



NATIONAL ASSEMBLY OF QUÉBEC

THIRD SESSION

FORTY-THIRD LEGISLATURE

Bill 7

Appropriation Act No. 2, 2026–2027

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 \$81,686,460,965.00, representing the appropriations to be voted for each of the portfolio programs, less the appropriations already authorized.

Moreover, the bill indicates which programs are covered by a net voted appropriation. It also determines the extent to which the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.

Lastly, the bill approves the balance of the expenditure and investment forecasts for the special funds for the 2026–2027 fiscal year; and the excess special fund expenditures and investments for the 2024–2025 fiscal year.

Bill 7

APPROPRIATION ACT NO. 2, 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 \$81,686,460,965.00 to defray part of the Expenditure Budget of Québec tabled in the National Assembly for the 2026–2027 fiscal year, being the amount of the appropriations to be voted for each of the programs listed in Schedule 1, less the amounts totalling \$32,120,000,735.00 of the appropriations voted pursuant to Appropriation Act No. 1, 2026–2027 (2026, chapter 3).

2. In the case of programs for which a net voted appropriation appears in the Expenditure Budget, the amount of the appropriation for the programs concerned may be increased, subject to the stipulated conditions, when the revenues associated with the net voted appropriation exceed revenue forecasts.

3. 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, insofar as 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.

4. The balance of the expenditure and investment forecasts for the special funds listed in Schedule 2 is approved for the 2026–2027 fiscal year.

5. The excess special fund expenditures and investments for the 2024–2025 fiscal year listed in Schedule 3 are approved.

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

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET HABITATION

PROGRAM 1

Support for Departmental Activities 63,610,050.00

PROGRAM 2

Municipal Infrastructure Modernization 109,086,525.00

PROGRAM 3

Tax Transfers and Support
for Municipalities 1,255,882,950.00

PROGRAM 4

Development of the Regions
and Territories 2,174,950.00

PROGRAM 5

Promotion and Development
of Greater Montréal 12,750,000.00

PROGRAM 6

Promotion and Development
of the Capitale-Nationale 50,435,400.00

PROGRAM 7

Commission municipale du Québec 9,952,950.00

PROGRAM 8

Housing 998,490,750.00

2,502,383,575.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Business Development and Food Quality	357,922,875.00
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PROGRAM 2

Government Bodies	366,888,875.00
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	724,811,750.00

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

PROGRAM 1	
Support for the Conseil du trésor	73,291,725.00
PROGRAM 2	
Support for Government Operations	625,308,150.00
PROGRAM 3	
Commission de la fonction publique	3,804,600.00
PROGRAM 4	
Retirement and Insurance Plans	2,435,850.00
PROGRAM 5	
Contingency Fund	13,002,375,000.00
PROGRAM 6	
Support for Government Infrastructure	14,419,350.00
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	13,721,634,675.00

CONSEIL EXÉCUTIF

PROGRAM 1

Office of the Lieutenant Governor	982,200.00
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PROGRAM 2

Support Services for the Premier and the Conseil exécutif	104,903,700.00
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PROGRAM 3

Canadian Relations	6,861,525.00
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PROGRAM 4

Relations with the First Nations and the Inuit	296,027,750.00
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PROGRAM 5

Democratic Institutions, Access to Information and Laicity	12,739,725.00
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421,514,900.00

CULTURE ET COMMUNICATIONS

PROGRAM 1

Management, Administration and Mission Support	58,363,500.00
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PROGRAM 2

Support and Development of Culture, Communications and Heritage	585,933,225.00
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	644,296,725.00

CYBERSÉCURITÉ ET NUMÉRIQUE

PROGRAM 1

Management and Administration	62,378,325.00
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PROGRAM 2

Management of Specific Information Resources	61,325,250.00
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PROGRAM 3

High-speed Internet and Special Connectivity Projects	8,621,175.00
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	132,324,750.00

