# PUBLIC ACCOUNTS 2025-2026

**VOLUME 2**

Financial Information on the Consolidated Revenue Fund: General Fund and Special Funds

Bâtir l'avenir

Québec

# PUBLIC ACCOUNTS 2025-2026

**VOLUME 2**

Financial Information on the Consolidated Revenue Fund: General Fund and Special Funds

**Fiscal year ended March 31, 2026**

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## Part B: Special funds



**Information on special funds' revenues, expenditures and investments by portfolio**

# Foreword

Volume 2 of the Public Accounts is prepared by the Comptroller of Finance for the Minister of Finance pursuant to the provisions of section 86 of the *Financial Administration Act* (CQLR, chapter A-6.001). It presents financial information on the Consolidated Revenue Fund, which comprises a general fund and special funds. Its main purpose is to report on the use of appropriations allocated to departments and budget-funded bodies and on the expenditure and investment of special funds by comparing them to the amounts approved by Parliament, which are recorded in the expenditure budget[1].

This volume is divided into two parts.

- Part A presents the revenues of departments and budget-funded bodies, their authorized appropriations, the expenditures, the investments and other costs charged against these appropriations, and the financial operations of the specified purpose accounts they administer.
- Part B presents the revenues of the special funds, their approved/actual expenditures and their approved/actual investments.

The part concerning the general fund and the special funds reports on their financial operations in accordance with the accounting policies adopted by the Conseil du trésor. These are described in the notes to the government's consolidated financial statements that Volume 1 presents, and in the Directive sur les conventions comptables du gouvernement, adopted by the Conseil du trésor.

## Part A: General fund

This part reports on the operations of entities whose revenue is paid into the general fund or the Health Services Fund or entities which operate with funding allocated to them by the Parliament of Québec, namely:

- the National Assembly;
- persons appointed by the National Assembly;
- departments and budget-funded bodies.

Part A also reports on general fund revenue linked to the application or administration of any legislation for which the Minister of Revenue is responsible. These revenues are managed by the Agence du revenu du Québec and presented in the Finances portfolio, since the Minister of Finance holds the title of Minister of Revenue.

For the purposes of this part:

- revenue administered by the Agence du revenu du Québec is reduced by the related doubtful accounts in keeping with section 69 of the *Act respecting the Agence du revenu du Québec* (CQLR, chapter A-7.003);

[1] Comparative financial data corresponds to that published in Volume 2 of the *Public Accounts 2024-2025*, unless otherwise indicated.

## Foreword (cont'd)

- revenue from income and property taxes are reduced by the refundable tax credits stipulated in the *Taxation Act* (CQLR, chapter I-3). These credits are transfers financed by the tax system, that is, financial benefits granted to taxpayers other than a reduction in the taxes they would otherwise have to pay to the government;
- restructurings between two general fund bodies that took place during the fiscal year are not reflected in order to comply with the budgetary structure in force at the time the appropriations were authorized by Parliament. The impact of these restructurings is recorded in the opening balance of the accumulated deficit in the fiscal year in which the budgetary structure is modified.

Part A presents:

- the report of excess expenditures, investments and other costs of the general fund over the authorized appropriations;
- the summary of appropriations;
- the summary of revenues and expenditures[1];
- the detail of revenues, authorized appropriations, expenditures, investments and other costs for each portfolio[1], more specifically:
  - revenues, presented by category,
  - appropriations, expenditures and investments, presented by program,
  - authorized appropriations, expenditures and other costs, presented by program, program element and supercategory,
  - change in initial appropriations, presented by program,
  - transfer expenditures, presented by program, as well as a breakdown by beneficiary and expenditure category,
  - transfer expenditures to a special fund, presented by expenditure category;
- revenue and expenditure of specified purpose accounts administered by the National Assembly as well as by departments and budget-funded bodies.

[1] Revenues and expenditures exclude transactions relating to specified purpose accounts, which are presented separately.

## Foreword (cont'd)

### Part B: Special funds

This part reports on the operations of special funds by portfolio. It presents:

- the report of special funds' excess expenditures and investments over approved amounts;
- the detail of revenues, expenditures, excess amounts to be approved, cumulative surpluses (deficits) related to activities at the beginning and at the end of the year, investments as well as budget of special funds.

### Approvals

When expenditures and investments made by the general fund and special funds exceed the amounts approved by Parliament under appropriation acts or other specific acts, they result in a surplus. For the general fund, this surplus must be charged against the appropriations allocated for the following fiscal year, and for special funds, it must be approved. However, certain expenditures and certain investments made by the general fund and special funds are not subject to parliamentary approval.

#### Expenditures et investments not subject to appropriations – General Fund

The main expenditures and investments that do not require appropriations are:

- amortization expenditure on assets;
- expenditure related to the use of inventory and of prepaid expenses;
- expenditure related to restructuring operations;
- negative debt service expenditure[1] in the Finance portfolio when investment income from funds set aside to cover future employee benefit payments exceeds interest expenditure related to the obligations arising from those benefit payments;
- negative expenditure and acquisitions of assets[1] resulting from downward changes to accounts payable, accrued expenses and others provisions recognized in a prior year.

[1] To avoid creating budget availability, these expenditure and acquisitions of assets are presented in expenditures and investments not subject to appropriations.

# Foreword (cont'd)

## Expenditures and investments not subject to approval – Special Funds

The following expenditures and investments do not require annual approval:

- expenditure related to the proportionate share of interest in partnerships in the Natural Resources and Energy Capital Fund and the Economic Development Fund;
- investments of the Generations Fund (section 8 of the Act to reduce the debt and establish the Generations Fund [CQLR, chapter R-2.2.0.1]) and those made in accordance with section 15 of the Financial Administration Act;
- debt service and investments of the Financing Fund referred to in section 34 of the Act respecting the Ministère des Finances [RLRQ, chapter M-24.01];
- expenditure financed by the contribution for public transportation from motorists from the Land Transportation Network Fund (section 88.5 of the Transport Act [CQLR, chapter T-12]).
- negative expenditure and acquisitions of assets[1] resulting from downward changes to accounts payable and accrued expenses recognized in a prior year.

## Accounting change – Transfer payments

The government has changed the application of the accounting standard respecting transfer payments during the fiscal year ended March 31, 2021. Since that date, transfer expenditure for public infrastructure are recorded at the pace of eligible work carried out by the recipients of these transfers. Subsidized infrastructure has been recorded in the Contingency Fund. The integration of this accounting change into the usual parliamentary authorization process began in 2022-2023 and ended in 2025- 2026. Transfer expenditures are presented in the relevant programs of the departments

Moreover, revisions to expenditures and investments incurred not later than March 31, 2022 are already approved under sections 141 and 142 of *An Act to amend various legislative provisions mainly with respect to the financial sector* (S.Q. 2021, c. 34).

## Asset retirement obligations

On April 1, 2022, the government adopted accounting standard PS 3280, Asset Retirement Obligations, of the *CPA Canada Public Sector Accounting Handbook*. Under this standard, a liability must now be recognized as soon as the government acquires or constructs an asset for which it has a legal obligation to incur costs to permanently retire it. Upon initial recognition of the liability, an equivalent asset is recognized. This asset is then amortized over the useful life of the asset affected by the asset retirement obligation. Previously, these costs were recognized in the year in which the assets were retired.

[1] To avoid creating budget availability, these expenditure and acquisitions of assets are presented in expenditures and investments not subject to approval.

## Foreword (cont'd)

For 2025-2026, the expenditures and investments of the departments and budget-funded bodies related to the asset retirement predating April 1, 2022 are covered by the permanent appropriations granted pursuant to the provisions of the *Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures* (S.Q.2023, c. 2).

The necessary approvals for the excess expenditures and investments stemming from revisions of the asset retirement obligations predating April 1, 2022 and for the accretion and indexation expenditures have been granted pursuant to provisions of this same Act.

### Rounding

The amounts indicated in the tables have been rounded to thousands of dollars. As a result, the sum of the amounts shown may not correspond to the totals.

## Portfolio structure

Financial data for 2025-2026 is presented according to the portfolio structure established in the 2025-2026 Expenditure Budget, i.e., before the September 2025 cabinet shuffle. Thus, transfers of responsibilities within the general fund and special funds, as well as changes in portfolio names, are not reflected in each of the portfolios[1].

### General fund

| Portfolios as per the 2025-2026 Expenditure Budget | Transfers of responsibilities not reflected in this volume |
|---|---|
| Conseil du trésor et Administration gouvernementale[2] | Transfer of responsibility regarding the Capitale-Nationale region and the Commission de la capitale nationale du Québec to the Affaires municipales et Habitation portfolio[3] |
| Conseil exécutif | Transfer of responsibility regarding the fight against racism to the Relations internationales et Francophonie portfolio |
| Culture et Communications | Transfer of responsibility regarding youth to the Économie, Innovation et Énergie portfolio |
| Finances | Transfer of responsibility regarding relations with English-speaking Quebecers to the Relations internationales et Francophonie portfolio |
| Relations internationales et Francophonie | Transfer of responsibility regarding the Status of Women and the Conseil du statut de la femme to the Santé et Services sociaux portfolio |

1 The transfers of responsibilities resulting from the September 2025 cabinet shuffle are reflected in the portfolio expenditures in the Québec government's consolidated financial statements (Volume 1 of the Public Accounts), in accordance with public sector accounting standards.

2 This portfolio was renamed Conseil du trésor, Administration gouvernementale et Efficacité de l'État.

3 Responsibilities regarding the Capitale-Nationale Region and the Commission de la capitale nationale du Québec, as well as the Capitale-Nationale Region Fund, were transferred to the Ressources naturelles et Forêts portfolio in September 2025, then to the Affaires municipales et Habitation portfolio in December 2025.

## Portfolio structure (cont'd)

**Reconciliation of general fund expenditures by portfolio**
**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditures before transfers of responsabilities (volume 2) | Impact of transfers of responsabilities | Expenditures after transfers of responsabilities |
|---|---|---|---|
| Nationale Assembly | 196 224 | | 196 224 |
| Persons Appointed by the National Assembly | 164 979 | | 164 979 |
| Affaires municipales et Habitation | 4 918 982 | 76 543 | 4 995 524 |
| Agriculture, Pêcheries et Alimentation | 1 273 296 | | 1 273 296 |
| Conseil du trésor et Administration gouvernementale(1) | 2 098 354 | (76 543) | 2 021 811 |
| Conseil exécutif | 615 651 | (271) | 615 381 |
| Culture et Communications | 1 480 450 | (68 408) | 1 412 043 |
| Cybersécurité et Numérique | 291 026 | | 291 026 |
| Économie, Innovation et Énergie | 2 079 613 | 68 408 | 2 148 021 |
| Éducation | 22 938 458 | | 22 938 458 |
| Emploi et Solidarité sociale | 5 429 538 | | 5 429 538 |
| Enseignement supérieur | 9 947 901 | | 9 947 901 |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 568 508 | | 568 508 |
| Famille | 4 739 758 | | 4 739 758 |
| Finances | 7 316 286 | (15 859) | 7 300 427 |
| Immigration, Francisation et Intégration | 585 531 | | 585 531 |
| Justice | 2 337 584 | | 2 337 584 |
| Langue française | 82 187 | | 82 187 |
| Relations internationales et Francophonie | 177 409 | (16 752) | 160 657 |
| Ressources naturelles et Forêts | 692 106 | | 692 106 |
| Santé et Services sociaux | 61 477 052 | 32 882 | 61 509 934 |
| Sécurité publique | 2 807 297 | | 2 807 297 |
| Tourisme | 461 367 | | 461 367 |
| Transports et Mobilité durable | 5 011 803 | | 5 011 803 |
| Travail | 40 327 | | 40 327 |
| | **137 731 687** | **—** | **137 731 687** |

(1) This portfolio was renamed Conseil du trésor, Administration gouvernementale et Efficacité de l'État.

