des personnes handicapées du Québec (OPHQ) is to enforce the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (CQLR, chapter E-20.1). For this purpose, the OPHQ plays a role in coordinating and evaluating the services offered to people with disabilities and their families. It promotes their interests, informs, advises and supports them, and represents them both individually and collectively. The OPHQ must also ensure that, within the limits of the Act, departments and their networks, municipalities and bodies continue their efforts to integrate people with disabilities and enable them to participate fully in society.

SPECIAL FUND

CANNABIS PREVENTION AND RESEARCH FUND

The Cannabis Regulation Act (CQLR, chapter C-5.3) established the Cannabis Prevention and Research Fund within the Department. The Fund is dedicated to the funding of:

- monitoring and research activities and programs relating to the effects of cannabis on the health of the population;
- curative care in relation to cannabis use;
- activities and programs to prevent the harmful effects of cannabis and to promote health.

Revenues for the Fund derive mainly from the Fund to Combat Addiction, which is under the responsibility of the Minister of Finance.

BODIES OTHER THAN BUDGET-FUNDED BODIES

PRESCRIPTION DRUG INSURANCE FUND

The Prescription Drug Insurance Fund was established under the Act respecting the Régie de l'assurance maladie du Québec (CQLR, chapter R-5). The mission of this Fund is to assume the cost of medications and pharmaceutical services provided to eligible individuals who do not have access to a group insurance plan or employee benefits.

Revenues for the Fund derive from the premiums of the individuals insured and from contributions from the general fund of the Consolidated Revenue Fund to balance the Fund.

HÉMA-QUÉBEC

The mission of Héma-Québec is to efficiently meet the needs of the Québec population for safe, optimal-quality blood and blood products, human tissues, cord blood, maternal milk and cellular products, and to develop and provide expertise and specialized, innovative services in the field of human biological products.

Revenues for Héma-Québec derive mainly from billing blood products to Santé Québec and institutions serving northern and Indigenous communities.

INSTITUT NATIONAL DE SANTÉ PUBLIQUE DU QUÉBEC

The mission of the Institut national de santé publique du Québec (INSPQ) is to support the Minister of Health and institutions in carrying out their public health mission by making available its expertise and specialized laboratory and screening services.

The INSPQ also supports other stakeholders, such as other government departments and bodies, teaching and research communities, Canadian and international public health agencies or bodies, Indigenous communities, the private sector and the general public.

Its revenues derive primarily from a subsidy allocated by the Department and from billing for its services.

INSTITUT NATIONAL D'EXCELLENCE EN SANTÉ ET EN SERVICES SOCIAUX

The mission of the Institut national d'excellence en santé et en services sociaux (INESSS) is to promote clinical excellence and the efficient use of resources in the health and social services sector.

In particular, INESSS assesses the clinical advantages and costs of the technologies, medications and interventions used in health care and personal social services. It makes recommendations on their adoption, use or coverage by the public plan, and it develops clinical practice guidelines to ensure their optimal use.

Its revenues derive primarily from a subsidy allocated by the Department and from billing for its services.

RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

The role of the RAMQ is to administer the public health insurance and prescription drug insurance plans, as well as any other program that the law or the Gouvernement du Québec entrusts to it. It informs the population, manages the eligibility of individuals, compensates healthcare professionals and ensures that information is circulated securely.

Revenues for the RAMQ derive mainly from the Health Services Fund, the Prescription Drug Insurance Fund, the general fund of the Consolidated Revenue Fund, the Commission des normes, de l'équité, de la santé et de la sécurité du travail, Santé Québec and reciprocal agreements with other provinces.

SANTÉ QUÉBEC

The mission of Santé Québec is to offer, through public institutions, health services and social services in the various health regions of Québec. Santé Québec coordinates and supports the supply of such services by private institutions as well as by certain other private providers.

It is also responsible for implementing the orientations, targets and standards set out by the Minister of Health, in particular with regard to the organization and provision of health services and social services, and enforcing the regulations governing certain activities related to the field of health and social services.

Revenues for Santé Québec derive primarily from a subsidy allocated by the Department.

URGENCES-SANTÉ

The mission of Urgences-santé is to plan, organize and coordinate the pre-hospital emergency services in its territory, including the establishment of a first-responder service. Urgences-santé also operates a health communication centre and an ambulance service.

Its revenues derive primarily from a subsidy allocated by the Department and from billing for ambulance transportation.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Santé et Services sociaux” portfolio is set at \$60,099.7 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the funding of portfolio growth factors to ensure the delivery of services in the health and social services network, including remuneration-related expenditures;
- the continuation of government commitments, including increased funding for home care support.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

The portfolio budget may also be increased by an additional \$350.0 million to ensure funding for needs related to health and social services provided to the public.

This budget provides funding for the following programs.

PROGRAM 1

Coordination Functions

The purpose of this program is to provide the Department and the CSBE advisory board with the resources and services necessary to establish, implement and monitor health and social services programs. It also enables the general public to voice its needs and ensures Québec-wide coordination of the development and delivery of health and social services.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the combined impact of the following items:

- the abolition of intragovernmental space rental rates;
- the increase in remuneration expenditures and the indexation of other expenditures.

PROGRAM 2

Services to the Public

The purpose of this program is to offer public services that meet the objectives defined in the policy on health and well-being regarding the public’s general or specific needs.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the increase in remuneration expenditures and the indexation of other expenditures;
- the continuation of government commitments, including increased funding for home care support.

PROGRAM 3

Office des personnes handicapées du Québec

The purpose of this program is to ensure the implementation of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration.

The 2026-2027 Expenditure Budget for this program is comparable to the 2025-2026 probable expenditure.

PROGRAM 4

Régie de l'assurance maladie du Québec

The purpose of this program is to finance the cost of insured services and administrative expenditures, particularly under the health insurance and prescription drug insurance plans.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the increase in the cost of medical services;
- the increase in the cost of medications.

PROGRAM 5

Status of Seniors

The purpose of this program is to finance measures to promote the active aging of Quebecers. It also enables the implementation of measures to combat elder abuse and to provide specific support for the most vulnerable seniors. Lastly, the program provides for planning, advising, coordinating and supporting policies and measures designed to fight prejudice and ageism, while fostering the participation and health and safety of seniors from a perspective of intergenerational equity and respect for diversity.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to lower expenditures in 2025-2026 resulting from certain optimization efforts.

PROGRAM 6

Retirement Plans

The purpose of this program is to provide government contributions to certain pension plans. It groups the Government and Public Employees Retirement Plan and the Pension Plan of Management Personnel, which apply to the staff of Santé Québec and institutions that serve northern and Indigenous communities.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to an increase in retirement plan costs caused by an updated actuarial valuation.

PROGRAM 7
Status of Women

The purpose of this program is to ensure women's equality and respect for the rights and status of women by coordinating, in collaboration with the relevant departments and bodies, government actions on gender equality, including actions against sexual and domestic violence, and the fight against homophobia and transphobia.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the increase in funding resulting from measures announced in previous budgets.

Expenditure Budget by Program
(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Coordination Functions	297,618.5	(5,138.7)	305,624.0	302,757.2
2. Services to the Public	45,620,277.6	1,553,326.6	43,997,851.9	44,066,951.0
3. Office des personnes handicapées du Québec	15,650.1	(13.3)	15,914.6	15,663.4
4. Régie de l'assurance maladie du Québec	12,255,349.9	234,879.0	12,020,470.9	12,020,470.9
5. Status of Seniors	60,493.0	4,604.4	60,287.8	55,888.6
6. Retirement Plans	1,813,845.1	40,504.3	1,773,340.8	1,773,340.8
7. Status of Women	36,454.1	2,506.7	35,213.2	33,947.4
Subtotal	60,099,688.3	1,830,669.0	58,208,703.2	58,269,019.3
Elements integrated into the Contingency Fund:				
Budget Measures	479,100.0	479,100.0	-	-
Subsidized Infrastructures	3,536,285.8	(325,284.4)	3,861,570.2	3,861,570.2
Non-recurring budget items 2026-2027	-	21,831.4	-	(21,831.4)
Total	64,115,074.1	2,006,316.0	62,070,273.4	62,108,758.1

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Maintaining care and services in public health and social service institutions	162,300.0
Consolidating pharmaceutical treatments in health and social services institutions	132,700.0
Continuing efforts to reduce the wait list for surgeries	40,000.0
Ensuring the continuity of homelessness services	24,800.0
Implementing actions arising from the Stratégie nationale de prévention en santé	20,000.0
Supporting the overall mission of community health and social service bodies	20,000.0
Accelerating prescription drug registration	17,800.0
Enhancing support for shelters for women who are victims of violence	12,000.0
Expanding professional practices	10,000.0
Facilitate access to health care and social services	10,000.0
Supporting the coordination of government actions on front-line care and services	10,000.0
Modernizing the Act respecting the protection of persons whose mental state presents a danger to themselves or to others	5,400.0
Strengthening and improving access to mental health services	5,000.0
Implementing the new compensation model for general practitioners	4,300.0
Preventing homelessness among people evicted from their homes	3,000.0
Consolidating the reintegration program for people experiencing homelessness and mental illness	1,800.0
Subtotal	479,100.0
Subsidized Infrastructures	3,536,285.8
Total	4,015,385.8

CAPITAL BUDGET

The variation in the capital budget is attributable to:

- a provision of \$350.0 million in the “Loans, Investments, Advances and Other Costs” supercategory, included in Program 2, that it, Services to the Public, to ensure funding for needs related to health and social services provided to the public;
- the revision of the level of capital asset appropriations as part of developing the Annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	300.0	150.0	150.0
Information Resource Assets	5,083.1	3,040.3	2,042.8
Loans, Investments, Advances and Other Costs	350,000.0	350,000.0	-
Total	355,383.1	353,190.3	2,192.8

BUDGETARY CHOICES

ORIENTATION 1

BECOME AN EMPLOYER OF CHOICE

Santé Québec and institutions serving northern and Indigenous communities are facing major workforce challenges in several job categories. The labour shortage context combined with the growing needs of the population is causing, among other things, increased workloads and overtime for existing staff. Workforce challenges are also having repercussions on the accessibility of care and services for the public.

The situation calls for major changes to attract employees and retain current ones. It is important that Santé Québec and the institutions serving northern and Indigenous communities position themselves as employers of choice, with a strategy that includes offering stable and predictable schedules to employees to improve their work-life balance, consolidate teams and reduce workloads.

Proposed Actions

- Improve job satisfaction at the Department, Santé Québec and institutions serving Indigenous communities by:
 - implementing measures from the plan to reform health care (such as self-managed work schedules, efforts to eliminate mandatory overtime, reducing administrative tasks for clinical staff, and numerous local initiatives to improve staff retention);
 - reducing the administrative burden to allow professionals to refocus on their primary mission of serving users;
 - continuing the awareness campaign about psychological safety and establishing a permanent human resources advisory committee;

- continuing projects aimed at enhancing the employee experience, such as reviewing onboarding and integration, redesigning the intranet and optimizing the flow of information regarding human resources.
- Support the workforce of Santé Québec and institutions serving Indigenous communities by:
 - continuing the application of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector (S.Q. 2023, chapter 8) and the application of the Regulation respecting the use of personnel placement agencies' services and independent labour in the field of health and social services (CQLR, chapter G-1.021, r.2) so that institutions can comply with the current restrictions and, more specifically, ensure the hiring of staff from agencies;
 - prioritizing favourable working conditions and a more attractive workplace environment.
- Raise awareness regarding the realities of Indigenous people among the staff at Santé Québec and institutions serving northern and Indigenous communities by providing training and support to all personnel to help them better understand the experiences of the First Nations and Inuit;
- Contribute to the Government's sustainable development efforts by:
 - drawing up a sustainable development action plan;
 - assessing the sustainability of the Department's core interventions;
 - improving the Department's Green IT maturity index;
 - increasing the proportion of sustainable procurement activities within the Department;
 - continuing efforts to manage residual materials at the Department;
 - raising awareness among department personnel regarding alternatives to solo car use.

