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# NATIONAL ASSEMBLY OF QUÉBEC

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SECOND SESSION

FORTY-THIRD LEGISLATURE

Bill 26

**Appropriation Act No. 1, 2026–2027**

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**Introduction**

**Introduced by  
Madam France-Élaine Duranceau  
Minister Responsible for Government Administration  
and State Efficiency and Chair of the Conseil du trésor**

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## **EXPLANATORY NOTES**

*This bill authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2026–2027 fiscal year, a sum not exceeding \$32,120,000,735.00, representing some 28.2% of the appropriations to be voted for each of the portfolio programs listed in Schedule 1.*

*Moreover, the bill determines the extent to which the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.*

*Lastly, the bill also approves expenditure forecasts for a total of \$6,601,340,586.00 and investment forecasts for a total of \$1,614,732,125.00, representing some 26.9% of the expenditure forecasts and some 25.1% of the investment forecasts for the special funds listed in Schedule 2.*

# Bill 26

## APPROPRIATION ACT NO. 1, 2026-2027

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** The Government may draw out of the general fund of the Consolidated Revenue Fund a sum not exceeding \$32,120,000,735.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2026–2027 fiscal year. The sum is constituted as follows:

(1) a first portion of \$28,451,615,425.00, in appropriations allocated according to the programs listed in Schedule 1, representing 25.0% of the appropriations to be voted in the 2026–2027 Expenditure Budget;

(2) an additional portion of \$3,668,385,310.00, in appropriations allocated according to the programs listed in Schedule 1, representing some 3.2% of the appropriations to be voted in the 2026–2027 Expenditure Budget.

**2.** The Conseil du trésor may authorize the transfer between programs or portfolios of the portion of an appropriation for which provision has been made to that end, for the purposes of and, where applicable, according to the conditions described in the Expenditure Budget.

Furthermore, it may, in cases other than the transfer of a portion of an appropriation referred to in the first paragraph, authorize the transfer of a portion of an appropriation between programs in the same portfolio, provided such a transfer does not increase or decrease the amount of the appropriation authorized by law by more than 15.0%, excluding, where applicable, the portion of the appropriation for which provision has been made.

**3.** The expenditure and investment forecasts for the special funds listed in Schedule 2 are approved for the 2026–2027 fiscal year. These sums are constituted as follows:

(1) a first portion of \$6,143,608,550.00, representing 25.0% of the expenditure forecasts in the 2026–2027 Special Funds Budget, and an additional portion of \$457,732,036.00, representing some 1.9% of the expenditure forecasts in the 2026–2027 Special Funds Budget;

(2) a first portion of \$1,610,451,225.00, representing 25.0% of the investment forecasts in the 2026–2027 Special Funds Budget, and an additional portion of \$4,280,900.00.

**4.** This Act comes into force on (*insert the date of assent to this Act*).

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET HABITATION

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Support for Departmental Activities	21,203,350.00	
PROGRAM 2		
Municipal Infrastructure Modernization	36,362,175.00	
PROGRAM 3		
Tax Transfers and Support for Municipalities	418,627,650.00	
PROGRAM 4		
Development of the Regions and Territories	64,257,850.00	190,598,600.00
PROGRAM 5		
Promotion and Development of Greater Montréal	4,250,000.00	
PROGRAM 6		
Promotion and Development of the Capitale-Nationale	16,811,800.00	
PROGRAM 7		
Commission municipale du Québec	3,317,650.00	
PROGRAM 8		
Housing	332,830,250.00	
	<hr/> 897,660,725.00	<hr/> 190,598,600.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Bio-food Business Development and Food Quality	192,033,775.00	218,178,450.00
PROGRAM 2		
Government Bodies	124,395,875.00	6,298,750.00
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	316,429,650.00	224,477,200.00

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

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Support for the Conseil du trésor	24,430,575.00	
PROGRAM 2		
Support for Government Operations	208,436,050.00	
PROGRAM 3		
Commission de la fonction publique	1,268,200.00	
PROGRAM 4		
Retirement and Insurance Plans	811,950.00	
PROGRAM 5		
Contingency Fund	4,334,125,000.00	
PROGRAM 6		
Support for Government Infrastructure	4,806,450.00	
	4,573,878,225.00	