ÉCONOMIE, INNOVATION ET ÉNERGIE

PROGRAM 1	
Management and Administration	27,848,700.00
PROGRAM 2	
Economic Development	215,701,425.00
PROGRAM 3	
Development of Science, Research and Innovation	163,144,950.00
PROGRAM 4	
Economic Development Fund Interventions	837,953,700.00
PROGRAM 5	
Research and Innovation Bodies	52,354,005.00
PROGRAM 6	
Energy	15,054,375.00
PROGRAM 7	
Youth	47,438,400.00
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	1,359,495,555.00

ÉDUCATION

PROGRAM 1

Administration	298,495,275.00
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PROGRAM 2

Support for Organizations	99,139,600.00
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PROGRAM 3

School Taxes – Fiscal Balancing Subsidy	1,135,154,550.00
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PROGRAM 4

Preschool, Primary and Secondary Education	10,931,193,625.00
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PROGRAM 5

Development of Sports, Recreation, Physical Activity and the Outdoors	116,956,350.00
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	12,580,939,400.00

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

Governance, Administration and Client Services	409,738,750.00
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PROGRAM 2

Social Solidarity and Community Action	2,685,371,150.00
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PROGRAM 3

Employment	533,295,475.00
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	3,628,405,375.00

ENSEIGNEMENT SUPÉRIEUR

PROGRAM 1

Administration	86,013,600.00
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PROGRAM 2

Support for Bodies	37,654,650.00
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PROGRAM 3

Financial Assistance for Education and Incentive Scholarships	867,279,100.00
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PROGRAM 4

Higher Education	5,578,257,350.00
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	6,569,204,700.00

ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUES, FAUNE ET PARCS

PROGRAM 1

Environmental and Wildlife Protection	428,991,900.00
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PROGRAM 2

Bureau d'audiences publiques sur l'environnement	6,909,225.00
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	435,901,125.00

FAMILLE

PROGRAM 1

Planning, Research and Administration 74,066,625.00

PROGRAM 2

Assistance Measures for Families 69,309,125.00

PROGRAM 3

Educational Childcare Services 2,896,088,950.00

PROGRAM 4

Public Curator 65,071,275.00

3,104,535,975.00

FINANCES

PROGRAM 1

Management and Administration	27,289,650.00
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PROGRAM 2

Economic, Taxation, Budgetary and Financial Activities	43,497,100.00
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PROGRAM 3

Contributions, Bank Service Fees and Provision for Transferring Appropriations	56,811,150.00
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	127,597,900.00

IMMIGRATION, FRANCISATION ET INTÉGRATION

PROGRAM 1

Management and Support for Departmental Activities	88,384,875.00
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PROGRAM 2

Immigration, Francization and Integration	511,080,225.00
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	599,465,100.00

JUSTICE

PROGRAM 1

Administration of Justice	296,955,750.00
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PROGRAM 2

Judicial Activity	40,873,450.00
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PROGRAM 3

Administrative Justice	12,740,225.00
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PROGRAM 5

Other Bodies Reporting to the Minister	143,555,100.00
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PROGRAM 6

Criminal and Penal Prosecutions	152,845,650.00
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	646,970,175.00
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LANGUE FRANÇAISE

PROGRAM 1

French Language

63,054,375.00

63,054,375.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1	
Public Protector	24,316,950.00
PROGRAM 2	
Auditor General	39,519,625.00
PROGRAM 4	
Commissioner of Lobbying	5,326,875.00
PROGRAM 6	
French Language Commissioner	2,078,100.00
PROGRAM 7	
Commissioner for Children's Well-Being and Rights	10,386,750.00
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	81,628,300.00

RELATIONS INTERNATIONALES ET FRANCOPHONIE

PROGRAM 1

Management and Administration	14,849,100.00
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PROGRAM 2

International Affairs	80,645,425.00
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PROGRAM 3

Relations with English-speaking Quebecers and the Fight Against Racism	4,745,650.00
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	100,240,175.00
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RESSOURCES NATURELLES ET FORÊTS

PROGRAM 1

Management of Natural
and Forest Resources

272,522,475.00

272,522,475.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

Coordination Functions	223,403,625.00
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PROGRAM 2