ORIENTATION 2

BE PROACTIVE AND ACT PREVENTIVELY

Promoting healthy lifestyles is the key to achieving a physically and psychologically healthy population. Chronic diseases affect individuals' quality of life and are a burden on the healthcare system. However, several risk factors common to major chronic diseases are avoidable or modifiable, demonstrating the need to step up prevention efforts and healthy lifestyle promotion. Therefore, the Department is aiming to reduce the prevalence of smoking and increase physical activity levels among secondary school youth in the coming years.

Proposed Actions

- Encourage people to take charge of their own health by:
 - implementing new nicotine vaping cessation applications targeting adolescents and young adults;

- carrying out numerous projects and campaigns to prevent smoking among young people;
- maintaining the national I QUIT NOW smoking cessation services offer, including the help provided in smoking cessation centres and the support for smoking cessation offered through lung cancer screening services;
- running smoking cessation campaigns and promoting I QUIT NOW services;
- rolling out initiatives as part of the implementation of the 2025-2035 Programme national de santé publique, the Politique gouvernementale de prévention en santé, and the new 2025-2035 Stratégie nationale de prévention en santé regarding the promotion of a physically active lifestyle among young people:
 - by coordinating, jointly with the Ministère de l'Éducation, the Table sur le mode de vie physiquement actif, which brings together several departments and governmental and non-governmental bodies taking various actions to promote a physically active lifestyle among the Québec population;
 - by collaborating on the implementation of measures undertaken by the Ministère de l'Éducation and the Ministère des Transports et de la Mobilité durable, and by providing financial support to organizations to carry out activities or projects specifically targeting youth;
 - by supporting various projects aimed at establishing or improving facilities that encourage active transportation, as well as developing nearby outdoor recreation through networks of contacts from the regional public health directorates.
- Provide the population with optimal protection against preventable diseases by:
 - continuing the Québec Immunization Program;
 - establishing a vaccination optimization project, including school vaccination.
- Reduce cancer mortality by:
 - continuing to promote healthy lifestyles to encourage the adoption of better behaviours and contribute to reducing preventable cancers;
 - implementing the 2024-2026 action plan of the Programme québécois de cancérologie;
 - implementing the Québec Breast Cancer Screening Program to improve screening, which has been extended to women aged 70 to 74;
 - ensuring effective screening programs are in place that detect cancers at an early stage, which improves life expectancy through timely access to appropriate and relevant care and services;
 - offering screening to the public through the fecal immunochemical test to check for the presence of occult blood in the stool, by making an appointment on the CLIC Santé platform.

ORIENTATION 3**OFFER A PATIENT EXPERIENCE FOCUSED ON ACCESSIBILITY AND QUALITY**

Early detection of developmental delays in children is essential to rapidly provide services that allow children to develop their full potential. Screening should be carried out before kindergarten to maximize the impact of interventions on children's life trajectories. A diversified range of services has been rolled out by Santé Québec and institutions serving northern and Indigenous communities, under the Agir tôt program, to meet the needs of children experiencing developmental difficulties.

Furthermore, the Department has been working for several years to improve youth protection services. The recommendations of the Special Commission on the Rights of the Child and Youth Protection and the actions of the plan resulting from them—particularly regarding the reduction of wait times in youth protection—highlight the importance of continuing efforts in this area.

In Québec, nearly 20% of the population could be affected by a mental illness during their lifetime. Moreover, there has been an increase in service demand and the number of people on the waiting list in recent years. Consequently, major investments have been made, particularly in the Plan d'action interministériel en santé mentale 2022-2026, to improve access to mental health care and services.

Finally, to promote the autonomy of individuals and allow them to continue living in their own residence, home care services (SAD) are offered by Santé Québec and institutions serving northern and Indigenous communities, as well as by their partners. The current challenge is providing access to these care services in the context of an aging population. For this reason, the Department began work in fall 2024 to develop a new national home care support policy to set out the vision for home care support in Québec for the coming years. Work is underway to define the 2026-2035 strategic orientations of the continuum of housing and residential and long-term care and services for reimagined living environments that are people-centred and adapted to the needs of individuals.

Proposed Actions

- Promote the optimal development of young people by:
 - disseminating the latest guidelines of the Agir tôt program to better support child development;
 - maximizing the efforts of institutions working toward diversifying actions, including through the implementation of an access mechanism for needs assessment and determination of required services;
 - implementing labour contingency plans and action plans to improve access to and the continuity of youth protection services.
- Enable rapid access to mental health services by:
 - continuing the major investments initiated as part of the 2022-2026 interdepartmental mental health action plan to improve access to mental health care and services;
 - continuing to roll out the Québec Program for Mental Disorders;

- enhancing psychosocial services and mental health services;
- integrating digital interventions into mental health services;
- continuing to roll out the Aire ouverte model for young people aged 12 to 25, now present in 31 main sites and 15 satellite sites;
- continuing work intended to enable specialized nurse practitioners (SNPs) from specialties other than mental health to assess and diagnose mental disorders.
- Promote access to home care support by:
 - continuing work to improve service accessibility by providing better user care and reducing waiting lists;
 - continuing work to better define the community role of local community service centres (CLSCs), which are becoming the main access point for care and services for seniors;
 - working with partners in the SAD ecosystem to expand the range of home care services;
 - introducing new technologies in home care services.
- Improve access to front-line and local services by:
 - developing an interdisciplinary care approach and making greater use of the qualifications and expertise of SNPs and pharmacists to improve health services;
 - continuing to improve the Primary Care Access Point and the development of care trajectories;
 - continuing to roll out SNPs within primary care, including in family medicine groups;
 - continuing the rollout of 23 SNP clinics by 2028;
 - disseminating the orientations of the government policy on primary care (forthcoming publication) and defining the actions to prioritize in its first governmental action plan.
- Improve access to emergency services by:
 - continuing to roll out alternatives to emergency services and hospitalization (for example, digital primary care access points, SNP clinics, local service points, enhancing primary care offerings, rolling out relevant tools for family medicine groups);

- continuing to optimize the management of hospital beds and stays, implement hospital overcapacity plans, roll out alternatives to hospitalization and enhance outpatient services to help reduce the average waiting time on a stretcher and hospital stay duration;
 - ensuring the implementation of other projects to reduce the average waiting time on a stretcher, including assessing the relevance of requests for consultation in specialized medicine and imaging, monitoring waiting times and using early joint discharge planning to improve hospital flow, as well as the forthcoming publication of a reference framework for hospital flow, which will define clear guidelines and common benchmarks to support proactive and equitable management of hospital pathways.
- Improve access to specialized services by:
 - continuing to implement initiatives to optimize demand management, including projects stemming from the automated prioritization initiative in specialized medicine;
 - implementing the action plan to clear the surgery backlog and continuing to improve access to surgery, including through the establishment by Santé Québec of key actions in surgery, resulting in better prioritization of patients exceeding waiting times, such as the application of the new regulation on access to surgical services.

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

SPECIAL FUND

CANNABIS PREVENTION AND RESEARCH FUND

The variation in revenues is due mainly to the increase in funding from the Fund to Combat Addiction.

The variation in expenditures is due mainly to the increase in support for prevention and research actions related to cannabis, made possible by additional funding obtained from the Fund to Combat Addiction.

No investments are planned for 2026-2027.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Cannabis Prevention and Research Fund					
Revenues	134,980.0	-	125,467.1	-	9,512.9
Expenditures	134,980.0	-	124,850.0	-	10,130.0
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

PRESCRIPTION DRUG INSURANCE FUND

The variation in revenues is due mainly to:

- the increase in premium revenues;
- the increase in the transfer from the Department's expenditure budget.

The variation in expenditures is due mainly to the increase in the costs related to the use of medications and pharmaceutical services.

No investments are planned for 2026-2027.

HÉMA-QUÉBEC

The variation in revenues is due mainly to:

- the updating of certain tariffs;
- the increase in demand from hospitals for labile and stable blood products.

The variation in expenditures is due mainly to an increase in production costs for labile and stable blood products.

The variation in investments is due mainly to the increase in planned projects, including for equipment replacements and software package upgrades.

INSTITUT NATIONAL DE SANTÉ PUBLIQUE DU QUÉBEC

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

No significant variation in investments was observed.

INSTITUT NATIONAL D'EXCELLENCE EN SANTÉ ET EN SERVICES SOCIAUX

The variation in revenues is due mainly to the increase in transfers from the Department resulting from the assignment of a mandate to support acceleration work related to the assessment of new medications.

The variation in expenditures is due mainly to the assignment of a mandate to support acceleration work related to the assessment of new medications.

No significant variation in investments was observed.

RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

The variation in revenues is due mainly to the increase in transfers from the Department and the Prescription Drug Insurance Fund.

The variation in expenditures is due mainly to the increase in the costs of medications as well as pharmaceutical and medical services.

The variation in investments is due mainly to the work carried out at the head office in 2025-2026.

SANTÉ QUÉBEC

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

The variation in expenditures is due mainly to:

- the increase in remuneration expenditures and the indexation of other expenditures;
- the continuation of government commitments, including the commissioning of new healthcare and social services facilities.

The variation in investments is due mainly to the planning of projects provided for in the Québec Infrastructure Plan, which is decreasing.

URGENCES-SANTÉ

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

The variation in expenditures is due mainly to:

- the increase in remuneration expenditures;
- the assigning of a mandate to support community paramedicine.