## CONSEIL EXÉCUTIF

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Office of the Lieutenant Governor	327,400.00	
PROGRAM 2		
Support Services for the Premier and the Conseil exécutif	34,967,900.00	
PROGRAM 3		
Canadian Relations	2,287,175.00	
PROGRAM 4		
Relations with the First Nations and the Inuit	110,244,450.00	34,705,600.00
PROGRAM 5		
Democratic Institutions, Access to Information and Laicity	4,246,575.00	
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	152,073,500.00	34,705,600.00

CULTURE ET COMMUNICATIONS

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management, Administration and Mission Support	19,454,500.00	
PROGRAM 2		
Support and Development of Culture, Communications and Heritage	195,311,075.00	
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	214,765,575.00	

## CYBERSÉCURITÉ ET NUMÉRIQUE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management and Administration	20,792,775.00	
PROGRAM 2		
Management of Specific Information Resources	20,441,750.00	
PROGRAM 3		
High-speed Internet and Special Connectivity Projects	2,873,725.00	
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	44,108,250.00	

## ÉCONOMIE, INNOVATION ET ÉNERGIE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management and Administration	9,282,900.00	
PROGRAM 2		
Economic Development	71,900,475.00	
PROGRAM 3		
Development of Science, Research and Innovation	54,381,650.00	
PROGRAM 4		
Economic Development Fund Interventions	279,317,900.00	
PROGRAM 5		
Research and Innovation Bodies	62,794,325.00	136,028,970.00
PROGRAM 6		
Energy	5,018,125.00	
PROGRAM 7		
Youth	15,812,800.00	
	498,508,175.00	136,028,970.00

## ÉDUCATION

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Administration	99,498,425.00	
PROGRAM 2		
Support for Organizations	39,713,200.00	20,000,000.00
PROGRAM 3		
School Taxes – Fiscal Balancing Subsidy	378,384,850.00	
PROGRAM 4		
Preschool, Primary and Secondary Education	4,150,397,875.00	1,520,000,000.00
PROGRAM 5		
Development of Sports, Recreation, Physical Activity and the Outdoors	44,877,450.00	17,676,000.00
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	4,712,871,800.00	1,557,676,000.00

## EMPLOI ET SOLIDARITÉ SOCIALE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Governance, Administration and Client Services	143,246,250.00	20,000,000.00
PROGRAM 2		
Social Solidarity and Community Action	945,684,300.00	151,681,750.00
PROGRAM 3		
Employment	204,431,825.00	80,000,000.00
	<u>1,293,362,375.00</u>	<u>251,681,750.00</u>

ENSEIGNEMENT SUPÉRIEUR

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Administration	28,671,200.00	
PROGRAM 2		
Support for Bodies	12,551,550.00	
PROGRAM 3		
Financial Assistance for Education and Incentive Scholarships	295,759,700.00	20,000,000.00
PROGRAM 4		
Higher Education	1,982,362,950.00	368,831,500.00
	<u>2,319,345,400.00</u>	<u>388,831,500.00</u>

ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS  
CLIMATIQUES, FAUNE ET PARCS

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Environmental and Wildlife Protection	142,997,300.00	
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	<u>2,303,075.00</u>	
	145,300,375.00	

FAMILLE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Planning, Research and Administration	24,688,875.00	
PROGRAM 2		
Assistance Measures for Families	43,155,825.00	60,158,350.00
PROGRAM 3		
Educational Childcare Services	1,093,409,200.00	384,138,650.00
PROGRAM 4		
Public Curator	21,690,425.00	
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	1,182,944,325.00	444,297,000.00

FINANCES

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management and Administration	9,096,550.00	
PROGRAM 2		
Economic, Taxation, Budgetary and Financial Activities	15,345,700.00	2,540,000.00
PROGRAM 3		
Contributions, Bank Service Fees and Provision for Transferring Appropriations	18,937,050.00	
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	43,379,300.00	2,540,000.00