## Portfolio structure (cont'd)

### Special funds

| Portfolios as per the 2025-2026 Expenditure Budget | Transfer of responsibility not reflected in this volume |
|---|---|
| Conseil du trésor et Administration gouvernementale[1] | Transfer of the Capitale-Nationale Region Fund to the Affaires municipales et Habitation portfolio |

**Reconciliation of special fund expenditures by portfolio**
**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditures before transfer of responsibility (volume 2) | Impact of transfer of responsibility | Expenditures after transfer of responsibility |
|---|---|---|---|
| Affaires municipales et Habitation | 221 918 | 25 000 | 246 918 |
| Conseil du trésor et Administration gouvernementale(1) | 25 000 | (25 000) | — |
| Culture et Communications | 31 207 | | 31 207 |
| Cybersécurité et Numérique | 696 534 | | 696 534 |
| Économie, Innovation et Énergie | 1 400 862 | | 1 400 862 |
| Éducation | 171 185 | | 171 185 |
| Emploi et Solidarité sociale | 1 472 910 | | 1 472 910 |
| Enseignement supérieur | 25 000 | | 25 000 |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 1 582 405 | | 1 582 405 |
| Famille | 4 367 864 | | 4 367 864 |
| Finances | 4 779 236 | | 4 779 236 |
| Justice | 203 434 | | 203 434 |
| Ressources naturelles et Forêts | 883 549 | | 883 549 |
| Santé et Services sociaux | 116 302 | | 116 302 |
| Sécurité publique | 910 341 | | 910 341 |
| Tourisme | 352 417 | | 352 417 |
| Transports et Mobilité durable | 8 777 941 | | 8 777 941 |
| Travail | 102 254 | | 102 254 |
| | **26 120 359** | **—** | **26 120 359** |

(1) This portfolio was renamed Conseil du trésor, Administration gouvernementale et Efficacité de l'État.

[1] This portfolio was renamed Conseil du trésor, Administration gouvernementale et Efficacité de l'État.

Part

A

# GENERAL FUND

## Report of excess expenditures, investments and other costs of the general fund over authorized appropriations

**Fiscal year ended March 31, 2026**

By adopting annual and permanent appropriations, Parliament authorizes the government to make expenditures, acquire fixed assets, make loans, investments and advances, and assume other costs, out of the general fund.

All programs of the National Assembly, persons designated by the National Assembly or other portfolios, comprise annual appropriations and/or permanent appropriations. Authorization to incur expenditures, investments and other costs using permanent appropriations is not restricted to the amount provided for in the expenditure budget. Annual appropriations that are unexpended at fiscal year-end lapse unless the government authorizes their deferral under section 45 of the *Public Administration Act*. Excess expenditures, investments and other costs over the allocated appropriations must be entered in the accounts for the year and paid out of the following year's appropriations pursuant to section 25 of the *Financial Administration Act* (CQLR, chapter A-6.001). Where applicable, a report on the excess must be included in the Public Accounts pursuant to section 86 of the *Financial Administration Act*.

The statement of use of appropriations for the fiscal year ended March 31, 2026 shows that there were no expenditures, investments and other costs in excess of the appropriations. The appropriations were sufficient to cover the expenditures, investments and other costs incurred.

On behalf of the Gouvernement du Québec,

Original signed

Christyne Tremblay
Deputy Minister of Finance

Original signed

Lucie Pageau, CPA
Assistant Deputy Minister and
Comptroller of Finance

Québec, July 17, 2026

# SUMMARY
# OF APPROPRIATIONS

## Statement of use of appropriations

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation (table1) | Minus: Expended appropriation (table 2) | Minus: Other ruling linked to committing appropriations | | | Excess |
|---|---|---|---|---|---|---|
| | | | Suspension of right to commit | Carry-over | Lapsed | |
| National Assembly | 211 520 | 211 520 | | | | |
| Persons Appointed by the National Assembly | 180 335 | 168 261 | | | 12 074 | |
| Affaires municipales et Habitation | 4 930 086 | 4 930 086 | | | | |
| Agriculture, Pêcheries et Alimentation | 1 295 343 | 1 279 484 | 4 743 | | 11 115 | |
| Conseil du trésor et Administration gouvernementale | 6 458 239 | 2 097 432 | | | 4 360 807 | |
| Conseil exécutif | 618 635 | 617 909 | | | 726 | |
| Culture et Communications | 1 486 923 | 1 486 923 | | | | |
| Cybersécurité et Numérique | 327 215 | 296 117 | 31 097 | | | |
| Économie, Innovation et Énergie | 2 137 116 | 2 129 984 | 181 | | 6 951 | |
| Éducation | 22 988 887 | 22 988 875 | | | 12 | |
| Emploi et Solidarité sociale | 5 429 816 | 5 429 816 | | | | |
| Enseignement supérieur | 10 094 896 | 10 094 763 | | | 133 | |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 587 451 | 578 361 | | | 9 090 | |
| Famille | 4 759 500 | 4 759 500 | | | | |
| Finances | 7 707 209 | 7 704 260 | 2 947 | | 2 | |
| Immigration, Francisation et Intégration | 612 601 | 588 978 | 10 743 | | 12 880 | |
| Justice | 2 347 566 | 2 347 563 | | | 3 | |
| Langue française | 83 510 | 83 510 | | | | |
| Relations internationales et Francophonie | 180 540 | 180 534 | | | 6 | |
| Ressources naturelles et Forêts | 692 453 | 692 453 | | | | |
| Santé et Services sociaux | 61 758 838 | 61 721 325 | | | 37 513 | |
| Sécurité publique | 2 819 917 | 2 819 917 | | | | |
| Tourisme | 461 367 | 461 367 | | | | |
| Transports et Mobilité durable | 5 278 908 | 5 278 908 | | | | |
| Travail | 51 570 | 40 986 | 4 133 | | 6 451 | |
| | **143 500 441** | **138 988 835** | **53 843** | **-** | **4 457 762** | **-** |
| Annual | 112 682 269 | 108 170 664 | 53 843 | | 4 457 762 | |
| Permanent | 30 818 171 | 30 818 171 | | | | |
| | **143 500 441** | **138 988 835** | **53 843** | **-** | **4 457 762** | **-** |
| Expenditure | 138 867 912 | 138 355 760 | 50 243 | | 461 909 | |
| Investments: | | | | | | |
| Loans, investments, advances and other costs | 4 095 308 | 125 821 | | | 3 969 487 | |
| Other than information resource assets | 407 942 | 384 291 | 3 600 | | 20 051 | |
| Information resource assets | 129 279 | 122 964 | | | 6 315 | |
| | **143 500 441** | **138 988 835** | **53 843** | **-** | **4 457 762** | **-** |

## Table 1: Authorized appropriations

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | **Initial appropriation** (table 1.1) | **Supplementary appropriation** (table 1.2) | **Appropriation transfer** | **Adjustments to permanent appropriation** | **Total** |
|---|---|---|---|---|---|
| National Assembly | 209 685 | 5 842 | | (4 007) | **211 520** |
| Persons Appointed by the National Assembly | 176 349 | 72 | 8 264 | (4 350) | **180 335** |
| Affaires municipales et Habitation | 3 683 093 | 6 227 | 1 185 520 | 55 246 | **4 930 086** |
| Agriculture, Pêcheries et Alimentation | 1 280 596 | 13 642 | | 1 105 | **1 295 343** |
| Conseil du trésor et Administration gouvernementale | 22 231 337 | | (15 276 692) | (496 406) | **6 458 239** |
| Conseil exécutif | 571 699 | | 46 616 | 319 | **618 635** |
| Culture et Communications | 823 874 | | 647 802 | 15 246 | **1 486 923** |
| Cybersécurité et Numérique | 253 919 | | 73 296 | | **327 215** |
| Économie, Innovation et Énergie | 1 502 561 | | 635 971 | (1 415) | **2 137 116** |
| Éducation | 19 829 662 | | 3 341 287 | (182 062) | **22 988 887** |
| Emploi et Solidarité sociale | 5 205 475 | 7 250 | 140 500 | 76 592 | **5 429 816** |
| Enseignement supérieur | 9 051 833 | | 1 022 295 | 20 768 | **10 094 896** |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 571 026 | 16 615 | (162) | (29) | **587 451** |
| Famille | 4 083 342 | 30 026 | 646 052 | 81 | **4 759 500** |
| Finances | 7 060 327 | | (48 877) | 695 758 | **7 707 209** |
| Immigration, Francisation et Intégration | 811 149 | 14 035 | (212 583) | | **612 601** |
| Justice | 1 888 910 | 8 008 | 567 150 | (116 502) | **2 347 566** |
| Langue française | 81 464 | | 2 047 | | **83 510** |
| Relations internationales et Francophonie | 176 260 | | 4 035 | 246 | **180 540** |
| Ressources naturelles et Forêts | 498 509 | | 189 881 | 4 063 | **692 453** |
| Santé et Services sociaux | 57 033 171 | | 4 236 677 | 488 990 | **61 758 838** |
| Sécurité publique | 2 196 911 | 4 516 | 584 612 | 33 878 | **2 819 917** |
| Tourisme | 123 862 | | 326 216 | 11 289 | **461 367** |
| Transports et Mobilité durable | 3 406 854 | 3 311 | 1 868 728 | 16 | **5 278 908** |
| Travail | 40 205 | | 11 366 | (1) | **51 570** |
| | **142 792 072** | **109 545** | **-** | **598 824** | **143 500 441** |
| Annual | 112 611 545 | 70 724 | | | **112 682 269** |
| Permanent | 30 180 526 | 38 821 | | 598 824 | **30 818 171** |
| | **142 792 072** | **109 545** | **-** | **598 824** | **143 500 441** |
| Expenditure | 137 895 060 | 103 703 | 267 626 | 601 523 | **138 867 912** |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 4 148 922 | | (53 525) | (89) | **4 095 308** |
| Other than information resource assets | 592 663 | 6 211 | (188 966) | (1 966) | **407 942** |
| Information resource assets | 155 427 | (369) | (25 136) | (643) | **129 279** |
| | **142 792 072** | **109 545** | **-** | **598 824** | **143 500 441** |