The variation in investments is due mainly to the completion of major projects in 2025-2026, such as renewing the ambulance fleet, acquiring specialized equipment and establishing infrastructure.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Prescription Drug Insurance Fund					
Revenues	4,686,897.5	2,806,476.0	4,499,023.3	2,703,105.3	187,874.2
Expenditures	4,686,897.5	-	4,499,023.3	-	187,874.2
Investments	-	-	-	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Héma-Québec					
Revenues	696,421.0	54,751.0	619,262.0	54,580.0	77,159.0
Expenditures	696,421.0	-	619,262.0	-	77,159.0
Investments	32,465.2	-	19,853.1	-	12,612.1
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Institut national de santé publique du Québec					
Revenues	114,048.0	71,828.3	112,661.5	72,452.7	1,386.5
Expenditures	116,448.0	-	114,961.5	-	1,486.5
Investments	4,500.0	-	4,600.0	-	(100.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Institut national d'excellence en santé et en services sociaux					
Revenues	43,491.9	35,479.1	40,956.1	33,574.6	2,535.8
Expenditures	43,491.9	-	39,840.4	-	3,651.5
Investments	160.0	-	110.0	-	50.0
Budget measures and other variations added to the forecast					
Expenditures	17,800.0	-	-	-	17,800.0
Investments	-	-	-	-	-
Régie de l'assurance maladie du Québec					
Revenues	15,431,622.2	10,341,305.5	15,115,866.5	10,218,494.1	315,755.7
Expenditures	15,431,622.2	-	15,115,866.5	-	315,755.7
Investments	10,275.9	-	12,731.3	-	(2,455.4)
Budget measures and other variations added to the forecast					
Expenditures	4,800.0	-	-	-	4,800.0
Investments	-	-	-	-	-
Santé Québec					
Revenues	48,286,133.4	43,381,084.4	47,326,283.8	42,530,221.9	959,849.6
Expenditures	48,286,133.4	-	47,396,287.8	-	889,845.6
Investments	3,422,668.8	-	3,619,746.9	-	(197,078.1)
Budget measures and other variations added to the forecast					
Expenditures	335,000.0	-	-	-	335,000.0
Investments	-	-	-	-	-
Urgences-santé					
Revenues	219,737.0	188,229.5	214,584.8	181,767.7	5,152.2
Expenditures	219,737.0	-	214,584.8	-	5,152.2
Investments	19,864.0	-	26,815.0	-	(6,951.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies (thousands of dollars)

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Health and Welfare Commissioner	5,406.0	5,674.6
Conseil du statut de la femme	3,564.8	3,816.4
Office des personnes handicapées du Québec	15,650.1	15,663.4

SÉCURITÉ PUBLIQUE

SNAPSHOT OF THE PORTFOLIO¹

<p>Staff ensuring the safety of the population¹</p> <p>14,987</p> <p>individuals</p>	<p>Correctional system activities²</p> <p>5,378</p> <p>individuals incarcerated on average in detention facilities</p> <p>21,958 community intervention requests handled by correctional services</p> <p>31,342 admissions to detention facilities</p>	<p>Prevention²</p> <p>\$39.9 million</p> <p>allocated for projects supported by crime prevention programs and measures</p> <p>\$14.0 M delivered for crime prevention and disaster risk mitigation projects</p> <p>7,230 investigations by the Office of the Coroner</p>
<p>Assistance to disaster victims²</p> <p>\$94.8 million</p> <p>disbursed in financial assistance to disaster victims</p>	<p>Response to the public²</p> <p>697,916</p> <p>requests for police assistance via calling cards processed by the Sûreté du Québec</p>	<p>Legal and forensic expertise²</p> <p>24,035</p> <p>requests for legal and forensic expertise received</p>

¹ Total staffing of the Ministère de la Sécurité publique and the Sûreté du Québec as at March 31, 2025

² The data presented here covers the period from April 1, 2024, to March 31, 2025.

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODIES

The Ministère de la Sécurité publique is responsible for ensuring security across Québec by protecting and informing the Québec population. In addition to activities performed by the Sûreté du Québec, it intervenes in four main activity sectors: correctional services, security services, policing and legal expertise, as well as public safety and fire safety. As a result, it is committed to taking action both in terms of intervention, during and after various events, but also in terms of prevention in order to reduce the probability or impact of such events. All of these activities are supported mainly by administrative teams responsible for management.

The mission of the Department is to ensure security across Québec through prevention, intervention and partnership.

More specifically, the Department and bodies that make up the "Sécurité publique" portfolio are involved in the following sectors:

- supervision, in the community or in custody, of individuals placed in its care, with a view to social reintegration;
- decision-making regarding the conditional release of offenders serving sentences of six months to two years less a day;
- protection of members of the Conseil exécutif and security in courthouses;
- coordination and support of the various stakeholders involved, both in their preparedness and in their response to disasters;
- independent and impartial investigation of the probable causes and circumstances of deaths occurring in unexplained or violent circumstances, or deaths resulting from negligence;
- advisory role for government authorities on criminal issues and policing policies, oversight of policing practices, including in Indigenous communities, and support in the administration of justice through legal and forensic expertise;
- maintenance of peace and public order, support of municipal police forces as well as supervision and monitoring of police intervention;
- coordination of actions to prevent and combat corruption and collusion in the public sector;
- protection of the public by processing complaints and reports in accordance with the Police Act (CQLR, chapter P-13.1) and by promoting a preventive approach to police ethics among peace officers and the public;
- independent investigations when a person dies, is seriously injured or is injured by a firearm used by a police officer during a police intervention or while the person is in custody of police forces, and certain investigations concerning criminal allegations against police officers;

- administration of permits, supervision, monitoring and control of activities in the alcoholic beverage, horse racing, gambling and professional combat sport sectors;
- police and firefighter training.

Seven bodies reporting to the Minister of Public Security contribute in various capacities to the security of Québec. These include the Bureau des enquêtes indépendantes, the Office of the Coroner, the Police Ethics Commissioner, the Anti-Corruption Commissioner, the Commission québécoise des libérations conditionnelles, the Régie des alcools, des courses et des jeux and the Tribunal administratif de déontologie policière.

SPECIAL FUND

POLICE SERVICES FUND

The Police Services Fund is allocated to finance the cost of goods and services provided by the Sûreté du Québec to municipalities and any body other than a municipality following an agreement made under the Police Act. This essentially concerns police services to regional county municipalities based on the community-policing model.

Revenues for the Fund derive from fees paid by municipalities under the Regulation respecting the amounts payable by municipalities for services provided by the Sûreté du Québec (CQLR, chapter P-13.1, r. 7), the federal government for service on the Jacques-Cartier and Samuel-De Champlain bridges, as well as for escorts of outsized loads. Additional revenues derive from appropriations allocated from Parliament to the Ministère de la Sécurité publique to balance the Fund.

BODIES OTHER THAN BUDGET-FUNDED BODIES

ÉCOLE NATIONALE DE POLICE DU QUÉBEC

The mission of the École nationale de police du Québec, as a specialized institution for the reflection and integration of activities related to police training, is to develop and integrate relevant, quality and consistent police training activities. Its mission is also to conduct research, advise, promote and facilitate the exchange of expertise in police training.

The École nationale de police du Québec exclusively provides the initial skills training for Québec police officers in the areas of patrolling, investigation and police management. It offers professional development activities for Québec police forces and customized training to a diverse clientele from the public safety sector, including road inspectors and special constables. It also advises on vocational training, promotes cooperation among various institutions that offer police training and conducts research and carries out studies in its area of activity.

Revenues of the École nationale de police du Québec are derived from annual contributions from police forces, tuition set by regulation, fees charged for other services and a subsidy from the Department.

ÉCOLE NATIONALE DES POMPIERS DU QUÉBEC

The mission of the École nationale des pompiers du Québec is to ensure the relevance, quality and consistency of qualifying vocational training for firefighters and other municipal personnel working in fire safety. As such, it advises on vocational training matters, encourages cooperation among the various institutions offering training to municipal fire safety personnel, and conducts research and studies in its area of activity.

Revenues of the École nationale des pompiers du Québec are derived from tuition set by regulation and fees charged for other services.

BUDGET PLAN FOR THE DEPARTMENT AND BUDGET-FUNDED BODIES

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Sécurité publique” portfolio is set at \$1,974.2 million before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernmental space rental rates;
- funding of certain remuneration and operating needs in 2025-2026;
- expenditures incurred in 2025-2026 to manage recovery from major disasters and for the suppression of forest fires by the Société de protection des forêts contre le feu (SOPFEU);
- the continuation of optimization measures aimed at returning to a balanced budget;
- the end of certain measures announced in previous budgets;
- the transfer of an amount from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances in 2025-2026.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table

The portfolio budget may also be increased by an additional \$50.0 million to ensure funding for needs related to public safety.

This budget provides funding for the following programs.

PROGRAM 1**Management and Administration**

The purpose of this program is to plan and coordinate the activities required to manage the Department's programs.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the funding of certain remuneration and information technology needs in 2025-2026;
- the abolition of intragovernmental space rental rates;
- the continuation of optimization measures aimed at returning to a balanced budget.

PROGRAM 2**Services of the Sûreté du Québec**

The purpose of this program is to protect society, the public and their property.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernmental space rental rates;
- the funding of certain remuneration and information technology needs in 2025-2026;
- the transfer of an amount from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances in 2025-2026;
- the continuation of optimization measures aimed at returning to a balanced budget;
- expenditures relating to Sûreté du Québec assistance to certain Indigenous police forces in 2025-2026.

PROGRAM 3**Management of the Correctional System**

The purpose of this program is to protect society by providing services for offenders in detention or under supervision in the community to ease their reintegration into society.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernmental space rental rates;
- the continuation of optimization measures aimed at returning to a balanced budget;
- the increase in the average daily incarcerated population in 2025-2026.

PROGRAM 4

Policing, security services and legal expertise

This program provides funding for Indigenous police services. Furthermore, it is involved in the prevention of crime, sees to the transport and protection of members of the Conseil exécutif, and manages security services in courthouses and certain government buildings. It is also responsible for providing various legal and forensic expertise services.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the abolition of intragovernmental space rental rates;
- the end of certain measures announced in previous budgets;
- the transfer of an amount from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances in 2025-2026.

PROGRAM 5

Public Safety and Fire Prevention

The purpose of this program is to ensure that measures and activities are in place to prevent and mitigate risks of disasters that could threaten the safety of the public and their property. In the event of a disaster, this program facilitates a return to normal life.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to expenditures incurred in connection with managing recovery from major disasters and for the suppression of forest fires by the SOPFEU in 2025-2026.

PROGRAM 6

Public safety bodies

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. It also includes the Commission québécoise des libérations conditionnelles, which reviews the cases of inmates eligible for parole. It also includes the Office of the Coroner, whose mandate is to investigate the causes and circumstances of deaths occurring under unexplained or violent circumstances and, if applicable, to formulate recommendations to ensure better protection of human life.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the abolition of intragovernmental space rental rates.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget	Variation	Expenditure Budget	Probable Expenditure
	(1)	(2)=(1)-(4)	(3)	(4)
1. Management and Administration	68,060.8	(32,038.6)	74,771.1	100,099.4
2. Services of the Sûreté du Québec	841,220.7	(228,148.9)	835,180.2	1,069,369.6
3. Management of the Correctional System	525,987.7	(179,321.2)	538,046.2	705,308.9
4. Policing, security services and legal expertise	327,015.5	(29,844.1)	331,592.3	356,859.6
5. Public Safety and Fire Prevention	125,511.4	(53,808.0)	181,023.3	179,319.4
6. Public safety bodies	86,363.5	(8,780.3)	89,531.6	95,143.8
Subtotal	1,974,159.6	(531,941.1)	2,050,144.7	2,506,100.7
Elements integrated into the Contingency Fund:				
Budget Measures	197,900.0	197,900.0	-	-
Subsidized Infrastructures	36,314.4	13,542.9	22,771.5	22,771.5
Non-recurring budget items 2026-2027	-	315,907.4	-	(315,907.4)
Total	2,208,374.0	(4,590.8)	2,072,916.2	2,212,964.8

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Strengthening safety prevention and response activities	150,000.0
Renewing the Plan d'action 2021-2026 en réponse aux recommandations de la Commission spéciale sur l'exploitation sexuelle des mineurs	25,100.0
Continuing efforts to combat armed violence	22,800.0
Subtotal	197,900.0
Subsidized Infrastructures	36,314.4
Total	234,214.4

CAPITAL BUDGET

The variation in the capital budget is attributable to:

- a provision of \$50.0 million in the "Loans, Investments, Advances and Other Costs" supercategory, included in Program 1, that it, Management and Administration, to ensure funding for needs related to public safety.
- the revision of the level of capital asset appropriations as part of developing the Annual Information Resource Investment and Expenditure Plan and the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	37,912.9	5,215.0	32,697.9
Information Resource Assets	23,589.4	1,926.4	21,663.0
Loans, Investments, Advances and Other Costs	50,097.4	50,000.0	97.4
Total	111,599.7	57,141.4	54,458.3

BUDGETARY CHOICES

ORIENTATION 1

FOCUS ON PREVENTION, RESEARCH AND INNOVATION

To support its safety objectives, the Department intends to demonstrate ingenuity across all its activity sectors. It will continue to focus on proactively addressing and preventing issues, making effective use of data and research findings and supporting and promoting innovation.