# IMMIGRATION, FRANCISATION ET INTÉGRATION

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management and Support for Departmental Activities	29,461,625.00	
PROGRAM 2		
Immigration, Francization and Integration	<u>170,360,075.00</u>	
	199,821,700.00	

JUSTICE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Administration of Justice	106,212,675.00	21,682,275.00
PROGRAM 2		
Judicial Activity	13,637,050.00	37,700.00
PROGRAM 3		
Administrative Justice	6,270,075.00	6,070,000.00
PROGRAM 5		
Other Bodies Reporting to the Minister	53,806,100.00	17,863,200.00
PROGRAM 6		
Criminal and Penal Prosecutions	50,948,550.00	
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	230,874,450.00	45,653,175.00

LANGUE FRANÇAISE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
French Language	<u>21,018,125.00</u>	
	21,018,125.00	

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Public Protector	8,105,650.00	
PROGRAM 2		
Auditor General	13,574,875.00	1,205,000.00
PROGRAM 4		
Commissioner of Lobbying	1,775,625.00	
PROGRAM 6		
French Language Commissioner	692,700.00	
PROGRAM 7		
Commissioner for Children's Well-Being and Rights	3,462,250.00	
	27,611,100.00	1,205,000.00

RELATIONS INTERNATIONALES ET FRANCOPHONIE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management and Administration	4,949,700.00	
PROGRAM 2		
International Affairs	29,340,675.00	7,376,600.00
PROGRAM 3		
Relations with English-speaking Quebecers and the Fight Against Racism	3,822,050.00	6,720,500.00
	<u>38,112,425.00</u>	<u>14,097,100.00</u>

RESSOURCES NATURELLES ET FORÊTS

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management of Natural and Forest Resources	<u>128,350,925.00</u>	<u>112,530,300.00</u>
	128,350,925.00	112,530,300.00

SANTÉ ET SERVICES SOCIAUX

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Coordination Functions	74,467,875.00	
PROGRAM 2		
Services to the Public	10,031,865,200.00	
PROGRAM 3		
Office des personnes handicapées du Québec	3,915,300.00	
PROGRAM 5		
Status of Seniors	15,123,250.00	
PROGRAM 7		
Status of Women	9,148,525.00	
	<u>10,134,520,150.00</u>	

## SÉCURITÉ PUBLIQUE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management and Administration	35,088,525.00	
PROGRAM 2		
Services of the Sûreté du Québec	213,201,250.00	207,000,000.00
PROGRAM 3		
Management of the Correctional System	131,499,425.00	5,359,400.00
PROGRAM 4		
Policing, Security Services and Forensic Science	81,756,375.00	40,782,100.00
PROGRAM 5		
Public Safety and Fire Prevention	19,579,775.00	906,100.00
PROGRAM 6		
Public Safety Bodies	21,683,800.00	
	502,809,150.00	254,047,600.00

TOURISME

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Management, Administration and Program Management	2,649,575.00	
PROGRAM 2		
Tourism Development	17,451,050.00	5,091,290.00
PROGRAM 3		
Bodies Reporting to the Minister	8,904,525.00	714,525.00
	<hr/> 29,005,150.00	<hr/> 5,805,815.00

## TRANSPORTS ET MOBILITÉ DURABLE

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Infrastructures and Transportation Systems	720,391,025.00	
PROGRAM 2		
Administration and Corporate Services	<u>17,081,650.00</u>	
	737,472,675.00	

TRAVAIL

	<b>First portion</b>	<b>Additional portion</b>
PROGRAM 1		
Labour	7,391,900.00	4,209,700.00
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	7,391,900.00	4,209,700.00

SCHEDULE 2

SPECIAL FUNDS

AFFAIRES MUNICIPALES ET HABITATION

	<b>First portion</b>	<b>Additional portion</b>
CAPITALE-NATIONALE REGION FUND		
Expenditure Forecast	6,250,000.00	
REGIONS AND RURALITY FUND		
Expenditure Forecast	<u>71,584,925.00</u>	
TOTAL		
Expenditure Forecast	77,834,925.00	