## Table 1.1: Initial appropriations

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Annual | Permanent | Already voted | | Total |
|---|---|---|---|---|---|
| | | | Carry-over | Voted on over more than one year | |
| National Assembly | | 209 685 | | | **209 685** |
| Persons Appointed by the National Assembly | 91 408 | 84 941 | | | **176 349** |
| Affaires municipales et Habitation | 3 683 074 | 19 | | | **3 683 093** |
| Agriculture, Pêcheries et Alimentation | 1 280 587 | 10 | | | **1 280 596** |
| Conseil du trésor et Administration gouvernementale | 21 142 788 | 1 088 548 | | | **22 231 337** |
| Conseil exécutif | 568 710 | 2 989 | | | **571 699** |
| Culture et Communications | 823 864 | 10 | | | **823 874** |
| Cybersécurité et Numérique | 253 909 | 10 | | | **253 919** |
| Économie, Innovation et Énergie | 1 501 042 | 1 519 | | | **1 502 561** |
| Éducation | 18 230 677 | 1 598 985 | | | **19 829 662** |
| Emploi et Solidarité sociale | 5 199 955 | 5 519 | | | **5 205 475** |
| Enseignement supérieur | 8 778 133 | 273 700 | | | **9 051 833** |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 570 917 | 110 | | | **571 026** |
| Famille | 4 083 132 | 210 | | | **4 083 342** |
| Finances | 198 325 | 6 862 002 | | | **7 060 327** |
| Immigration, Francisation et Intégration | 811 149 | | | | **811 149** |
| Justice | 1 066 183 | 822 727 | | | **1 888 910** |
| Langue française | 81 464 | | | | **81 464** |
| Relations internationales et Francophonie | 176 150 | 110 | | | **176 260** |
| Ressources naturelles et Forêts | 498 480 | 30 | | | **498 509** |
| Santé et Services sociaux | 37 851 536 | 19 181 636 | | | **57 033 171** |
| Sécurité publique | 2 149 196 | 47 714 | | | **2 196 911** |
| Tourisme | 123 853 | 10 | | | **123 862** |
| Transports et Mobilité durable | 3 406 819 | 35 | | | **3 406 854** |
| Travail | 40 195 | 10 | | | **40 205** |
| | **112 611 545** (1) | **30 180 526** | **-** | **-** | **142 792 072** |
| Expenditure | 107 740 769 | 30 154 291 | | | **137 895 060** |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 4 148 812 | 110 | | | **4 148 922** |
| Other than information resource assets | 581 302 | 11 361 | | | **592 663** |
| Information resource assets | 140 663 | 14 765 | | | **155 427** |
| | **112 611 545** | **30 180 526** | **-** | **-** | **142 792 072** |

| (1) The annual appropriations were authorized under the following legislation: | In thousands of dollars |
|---|---|
| Appropriation Act No 1, 2025-2026 (S.Q. 2025, c. 6) | 32 193 495 |
| Appropriation Act No 2, 2025-2026 (S.Q. 2025, c. 11) | 80 418 050 |
| | **112 611 545** |

## Table 1.2: Supplementary appropriations

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | Total |
|---|---|---|---|---|
| National Assembly | | | 5 842 | **5 842** |
| Persons Appointed by the National Assembly | | | 72 | **72** |
| Affaires municipales et Habitation | 6 227 | | | **6 227** |
| Agriculture, Pêcheries et Alimentation | 13 642 | | | **13 642** |
| Conseil du trésor et Administration gouvernementale | | | | |
| Conseil exécutif | | | | |
| Culture et Communications | | | | |
| Cybersécurité et Numérique | | | | |
| Économie, Innovation et Énergie | | | | |
| Éducation | | | | |
| Emploi et Solidarité sociale | 7 250 | | | **7 250** |
| Enseignement supérieur | | | | |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 16 615 | | | **16 615** |
| Famille | | | 30 026 | **30 026** |
| Finances | | | | |
| Immigration, Francisation et Intégration | 14 035 | | | **14 035** |
| Justice | 8 008 | | | **8 008** |
| Langue française | | | | |
| Relations internationales et Francophonie | | | | |
| Ressources naturelles et Forêts | | | | |
| Santé et Services sociaux | | | | |
| Sécurité publique | 1 636 | | 2 881 | **4 516** |
| Tourisme | | | | |
| Transports et Mobilité durable | 3 311 | | | **3 311** |
| Travail | | | | |
| | **70 724** | **-** | **38 821** | **109 545** |
| Annual | 70 724 | | | **70 724** |
| Permanent | | | 38 821 | **38 821** |
| | **70 724** | **-** | **38 821** | **109 545** |
| Expenditure | 70 724 | | 32 979 | **103 703** |
| Investments: | | | | |
| Loans, investments, advances and other costs | | | | |
| Other than information resource assets | | | 6 211 | **6 211** |
| Information resource assets | | | (369) | **(369)** |
| | **70 724** | **-** | **38 821** | **109 545** |

## Table 2: Expended appropriations

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditure | Investments | | | Total |
|---|---|---|---|---|---|
| | | Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | |
| National Assembly | 187 786 | 22 | 15 530 | 8 182 | **211 520** |
| Persons Appointed by the National Assembly | 160 601 | | 250 | 7 410 | **168 261** |
| Affaires municipales et Habitation | 4 927 828 | | 448 | 1 810 | **4 930 086** |
| Agriculture, Pêcheries et Alimentation | 1 263 711 | | 10 483 | 5 290 | **1 279 484** |
| Conseil du trésor et Administration gouvernementale | 2 095 906 | | 422 | 1 104 | **2 097 432** |
| Conseil exécutif | 615 502 | | 438 | 1 970 | **617 909** |
| Culture et Communications | 1 482 743 | | 58 | 4 122 | **1 486 923** |
| Cybersécurité et Numérique | 295 582 | 1 | | 534 | **296 117** |
| Économie, Innovation et Énergie | 2 127 163 | 1 609 | 449 | 762 | **2 129 984** |
| Éducation | 22 980 261 | 2 | 4 065 | 4 547 | **22 988 875** |
| Emploi et Solidarité sociale | 5 429 816 | | | | **5 429 816** |
| Enseignement supérieur | 9 970 563 | 121 062 | | 3 138 | **10 094 763** |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 537 645 | 21 | 36 068 | 4 627 | **578 361** |
| Famille | 4 743 354 | | 102 | 16 044 | **4 759 500** |
| Finances | 7 701 627 | | 13 | 2 620 | **7 704 260** |
| Immigration, Francisation et Intégration | 578 343 | | | 10 635 | **588 978** |
| Justice | 2 326 384 | 1 | 706 | 20 471 | **2 347 563** |
| Langue française | 81 745 | | 2 | 1 763 | **83 510** |
| Relations internationales et Francophonie | 173 381 | 701 | 5 627 | 825 | **180 534** |
| Ressources naturelles et Forêts | 681 591 | | 8 274 | 2 588 | **692 453** |
| Santé et Services sociaux | 61 720 704 | | 82 | 538 | **61 721 325** |
| Sécurité publique | 2 779 751 | | 22 029 | 18 137 | **2 819 917** |
| Tourisme | 461 367 | | | | **461 367** |
| Transports et Mobilité durable | 4 991 895 | 2 401 | 279 245 | 5 368 | **5 278 908** |
| Travail | 40 509 | | | 478 | **40 986** |
| | **138 355 760** | **125 821** | **384 291** | **122 964** | **138 988 835** |
| Annual | 107 566 967 | 125 799 | 368 716 | 109 182 | **108 170 664** |
| Permanent | 30 788 792 | 22 | 15 575 | 13 782 | **30 818 171** |
| | **138 355 760** | **125 821** | **384 291** | **122 964** | **138 988 835** |

# SUMMARY OF REVENUES AND EXPENDITURES

## Portfolio revenue and expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Revenue | Expenditure |
|---|---|---|
| National Assembly | 21 | 196 224 |
| Persons Appointed by the National Assembly | 565 | 164 979 |
| Affaires municipales et Habitation | 51 474 | 4 918 982 |
| Agriculture, Pêcheries et Alimentation | 33 141 | 1 273 296 |
| Conseil du trésor et Administration gouvernementale | 252 | 2 098 354 |
| Conseil exécutif | 236 | 615 651 |
| Culture et Communications | 8 207 | 1 480 450 |
| Cybersécurité et Numérique | 2 039 | 291 026 |
| Économie, Innovation et Énergie | 47 090 | 2 079 613 |
| Éducation | 208 883 | 22 938 458 |
| Emploi et Solidarité sociale | 967 648 | 5 429 538 |
| Enseignement supérieur | 50 785 | 9 947 901 |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 158 263 | 568 508 |
| Famille | 31 845 | 4 739 758 |
| Finances | 41 060 296 | 7 316 286 |
| *Revenue entrusted to the Minister of Revenue* (1) | *80 010 675* | |
| Immigration, Francisation et Intégration | 913 766 | 585 531 |
| Justice | 288 690 | 2 337 584 |
| Langue française | 984 | 82 187 |
| Relations internationales et Francophonie | 455 | 177 409 |
| Ressources naturelles et Forêts | 30 138 | 692 106 |
| Santé et Services sociaux | 933 798 | 61 477 052 |
| Sécurité publique | 59 668 | 2 807 297 |
| Tourisme | | 461 367 |
| Transports et Mobilité durable | 74 985 | 5 011 803 |
| Travail | 7 | 40 327 |
| | **124 933 911** | **137 731 687** |

| | |
|---|---|
| Expenditure – Annual appropriations | 107 566 967 |
| Expenditure – Permanent appropriations | 30 788 792 |
| Expenditure not requiring appropriations | (624 072) |
| | **137 731 687** |

(1) The Minister of Finance also carries out the duties of the Minister of Revenue.

## Portfolio revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Income and property taxes | Consumption taxes | Duties, permits and fees |
|---|---|---|---|
| National Assembly | | | |
| Persons Appointed by the National Assembly | | | |
| Affaires municipales et Habitation | | | 8 827 |
| Agriculture, Pêcheries et Alimentation | | | 18 771 |
| Conseil du trésor et Administration gouvernementale | | | |
| Conseil exécutif | | | |
| Culture et Communications | | | 753 |
| Cybersécurité et Numérique | | | |
| Économie, Innovation et Énergie | | | 165 |
| Éducation | | | 21 |
| Emploi et Solidarité sociale | | | 42 354 |
| Enseignement supérieur | | | 16 |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | | | 43 786 |
| Famille | | | 30 413 |
| Finances | 11 445 682 | 45 224 | 6 |
| *Revenue entrusted to the Minister of Revenue* (1) | *48 002 315* | *29 480 071* | *1 178 797* |
| Immigration, Francisation et Intégration | | | 40 200 |
| Justice | | | 7 312 |
| Langue française | | | |
| Relations internationales et Francophonie | | | |
| Ressources naturelles et Forêts | | | 26 189 |
| Santé et Services sociaux | | | 11 |
| Sécurité publique | | | 26 570 |
| Tourisme | | | |
| Transports et Mobilité durable | | | 64 484 |
| Travail | | | |
| | **59 447 997** | **29 525 295** | **1 488 674** |

(1) The Minister of Finance also carries out the duties of the Minister of Revenue.