Proposed Actions

- Build a more disaster-resilient society in the face of climate change:
 - continue to invest in the implementation of natural risk mitigation work to ensure the protection of essential municipal infrastructure assets for communities;
 - support municipalities through the various stages leading to the completion of disaster risk mitigation work for each ratified agreement through follow-up meetings and other means;
 - maintain awareness activities and support for municipalities with regard to public safety preparedness.
- Reduce fire risks through prevention, awareness and the promotion of best practices:
 - distribute fire prevention awareness tools.
- Prevent recidivism by reintegrating offenders into society:
 - conclude housing agreements with residential and community housing centres;

- maintain measures designed to promote accessibility to programs for offenders while taking security constraints into account;
- maximize target client participation in proposed activities.
- Support interventions to prevent sexual and domestic violence:
 - continue measures to encourage offenders to comply with the conditions of an anti-approach bracelet;
 - financially support bodies working to prevent domestic violence, sexual violence and sexual exploitation;
 - contribute to maintaining police forces specialized in domestic and sexual violence.

ORIENTATION 2

ACT IN CONCERT WITH OUR PARTNERS

Responding to the various threats arising from the evolution of crime and adapting interventions to the specific needs of vulnerable clients and the current social context poses significant and complex challenges. The Department cannot do it alone. To make Québec a safer place for everyone, it must act in concert with its partners. Better communication and consistent actions with these partners are essential given the Department's role as a leader.

Proposed Actions

- Counter armed violence in collaboration with our partners:
 - support police forces in their fight against armed violence and organized crime.
- Intervene more effectively with individuals in vulnerable situations:
 - roll out Québec's program aimed at fighting crime;
 - continue to roll out joint practices of community-based psychosocial and police interventions throughout Québec in collaboration with the Ministère de la Santé et des Services sociaux and other local partners;
 - implement measures designed to increase accessibility of programs.
- Take into account specific identity and cultural characteristics of First Nations and Inuit peoples when intervening:
 - continue measures to maximize target client participation in proposed activities.

ORIENTATION 3

BETTER MEET OUR CLIENTS' NEEDS IN AN EFFICIENT AND RESPONSIBLE MANNER

The Department wants to measure the level of satisfaction of its various clients and partners with regard to the services offered or rendered. The results will determine the performance level of the actions taken and whether they are in line with what the public expects in terms of safety, service quality and responsible practices. The information gained from these exercises and their interpretation will be used to improve services.

Proposed Actions

- Listen to our clients when developing our services, in particular by surveying disaster victims:
 - optimize the quality of services offered to disaster victims on an ongoing basis by implementing an integrated continuous improvement process;
 - develop and distribute training related to client service.
- Promote public satisfaction with the police:
 - distribute the overall results, by police organization, from the citizen satisfaction survey;
 - continue to roll out the community policing policy and proposed regulations on continuing education for police officers, the minimum qualifications required to perform supervisory functions in a police force, and the exercise of investigative functions by individuals who do not hold a diploma in police patrolling issued by the École nationale de police du Québec.
- Support improved performance in police organizations:
 - continue to roll out the police organization performance metrics;
 - make police organization performance metric data available through the publication of a dashboard.

ORIENTATION 4

MAKE PEOPLE THE FOCUS OF OUR ACTIONS

By focusing on an improved employee experience and the development of individual talents, the Department intends to support performance and encourage staff attraction and retention. Improving the employee experience, as an overall workplace experience, will help create a work environment that promotes health, well-being, engagement and efficiency.

Proposed Actions

- Offer a distinctive employee experience:
 - implement measures to enhance the employee experience to encourage staff retention.

- Promote people's health:
 - promote local management of psychosocial risks within peace officer forces by fostering a culture of prevention and an occupational health and safety management system;
 - implement actions to prevent or shorten disability-related absences.

SÛRETÉ DU QUÉBEC

ORIENTATION 1

KEEP PUBLIC INTEREST AT THE HEART OF OUR ACTIONS AND STRATEGIES

The needs and expectations of the public are evolving and must constantly be taken into consideration. To achieve this, the Sûreté du Québec must continue to be accessible and attentive to the public, making it the focus of its service offering.

Proposed Actions

- Promote use of the Les survivantes program, which supports victims of sexual exploitation;
- Identify potential victims during active investigations and meet with victims individually;
- Conduct activities to raise awareness in youth centres with at-risk youth;
- Follow up to ensure the sustainability of the enhanced public consultation process in 34 regional county municipalities;
- Roll out ethics and integrity training to an additional 15% of individuals in management positions;
- Roll out the various planned training sessions on racial and social profiling.

ORIENTATION 2

ADAPT OUR INTERVENTIONS TO PREVENT AND FIGHT CRIME AND INCREASE THE SENSE OF SAFETY

The mission of the Sûreté du Québec is to prevent, detect and punish crime. To do so, it must continually improve its processes and be innovative. Whether by taking steps to deal with the emergence of new forms of crime, maintaining safe environments or being present and visible to the public to contribute to a sense of safety, it must offer adapted and evolving services.

Proposed Actions

- Monitor the action plan for the Stratégie en sécurité des réseaux de transport 2021-2026 PISTE (Partenariat, Intervention, Sensibilisation, Technologie, Évaluation), which has been extended to 2029;

- Carry out joint national concerted operations and long holidays and national operations in road safety;
- Release the results of major operations;
- Maintain the number of drug recognition experts (AERDs) and AERD instructors;
- Keep the telephone line accessible at all times;
- Target various problems for concerted national prevention operations, including intimate partner violence and road safety;
- Conduct detection operations, mainly concerning sexual exploitation;
- Promote the Centre québécois de dépistage des armes à feu;
- Carry out activities to detect producers and distributors of child pornography;
- Disseminate training and maintain knowledge regarding child sexual exploitation on the Internet;
- Carry out detection operations and client operations.

ORIENTATION 3

BE AN INSPIRING LEADER THAT TAKES A COLLABORATIVE APPROACH THAT ENGAGES PARTNERS

To achieve its mission, the Sûreté du Québec wants to encourage and consolidate its collaboration with various partners, support the efforts of its collaborators and encourage the implementation of concerted interventions. This approach creates synergy within the police community, which will ultimately optimize the services offered to the public.

Proposed Actions

- Target locations where organized crime members are known to congregate, and events where their presence is expected;
- Carry out concerted operations and provide event coverage with municipal police forces.

ORIENTATION 4

FAVOUR INNOVATIVE, EFFECTIVE PRACTICES THAT MEET THE EXPECTATIONS AND ADDRESS THE CHALLENGES OF TOMORROW

The Sûreté du Québec is continuing to shape the police force of tomorrow, mainly by modernizing its management practices, its processes, digital infrastructure and tools, and by continuing to optimize its ways of doing things in order to suitably meet the present and future needs of the public and Sûreté du Québec staff.

Proposed Actions

- Identify the second digital service to be implemented, carry it out and launch it;
- Modernize internal communications;
- Consolidate infrastructures to facilitate learning in the regions;
- Implement and standardize organizational tools for administrative follow-up.

ORIENTATION 5**INVEST IN AND CARE FOR HUMAN CAPITAL**

The greatest strength of the Sûreté du Québec has always been its human capital. The efficiency and quality of the services to the public mainly depend on the physical and psychological health and engagement of the individuals who work within the organization. As a result, police and civilian employee health is a priority. In addition, the Sûreté du Québec continues to be accessible and attentive to the needs of all its employees.

Proposed Actions

- Develop the engagement index;
- Develop an action plan to increase the engagement index, with the aim of enriching the employee experience;
- Share the engagement index and the main measures set out in the action plan;
- Promote the psychological first aid program;
- Recruit participants for the psychological first aid program;
- Plan training sessions for program participants;
- Evaluate the dissemination of the training in order to take stock.

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

The variation in revenues is due mainly to the combined effect of the following elements:

- the decrease in the Government contribution related to the abolition of intragovernmental space rental rates;

- the increase in the contribution from municipalities.

The variation in expenditures is due mainly to the combined effect of the following elements:

- the decrease in rental expenditures related to the abolition of intragovernmental space rental rates;
- the increase in remuneration expenditures.

The variation in investments is due mainly to the decrease in the amounts dedicated to information resources projects.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Police Services Fund					
Revenues	878,889.3	412,295.7	896,019.8	441,424.8	(17,130.5)
Expenditures	878,889.3	-	896,019.8	-	(17,130.5)
Investments	22,671.0	-	25,410.9	-	(2,739.9)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	5,385.6	-	-	-	5,385.6

BODIES OTHER THAN BUDGET-FUNDED BODIES

ÉCOLE NATIONALE DE POLICE DU QUÉBEC

The variation in revenues is due mainly to:

- the increase in the annual contribution of police forces;
- the increase in the École's volume of activities, in particular for the management training program.

The variation in expenditures is due mainly to the increase in the École's volume of activities.

The variation in investments is due mainly to the increase in amounts dedicated to campus expansion.

ÉCOLE NATIONALE DES POMPIERS DU QUÉBEC

The variation in revenues is due mainly to:

- the indexation of the rate schedule related to the offer of firefighter training services;
- the increase in the contribution from the Department in line with the Budget measure to enhance its specialized training offering and update its fire safety study programs and training activities.

The variation in expenditures is due mainly to:

- the increase in remuneration provided for in collective agreements;
- the increase in expenditures related to training manuals.

No variation in investments was observed.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
École nationale de police du Québec					
Revenues	73,660.7	17,561.7	71,545.7	17,889.2	2,115.0
Expenditures	73,660.7	-	71,545.7	-	2,115.0
Investments	6,541.3	-	5,563.0	-	978.3
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	(1,367.9)	-	-	-	(1,367.9)
École nationale des pompiers du Québec					
Revenues	3,523.4	500.0	2,881.1	200.0	642.3
Expenditures	3,847.9	-	3,287.3	-	560.6
Investments	90.0	-	90.0	-	-
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

APPENDIX 1

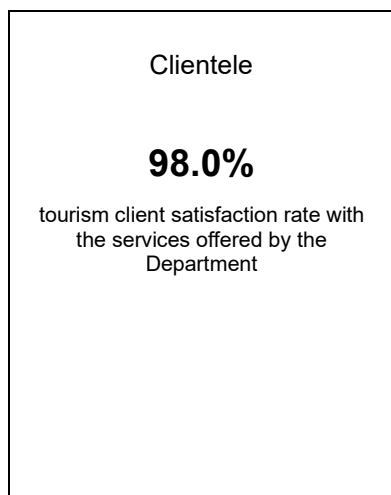
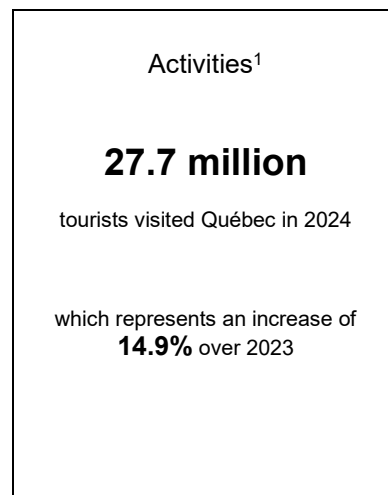
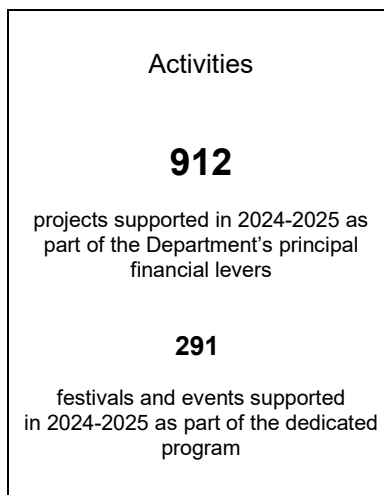
BUDGET-FUNDED BODIES

Expenditures of Budget-funded Bodies (thousands of dollars)

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Bureau des enquêtes indépendantes	9,583.1	9,409.7
Office of the Coroner	17,250.9	17,809.0
Police Ethics Commissioner	5,521.3	7,055.1
Anti-Corruption Commissioner	26,842.4	29,667.0
Commission québécoise des libérations conditionnelles	7,478.7	8,114.7
Régie des alcools, des courses et des jeux	17,336.7	20,196.5
Tribunal administratif de déontologie policière	2,350.4	2,891.8

TOURISME

SNAPSHOT OF THE PORTFOLIO



¹ These data are compiled on a calendar-year basis.