CULTURE ET COMMUNICATIONS

	<b>First portion</b>	<b>Additional portion</b>
AVENIR MÉCÉNAT CULTURE FUND		
Expenditure Forecast	1,525,000.00	
QUÉBEC CULTURAL HERITAGE FUND		
Expenditure Forecast	<u>12,424,825.00</u>	
TOTAL		
Expenditure Forecast	13,949,825.00	

CYBERSÉCURITÉ ET NUMÉRIQUE

	<b>First portion</b>	<b>Additional portion</b>
<b>CYBERSECURITY AND DIGITAL TECHNOLOGY FUND</b>		
Expenditure Forecast	179,839,650.00	
Investment Forecast	<u>33,271,225.00</u>	
<b>TOTALS</b>		
Expenditure Forecast	179,839,650.00	
Investment Forecast	33,271,225.00	

ÉCONOMIE, INNOVATION ET ÉNERGIE

	<b>First portion</b>	<b>Additional portion</b>
<b>NATURAL RESOURCES AND ENERGY CAPITAL FUND</b>		
Expenditure Forecast	1,175,750.00	
Investment Forecast	53,375,000.00	
<b>NATURAL RESOURCES FUND</b>		
Expenditure Forecast	3,982,400.00	
Investment Forecast	18,325.00	
<b>ECONOMIC DEVELOPMENT FUND</b>		
Expenditure Forecast	310,724,500.00	
Investment Forecast	482,637,000.00	
<b>QUÉBEC ENTERPRISE GROWTH FUND</b>		
Expenditure Forecast	22,000.00	
Investment Forecast	8,039,500.00	
<b>TOTALS</b>		
Expenditure Forecast	315,904,650.00	
Investment Forecast	544,069,825.00	

ÉDUCATION

	<b>First portion</b>	<b>Additional portion</b>
SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND		
Expenditure Forecast	<u>41,673,575.00</u>	
TOTAL		
Expenditure Forecast	41,673,575.00	

## EMPLOI ET SOLIDARITÉ SOCIALE

	<b>First portion</b>	<b>Additional portion</b>
ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION		
Expenditure Forecast	18,332,450.00	14,932,450.00
LABOUR MARKET DEVELOPMENT FUND		
Expenditure Forecast	322,738,250.00	20,000,000.00
GOODS AND SERVICES FUND		
Expenditure Forecast	57,993,450.00	
Investment Forecast	1,105,075.00	
INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE		
Expenditure Forecast	4,550,400.00	
Investment Forecast	4,588,900.00	
QUÉBEC FUND FOR SOCIAL INITIATIVES		
Expenditure Forecast	13,285,400.00	13,285,400.00
TOTALS		
Expenditure Forecast	416,899,950.00	48,217,850.00
Investment Forecast	5,693,975.00	

ENSEIGNEMENT SUPÉRIEUR

	<b>First portion</b>	<b>Additional portion</b>
UNIVERSITY EXCELLENCE AND PERFORMANCE FUND		
Expenditure Forecast	<u>6,250,000.00</u>	
TOTAL		
Expenditure Forecast	6,250,000.00	

ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS  
CLIMATIQUES, FAUNE ET PARCS

	<b>First portion</b>	<b>Additional portion</b>
BLUE FUND		
Expenditure Forecast	27,812,700.00	
ELECTRIFICATION AND CLIMATE CHANGE FUND		
Expenditure Forecast	818,218,000.00	
FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE		
Expenditure Forecast	85,618,450.00	
Investment Forecast	125,000.00	
NATURAL RESOURCES FUND		
TOTALS		
Expenditure Forecast	931,649,150.00	
Investment Forecast	125,000.00	

FAMILLE

	<b>First portion</b>	<b>Additional portion</b>
EDUCATIONAL CHILDCARE SERVICES FUND		
Expenditure Forecast	<u>1,159,983,800.00</u>	<u>315,781,550.00</u>
TOTAL		
Expenditure Forecast	1,159,983,800.00	315,781,550.00