| Miscellaneous revenue | Revenue from government enterprises | Own-source revenue | Federal government transfers | 2026 | 2025 |
|---:|---:|---:|---:|---:|---:|
| 21 | | **21** | | **21** | 886 |
| 565 | | **565** | | **565** | 727 |
| 42 647 | | **51 474** | | **51 474** | 30 800 |
| 14 371 | | **33 141** | | **33 141** | 27 931 |
| 252 | | **252** | | **252** | 1 878 |
| 236 | | **236** | | **236** | 2 607 |
| 7 454 | | **8 207** | | **8 207** | 3 283 |
| 2 039 | | **2 039** | | **2 039** | 37 |
| 46 925 | | **47 090** | | **47 090** | 10 909 |
| 13 932 | | **13 952** | 194 931 | **208 883** | 329 550 |
| 180 526 | | **222 880** | 744 768 | **967 648** | 952 947 |
| 50 769 | | **50 785** | | **50 785** | 60 606 |
| 74 477 | | **118 263** | 40 000 | **158 263** | 75 695 |
| | | | | | |
| 1 433 | | **31 845** | | **31 845** | 29 776 |
| 534 115 | 4 203 292 | **16 228 319** | 24 831 977 | **41 060 296** | 42 454 456 |
| *1 349 492* | | ***80 010 675*** | | ***80 010 675*** | *74 528 908* |
| 6 231 | | **46 431** | 867 335 | **913 766** | 1 644 787 |
| 232 174 | | **239 486** | 49 203 | **288 690** | 268 315 |
| 984 | | **984** | | **984** | 627 |
| 455 | | **455** | | **455** | 1 312 |
| 3 950 | | **30 138** | | **30 138** | 18 399 |
| 771 496 | | **771 506** | 162 291 | **933 798** | 950 320 |
| 12 999 | | **39 568** | 20 100 | **59 668** | 81 300 |
| | | | | | |
| 10 501 | | **74 985** | | **74 985** | 64 208 |
| 7 | | **7** | | **7** | 138 |
| **3 358 048** | **4 203 292** | **98 023 305** | **26 910 606** | **124 933 911** | **121 540 402** |

## Portfolio expenditure by supercategory

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Remuneration | Operating | Doubtful accounts, other allowances and losses |
|---|---|---|---|
| National Assembly | 146 722 | 49 477 | |
| Persons Appointed by the National Assembly | 115 712 | 34 940 | |
| Affaires municipales et Habitation | 98 443 | 28 773 | |
| Agriculture, Pêcheries et Alimentation | 152 846 | 79 827 | 2 354 |
| Conseil du trésor et Administration gouvernementale | 1 691 273 | 178 172 | |
| Conseil exécutif | 152 283 | 22 512 | (114) |
| Culture et Communications | 47 353 | 31 204 | |
| Cybersécurité et Numérique | 54 637 | 34 782 | |
| Économie, Innovation et Énergie | 67 237 | 28 037 | 106 828 |
| Éducation | 141 351 | 235 291 | |
| Emploi et Solidarité sociale | 202 469 | 67 304 | 82 047 |
| Enseignement supérieur | 63 668 | 71 261 | 65 593 |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 267 987 | 149 811 | 73 |
| Famille | 147 268 | 113 316 | 198 |
| Finances | 66 311 | 44 833 | |
| Immigration, Francisation et Intégration | 223 696 | 127 311 | |
| Justice | 685 793 | 859 771 | 10 756 |
| Langue française | 50 194 | 16 039 | |
| Relations internationales et Francophonie | 97 909 | 29 437 | |
| Ressources naturelles et Forêts | 103 721 | 50 309 | (592) |
| Santé et Services sociaux | 119 794 | 124 621 | |
| Sécurité publique | 1 168 433 | 878 567 | 105 |
| Tourisme | | | |
| Transports et Mobilité durable | 160 069 | 595 120 | 41 |
| Travail | 10 910 | 8 621 | |
| | **6 036 077** | **3 859 334** | **267 290** |
| Expenditure – Annual appropriations | 5 112 408 | 3 480 654 | 164 190 |
| Expenditure – Permanent appropriations | 926 273 | 175 109 | 146 980 |
| Expenditure not requiring appropriations | (2 603) | 203 570 | (43 880) |
| | **6 036 077** | **3 859 334** | **267 290** |

| Transfer | Allocation to a special fund | Debt service | 2026 | 2025 |
|---|---|---|---|---|
| 26 | | | **196 224** | 190 045 |
| 14 327 | | | **164 979** | 150 390 |
| 4 523 598 | 268 168 | | **4 918 982** | 3 949 311 |
| 1 038 268 | | | **1 273 296** | 1 286 593 |
| 190 604 | 38 305 | | **2 098 354** | 2 288 079 |
| 440 970 | | | **615 651** | 715 513 |
| 1 372 189 | 26 334 | 3 370 | **1 480 450** | 1 319 326 |
| 43 870 | 157 737 | | **291 026** | 205 571 |
| 927 398 | 950 113 | | **2 079 613** | 2 362 133 |
| 22 476 425 | 85 392 | | **22 938 458** | 23 517 059 |
| 3 745 248 | 1 332 469 | | **5 429 538** | 5 421 055 |
| 9 722 380 | 25 000 | | **9 947 901** | 10 373 025 |
| 111 815 | 38 822 | | **568 508** | 561 257 |
| 112 169 | 4 366 808 | | **4 739 758** | 4 212 770 |
| 47 121 | 300 | 7 157 721 | **7 316 286** | 7 145 226 |
| 234 525 | | | **585 531** | 632 288 |
| 735 094 | 46 170 | | **2 337 584** | 2 167 426 |
| 15 953 | | | **82 187** | 78 350 |
| 46 815 | 3 248 | | **177 409** | 179 996 |
| 71 516 | 467 152 | | **692 106** | 723 345 |
| 61 232 638 | | | **61 477 052** | 60 751 814 |
| 307 456 | 452 736 | | **2 807 297** | 2 539 972 |
| 352 503 | 108 864 | | **461 367** | 532 131 |
| 594 818 | 3 661 755 | | **5 011 803** | 3 779 833 |
| 15 236 | 5 559 | | **40 327** | 49 220 |
| **108 372 961** | **12 034 934** | **7 161 091** | **137 731 687** | **135 131 730** |
| | | | | |
| 86 761 996 | 12 044 349 | 3 370 | **107 566 967** | 104 106 525 |
| 21 996 105 | 1 881 | 7 542 444 | **30 788 792** | 30 694 137 |
| (385 140) | (11 296) | (384 724) | **(624 072)** | 331 068 |
| **108 372 961** | **12 034 934** | **7 161 091** | **137 731 687** | **135 131 730** |

## Portfolio transfer expenditure by beneficiary and category

**Fiscal year ended March 31, 2026**
(thousands of  dollars)

### Beneficiary

| | Remuneration | Operating |
|---|---|---|
| Private-sector enterprises | | |
| Health and social services institutions | 27 205 541 | 14 766 840 |
| Educational institutions | 19 884 757 | 2 982 250 |
| Municipalities | | |
| Non-profit organizations | | |
| Government enterprises and bodies | 847 545 | 847 655 |
| Individuals | 9 626 327 | 322 948 |
| Beneficiaries non allocated (1) | | |
| | **57 564 170** | **18 919 693** |

**Breakdown:**

| | Remuneration | Operating |
|---|---|---|
| National Assembly | | |
| Persons Appointed by the National Assembly | | |
| Affaires municipales et Habitation | 30 440 | 79 713 |
| Agriculture, Pêcheries et Alimentation | 92 245 | 27 001 |
| Conseil du trésor et Administration gouvernementale | 26 179 | 125 123 |
| Conseil exécutif | | |
| Culture et Communications | 92 157 | 201 793 |
| Cybersécurité et Numérique | | |
| Économie, Innovation et Énergie | 7 751 | 2 623 |
| Éducation | 15 980 029 | 2 351 000 |
| Emploi et Solidarité sociale | 1 741 | 704 |
| Enseignement supérieur | 3 912 156 | 628 739 |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | | |
| Famille | | |
| Finances | 18 239 | 7 437 |
| Immigration, Francisation et Intégration | | |
| Justice | 106 875 | 21 416 |
| Langue française | | |
| Relations internationales et Francophonie | | |
| Ressources naturelles et Forêts | | 3 160 |
| Santé et Services sociaux | 37 197 755 | 15 295 616 |
| Sécurité publique | | |
| Tourisme | 16 928 | 26 190 |
| Transports et Mobilité durable | 78 708 | 149 179 |
| Travail | 2 968 | |
| | **57 564 170** | **18 919 693** |

(1) Beneficiaries non allocated relate to the adjustment of expenditures resulting from the change in application of the accounting standard for government transfers.

(2) Certain data have been reclassified to conform to the presentation adopted for 2025–2026.

| Capital | Interest | Support | 2026 | 2025[2] |
|---|---|---|---|---|
| 125 840 | 1 179 | 1 293 038 | **1 420 056** | 1 937 642 |
| 3 800 646 | 369 555 | 600 426 | **46 743 007** | 44 040 889 |
| 3 648 425 | 559 599 | 3 945 176 | **31 020 208** | 32 002 585 |
| 1 075 364 | 137 729 | 2 868 254 | **4 081 348** | 3 641 643 |
| 990 661 | 30 826 | 3 162 388 | **4 183 875** | 3 561 130 |
| 681 251 | 27 587 | 89 582 | **2 493 621** | 2 957 618 |
| 2 701 | 10 | 8 478 859 | **18 430 846** | 18 042 821 |
| | | | | 181 730 |
| **10 324 888** | **1 126 487** | **20 437 723** | **108 372 961** | **106 366 057** |

| | | | | |
|---|---|---|---|---|
| | | 26 | **26** | 31 |
| | | 14 327 | **14 327** | 12 678 |
| 1 537 187 | 126 894 | 2 749 365 | **4 523 598** | 3 538 560 |
| 83 692 | 47 | 835 283 | **1 038 268** | 1 047 402 |
| 7 884 | 721 | 30 697 | **190 604** | 214 644 |
| 39 221 | 2 501 | 399 248 | **440 970** | 520 308 |
| 512 312 | 53 825 | 512 102 | **1 372 189** | 1 212 274 |
| 25 799 | | 18 072 | **43 870** | 120 |
| 218 270 | 1 696 | 697 058 | **927 398** | 802 503 |
| 2 619 452 | 367 142 | 1 158 802 | **22 476 425** | 23 033 018 |
| 49 | | 3 742 754 | **3 745 248** | 3 742 986 |
| 958 392 | 191 405 | 4 031 689 | **9 722 380** | 10 150 402 |
| (256) | 620 | 111 450 | **111 815** | 104 701 |
| | | 112 169 | **112 169** | 100 756 |
| | | 21 445 | **47 121** | 49 423 |
| | | 234 525 | **234 525** | 282 116 |
| 5 186 | | 601 617 | **735 094** | 730 396 |
| | | 15 953 | **15 953** | 12 056 |
| | | 46 815 | **46 815** | 49 244 |
| 67 326 | 381 | 648 | **71 516** | 53 365 |
| 3 816 273 | 369 555 | 4 553 440 | **61 232 638** | 59 331 738 |
| 8 333 | | 299 123 | **307 456** | 428 152 |
| 303 727 | 5 658 | | **352 503** | 343 026 |
| 122 040 | 6 042 | 238 849 | **594 818** | 579 496 |
| | | 12 268 | **15 236** | 26 660 |
| **10 324 888** | **1 126 487** | **20 437 723** | **108 372 961** | **106 366 057** |