MINISTER'S PORTFOLIO

DEPARTMENT

As a leader in tourism development and promotion for Québec, the Ministère du Tourisme rallies partners and industry players to enhance the economic performance of all regions of Québec, in a sustainable and responsible manner.

In a complex tourism ecosystem, the Department plays a central role by providing technical and financial support to the industry through a set of financial levers, by offering and structuring tourist information and hospitality services, developing and implementing tourism strategies, managing programs, producing and distributing strategic tourism knowledge and ensuring, in cooperation with its mandataries, the marketing of Québec and its tourist regions.

To achieve these ends, the Department relies on a network of partners made up of sector-based and regional tourism associations, the Alliance de l'industrie touristique du Québec, as well as other government departments and bodies.

The Minister of Tourism is also legally responsible for three state-owned enterprises: the Société de développement et de mise en valeur du Parc olympique, the Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal.

SPECIAL FUND

TOURISM PARTNERSHIP FUND

The Tourism Partnership Fund was established to support the implementation of the mission of the Ministère du Tourisme, as outlined above.

The annual revenues of the Tourism Partnership Fund come from a portion of the proceeds from the Québec sales tax, the lodging tax, fees payable under the Tourist Accommodation Regulation (CQLR, chapter H-1.01, r. 1), an allocation from appropriations allocated to the Department, amounts from services rendered and contributions paid to help achieve the objectives of the Fund.

BODIES OTHER THAN BUDGET-FUNDED BODIES

SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

Known for its bold architectural design, the Olympic Park was built for the 1976 Summer Olympics. Since opening, it has hosted more than 100 million visitors who have come to admire Montréal from atop the world's highest inclined tower, attend an event at the Stadium, train at the Sports Centre (which also hosts national and international competitions) or take part in outdoor activities on the Esplanade.

The mission of the Société de développement et de mise en valeur du Parc olympique is to develop, manage, promote and operate the Olympic Park, ensuring it serves as a venue for sports, cultural and community events, exhibitions and recreational and tourism activities in collaboration with its partners and the surrounding community, while showcasing its Olympic heritage.

Its quadrangle, which encompasses the Park's facilities and its hundred or so partners on the site, welcomes several million visitors each year. Generating a substantial number of jobs and serving as an international symbol of Montréal, the Olympic Park is a key driver of economic and tourism development.

Open to the world and in harmony with its surrounding community (the Mercier–Hochelaga-Maisonneuve borough), the Olympic Park continues to develop into a modern urban park, a unique recreational and tourism destination where creativity, discovery, entertainment and physical activity come together.

The revenues of the Société de développement et de mise en valeur du Parc olympique are comprised of own-source revenues generated from the operation of the Stadium, the Sports Centre and the Montréal Tower, as well as a grant from the Ministère du Tourisme.

SOCIÉTÉ DU CENTRE DES CONGRÈS DE QUÉBEC

The mission of the Société du Centre des congrès de Québec is to attract major conventions and events, provide a world-class convention centre and deliver an exceptional service experience. By doing so, it aims to position the Québec City region as a premier business event destination and thus contribute to its economic activity.

The revenues of the Société are comprised of own-source revenues from space rentals and services rendered, as well as a grant from the Ministère du Tourisme.

SOCIÉTÉ DU PALAIS DES CONGRÈS DE MONTRÉAL

The mission of the Société du Palais des congrès de Montréal is to contribute to Québec's economic growth and social progress by promoting the exchange of knowledge and know-how, within a sustainable development perspective.

The Société attracts and hosts conventions, exhibitions, conferences, meetings and other events. A public institution with a commercial vocation, the Société generates significant economic and intellectual spin-offs for Québec and contributes to enhancing Montréal's international reputation as a first-class destination.

The revenues of the Société are comprised of own-source revenues from space rental, royalties from exclusive and official suppliers, services rendered, as well as a grant from the Ministère du Tourisme.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Tourisme” portfolio is set at \$116.0 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the end of measures announced in previous budgets, including in business tourism, modernization of Québec’s tourist hospitality, as well as support for the promotion and marketing of Québec as a tourist destination;
- the decrease in expenditures related to the Programme d’aide à la relance de l’industrie touristique;
- the abolition of intragovernmental space rental rates;
- the increase in expenditures to support festivals and tourism events.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1

Management, Administration and Program Management

The purpose of this program is to allocate the resources required for the proper operation of all administrative units in order to ensure the management of the various programs dedicated to Québec’s tourism industry, develop and implement orientations and strategies affecting the tourism industry as well as handle complaints and the hospitality and tourist information services.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to the abolition of intragovernmental space rental rates.

PROGRAM 2

Tourism Development

The purpose of this program is to foster Québec’s tourism industry by guiding and coordinating private and government tourism initiatives, stimulating and supporting the development of products, and ensuring the promotion of Québec.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the end of certain measures announced in previous budgets, including in business tourism, modernization of Québec’s tourist hospitality, as well as support for the promotion and marketing of Québec as a tourist destination;

- the decrease in expenditures related to the Programme d'aide à la relance de l'industrie touristique;
- the increase in expenditures to support festivals and tourism events.

PROGRAM 3

Bodies Reporting to the Minister

The purpose of this program is to foster Québec's tourism industry by developing and operating public facilities that are tourist attractions.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the continuation of optimization measures aimed at returning to a balanced budget;
- the decrease in interest on long-term loans.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Management, Administration and Program Management	10,607.9	(2,244.6)	10,595.5	12,852.5
2. Tourism Development	69,804.2	(19,107.4)	90,983.2	88,911.6
3. Bodies Reporting to the Minister	35,618.1	(1,868.1)	38,476.2	37,486.2
Subtotal	116,030.2	(23,220.1)	140,054.9	139,250.3
Elements integrated into the Contingency Fund:				
Budget Measures	21,300.0	21,300.0	-	-
Subsidized Infrastructures	290,317.7	(74,199.5)	364,517.2	364,517.2
Non-recurring budget items 2026-2027	-	2,807.5	-	(2,807.5)
Total	427,647.9	(73,312.1)	504,572.1	500,960.0

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Renewing agreements with regional tourism associations	10,700.0
Promoting Québec as a tourist destination	7,200.0
Supporting innovation in tourism	2,000.0
Strengthening workforce initiatives	800.0
Making tourism and culture accessible to all	400.0
Renewing the Plan d'action 2021-2026 en réponse aux recommandations de la Commission spéciale sur l'exploitation sexuelle des mineurs	200.0
Subtotal	21,300.0
Subsidized Infrastructures	290,317.7
Total	311,617.7

BUDGETARY CHOICES**ORIENTATION 1**

DEVELOP AND PROMOTE A DISTINCTIVE, FORWARD-LOOKING TOURISM OFFERING FOR TOURISTS FROM HERE AND ABROAD, FOR THE SUSTAINABLE GROWTH OF QUÉBEC'S ECONOMY

Thanks to its many assets, Québec is well placed to attract not only international visitors, but also Quebecers and Canadians. The rise in domestic tourism in recent years, as well as the travel intentions of business tourists from the United States and French-speaking markets, show strong interest in the province.

Showcasing the destination's characteristic attractions aims to create excitement and diversify markets. With a view to enhancing Québec's appeal as a must-visit destination, the Department wishes to capitalize on a distinctive tourism offering. The development and promotion of the offering will be structured around a roadmap that is both ambitious and realistic.

Proposed Actions

- Roll out the measures and actions of the 2025-2030 Sustainable Tourism Growth Strategy;
- Continue implementing the Plan d'action en tourisme d'affaires 2023-2026;
- Continue implementing the Plan d'action Bonjour accueil 2023-2026;
- Pursue marketing initiatives in partnership with the Alliance de l'industrie touristique du Québec;
- Continue implementing the Programme d'accessibilité des établissements touristiques;
- Continue supporting festivals and tourism events;

- Offer strategic support to state-owned enterprises under the responsibility of the Minister, in particular in terms of hosting international events.

ORIENTATION 2

DRIVE THE TRANSFORMATION OF THE TOURISM INDUSTRY

Responding to climate and demographic issues will require far-reaching solutions that not only keep pace with trends, but also position Québec at the forefront and showcase the expertise of industry players. Digital transformation will also contribute to improving the quality experience offered to tourists and same-day visitors¹ and partly address issues such as the labour shortage. Sustainable transformation will enable Québec to strengthen its position on the international stage in responsible tourism while contributing to efforts to reduce greenhouse gas emissions.

Proposed Actions

- Promote the dissemination and use of data in tourism;
- Lead work on the use of artificial intelligence in the tourism sector;
- Implement new partnerships in the field of adaptation to climate change.

ORIENTATION 3

INCREASE SYNERGY WITHIN THE DEPARTMENT AND WITH PARTNERS

The work environment created by the Department and its complementary partners can serve as an asset in reaching its objectives. By fostering synergy within the organization and with its partners, the Department can harmonize and accelerate the many changes being made. Given the ambitiousness of its objectives and the scale of the changes that will transform the industry, collaboration between the various players will make it possible to take on challenges consistently. Synergy within the Department's staff is another success factor in fostering an engaging work environment that promotes employee retention.

Proposed Actions

- Strengthen collaborative ties, such as through meetings with partners and the Assises du tourisme;
- Continue implementing the Plan d'action 2024-2027 – Ensemble pour une expérience employé mobilisante;
- Participate in initiatives stemming from partnerships developed with other departments and bodies;
- Ensure the Department's participation in events with partners, within budget targets;
- Strengthen partnerships with Québec delegations abroad.

¹ Same-day visitors: Individuals who made a same-day round trip outside their home town, travelling at least 40 kilometres to reach their destination.

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

SPECIAL FUND

TOURISM PARTNERSHIP FUND

The variation in revenues is due mainly to:

- the decrease in the contribution for the implementation of the Programme d'aide à la relance de l'industrie touristique;
- the end of the contribution to support regional tourism associations for the period 2022-2026;
- the end of the contribution to support the promotion and marketing of Québec as a tourist destination for the period 2023-2026;
- the decrease in revenues related to the implementation of previous commitments made under the Programme de soutien aux stratégies de développement touristique and the Plan d'action en tourisme responsable et durable 2020-2025;
- the increase in revenues from the lodging tax;
- the increase in the contribution to support festivals and tourism events.