## FINANCES

	<b>First portion</b>	<b>Additional portion</b>
FONDS D'AIDE À LA CLIENTÈLE DOMESTIQUE D'HYDRO-QUÉBEC		
FINANCING FUND		
Expenditure Forecast	818,150.00	
SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND		
Expenditure Forecast	55,000,000.00	
FUND TO COMBAT ADDICTION		
Expenditure Forecast	73,164,150.00	
IFC MONTRÉAL FUND		
Expenditure Forecast	493,225.00	1,479,661.00
NORTHERN PLAN FUND		
Expenditure Forecast	36,825,250.00	
FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL		
Expenditure Forecast	1,094,475.00	
Investment Forecast	1,250.00	
TAX ADMINISTRATION FUND		
Expenditure Forecast	344,293,375.00	
TOTALS		
Expenditure Forecast	511,688,625.00	1,479,661.00
Investment Forecast	1,250.00	

JUSTICE

	<b>First portion</b>	<b>Additional portion</b>
ACCESS TO JUSTICE FUND		
Expenditure Forecast	12,230,225.00	
FUND DEDICATED TO ASSISTANCE FOR PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES		
Expenditure Forecast	18,812,350.00	38,079,500.00
Investment Forecast	269,575.00	
REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE		
Expenditure Forecast	12,249,000.00	
Investment Forecast	666,875.00	
FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC		
Expenditure Forecast	16,732,850.00	
Investment Forecast	171,100.00	
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TOTALS		
Expenditure Forecast	60,024,425.00	38,079,500.00
Investment Forecast	1,107,550.00	

RESSOURCES NATURELLES ET FORÊTS

	<b>First portion</b>	<b>Additional portion</b>
NATURAL RESOURCES FUND		
Expenditure Forecast	204,534,925.00	46,995,200.00
Investment Forecast	8,786,225.00	4,280,900.00
TERRITORIAL INFORMATION FUND		
Expenditure Forecast	49,123,275.00	
Investment Forecast	13,766,875.00	
TOTALS		
Expenditure Forecast	253,658,200.00	46,995,200.00
Investment Forecast	22,553,100.00	4,280,900.00

SANTÉ ET SERVICES SOCIAUX

	<b>First portion</b>	<b>Additional portion</b>
CANNABIS PREVENTION AND RESEARCH FUND		
Expenditure Forecast	<u>33,745,000.00</u>	
TOTAL		
Expenditure Forecast	33,745,000.00	

SÉCURITÉ PUBLIQUE

	<b>First portion</b>	<b>Additional portion</b>
POLICE SERVICES FUND		
Expenditure Forecast	219,722,325.00	
Investment Forecast	<u>7,014,150.00</u>	
TOTALS		
Expenditure Forecast	219,722,325.00	
Investment Forecast	7,014,150.00	

TOURISME

	<b>First portion</b>	<b>Additional portion</b>
TOURISM PARTNERSHIP FUND		
Expenditure Forecast	90,269,900.00	7,178,275.00
Investment Forecast	144,575.00	
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TOTALS		
Expenditure Forecast	90,269,900.00	7,178,275.00
Investment Forecast	144,575.00	

TRANSPORTS ET MOBILITÉ DURABLE

	<b>First portion</b>	<b>Additional portion</b>
AIR SERVICE FUND		
Expenditure Forecast	32,504,525.00	
Investment Forecast	8,577,025.00	
ROLLING STOCK MANAGEMENT FUND		
Expenditure Forecast	51,310,525.00	
Investment Forecast	31,052,125.00	
HIGHWAY SAFETY FUND		
Expenditure Forecast	26,744,050.00	
Investment Forecast	7,501,575.00	
LAND TRANSPORTATION NETWORK FUND		
Expenditure Forecast	1,691,146,350.00	
Investment Forecast	948,340,925.00	
TOTALS		
Expenditure Forecast	1,801,705,450.00	
Investment Forecast	995,471,650.00	

TRAVAIL

	<b>First portion</b>	<b>Additional portion</b>
ADMINISTRATIVE LABOUR TRIBUNAL FUND		
Expenditure Forecast	28,809,100.00	
Investment Forecast	<u>998,925.00</u>	
TOTALS		
Expenditure Forecast	28,809,100.00	
Investment Forecast	998,925.00	