## Portfolio expenditure for allocation to a special fund by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Remuneration | Operating | Capital | Interest | Support | 2026 | 2025 |
|---|---|---|---|---|---|---|---|
| Affaires municipales et Habitation | | | | | 268 168 | **268 168** | 277 500 |
| Conseil du trésor et Administration gouvernementale | | 13 305 | | | 25 000 | **38 305** | 55 148 |
| Culture et Communications | | | 25 334 | | 1 000 | **26 334** | 22 168 |
| Cybersécurité et Numérique | 37 078 | 120 659 | | | | **157 737** | 136 761 |
| Économie, Innovation et Énergie | 2 599 | 731 048 | | | 216 466 | **950 113** | 959 876 |
| Éducation | | | 85 392 | | | **85 392** | 62 217 |
| Emploi et Solidarité sociale | 189 627 | 119 569 | 5 219 | 779 | 1 017 277 | **1 332 469** | 1 373 016 |
| Enseignement supérieur | | | | | 25 000 | **25 000** | 25 000 |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | | | | | 38 822 | **38 822** | 12 560 |
| Famille | | | 278 431 | 20 533 | 4 067 844 | **4 366 808** | 3 846 539 |
| Finances | | | | | 300 | **300** | 600 |
| Justice | 9 505 | 3 286 | 512 | | 32 867 | **46 170** | 51 154 |
| Relations internationales et Francophonie | 122 | 7 | | | 3 120 | **3 248** | 3 248 |
| Ressources naturelles et Forêts | 80 163 | 259 549 | | | 127 440 | **467 152** | 447 635 |
| Santé et Services sociaux | | | | | | | 594 361 |
| Sécurité publique | 355 874 | 86 369 | 10 378 | 115 | | **452 736** | 451 537 |
| Tourisme | 9 051 | 3 351 | 16 044 | 3 416 | 77 001 | **108 864** | 189 105 |
| Transports et Mobilité durable | 13 306 | 207 466 | 2 960 619 | 93 370 | 386 995 | **3 661 755** | 2 436 378 |
| Travail | 4 606 | 953 | | | | **5 559** | 5 707 |
| | **701 930** | **1 545 562** | **3 381 930** | **118 213** | **6 287 300** | **12 034 934** | **10 950 510** |

# REVENUES, APPROPRIATIONS, EXPENDITURES, INVESTMENTS AND OTHER COSTS BY PORTFOLIO

# NATIONAL ASSEMBLY

## Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | 21 | 886 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **21** | **886** |
| Federal government transfers | | |
| | **21** | **886** |

## NATIONAL ASSEMBLY

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – General Secretariat and Legal and Parliamentary Affairs** | | | | | |
| Annual | | | | | |
| Permanent | 15 564 | 15 563 | | | |
| Not requiring appropriations | | (1) | | | |
| | 15 564 | 15 563 | - | - | - |
| **Program 2 – Associate General Secretariat for Administration, Institutional Affairs and the National Assembly Library** | | | | | |
| Annual | | | | | |
| Permanent | 100 603 | 76 890 | 23 714 | | |
| Not requiring appropriations | | 8 771 | | | |
| | 100 603 | 85 661 | 23 714 | - | - |
| **Program 3 – Statutory Services for Parliamentarians** | | | | | |
| Annual | | | | | |
| Permanent | 95 353 | 95 333 | 20 | | |
| Not requiring appropriations | | (332) | | | |
| | 95 353 | 95 000 | 20 | - | - |
| | **211 520** | **196 224** | **23 734** | - | - |
| **Breakdown:** | | | | | |
| Annual | | | | | |
| Permanent | 211 520 | 187 786 | 23 734 | | |
| Not requiring appropriations | | 8 438 | | | |
| | **211 520** | **196 224** | **23 734** | - | - |
| Expenditure | 187 786 | 196 224 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 22 | | 22 | | |
| Other than information resource assets | 15 530 | | 15 530 | | |
| Information resource assets | 8 182 | | 8 182 | | |
| | **211 520** | **196 224** | **23 734** | - | - |

Note :

The appropriations of the National Assembly are permanent. Consequently, the authorized appropriations presented correspond to the appropriations used and may not correspond to the appropriations approved by the Office of the National Assembly pursuant to section 125 of the Act respecting the National Assembly (CQLR, chapter A-23.1). However, this presentation does not result in any change to the appropriations approved by the Office of the National Assembly.

## NATIONAL ASSEMBLY

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – General Secretariat and Legal and Parliamentary Affairs** | | | | | | | |
| 1. General Secretariat and Legal Affairs | | | | | | | |
| Permanent (1) | 4 159 | 3 759 | 400 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Parliamentary Affairs | | | | | | | |
| Permanent (1) | 11 405 | 9 030 | 2 375 | | | | |
| | 15 564 | 12 788 | 2 775 | - | - | - | - |

(1) Act respecting the National Assembly (CQLR, chapter A-23.1).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Associate General Secretariat for Administration, Institutional Affairs and the National Assembly Library** | | | | | | | |
| 1. Institutional Affairs and the National Assembly Library | | | | | | | |
| Permanent (1) | 25 562 | 21 261 | 3 776 | | | | |
| 2. Administrative Affairs | | | | | | | |
| Permanent (1) | 75 041 | 37 343 | 14 511 | | | | |
| Not requiring appropriations | | | | | | | |
| | 100 603 | 58 603 | 18 287 | - | - | - | - |

(1) Act respecting the National Assembly (CQLR, chapter A-23.1).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (1) |
| - | - | - | - | - | - | (1) |
| 1 | 502 | 23 | | | | |
| | 15 028 | 8 159 | | | | 8 771 |
| 1 | 15 530 | 8 182 | - | - | - | 8 771 |

## NATIONAL ASSEMBLY

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 3 – Statutory Services for Parliamentarians** | | | | | | | |
| 1. Indemnities and Allocations for Parliamentarians | | | | | | | |
| Permanent (1) | 16 767 | 1 902 | 14 845 | | | | |
| Permanent (2) | 24 041 | 23 633 | 409 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Members and Members' Staff Expenditures | | | | | | | |
| Permanent (1) | 40 473 | 36 539 | 3 908 | | 26 | | |
| 3. Research Services for Political Parties | | | | | | | |
| Permanent (1) | 3 093 | 2 659 | 434 | | | | |
| 4. Pension Plan of the Members of the National Assembly | | | | | | | |
| Permanent (2) | 10 979 | 10 979 | | | | | |
| | 95 353 | 75 712 | 19 595 | - | 26 | - | - |

(1) Act respecting the National Assembly (CQLR, chapter A-23.1).
(2) Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (CQLR, chapter C-52.1).

**Breakdown:**

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| Annual | | | | | | | |
| Permanent | 211 520 | 147 104 | 40 657 | | 26 | | |
| Not requiring appropriations | | | | | | | |
| | **211 520** | **147 104** | **40 657** | **-** | **26** | **-** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 147 104 | (382) | 146 722 |
| Operating | 40 657 | 8 820 | 49 477 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 26 | | 26 |
| Allocation to a special fund | | | |
| Debt service | | | |
| | **187 786** | **8 438** | **196 224** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| 20 | | | | | | |
| | | | | | | (332) |
| 20 | - | - | - | - | - | (332) |
| 22 | 15 530 | 8 182 | | | | |
| | | | | | | 8 438 |
| **22** | **15 530** | **8 182** | **-** | **-** | **-** | **8 438** |

## NATIONAL ASSEMBLY

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – General Secretariat and Legal and Parliamentary Affairs** | | | |
| Annual | | | |
| Permanent | 15 499 | | |
| | 15 499 | - | - |
| **Program 2 – Associate General Secretariat for Administration, Institutional Affairs and the National Assembly Library** | | | |
| Annual | | | |
| Permanent | 96 594 | | |
| | 96 594 | - | - |
| **Program 3 – Statutory Services for Parliamentarians** | | | |
| Annual | | | |
| Permanent | 97 592 | | |
| | 97 592 | - | - |
| | **209 685** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | | | |
| Permanent | 209 685 | | |
| | **209 685** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | 174 | | (110) | **15 564** |
| - | - | 174 | - | (110) | **15 564** |
| | | 6 555 | | (2 546) | **100 603** |
| - | - | 6 555 | - | (2 546) | **100 603** |
| | | (888) | | (1 351) | **95 353** |
| - | - | (888) | - | (1 351) | **95 353** |
| **-** | **-** | **5 842** | **-** | **(4 007)** | **211 520** |
| | | 5 842 | | (4 007) | **211 520** |
| **-** | **-** | **5 842** | **-** | **(4 007)** | **211 520** |

## NATIONAL ASSEMBLY

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 3 – Statutory Services for Parliamentarians** | | |
| Other | | 26 |
| | **26** | **26** |
| **Breakdown:** | | |
| Requiring appropriations | 26 | 26 |
| Not requiring appropriations | | |
| | **26** | **26** |
| **Breakdown by beneficiary** | | |
| Non-profit organizations | | 26 |
| | | **26** |
| **Breakdown by category of expenditure** | | |
| Support | | 26 |
| | | **26** |

## PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | 565 | 727 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **565** | **727** |
| Federal government transfers | | |
| | **565** | **727** |

## PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Public Protector** | | | | | |
| Annual | 30 679 | 28 006 | 329 | 2 344 | |
| Permanent | 595 | 595 | | | |
| Not requiring appropriations | | 300 | | | |
| | 31 274 | 28 901 | 329 | 2 344 | - |
| **Program 2 – Auditor General** | | | | | |
| Annual | 51 131 | 46 583 | 1 477 | 3 070 | |
| Permanent | | | | | |
| Not requiring appropriations | | 1 096 | | | |
| | 51 131 | 47 680 | 1 477 | 3 070 | - |
| **Program 3 – Administration of the Electoral System** | | | | | |
| Annual | | | | | |
| Permanent | 77 551 | 71 918 | 5 632 | | |
| Not requiring appropriations | | 2 573 | | | |
| | 77 551 | 74 491 | 5 632 | - | - |
| **Program 4 – Commissioner of Lobbying** | | | | | |
| Annual | 6 893 | 6 676 | 44 | 173 | |
| Permanent | | | | | |
| Not requiring appropriations | | 396 | | | |
| | 6 893 | 7 072 | 44 | 173 | - |
| **Program 5 – Ethics Commissioner** | | | | | |
| Annual | | | | | |
| Permanent | 2 517 (1) | 2 505 | 13 | | |
| Not requiring appropriations | | 12 | | | |
| | 2 517 | 2 517 | 13 | - | - |
| **Program 6 – French Language Commissioner** | | | | | |
| Annual | 2 778 | 2 359 | | 419 | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 2 778 | 2 359 | - | 419 | - |

(1) The appropriations of the Ethics Commissioner are permanent. Consequently, the authorized appropriations presented correspond to the appropriations used and may not correspond to the appropriations approved by the Office of the National Assembly pursuant to section 74 of the Code of ethics and conduct of the Members of the National Assembly (CQLR, chapter C-23.1). However, this presentation does not result in any change to the appropriations approved by the Office of the National Assembly.

## PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

### Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 7 – Commissioner for Children's Well-Being and Rights** | | | | | |
| Annual | 8 192 | 1 959 | 166 | 6 067 | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 8 192 | 1 959 | 166 | 6 067 | - |
| | **180 335** | **164 979** | **7 660** | **12 074** | - |
| **Breakdown:** | | | | | |
| Annual | 99 672 | 85 583 | 2 016 | 12 074 | |
| Permanent | 80 663 | 75 018 | 5 645 | | |
| Not requiring appropriations | | 4 378 | | | |
| | **180 335** | **164 979** | **7 660** | **12 074** | - |
| Expenditure | 170 706 | 164 979 | | 10 105 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 926 | | 250 | 676 | |
| Information resource assets | 8 703 | | 7 410 | 1 292 | |
| | **180 335** | **164 979** | **7 660** | **12 074** | - |

## PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Public Protector** | | | | | | | |
| 1. Public Protector | 30 679 | 24 306 | 3 699 | | | | |
| Permanent (1) | 595 | 595 | | | | | |
| Not requiring appropriations | | | | | | | |
| | 31 274 | 24 901 | 3 699 | - | - | - | - |

(1) Public Protector Act (CQLR, chapter P-32).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Auditor General** | | | | | | | |
| 1. Auditor General | 51 131 | 40 268 | 6 316 | | | | |
| Not requiring appropriations | | | | | | | |
| | 51 131 | 40 268 | 6 316 | - | - | - | - |
| **Program 3 – Administration of the Electoral System** | | | | | | | |
| 1. Internal Management and Support | | | | | | | |
| Permanent (1) | 46 917 | 35 898 | 10 776 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Commission de la représentation électorale | | | | | | | |
| Permanent (1) | 61 | 7 | 55 | | | | |
| 3. Electoral Activities | | | | | | | |
| Permanent (1) | 30 572 | 4 224 | 6 620 | | 14 339 | | |
| Not requiring appropriations | | | | | | | |
| | 77 551 | 40 128 | 17 451 | - | 14 339 | - | - |

(1) Election Act (CQLR, chapter E-3.3).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 4 – Commissioner of Lobbying** | | | | | | | |
| 1. Commissioner of Lobbying | 6 893 | 4 718 | 1 958 | | | | |
| Not requiring appropriations | | | | | | | |
| | 6 893 | 4 718 | 1 958 | - | - | - | - |

| Minus: Expended appropriation (cont'd) — Investments: Loans, investments, advances and other costs | Minus: Expended appropriation (cont'd) — Investments: Other than information resource assets | Minus: Expended appropriation (cont'd) — Investments: Information resource assets | Unexpended appropriation (Excess): Suspension of right to commit | Unexpended appropriation (Excess): Carry-over | Unexpended appropriation (Excess): Lapsed (Excess) | Not requiring appropriations |
|---|---|---|---|---|---|---|
| | 16 | 313 | | | 2 344 | |
| | | | | | | 300 |
| - | 16 | 313 | - | - | 2 344 | 300 |
| | 16 | 1 461 | | | 3 070 | |
| | | | | | | 1 096 |
| - | 16 | 1 461 | - | - | 3 070 | 1 096 |
| | 45 | 198 | | | | |
| | | | | | | 1 344 |
| | | 5 389 | | | | |
| | | | | | | 1 228 |
| - | 45 | 5 587 | - | - | - | 2 573 |
| | 12 | 32 | | | 173 | |
| | | | | | | 396 |
| - | 12 | 32 | - | - | 173 | 396 |

## PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 5 – Ethics Commissioner** | | | | | | | |
| 1. Ethics Commissioner | | | | | | | |
| Permanent (1) | 2 517 | 2 159 | 345 | | | | |
| Not requiring appropriations | | | | | | | |
| | 2 517 | 2 159 | 345 | - | - | - | - |

(1) Code of Ethics and Conduct of the Members of the National Assembly (CQLR, chapter C-23.1).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 6 – French Language Commissioner** | | | | | | | |
| 1. French Language Commissioner | 2 778 | 2 113 | 246 | | | | |
| | 2 778 | 2 113 | 246 | - | - | - | - |
| **Program 7 – Commissioner for Children's Well-Being and Rights** | | | | | | | |
| 1. Commissioner for Children's Well-Being and Rights | 8 192 | 1 424 | 534 | | | | |
| | 8 192 | 1 424 | 534 | - | - | - | - |
| **Breakdown:** | | | | | | | |
| Annual | 99 672 | 72 829 | 12 754 | | | | |
| Permanent | 80 663 | 42 883 | 17 796 | | 14 339 | | |
| Not requiring appropriations | | | | | | | |
| | **180 335** | **115 712** | **30 550** | - | **14 339** | - | - |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 115 712 | | 115 712 |
| Operating | 30 550 | 4 390 | 34 940 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 14 339 | (13) | 14 327 |
| Allocation to a special fund | | | |
| Debt service | | | |
| | **160 601** | **4 378** | **164 979** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | | | | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| | | 13 | | | | |
| | | | | | | 12 |
| - | - | 13 | - | - | - | 12 |
| | | | | | 419 | |
| - | - | - | - | - | 419 | - |
| | 162 | 4 | | | 6 067 | |
| - | 162 | 4 | - | - | 6 067 | - |
| | 205 | 1 810 | | | 12 074 | |
| | 45 | 5 600 | | | | |
| | | | | | | 4 378 |
| **-** | **250** | **7 410** | **-** | **-** | **12 074** | **4 378** |

## PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Public Protector** | | | |
| Annual | 30 679 | | |
| Permanent | 576 | | |
| | 31 255 | - | - |
| **Program 2 – Auditor General** | | | |
| Annual | 51 131 | | |
| Permanent | | | |
| | 51 131 | - | - |
| **Program 3 – Administration of the Electoral System** | | | |
| Annual | | | |
| Permanent | 81 660 | | |
| | 81 660 | - | - |
| **Program 4 – Commissioner of Lobbying** | | | |
| Annual | 6 893 | | |
| Permanent | | | |
| | 6 893 | - | - |
| **Program 5 – Ethics Commissioner** | | | |
| Annual | | | |
| Permanent | 2 705 | | |
| | 2 705 | - | - |
| **Program 6 – French Language Commissioner** | | | |
| Annual | 2 706 | | |
| Permanent | | | |
| | 2 706 | - | - |
| **Program 7 – Commissioner for Children's Well-Being and Rights** | | | |
| Annual | | | |
| Permanent | | | |
| | - | - | - |
| | **176 349** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 91 408 | | |
| Permanent | 84 941 | | |
| | **176 349** | **-** | **-** |

| Supplementary appropriation: Associated with net voted appropriations | Supplementary appropriation: Associated with proceeds from sales | Supplementary appropriation: Allotted by rulings | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| | | | | | **30 679** |
| | | | | 19 | **595** |
| - | - | - | - | 19 | **31 274** |
| | | | | | **51 131** |
| - | - | - | - | - | **51 131** |
| | | | | (4 109) | **77 551** |
| - | - | - | - | (4 109) | **77 551** |
| | | | | | **6 893** |
| - | - | - | - | - | **6 893** |
| | | 72 | | (260) | **2 517** |
| - | - | 72 | - | (260) | **2 517** |
| | | | 72 | | **2 778** |
| - | - | - | 72 | - | **2 778** |
| | | | 8 192 | | **8 192** |
| - | - | - | 8 192 | - | **8 192** |
| **-** | **-** | **72** | **8 264** | **(4 350)** | **180 335** |
| | | | 8 264 | | **99 672** |
| | | 72 | | (4 350) | **80 663** |
| **-** | **-** | **72** | **8 264** | **(4 350)** | **180 335** |

## PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 3 – Administration of the Electoral System** | | |
| Financing of Political Parties | | 14 189 |
| Reimbursement of election expenses | | 138 |
| | 14 339 | 14 327 |
| **Program 7 – Commissioner for Children's Well-Being and Rights** | | |
| Other | | |
| | 250 | - |
| | **14 589** | **14 327** |
| **Breakdown:** | | |
| Requiring appropriations | 14 589 | 14 339 |
| Not requiring appropriations | | (13) |
| | **14 589** | **14 327** |
| **Breakdown by beneficiary** | | |
| Non-profit organizations | | 14 327 |
| | | **14 327** |
| **Breakdown by category of expenditure** | | |
| Support | | 14 327 |
| | | **14 327** |

## AFFAIRES MUNICIPALES ET HABITATION

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 8 827 | 8 082 |
| Miscellaneous revenue | 42 647 | 22 718 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **51 474** | **30 800** |
| Federal government transfers | | |
| | **51 474** | **30 800** |

## AFFAIRES MUNICIPALES ET HABITATION

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Support for Departmental Activities** | | | | | |
| Annual | 75 698 | 74 286 | 1 411 | | |
| Permanent | 20 | 20 | | | |
| Not requiring appropriations | | 2 429 | | | |
| | 75 718 | 76 735 | 1 411 | - | - |
| **Program 2 – Municipal Infrastructure Modernization** | | | | | |
| Annual | 827 554 | 827 552 | 2 | | |
| Permanent | | | | | |
| Not requiring appropriations | | (11 521) | | | |
| | 827 554 | 816 031 | 2 | - | - |
| **Program 3 – Compensation in Lieu of Taxes and Support to Municipalities** | | | | | |
| Annual | 1 509 746 | 1 509 746 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (74) | | | |
| | 1 509 746 | 1 509 673 | - | - | - |
| **Program 4 – Development of the Regions and Territories** | | | | | |
| Annual | 268 168 | 268 168 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 268 168 | 268 168 | - | - | - |
| **Program 5 – Promotion and Development of Greater Montréal** | | | | | |
| Annual | 138 225 | 138 225 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (36) | | | |
| | 138 225 | 138 189 | - | - | - |
| **Program 6 – Commission municipale du Québec** | | | | | |
| Annual | 12 664 | 12 664 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | 4 | | | |
| | 12 664 | 12 667 | - | - | - |
| **Program 7 – Housing** | | | | | |
| Annual | 2 042 766 | 2 041 921 | 845 | | |
| Permanent | 55 245 | 55 245 | | | |
| Not requiring appropriations | | 352 | | | |
| | 2 098 011 | 2 097 518 | 845 | - | - |
| | **4 930 086** | **4 918 982** | **2 258** | **-** | **-** |

## AFFAIRES MUNICIPALES ET HABITATION

### Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 4 874 821 | 4 872 563 | 2 258 | | |
| Permanent | 55 265 | 55 265 | | | |
| Not requiring appropriations | | (8 847) | | | |
| | **4 930 086** | **4 918 982** | **2 258** | **-** | **-** |
| Expenditure | 4 927 828 | 4 918 982 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 448 | | 448 | | |
| Information resource assets | 1 810 | | 1 810 | | |
| | **4 930 086** | **4 918 982** | **2 258** | **-** | **-** |