The variation in expenditures is due mainly to:

- the decrease in support for regional tourism associations for the period 2022-2026;
- the decrease in expenditures to implement the Programme d'aide à la relance de l'industrie touristique;
- the end of support for the promotion and marketing of Québec as a tourist destination for the period 2023-2026;
- the decrease in expenditures related to the implementation of previous commitments made under the Programme de soutien aux stratégies de développement touristique and under the Plan d'action en tourisme responsable et durable 2020-2025;
- the increase in support for regional tourism associations through revenues from the lodging tax;
- the increase in expenditures to support festivals and tourism events.

The variation in investments is due mainly to the acquisition of equipment in 2025-2026 for the project to create an activity-based workplace for employees at the Montréal office.

Special Fund Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Tourism Partnership Fund					
Revenues	336,802.8	135,245.8	353,963.5	162,467.6	(17,160.7)
Expenditures	341,483.5	-	357,012.9	-	(15,529.4)
Investments	578.3	-	1,084.4	-	(506.1)
Budget measures and other variations added to the forecast					
Expenditures	19,596.1	-	-	-	19,596.1
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

The variation in revenues is due mainly to:

- the increase in the contribution from the Ministère du Tourisme to maintain Société infrastructure;
- the increase in the volume of the Société's activities following the reopening of facilities after the fire that occurred in March 2024.

The variation in expenditures is due mainly to the completion of facility restoration work following the fire that occurred in March 2024.

The variation in investments is due mainly to lower investments during the 2026-2027 fiscal for the project to replace the Olympic Stadium roof.

SOCIÉTÉ DU CENTRE DES CONGRÈS DE QUÉBEC

The variation in revenues is due mainly to the increase in the contribution from the Ministère du Tourisme to maintain Société infrastructure.

The variation in expenditures is due mainly to the increase in expenditures to maintain Société infrastructure.

The variation in investments is due mainly to the increase in 2026-2027 to maintain Société infrastructure.

SOCIÉTÉ DU PALAIS DES CONGRÈS DE MONTRÉAL

The variation in revenues is due mainly to obtaining an additional grant in 2025-2026 for land acquisition.

No significant variation in expenditures was observed.

The variation in investments is due mainly to lower investments during the 2026-2027 fiscal year for maintaining Société infrastructure.

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

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société de développement et de mise en valeur du Parc olympique					
Revenues	66,847.5	44,194.0	62,613.8	41,514.4	4,233.7
Expenditures	86,347.5	-	91,130.8	-	(4,783.3)
Investments	257,285.3	-	332,200.0	-	(74,914.7)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	2,500.0	-	-	-	2,500.0
Société du Centre des congrès de Québec					
Revenues	39,082.2	24,701.6	36,350.9	21,354.4	2,731.3
Expenditures	42,694.6	-	39,775.0	-	2,919.6
Investments	5,378.5	-	3,311.4	-	2,067.1
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	13,232.7	-	-	-	13,232.7
Société du Palais des congrès de Montréal					
Revenues	59,011.5	22,488.3	70,888.0	34,999.6	(11,876.5)
Expenditures	62,121.7	-	63,816.1	-	(1,694.4)
Investments	4,580.8	-	9,434.7	-	(4,853.9)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	7,340.4	-	-	-	7,340.4

TRANSPORTS ET MOBILITÉ DURABLE

SNAPSHOT OF THE PORTFOLIO

<p>Road infrastructure¹</p> <p>31,137 km of roadways in the highway system</p> <p>5,648 structures in the highway system</p> <p>4,263 bridges in the municipal network managed by the Department</p>	<p>Climate change²</p> <p>32 completed road projects to adapt to climate change</p>	<p>Public transit³</p> <p>455.6 million public transit trips</p>
<p>Network intermodality³</p> <p>213,307 thousand tonnes of cargo transshipped via Québec's ports and intermodal rail centres</p>	<p>Transportation electrification⁴</p> <p>29.4% of light vehicles in the Government's fleet that are electric or plug-in hybrids</p>	<p>Client service²</p> <p>529 events handled by the Integrated Traffic Management Centres per day on average</p> <p>3,723,259 page views per month on average on the Québec 511 website</p>
<p>Contract management²</p> <p>1,900 contracts of \$25,000 or more awarded by the Department annually from 2020-2021 to 2024-2025</p>	<p>Société de l'assurance automobile du Québec³</p> <p>2.6% reduction in the number of accident victims compared to the 2019 to 2023 average</p> <p>2.9% reduction in the number of people slightly injured compared to the 2019 to 2023 average</p>	<p>Société des Traversiers du Québec²</p> <p>104,791 completed crossings</p> <p>4,775,060 passenger crossings</p>

¹ As at December 31, 2024

² 2024-2025 fiscal year

³ 2024 calendar year

⁴ As at March 31, 2025

MINISTER'S PORTFOLIO

DEPARTMENT AND BUDGET-FUNDED BODY

The mission of the Ministère des Transports et de la Mobilité durable is to promote the sustainable mobility of people and goods throughout Québec using safe and accessible transportation systems that contribute to Québec's development, mainly by:

- operating our road, marine, rail, airport and real estate assets as well as our rolling stock in a responsible and innovative manner;
- carrying out maintenance, improvement and development projects for our assets within an integrated mobility context;
- investing in projects and measures that promote sustainable mobility for a green economy, such as public transit and active transportation;
- providing leadership through engineering, expertise and innovation as well as normative and sectorial guidance.

The Department drafts and proposes to the Government policies on transportation services, networks and systems. It achieves this by:

- planning, designing and carrying out construction, improvement, repair, maintenance and operating activities on the road network and other transportation infrastructure under its responsibility;
- providing technical and financial support to municipalities to maintain, repair and improve the local road network;
- supporting passenger transportation systems, including public transit in urban areas, paratransit, and marine and air transportation in the regions of Québec;
- developing and implementing transportation safety programs;
- supporting freight transport by encouraging intermodality and the use of various modes of transportation (road, rail, marine and air).

The Minister of Transport and Sustainable Mobility is also responsible for the Commission des transports du Québec, a budget-funded body. As an administrative tribunal and economic regulatory body, the Commission helps to ensure the safe conduct of carriers and drivers, fairness in Québec's transportation sector and protection of the road network. To this end, the Commission:

- imposes corrective measures or sanctions on carriers or drivers whose behaviour is risky or who fail to comply with their obligations;
- issues permits and authorizations, and maintains registers and lists;
- sets transport tariffs and targets for low-emission vehicles.

SPECIAL FUNDS

AIR SERVICE FUND

A partner of the departments and bodies of the Gouvernement du Québec, the Department's Service aérien gouvernemental provides around-the-clock support, seven days a week, carrying out their respective missions.

It funds the operation of a diversified fleet of 21 aircraft through the Air Service Fund to ensure, in collaboration with its partners, an appropriate response to emergencies or when specialized air services are needed across Québec. Its four main missions are:

- air ambulance transportation, in collaboration with the Ministère de la Santé et des Services sociaux, such as emergency medical evacuations by air and scheduled medical flights (shuttles);
- fighting forest fires in Québec (in collaboration with the Société de protection des forêts contre le feu – SOPFEU), in Canada (as part of an interprovincial agreement), and abroad based on the needs of various government bodies;
- air surveillance of the territory, in collaboration with the Sûreté du Québec;
- transporting people and goods to meet the transportation needs of department teams through the provision of private-sector aircraft charter services.

The Fund has been under the responsibility of the Department since January 1, 2016.

Revenues for the Fund are generated from the provision of air services to its partners and clients according to their specific needs.

ROLLING STOCK MANAGEMENT FUND

The Rolling Stock Management Fund was established on April 1, 1998, by the Act respecting the Ministère des Transports (CQLR, chapter M-28). The Fund finances operations of the Centre de gestion de l'équipement roulant (CGER).

The purpose of the CGER is to offer Québec public bodies a complete line of best practice-based fleet management services aimed at resource optimization and sustainable development.

Revenues for the Fund derive from the provision of turnkey vehicle leasing solutions, the delivery of engineering consulting services, driver training, vehicle maintenance and repairs based on an hourly rate, analysis and management of the vehicle fleet, as well as the supplying of fuel.

HIGHWAY SAFETY FUND

The Highway Safety Fund, established by section 12.30 of the Act respecting the Ministère des Transports, is dedicated exclusively to funding measures or programs for road safety and assistance to traffic accident victims. Its purpose is to reduce the risk of fatalities and the number of injuries by improving the road safety record through changes in driver behaviour.

Activities of the Fund began on September 3, 2008, and the first highway safety measure to be implemented was the introduction of a pilot project involving the installation of automated traffic enforcement equipment (photo radar devices and red-light camera systems at traffic lights) on Québec's road network. The first tickets issued following the use of these systems were for traffic violations on August 19, 2009.

Revenues of the Fund derive mainly from fines and fees generated by violations of the Highway Safety Code (CQLR, chapter C-24.2) detected by automated traffic enforcement devices.

LAND TRANSPORTATION NETWORK FUND

The Land Transportation Network Fund (FORT) was established by the Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 (S.Q. 2010, chapter 20), adopted in June 2010. FORT is mainly allocated to the financing of:

- public transit services provided by public bodies;
- construction and use of road and public transit infrastructure, in particular those that are subject to a partnership agreement;
- other activities related to the provision of goods and services within the rest area network and all operations related to the design, implementation, management and activities of that network;
- operating expenditures of the public transit services of intermunicipal boards of transport, municipal and intermunicipal public transit authorities, regional boards of transport and intermunicipal management boards;
- transportation services by ferry-boat to link the Municipalité de Baie-Sainte-Catherine and the Village de Tadoussac;
- financial assistance programs for off-road vehicles;
- a financial assistance program for holders of taxi owner permits issued before November 15, 2000;
- development, improvement, conservation and maintenance of active transportation infrastructure and their accessories;
- Mobilité Infra Québec.

Revenues for FORT derive mainly from:

- a portion of the fuel tax;
- driver's licence fees and certain vehicle registrations;
- contributions from partners associated with the construction and use of roads;
- federal government contributions under the Integrated Bilateral Agreement for the Investing in Canada Infrastructure Program;

- a portion of the revenues from the sale of greenhouse gas emission units, under the cap-and-trade system, taken from the Electrification and Climate Change Fund;
- a contribution from the Department to finance road and public transit infrastructure.

BODIES OTHER THAN BUDGET-FUNDED BODIES

MOBILITÉ INFRA QUÉBEC

An Act enacting the Act respecting Mobilité Infra Québec and amending certain provisions relating to shared transit (S.Q. 2024, chapter 40) was assented to on December 5, 2024.

As a mandatary of the State, the main mission of Mobilité Infra Québec (MIQ) is to conduct opportunity analyses for complex transportation projects and to plan or carry out such projects, with a view to enhancing the expertise of the State, quality, universal accessibility and sustainable mobility, when such responsibility is entrusted to it by the Government.

MIQ may also carry out analyses in matters of transportation, including mobility planning, and carry out development projects on assets adjacent to the projects it builds. The responsibilities or functions entrusted to MIQ are funded by FORT.

SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

The mission of the Société de l'assurance automobile du Québec is to protect individuals against the risks inherent in road usage. To this end, it:

- carries out road safety promotion and accident prevention campaigns;
- sets insurance contributions and manages the trust estate;
- manages access to the road network (driver's licence and vehicle registration);
- monitors and controls road transportation of individuals and property;
- compensates road accident victims and facilitates their rehabilitation.

The Société also carries out any other mandate assigned to it by law or by an agreement with the Government, one of its departments or bodies, or the municipalities.

The following budget forecasts do not include the trust activities of the Fonds d'assurance automobile du Québec, as these are excluded from the Government's reporting entity.

The Act respecting the Société de l'assurance automobile du Québec (CQLR, chapter S-11.011) stipulates that the Société can collect fees for registering vehicles and issuing driver's licences.