Services to the Public	30,095,595,600.00
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PROGRAM 3

Office des personnes handicapées du Québec	11,745,900.00
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PROGRAM 5

Status of Seniors	45,369,750.00
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PROGRAM 7

Status of Women	27,445,575.00
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	30,403,560,450.00

SÉCURITÉ PUBLIQUE

PROGRAM 1	
Management and Administration	105,265,575.00
PROGRAM 2	
Services of the Sûreté du Québec	432,603,750.00
PROGRAM 3	
Management of the Correctional System	389,138,875.00
PROGRAM 4	
Policing, Security Services and Forensic Science	204,487,025.00
PROGRAM 5	
Public Safety and Fire Prevention	57,833,225.00
PROGRAM 6	
Public Safety Bodies	65,051,400.00
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	1,254,379,850.00

TOURISME

PROGRAM 1

Management, Administration and Program Management	7,948,725.00
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PROGRAM 2

Tourism Development	47,261,860.00
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PROGRAM 3

Bodies Reporting to the Minister	25,999,050.00
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	81,209,635.00

TRANSPORTS ET MOBILITÉ DURABLE

PROGRAM 1

Infrastructures and Transportation Systems	2,161,173,075.00
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PROGRAM 2

Administration and Corporate Services	51,244,950.00
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	2,212,418,025.00

TRAVAIL

PROGRAM 1

Labour

17,966,000.00

17,966,000.00

81,686,460,965.00

SCHEDULE 2

SPECIAL FUNDS

AFFAIRES MUNICIPALES ET HABITATION

CAPITALE-NATIONALE REGION
FUND

Expenditure Forecast	18,750,000.00
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REGIONS AND RURALITY FUND

Expenditure Forecast	<u>214,754,775.00</u>
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SUBTOTAL

Expenditure Forecast	233,504,775.00
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CULTURE ET COMMUNICATIONS

AVENIR MÉCÉNAT CULTURE FUND

Expenditure Forecast	4,575,000.00
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QUÉBEC CULTURAL HERITAGE
FUND

Expenditure Forecast	<u>37,274,475.00</u>
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SUBTOTAL

Expenditure Forecast	41,849,475.00
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CYBERSÉCURITÉ ET NUMÉRIQUE

CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

Expenditure Forecast	539,518,950.00
Investment Forecast	99,813,675.00
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SUBTOTALS

Expenditure Forecast	539,518,950.00
Investment Forecast	99,813,675.00

ÉCONOMIE, INNOVATION ET ÉNERGIE

NATURAL RESOURCES AND ENERGY CAPITAL FUND

Expenditure Forecast	3,527,250.00
Investment Forecast	160,125,000.00

NATURAL RESOURCES FUND

Expenditure Forecast	11,947,200.00
Investment Forecast	54,975.00

ECONOMIC DEVELOPMENT FUND

Expenditure Forecast	932,173,500.00
Investment Forecast	1,447,911,000.00

QUÉBEC ENTERPRISE GROWTH FUND

Expenditure Forecast	66,000.00
Investment Forecast	24,118,500.00

SUBTOTALS

Expenditure Forecast	947,713,950.00
Investment Forecast	1,632,209,475.00

ÉDUCATION

SPORTS AND PHYSICAL ACTIVITY
DEVELOPMENT FUND

Expenditure Forecast	<u>125,020,725.00</u>
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SUBTOTAL

Expenditure Forecast	125,020,725.00
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EMPLOI ET SOLIDARITÉ SOCIALE

ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION

Expenditure Forecast	40,064,900.00
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LABOUR MARKET DEVELOPMENT FUND

Expenditure Forecast	948,214,750.00
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GOODS AND SERVICES FUND

Expenditure Forecast	173,980,350.00
Investment Forecast	3,315,225.00

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

Expenditure Forecast	13,651,200.00
Investment Forecast	13,766,700.00

QUÉBEC FUND FOR SOCIAL INITIATIVES

Expenditure Forecast	<u>26,570,800.00</u>
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SUBTOTALS