## AFFAIRES MUNICIPALES ET HABITATION

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Support for Departmental Activities** | | | | | | | |
| 1. Management and Administration | 34 802 | 17 690 | 14 983 | | 717 | | |
| Permanent (1) | 20 | | 20 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Policies and Programs | 40 895 | 40 000 | 895 | | | | |
| Not requiring appropriations | | | | | | | |
| | 75 718 | 57 691 | 15 898 | - | 717 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Municipal Infrastructure Modernization** | | | | | | | |
| 1. Programs associated with the Québec Infrastructure Plan | 773 027 | 157 | 45 | | 772 823 | | |
| Not requiring appropriations | | | | | | | |
| 2. Other Programs for Municipal Infrastructures | 54 527 | | | | 54 527 | | |
| | 827 554 | 157 | 45 | - | 827 350 | - | - |
| **Program 3 – Compensation in Lieu of Taxes and Support to Municipalities** | | | | | | | |
| 1. Compensation in Lieu of Taxes | 667 043 | | | | 667 043 | | |
| 2. Share in the one-point increase in QST | 686 000 | | | | 686 000 | | |
| 3. Other financial support measures for municipalities | 156 703 | | | | 156 703 | | |
| Not requiring appropriations | | | | | | | |
| | 1 509 746 | - | - | - | 1 509 746 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 236 | 1 176 | | | | |
| | | | | | | 2 431 |
| | | | | | | (2) |
| - | 236 | 1 176 | - | - | - | 2 429 |
| | | 2 | | | | |
| | | | | | | (11 521) |
| - | - | 2 | - | - | - | (11 521) |
| | | | | | | (74) |
| - | - | - | - | - | - | (74) |

## AFFAIRES MUNICIPALES ET HABITATION

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 4 – Development of the Regions and Territories** | | | | | | | |
| 1. Support for Regional and Rural Development | 268 168 | | | | | 268 168 | |
| | 268 168 | - | - | - | - | 268 168 | - |
| **Program 5 – Promotion and Development of Greater Montréal** | | | | | | | |
| 1. Support for Greater Montréal | 138 225 | | | | 138 225 | | |
| Not requiring appropriations | | | | | | | |
| | 138 225 | - | - | - | 138 225 | - | - |
| **Program 6 – Commission municipale du Québec** | | | | | | | |
| 1. Commission municipale du Québec | 12 664 | 10 855 | 1 809 | | | | |
| Not requiring appropriations | | | | | | | |
| | 12 664 | 10 855 | 1 809 | - | - | - | - |
| **Program 7 – Housing** | | | | | | | |
| 1. Société d'habitation du Québec | 2 003 544 | | | | 2 003 544 | | |
| Permanent (1) | 55 245 | | | | 55 245 | | |
| 2. Tribunal administratif du logement | 38 821 | 29 740 | 8 237 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Housing Support | 400 | | | | 400 | | |
| | 2 098 011 | 29 740 | 8 237 | - | 2 059 190 | - | - |

(1) Asset retirement obligations – An Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (S.Q. 2023, c. 2).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | |
| - | - | - | - | - | - | - |
| | | | | | | (36) |
| - | - | - | - | - | - | (36) |
| | | | | | | 4 |
| - | - | - | - | - | - | 4 |
| | 212 | 632 | | | | |
| | | | | | | 352 |
| - | 212 | 632 | - | - | - | 352 |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation — Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Breakdown:** | | | | | | | |
| Annual | 4 874 821 | 98 443 | 25 969 | | 4 479 984 | 268 168 | |
| Permanent | 55 265 | | 20 | | 55 245 | | |
| Not requiring appropriations | | | | | | | |
| | **4 930 086** | **98 443** | **25 989** | **-** | **4 535 229** | **268 168** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 98 443 | | 98 443 |
| Operating | 25 989 | 2 784 | 28 773 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 4 535 229 | (11 631) | 4 523 598 |
| Allocation to a special fund | 268 168 | | 268 168 |
| Debt service | | | |
| | **4 927 828** | **(8 847)** | **4 918 982** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 448 | 1 810 | | | | |
| | | | | | | (8 847) |
| **-** | **448** | **1 810** | **-** | **-** | **-** | **(8 847)** |

## AFFAIRES MUNICIPALES ET HABITATION

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Support for Departmental Activities** | | | |
| Annual | 88 299 | | |
| Permanent | 19 | | |
| | 88 318 | - | - |
| **Program 2 – Municipal Infrastructure Modernization** | | | |
| Annual | 142 245 | | |
| Permanent | | | |
| | 142 245 | - | - |
| **Program 3 – Compensation in Lieu of Taxes and Support to Municipalities** | | | |
| Annual | 1 540 977 | | |
| Permanent | | | |
| | 1 540 977 | - | - |
| **Program 4 – Development of the Regions and Territories** | | | |
| Annual | 279 839 | | |
| Permanent | | | |
| | 279 839 | - | - |
| **Program 5 – Promotion and Development of Greater Montréal** | | | |
| Annual | 140 325 | | |
| Permanent | | | |
| | 140 325 | - | - |
| **Program 6 – Commission municipale du Québec** | | | |
| Annual | 14 325 | | |
| Permanent | | | |
| | 14 325 | - | - |
| **Program 7 – Housing** | | | |
| Annual | 1 477 064 | | |
| Permanent | | | |
| | 1 477 064 | - | - |
| | **3 683 093** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 3 683 074 | | |
| Permanent | 19 | | |
| | **3 683 093** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | (12 602) | | **75 698** |
| | | | | 1 | **20** |
| - | - | - | (12 602) | 1 | **75 718** |
| | | | 685 309 | | **827 554** |
| - | - | - | 685 309 | - | **827 554** |
| | | | (31 231) | | **1 509 746** |
| - | - | - | (31 231) | - | **1 509 746** |
| | | | (11 671) | | **268 168** |
| - | - | - | (11 671) | - | **268 168** |
| | | | (2 100) | | **138 225** |
| - | - | - | (2 100) | - | **138 225** |
| | | | (1 661) | | **12 664** |
| - | - | - | (1 661) | - | **12 664** |
| 6 227 | | | 559 475 | | **2 042 766** |
| | | | | 55 245 | **55 245** |
| 6 227 | - | - | 559 475 | 55 245 | **2 098 011** |
| **6 227** | **-** | **-** | **1 185 520** | **55 246** | **4 930 086** |
| 6 227 | | | 1 185 520 | | **4 874 821** |
| | | | | 55 246 | **55 265** |
| **6 227** | **-** | **-** | **1 185 520** | **55 246** | **4 930 086** |

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Support for Departmental Activities** | | |
| Other | | 717 |
| | 717 | 717 |
| **Program 2 – Municipal Infrastructure Modernization** | | |
| Clean Water and Wastewater Fund | | 3 813 |
| Completion of Municipal Infrastructure Programs | | 7 377 |
| Fonds pour l'infrastructure municipale d'eau | | 19 552 |
| Northern Municipalities' Infrastructures | | 55 323 |
| Programs aimed at mitigating the impact of climate change and flooding | | 60 388 |
| Programs for the Gasoline Tax and for the Québec Contribution | | 219 371 |
| Programs of the Building Canada Fund-Québec | | 9 340 |
| Québec-Municipalities Infrastructure Programs | | 425 838 |
| Other | | 14 828 |
| | 827 350 | 815 829 |
| **Program 3 – Compensation in Lieu of Taxes and Support to Municipalities** | | |
| Compensation in Lieu of Taxes on Buildings of the Health and Social Services and Education Networks | | 626 943 |
| Compensation in Lieu of Taxes on Government and International Organization Buildings | | 40 100 |
| Share in the one-point increase in QST | | 686 000 |
| Support for the Actuarial Deficit of Retirement Plans of the Ville de Québec | | 940 |
| Support for the City of Rouyn-Noranda to mitigate the impact of heavy industrial activity | | 2 790 |
| Support to municipalities for land-use planning | | 10 640 |
| Unconditional transfers to municipalities | | 130 825 |
| Other | | 11 435 |
| | 1 509 746 | 1 509 673 |
| **Program 5 – Promotion and Development of Greater Montréal** | | |
| Fonds signature métropole | | 14 454 |
| Framework Agreement to Recognize the Special Status of Greater Montréal | | 113 125 |
| Other | | 10 610 |
| | 138 225 | 138 189 |

## Transfer expenditure (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 7 – Housing** | | |
| Assistance for Social, Community and Affordable Housing | | 1 849 566 |
| Home Improvement Assistance | | 95 553 |
| Housing Support | | 400 |
| Société d'habitation du Québec – Operations | | 110 153 |
| Support for Development of the Québec Housing Industry | | 618 |
| Other | | 2 900 |
| | 2 059 190 | 2 059 190 |
| | **4 535 229** | **4 523 598** |
| **Breakdown:** | | |
| Requiring appropriations | 4 535 229 | 4 535 229 |
| Not requiring appropriations | | (11 631) |
| | **4 535 229** | **4 523 598** |

### Breakdown by beneficiary

| | Expenditure |
|---|---|
| Private-sector enterprises | 284 854 |
| Educational institutions | 841 |
| Municipalities | 2 925 327 |
| Non-profit organizations | 854 264 |
| Government enterprises and bodies | 110 153 |
| Individuals | 348 159 |
| | **4 523 598** |

### Breakdown by category of expenditure

| | Expenditure |
|---|---|
| Remuneration | 30 440 |
| Operating | 79 713 |
| Capital | 1 537 187 |
| Interest | 126 894 |
| Support | 2 749 365 |
| | **4 523 598** |

## AFFAIRES MUNICIPALES ET HABITATION

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Support | | 268 168 |
| | **268 168** | **268 168** |
| **Breakdown:** | | |
| Requiring appropriations | 268 168 | 268 168 |
| Not requiring appropriations | | |
| | **268 168** | **268 168** |

## AGRICULTURE, PÊCHERIES ET ALIMENTATION

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 18 771 | 18 641 |
| Miscellaneous revenue | 14 371 | 9 290 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **33 141** | **27 931** |
| Federal government transfers | | |
| | **33 141** | **27 931** |

## AGRICULTURE, PÊCHERIES ET ALIMENTATION

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Bio-food Business Development and Food Quality** | | | | | |
| Annual | 767 969 | 738 588 | 15 733 | 13 648 | |
| Permanent | 1 114 | 1 114 | | | |
| Not requiring appropriations | | 9 224 | (18) | | |
| | 769 084 | 748 927 | 15 715 | 13 648 | - |
| **Program 2 – Government Bodies** | | | | | |
| Annual | 526 259 | 524 009 | 40 | 2 210 | |
| Permanent | | | | | |
| Not requiring appropriations | | 360 | | | |
| | 526 259 | 524 368 | 40 | 2 210 | - |
| | **1 295 343** | **1 273 296** | **15 754** | **15 859** | - |
| **Breakdown:** | | | | | |
| Annual | 1 294 228 | 1 262 597 | 15 773 | 15 859 | |
| Permanent | 1 114 | 1 114 | | | |
| Not requiring appropriations | | 9 584 | (18) | | |
| | **1 295 343** | **1 273 296** | **15 754** | **15 859** | - |
| Expenditure | 1 268 455 | 1 273 296 | | 4 743 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 21 598 | | 10 464 | 11 115 | |
| Information resource assets | 5 290 | | 5 290 | | |
| | **1 295 343** | **1 273 296** | **15 754** | **15 859** | - |