Agreements to provide for the funding of mandates are assigned to the Société by law or by an agreement.

SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC

The mission of the Société des Traversiers du Québec is to ensure the transportation of people and goods across Québec through its network of ferry routes and maritime services. It uses its fleet of ferries and other vessels, as well as land infrastructures. For certain ferry routes and maritime services, the Société also relies on operators to ensure service delivery. In addition, it uses air and land transportation to complement its service offering.

Annual revenues for the Société derive partly from the proceeds of services it offers to ferry service clients and partly from a contribution from the Department.

BUDGET PLAN FOR THE DEPARTMENT AND THE BUDGET-FUNDED BODY

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget for the “Transports et Mobilité durable” portfolio is set at \$2,613.4 million, before taking into account elements integrated into the Contingency Fund. The variation in the budget from the 2025-2026 probable expenditure is due mainly to:

- the decrease in the Department’s contribution to FORT for the 2026-2027 fiscal year, particularly in connection with the measure to support the transition of public transit bodies announced in the Fall 2024 Economic and Financial Update for the 2025-2026 fiscal year, with financing for this measure planned from FORT’s own-source revenues until 2028-2029;
- the end of measures announced in previous budgets.

An amount will be added to the budget of this portfolio from the Contingency Fund to take into account measures announced in the 2026-2027 Budget and subsidized infrastructure, where applicable. The elements integrated into the Contingency Fund are presented following the “Expenditure Budget by Program” table.

This budget provides funding for the following programs.

PROGRAM 1

Infrastructures and Transportation Systems

The purpose of this program is to ensure the winter maintenance of road infrastructure, as well as the improvement, repair and maintenance of rail, marine and air infrastructure. It also aims to establish policies and pay subsidies, particularly for paratransit and to the Société des Traversiers du Québec. In addition, this program includes a contribution from the Department to FORT to finance road and public transit infrastructure.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the decrease in the Department's contribution to FORT for the 2026-2027 fiscal year, particularly in connection with the measure to support the transition of public transit bodies announced in the Fall 2024 Economic and Financial Update for the 2025-2026 fiscal year, with financing for this measure planned from FORT's own-source revenues until 2028-2029;
- the continuation of optimization measures aimed at returning to a balanced budget;
- the end of measures announced in previous budgets.

PROGRAM 2

Administration and Corporate Services

The purpose of this program is to provide various administration and management support services for department activities. It also seeks to build expertise by supporting research and development activities.

The 2026-2027 Expenditure Budget for this program is comparable to the 2025-2026 probable expenditure.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Infrastructures and Transportation Systems	2,540,865.4	(361,860.1)	2,967,091.8	2,902,725.5
2. Administration and Corporate Services	72,583.5	(4,681.7)	75,057.6	77,265.2
Subtotal	2,613,448.9	(366,541.8)	3,042,149.4	2,979,990.7
Elements integrated into the Contingency Fund:				
Budget Measures	36,800.0	36,800.0	-	-
Subsidized Infrastructures	315,144.0	(1,697,998.8)	2,013,142.8	2,013,142.8
Non-recurring budget items 2026-2027	-	1,980,000.0	-	(1,980,000.0)
Total	2,965,392.9	(47,740.6)	5,055,292.2	3,013,133.5

Elements Integrated into the Contingency Fund

(thousands of dollars)

Element name	2026-2027
Budget Measures	
Enhancing support for regional air services	18,000.0
Establishing infrastructure to accommodate industrial projects – Rail transportation and modal integration	12,000.0
Supporting mobility for people with disabilities – Accessible community transport grant program	5,000.0
Supporting mobility for people with disabilities – Vehicle adaptation program for people with disabilities	1,500.0
Consolidating support for the management and development of the Route verte	300.0
Subtotal	36,800.0
Subsidized Infrastructures	315,144.0
Total	351,944.0

CAPITAL BUDGET

The capital budget enables the Department to carry out its capital investment plan. The main measures related to this plan are:

- the work required to refurbish and reconstruct the rail network under the jurisdiction of the Department;
- the carrying out of airport and airport terminal infrastructure projects.

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

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget (1)	Variation (2)=(1)-(3)	Capital Budget (3)
Fixed Assets Other than Information Resources	369,895.4	(45,136.2)	415,031.6
Information Resource Assets	4,743.3	(1,355.7)	6,099.0
Loans, Investments, Advances and Other Costs	50.0	-	50.0
Total	374,688.7	(46,491.9)	421,180.6

BUDGETARY CHOICES

ORIENTATION 1

ENSURE SAFE AND EFFICIENT TRAVEL ON QUÉBEC'S ROAD NETWORK

In keeping with its mission, the Department undertakes to promote the sustainable mobility of people and goods using safe and accessible transport systems. Carefully considered budgetary choices are intended to enhance infrastructure quality, deliver lasting economic and environmental benefits and improve safety on the network. These targeted investments contribute to the public's quality of life, the competitiveness of businesses and the economic development of Québec.

Proposed Actions

- Carry out, in accordance with authorized budgets and the Québec Infrastructure Plan, the maintenance, repair and replacement work required to ensure the maintenance of roadways, structures and municipal bridges under the Department's responsibility;
- Carry out road projects to adapt to climate change;
- Support municipalities and public transit bodies in their efforts toward asset preservation and improvement, the operation of transit services and the electrification of vehicles and infrastructure, within the Government's budgetary limits;
- Support the Québec shipping industry to ensure its competitiveness;
- Correct sites with road safety improvement potential;
- Continue work on the acquisition and deployment of new automated traffic enforcement systems (photo radar).

ORIENTATION 2

PRIORITIZE SUSTAINABLE MOBILITY IN THE DEPARTMENT'S PRACTICES

To reduce the environmental impact related to its activities, the Department is committed to continuing the electrification of its vehicle fleet, and to integrating more eco-responsible practices into the planning and execution of its projects, while taking budgetary priorities into account.

Proposed Actions

- Continue efforts to electrify the Government's vehicle fleet;
- Continue efforts to diversify the transport offering by integrating more than one mode of transportation into road projects.

ORIENTATION 3**PROMOTE EMPLOYEE ENGAGEMENT AND WELL-BEING IN THE WORKPLACE**

In the context of ongoing optimization measures aimed at returning to a balanced budget, it is essential to reconcile organizational performance with team well-being. A balanced human resources approach supports engagement, retention and overall employee health, enabling sustainable performance and the achievement of departmental objectives.

Proposed Action

- Implement measures to provide a positive employee experience, promote overall health and maintain a healthy, stimulating workplace.

ORIENTATION 4**FOCUS ON THE CLIENT EXPERIENCE**

To improve the quality of its services, the Department is prioritizing better understanding of its clients' needs. This approach guides actions toward what generates the most value and satisfaction while ensuring the delivery of appropriate and effective services.

Proposed Action

- Measure the satisfaction of municipalities.

BUDGET PLAN OF SPECIAL FUNDS AND BODIES OTHER THAN BUDGET-FUNDED BODIES**SPECIAL FUNDS****AIR SERVICE FUND**

The variation in revenues is due mainly to an increase in revenues from departments that use the services of the Fund, including the Ministère de la Santé et des Services sociaux and the Ministère de la Sécurité publique.

The variation in expenditures is due mainly to:

- the increase in remuneration expenditures due to the hiring of pilots and maintenance technicians, as well as salary increases;
- the increase in operating expenses for training costs and the awarding of a contract to maintain the air medical transport service provided by the Service aérien gouvernemental.

The variation in investments is due mainly to:

- the acquisition of two helicopters in 2025-2026;
- the fitting-out of a medical transport aircraft and the modernization of aircraft in 2026-2027.

ROLLING STOCK MANAGEMENT FUND

The variation in revenues is due mainly to:

- the increase in clients due to the implementation of the Plan d'intégration des véhicules et des équipements roulants (PIVER);
- the increase in revenues from electric vehicle rentals.

The variation in expenditures is due mainly to:

- the increase in clients due to the implementation of PIVER;
- the increase in operating costs;
- the increase in remuneration.

The variation in investments is due mainly to the increase due to the transfer of vehicles and equipment under the PIVER.

HIGHWAY SAFETY FUND

No significant variation in revenues was observed.

The variation in expenditures is due mainly to:

- the increase in remuneration and operating expenditures for the rollout of new automated traffic enforcement systems and the implementation of a system of administrative monetary penalties;
- the increase in transfer expenditures for the payment of surplus funds to municipalities participating in the Programme québécois de contrôle automatisé.

The variation in investments is due mainly to:

- the acquisition of new automated traffic enforcement systems;
- the improvement of existing equipment.

LAND TRANSPORTATION NETWORK FUND

The variation in revenues is due mainly to:

- the financial compensation received by the Department during the 2025-2026 fiscal year to finance financial assistance payments for the extension of Montréal Metro's Blue Line from Saint-Michel station to Anjou and for preparatory work related to the Québec City tramway construction project;
- the increase in revenues from the Electrification and Climate Change Fund, particularly in connection with the measure to take immediate action to support critical sectors for economic vitality, announced in the Fall 2025 Economic and Financial Update;

- the increase in federal government transfer revenues;
- the decrease in the Department's contribution to FORT for the 2026-2027 fiscal year, particularly to fund expenditures in connection with the measure to support the transition of public transit bodies announced in the Fall 2024 Economic and Financial Update, with financing for this measure planned from FORT's own-source revenues until 2028-2029.

The variation in expenditures is due mainly to:

- financial assistance payments in the 2025-2026 fiscal year to finance the extension of the Montréal Metro's Blue Line from Saint-Michel station to Anjou and for preparatory work related to the Québec City tramway construction project;
- the increase in expenditures for the depreciation of fixed assets;
- the increase in debt service;
- the expected decrease in transfer expenditures for subsidized infrastructure.

The variation in investments is due mainly to the updating of the 10-year sectorial envelope provided for in the 2026-2036 Québec Infrastructure Plan.

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Air Service Fund					
Revenues	131,050.5	-	124,805.2	-	6,245.3
Expenditures	130,018.1	-	123,545.7	-	6,472.4
Investments	34,308.1	-	58,364.9	-	(24,056.8)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Rolling Stock Management Fund					
Revenues	206,242.1	-	192,345.0	-	13,897.1
Expenditures	205,242.1	-	189,545.0	-	15,697.1
Investments	124,208.5	-	109,212.8	-	14,995.7
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

Special Funds Revenues, Expenditures and Investments

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Highway Safety Fund					
Revenues	120,337.1	-	120,459.3	-	(122.2)
Expenditures	106,976.2	-	70,490.3	-	36,485.9
Investments	16,543.8	-	123.9	-	16,419.9
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	13,462.5	-	-	-	13,462.5
Land Transportation Network Fund					
Revenues	6,498,811.8	1,548,141.1	8,283,974.0	3,661,134.5	(1,785,162.2)
Expenditures	6,847,346.2	-	8,434,167.2	-	(1,586,821.0)
Investments	3,793,363.7	-	4,072,731.8	-	(279,368.1)
Budget measures and other variations added to the forecast					
Expenditures	9,700.0	-	-	-	9,700.0
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

MOBILITÉ INFRA QUÉBEC

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

The variation in expenditures is due mainly to the increase in remuneration and operating expenditures attributable to the increase in the number of resources and mandates.

No significant variations in investments was observed.

SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

No significant variation in revenues was observed.

No significant variation in expenditures was observed.

The variation in investments is due mainly to the increase aimed at restoring the annual investment level necessary to support service development and meet future needs.

SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC

The variation in revenues is due mainly to an increase in transfers from the Department in line with the Société's investments.

The variation in expenditures is due mainly to:

- the decrease in planned dry dock interventions;
- the decision not to charter a back-up vessel;
- the continuation of optimization measures aimed at returning to a balanced budget.

The variation in investments is due mainly to the progress of projects designed to ensure the sustainability of the Société's services.

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

(thousands of dollars)

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Mobilité Infra Québec					
Revenues	8,713.9	-	4,414.9	-	4,299.0
Expenditures	8,713.9	-	4,414.9	-	4,299.0
Investments	200.0	-	241.9	-	(41.9)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Société de l'assurance automobile du Québec					
Revenues	363,176.0	12,250.0	357,413.0	12,250.0	5,763.0
Expenditures	487,752.0	-	485,020.0	-	2,732.0
Investments	38,889.0	-	24,540.0	-	14,349.0
Budget measures and other variations added to the forecast					
Expenditures	1,500.0	-	-	-	1,500.0
Investments	-	-	-	-	-

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Société des Traversiers du Québec					
Revenues	312,792.3	267,896.7	295,972.2	254,336.1	16,820.1
Expenditures	313,028.6	-	338,908.5	-	(25,879.9)
Investments	64,927.4	-	71,262.3	-	(6,334.9)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	25,250.0	-	-	-	25,250.0

APPENDIX 1

BUDGET-FUNDED BODY

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

	2026-2027	2025-2026
	Expenditure Budget	Probable Expenditure
Commission des transports du Québec	12,270.0	13,734.7

TRAVAIL

SNAPSHOT OF THE PORTFOLIO¹

<p>Minimum wage²</p> <p>\$16.10 per hour</p> <p>representing an increase of \$0.35 compared with 2024</p>	<p>Mediation conciliation</p> <p>544 interventions carried out</p> <p>148 collective agreements entered into in conciliation without work stoppage or arbitration, representing 16,158 employees³</p>	<p>Bureau d'évaluation médicale</p> <p>8,507 medical opinions given</p>
<p>Administrative Labour Tribunal</p> <p>50,229 files opened</p> <p>26,564 hearings convened</p>	<p>Régie du bâtiment du Québec</p> <p>14,284 inspection interventions</p> <p>6,042 correction notices given</p>	<p>Office des professions du Québec</p> <p>46 orders covering 55 professions</p> <p>Over 438,000 professionals concerned</p>

¹ Unless otherwise indicated, the data presented here covers the period from April 1, 2024, to March 31, 2025.

² As at May 1, 2025

³ 2024 calendar year

MINISTER'S PORTFOLIO

DEPARTMENT

The Ministère du Travail contributes to implementing working conditions that allow for the social and economic development of Québec and supports organizations and individuals by promoting healthy work environments and supporting harmonious labour relations.

The Department offers services relating to the world of work. Therefore, it serves a clientele that includes workers, unions and employers. The main services offered by the Department include:

- statistical studies and information about the world of work;
- mediation, conciliation, arbitration and labour relations improvement;
- labour laws and regulations;
- issuance of the labour-referral service licence in the construction industry;
- medical evaluations;
- support for decision-making by departmental and governmental authorities.

To achieve its mission, the Department relies on a number of partners with whom it collaborates, interacts or works in tandem. Their contribution enables the Department to play its role more effectively, which mainly consists of developing and proposing policies and measures to the Government relating to its areas of competence.

SPECIAL FUND

ADMINISTRATIVE LABOUR TRIBUNAL FUND

The purpose of the Administrative Labour Tribunal Fund is to finance the activities of the Administrative Labour Tribunal (TAT), which exercises its jurisdiction in a range of labour areas, including labour relations, occupational health and safety, essential services, as well as construction and professional qualification.

The Fund is made up of sums credited to it. These amounts are as follows:

- the sums transferred by the Minister of Labour;
- the sums paid by the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST), the Commission de la construction du Québec, a mandatory corporation and the Régie du bâtiment du Québec (RBQ);
- the sums collected in accordance with the tariff of administrative fees, professional fees and other charges relating to the matters brought before, the pleadings and other documents filed with or the services provided by the TAT;

- the sums transferred by the Minister of Finance.

BODIES OTHER THAN BUDGET-FUNDED BODIES

OFFICE DES PROFESSIONS DU QUÉBEC

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

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

RÉGIE DU BÂTIMENT DU QUÉBEC

The RBQ is responsible for ensuring the quality of construction work and the safety of persons in the following fields: buildings, electricity, plumbing, gas, petroleum equipment installations, pressure vessels, elevators and other elevating devices, passenger ropeways, amusement park rides, public pools and beaches as well as energy efficiency.

The RBQ also ensures the professional qualification, probity and solvency of building contractors, owner-builders and building inspectors, and oversees the application of regulations adopted under the Building Act (CQLR, chapter B-1.1) and the Stationary Enginemen Act (CQLR, chapter M-6).

It carries out its mission by adopting the standards and regulations related to construction, safety, pressure vessels, financial securities and professional qualifications, by issuing licences and certificates conferring rights to practise and permits for the use or operation of a building, piece of equipment or facility, by granting recognition to professionals to issue certificates of conformity and by monitoring the application of standards and regulations under its jurisdiction.

The RBQ's annual revenues come mainly from the professional qualification of contractors, sector-based fees and the issuing of permits in a number of areas of activity, such as gas, petroleum equipment, electrical installations, pressure vessels, pipe installations, elevating devices, amusement park rides and passenger ropeways. It also receives interest income from investments and cash surpluses.

BUDGET PLAN FOR THE DEPARTMENT

EXPENDITURE BUDGET

The 2026-2027 Expenditure Budget of the "Travail" portfolio is set at \$28.9 million.

This budget funds the program detailed below.

Travail

PROGRAM 1

Labour

The purpose of this program is to develop, implement, supervise and coordinate the execution of policies and measures regarding minimum working conditions and labour relations.

The variation in the 2026-2027 Expenditure Budget from the 2025-2026 probable expenditure is due mainly to:

- the transfer of amounts from the provision for initiatives concerning revenues of and fraud against the Government from the Ministère des Finances in 2025-2026;
- the end of a measure announced in a previous budget.

Expenditure Budget by Program

(thousands of dollars)

	2026-2027		2025-2026	
	Expenditure Budget (1)	Variation (2)=(1)-(4)	Expenditure Budget (3)	Probable Expenditure (4)
1. Labour	28,916.9	(16,820.3)	35,944.2	45,737.2
Subtotal	28,916.9	(16,820.3)	35,944.2	45,737.2
Elements integrated into the Contingency Fund:				
Budget Measures	-	-	-	-
Subsidized Infrastructures	-	-	-	-
Non-recurring budget items 2026-2027	-	11,365.5	-	(11,365.5)
Total	28,916.9	(5,454.8)	35,944.2	34,371.7

CAPITAL BUDGET

The variation in the capital budget is due to the revision of the level of capital asset appropriations as part of developing the Québec Infrastructure Plan.

Capital Budget

(thousands of dollars)

	2026-2027		2025-2026
	Capital Budget	Variation	Capital Budget
	(1)	(2)=(1)-(3)	(3)
Fixed Assets Other than Information Resources	485.0	(3,600.0)	4,085.0
Information Resource Assets	675.0	-	675.0
Loans, Investments, Advances and Other Costs	1.0	-	1.0
Total	1,161.0	(3,600.0)	4,761.0

BUDGETARY CHOICES

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

The Department can rely on resources that are fully invested and dedicated to carrying out its mission, which is based on the social and economic development of Québec. Combined with the Department's actions, the Administrative Labour Tribunal Fund, the OPQ and the RBQ contribute to the overall mandate of the departmental portfolio.

ORIENTATION 1

CONTRIBUTE TO THE ACHIEVEMENT OF SATISFYING WORKING CONDITIONS AND HARMONIOUS LABOUR RELATIONS

The Department's mission is to use the levers at its disposal to support employers and unions in resolving their labour relations disputes.

New services have been added to the existing prevention and labour relations improvement offering between 2019 and 2023 to better meet the current and evolving needs of both employers and unions. These include a new diagnostic service for the labour relations health report within an organization, and new training courses on successful collective bargaining and civility in the workplace. These services, which are designed to be flexible, progressive and adaptive, are intended to reduce upstream labour disputes and economic and tax losses for Québec. They also aim to improve the quality of labour relations.

Proposed Action

- Actively contribute to the maintenance of industrial peace by providing quality services to help in the negotiation of collective agreements, in prevention, and in the improvement of labour relations, such as relational recovery, mediation of psychological harassment as well as pre-arbitration grievance mediation.

ORIENTATION 2

SHARE A HEALTHY, STIMULATING WORK ENVIRONMENT THAT PROMOTES STAFF DEVELOPMENT

The Department plans to promote human resources management practices within its teams, fostering employee retention and the training of the next generation.

Proposed Actions

- Measure job satisfaction through an annual survey of the Department staff and communicate the results;
- Implement actions that promote staff development and professional growth.

ORIENTATION 3

DEVELOP SERVICES TO MEET CLIENT EXPECTATIONS

In order to improve the client experience, the Department must ensure timely delivery of services that are adapted and easily accessible.

Proposed Action

- Continue the transformation of the Bureau d'évaluation médicale to optimize processes, working methods, tools and support technologies in order to reduce delays.

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

SPECIAL FUND

ADMINISTRATIVE LABOUR TRIBUNAL FUND

The variation in revenues is due mainly to an increased contribution from the CNESST.

The variation in expenditures is due mainly to:

- the increase in remuneration provided for in collective agreements;
- the increase in amortization expenditures related to capital projects.

The variation in investments is due mainly to a decrease in investments related to major projects in leasehold improvements carried out in 2025-2026.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Administrative Labour Tribunal Fund					
Revenues	115,236.4	5,223.1	107,694.5	5,559.0	7,541.9
Expenditures	115,236.4	-	107,694.5	-	7,541.9
Investments	3,995.7	-	26,300.0	-	(22,304.3)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

BODIES OTHER THAN BUDGET-FUNDED BODIES

OFFICE DES PROFESSIONS DU QUÉBEC

The variation in revenues is due mainly to an increase in the contribution rate for members of professional orders.

The variation in expenditures is due mainly to the increase in remuneration provided for in collective agreements.

No significant variation in investments was observed.

RÉGIE DU BÂTIMENT DU QUÉBEC

The variation in revenues is due mainly to the indexation of the fee structure for rights and licences.

The variation in expenditures is due mainly to:

- the increase in remuneration provided for in collective agreements;
- the increase in expenditures for professional and auxiliary services, due primarily to the implementation of measures provided for in the Act mainly to enhance the quality of construction and public safety (S.Q. 2024, chapter 35).

The variation in investments is due mainly to the decrease in loans, investments, advances and other costs, partly offset by the increase in leasehold improvements.

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

	2026-2027		2025-2026		Variation in results
	Forecast Results	Portion Funded by the Department	Probable Results	Portion Funded by the Department	
Office des professions du Québec					
Revenues	16,860.2	-	15,828.7	-	1,031.5
Expenditures	15,345.3	-	15,077.5	-	267.8
Investments	100.0	-	160.0	-	(60.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-
Régie du bâtiment du Québec					
Revenues	114,442.0	-	113,346.3	2,968.3	1,095.7
Expenditures	103,624.0	-	94,318.3	-	9,305.7
Investments	17,794.0	-	24,000.0	-	(6,206.0)
Budget measures and other variations added to the forecast					
Expenditures	-	-	-	-	-
Investments	-	-	-	-	-