Expenditure Forecast	1,202,482,000.00
Investment Forecast	17,081,925.00

ENSEIGNEMENT SUPÉRIEUR

UNIVERSITY EXCELLENCE
AND PERFORMANCE FUND

Expenditure Forecast	<u>18,750,000.00</u>
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SUBTOTAL

Expenditure Forecast	18,750,000.00
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ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUES, FAUNE ET PARCS

BLUE FUND

Expenditure Forecast	83,438,100.00
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ELECTRIFICATION
AND CLIMATE CHANGE FUND

Expenditure Forecast	2,454,654,000.00
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FUND FOR THE PROTECTION
OF THE ENVIRONMENT
AND THE WATERS
IN THE DOMAIN OF THE STATE

Expenditure Forecast	256,855,350.00
Investment Forecast	375,000.00
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SUBTOTALS

Expenditure Forecast	2,794,947,450.00
Investment Forecast	375,000.00

FAMILLE

EDUCATIONAL CHILDCARE
SERVICES FUND

Expenditure Forecast	<u>3,164,169,850.00</u>
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SUBTOTAL

Expenditure Forecast	3,164,169,850.00
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FINANCES

FINANCING FUND

Expenditure Forecast	2,454,450.00
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SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

Expenditure Forecast	165,000,000.00
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FUND TO COMBAT ADDICTION

Expenditure Forecast	219,492,450.00
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IFC MONTRÉAL FUND

Expenditure Forecast	14.00
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NORTHERN PLAN FUND

Expenditure Forecast	110,475,750.00
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FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL

Expenditure Forecast	3,283,425.00
Investment Forecast	3,750.00

TAX ADMINISTRATION FUND

Expenditure Forecast	<u>1,032,880,125.00</u>
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SUBTOTALS

Expenditure Forecast	1,533,586,214.00
Investment Forecast	3,750.00

JUSTICE

ACCESS TO JUSTICE FUND

Expenditure Forecast	36,690,675.00
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FUND DEDICATED TO ASSISTANCE FOR PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES

Expenditure Forecast	18,357,550.00
Investment Forecast	808,725.00

REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE

Expenditure Forecast	36,747,000.00
Investment Forecast	2,000,625.00

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

Expenditure Forecast	50,198,550.00
Investment Forecast	513,300.00

SUBTOTALS

Expenditure Forecast	141,993,775.00
Investment Forecast	3,322,650.00

RESSOURCES NATURELLES ET FORÊTS

NATURAL RESOURCES FUND

Expenditure Forecast	566,609,575.00
Investment Forecast	22,077,775.00

TERRITORIAL INFORMATION FUND

Expenditure Forecast	147,369,825.00
Investment Forecast	41,300,625.00

SUBTOTALS

Expenditure Forecast	713,979,400.00
Investment Forecast	63,378,400.00

SANTÉ ET SERVICES SOCIAUX

CANNABIS PREVENTION
AND RESEARCH FUND

Expenditure Forecast	<u>101,235,000.00</u>
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SUBTOTAL

Expenditure Forecast	101,235,000.00
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SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND

Expenditure Forecast	659,166,975.00
Investment Forecast	21,042,450.00

SUBTOTALS

Expenditure Forecast	659,166,975.00
Investment Forecast	21,042,450.00

TOURISME

TOURISM PARTNERSHIP FUND

Expenditure Forecast	263,631,425.00
Investment Forecast	433,725.00
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SUBTOTALS

Expenditure Forecast	263,631,425.00
Investment Forecast	433,725.00

TRANSPORTS ET MOBILITÉ DURABLE

AIR SERVICE FUND

Expenditure Forecast	97,513,575.00
Investment Forecast	25,731,075.00

ROLLING STOCK MANAGEMENT FUND

Expenditure Forecast	153,931,575.00
Investment Forecast	93,156,375.00

HIGHWAY SAFETY FUND

Expenditure Forecast	80,232,150.00
Investment Forecast	22,504,725.00

LAND TRANSPORTATION NETWORK FUND

Expenditure Forecast	5,073,439,050.00
Investment Forecast	2,845,022,775.00

SUBTOTALS

Expenditure Forecast	5,405,116,350.00
Investment Forecast	2,986,414,950.00

TRAVAIL

ADMINISTRATIVE LABOUR
TRIBUNAL FUND

Expenditure Forecast	86,427,300.00
Investment Forecast	<u>2,996,775.00</u>

SUBTOTALS

Expenditure Forecast	86,427,300.00
Investment Forecast	<u>2,996,775.00</u>

TOTALS

Expenditure Forecast	17,973,093,614.00
Investment Forecast	<u>4,827,072,775.00</u>

SCHEDULE 3

EXCESS SPECIAL FUND EXPENDITURES AND INVESTMENTS
FOR THE 2024–2025 FISCAL YEAR

CULTURE ET COMMUNICATIONS

AVENIR MÉCÉNAT CULTURE FUND

Expenditure excess	<u>372,500.00</u>
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SUBTOTAL

Expenditure excess	372,500.00
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CYBERSÉCURITÉ ET NUMÉRIQUE

CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

Expenditure excess	52,562,000.00
Investment excess	16,240,100.00
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SUBTOTALS

Expenditure excess	52,562,000.00
Investment excess	16,240,100.00

ÉCONOMIE, INNOVATION ET ÉNERGIE

NATURAL RESOURCES
AND ENERGY CAPITAL FUND

Expenditure excess 4,371,700.00

ECONOMIC DEVELOPMENT FUND

Expenditure excess 463,085,000.00

QUÉBEC ENTERPRISE
GROWTH FUND

Expenditure excess 342,800.00

SUBTOTAL

Expenditure excess 467,799,500.00

EMPLOI ET SOLIDARITÉ SOCIALE

GOODS AND SERVICES FUND

Expenditure excess	860,900.00
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INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE

Investment excess	1,221,800.00
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QUÉBEC FUND FOR SOCIAL INITIATIVES

Expenditure excess	<u>16,531,900.00</u>
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SUBTOTALS

Expenditure excess	17,392,800.00
Investment excess	1,221,800.00

FAMILLE

EDUCATIONAL CHILDCARE
SERVICES FUND

Expenditure excess	<u>457,269,800.00</u>
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SUBTOTAL

Expenditure excess	457,269,800.00
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FINANCES

SPECIAL CONTRACTS
AND FINANCIAL ASSISTANCE
FOR INVESTMENT FUND

Expenditure excess 13,236,500.00

FUND TO COMBAT ADDICTION

Expenditure excess 2,152,900.00

TAX ADMINISTRATION
FUND

Expenditure excess 46,470,000.00

SUBTOTAL

Expenditure excess 61,859,400.00

JUSTICE

FUND DEDICATED TO ASSISTANCE FOR PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES

Expenditure excess	6,480,300.00
Investment excess	362,700.00

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

Expenditure excess	4,582,500.00
Investment excess	25,700.00

SUBTOTALS

Expenditure excess	11,062,800.00
Investment excess	388,400.00

SANTÉ ET SERVICES SOCIAUX

HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND

Expenditure excess	49,919,500.00
Investment excess	1,273,600.00
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SUBTOTALS

Expenditure excess	49,919,500.00
Investment excess	1,273,600.00

SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND

Expenditure excess	50,959,500.00
Investment excess	13,142,400.00
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SUBTOTALS

Expenditure excess	50,959,500.00
Investment excess	13,142,400.00

TRANSPORTS ET MOBILITÉ DURABLE

AIR SERVICE FUND

Expenditure excess	4,064,500.00
Investment excess	7,915,800.00

LAND TRANSPORTATION NETWORK FUND

Expenditure excess	827,962,800.00
Investment excess	742,432,800.00

SUBTOTALS

Expenditure excess	832,027,300.00
Investment excess	750,348,600.00

TOTALS

Expenditure excess	2,001,225,100.00
Investment excess	782,614,900.00