## AGRICULTURE, PÊCHERIES ET ALIMENTATION

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Bio-food Business Development and Food Quality** | | | | | | | |
| 1. Management and Administration | 109 020 | 40 630 | 41 884 | | | | |
| Permanent (1) | 19 | | 19 | | | | |
| Permanent (2) | 1 096 | | | 1 096 | | | |
| Not requiring appropriations | | | | | | | |
| 2. Territorial and Sectorial Sustainable Development | 172 702 | 37 570 | 3 120 | | 131 151 | | |
| 3. Processing, Markets, Workforce, and Intergovernmental Policies | 28 618 | 6 018 | 972 | | 21 522 | | |
| 4. Commercial Fishing and Aquaculture | 20 401 | 4 088 | 226 | 1 259 | 14 751 | | |
| 5. Refund of Property Taxes and Compensations to Agricultural Operations | 276 325 | 2 434 | 289 | | 273 557 | | |
| 6. Food safety, inspection, and animal health | 79 530 | 40 470 | 20 354 | | 17 012 | | |
| Not requiring appropriations | | | | | | | |
| 7. Research, programs and partnerships | 81 374 | 5 746 | 67 | | 75 472 | | |
| | 769 084 | 136 954 | 66 930 | 2 354 | 533 464 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).
(2) Financial Administration Act (CQLR, chapter A-6.001).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 9 210 | 5 261 | 920 | | 11 115 | |
| | | | | | | 9 308 |
| | 156 | | 704 | | | |
| | | | 107 | | | |
| | | | 77 | | | |
| | | | 45 | | | |
| | 1 104 | | 591 | | | |
| | | | | | | (102) |
| | 1 | | 88 | | | |
| - | 10 472 | 5 261 | 2 533 | - | 11 115 | 9 206 |

## AGRICULTURE, PÊCHERIES ET ALIMENTATION

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 2 – Government Bodies** | | | | | | | |
| 1. La Financière agricole du Québec | 459 139 | | | | 458 172 | | |
| 2. Commission de protection du territoire agricole du Québec | 13 856 | 11 231 | 2 309 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Régie des marchés agricoles et alimentaires du Québec | 5 941 | 4 661 | 1 004 | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Institut de technologie agroalimentaire du Québec | 47 322 | | | | 46 632 | | |
| | 526 259 | 15 891 | 3 313 | - | 504 804 | - | - |
| **Breakdown:** | | | | | | | |
| Annual | 1 294 228 | 152 846 | 70 224 | 1 259 | 1 038 268 | | |
| Permanent | 1 114 | | 19 | 1 096 | | | |
| Not requiring appropriations | | | | | | | |
| | **1 295 343** | **152 846** | **70 243** | **2 354** | **1 038 268** | **-** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 152 846 | | 152 846 |
| Operating | 70 243 | 9 584 | 79 827 |
| Doubtful accounts, other allowances and losses | 2 354 | | 2 354 |
| Transfer | 1 038 268 | | 1 038 268 |
| Allocation to a special fund | | | |
| Debt service | | | |
| | **1 263 711** | **9 584** | **1 273 296** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | 967 | | | |
| | 11 | 29 | 276 | | | |
| | | | | | | 358 |
| | | | 276 | | | |
| | | | | | | 2 |
| | | | 691 | | | |
| - | 11 | 29 | 2 210 | - | - | 360 |
| | 10 483 | 5 290 | 4 743 | | 11 115 | |
| | | | | | | 9 566 |
| **-** | **10 483** | **5 290** | **4 743** | **-** | **11 115** | **9 566** |

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Bio-food Business Development and Food Quality** | | | |
| Annual | 767 692 | | |
| Permanent | 10 | | |
| | 767 702 | - | - |
| **Program 2 – Government Bodies** | | | |
| Annual | 512 895 | | |
| Permanent | | | |
| | 512 895 | - | - |
| | **1 280 596** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 1 280 587 | | |
| Permanent | 10 | | |
| | **1 280 596** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| 12 448 | | | (12 171) | | **767 969** |
| | | | | 1 105 | **1 114** |
| 12 448 | - | - | (12 171) | 1 105 | **769 084** |
| 1 193 | | | 12 171 | | **526 259** |
| 1 193 | - | - | 12 171 | - | **526 259** |
| **13 642** | - | - | - | **1 105** | **1 295 343** |
| 13 642 | | | | | **1 294 228** |
| | | | | 1 105 | **1 114** |
| **13 642** | - | - | - | **1 105** | **1 295 343** |

## AGRICULTURE, PÊCHERIES ET ALIMENTATION

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Bio-food Business Development and Food Quality** | | |
| Assistance for Research and Technology Transfer | | 20 167 |
| Development Support for Fisheries and Aquaculture Businesses | | 14 751 |
| Improvement of Animal Health | | 12 120 |
| Prime-Vert | | 31 084 |
| Refund of Property Taxes and Compensations to Agricultural Operations | | 273 557 |
| Regional Development Assistance | | 118 027 |
| Support for the Processing Sector | | 55 697 |
| Support for Training | | 6 707 |
| Other | | 1 355 |
| | 533 464 | 533 464 |
| **Program 2 – Government Bodies** | | |
| Institut de technologie agroalimentaire du Québec | | 46 632 |
| La Financière agricole du Québec | | 458 172 |
| | 506 462 | 504 804 |
| | **1 039 926** | **1 038 268** |
| **Breakdown:** | | |
| Requiring appropriations | 1 039 926 | 1 038 268 |
| Not requiring appropriations | | |
| | **1 039 926** | **1 038 268** |
| **Breakdown by beneficiary** | | |
| Private-sector enterprises | | 807 427 |
| Health and social services institutions | | 56 |
| Educational institutions | | 13 942 |
| Municipalities | | 2 222 |
| Non-profit organizations | | 81 464 |
| Government enterprises and bodies | | 133 157 |
| | | **1 038 268** |
| **Breakdown by category of expenditure** | | |
| Remuneration | | 92 245 |
| Operating | | 27 001 |
| Capital | | 83 692 |
| Interest | | 47 |
| Support | | 835 283 |
| | | **1 038 268** |

## CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | 252 | 1 878 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **252** | **1 878** |
| Federal government transfers | | |
| | **252** | **1 878** |

## CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Support for the Conseil du trésor** | | | | | |
| Annual | 103 631 | 100 062 | 1 493 | 2 076 | |
| Permanent | 9 | 9 | | | |
| Not requiring appropriations | | 1 649 | | | |
| | 103 640 | 101 720 | 1 493 | 2 076 | - |
| **Program 2 – Support for Government Operations** | | | | | |
| Annual | 1 291 718 | 1 291 718 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | 689 | | | |
| | 1 291 718 | 1 292 406 | - | - | - |
| **Program 3 – Commission de la fonction publique** | | | | | |
| Annual | 5 719 | 5 686 | 33 | | |
| Permanent | | | | | |
| Not requiring appropriations | | 110 | | | |
| | 5 719 | 5 797 | 33 | - | - |
| **Program 4 – Retirement and Insurance Plans** | | | | | |
| Annual | 3 644 | 3 644 | | | |
| Permanent | 578 612 | 578 612 | | | |
| Not requiring appropriations | | | | | |
| | 582 257 | 582 257 | - | - | - |
| **Program 5 – Contingency Fund** | | | | | |
| Annual | 4 357 938 | | | 4 357 938 | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 4 357 938 | - | - | 4 357 938 | - |
| **Program 6 – Support for Government Infrastructure** | | | | | |
| Annual | 26 903 | 26 110 | | 793 | |
| Permanent | 13 521 | 13 521 | | | |
| Not requiring appropriations | | | | | |
| | 40 425 | 39 632 | - | 793 | - |
| **Program 7 – Promotion and Development of the Capitale-Nationale** | | | | | |
| Annual | 76 543 | 76 543 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 76 543 | 76 543 | - | - | - |
| | **6 458 239** | **2 098 354** | **1 526** | **4 360 807** | - |

## CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

### Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 5 866 096 | 1 503 764 | 1 526 | 4 360 807 | |
| Permanent | 592 143 | 592 143 | | | |
| Not requiring appropriations | | 2 448 | | | |
| | **6 458 239** | **2 098 354** | **1 526** | **4 360 807** | **-** |
| Expenditure | 2 485 336 | 2 098 354 | | 389 430 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 3 969 426 | | | 3 969 426 | |
| Other than information resource assets | 1 944 | | 422 | 1 522 | |
| Information resource assets | 1 533 | | 1 104 | 429 | |
| | **6 458 239** | **2 098 354** | **1 526** | **4 360 807** | **-** |

## CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation — Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 1 – Support for the Conseil du trésor** | | | | | | | |
| 1. Management and Administration | 38 615 | 20 521 | 14 392 | | 133 | | |
| Permanent (1) | 9 | | 9 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Governance in the Management of Human Resources | 42 078 | 40 326 | 1 752 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Governance for Budgetary Resource and Performance Management | 15 086 | 14 649 | 238 | | 200 | | |
| 4. Governance in the Management of Public Procurement | 7 851 | 7 645 | 206 | | | | |
| | 103 640 | 83 141 | 16 596 | - | 333 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Support for Government Operations** | | | | | | | |
| 1. Funding for Government Operations | 14 680 | | 10 810 | | 3 870 | | |
| Not requiring appropriations | | | | | | | |
| 2. Financing for Working Conditions | 1 030 855 | 1 030 855 | | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Fonds de la cybersécurité et du numérique Funding Activities | 119 134 | | 119 134 | | | | |
| 4. Centre d'acquisitions gouvernementales Funding | 36 042 | | 3 209 | | 32 833 | | |
| 5. Financing for the Autorité des marchés publics | 35 135 | | | | 35 135 | | |
| 6. Provision to transfer between programs or portfolios, in accordance with management practices approved by the Conseil du trésor, any part of an appropriation corresponding to the exchange value agreed upon at the moment of transfer of an asset between departments and bodies | | | | | | | |
| 7. Financing for Government Research, Review and Investigation | | | | | | | |
| 8. Financing liability for contaminated sites | 55 872 | | 24 848 | | 17 719 | 13 305 | |
| | 1 291 718 | 1 030 855 | 158 001 | - | 89 557 | 13 305 | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 422 | 1 071 | | | 2 076 | |
| | | | | | | 1 695 |
| | | | | | | (46) |
| - | 422 | 1 071 | - | - | 2 076 | 1 649 |
| | | | | | | (25) |
| | | | | | | 714 |
| - | - | - | - | - | - | 689 |

## CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 3 – Commission de la fonction publique** | | | | | | | |
| 1. Commission de la fonction publique | 5 719 | 4 743 | 944 | | | | |
| Not requiring appropriations | | | | | | | |
| | 5 719 | 4 743 | 944 | - | - | - | - |
| **Program 4 – Retirement and Insurance Plans** | | | | | | | |
| 1. Civil Service Superannuation Plan | | | | | | | |
| Permanent (1) | 22 666 | 22 666 | | | | | |
| 2. Pension Plan of Certain Teachers | | | | | | | |
| Permanent (2) | 17 738 | | | | 17 738 | | |
| 3. Government and Public Employees Retirement Plan | | | | | | | |
| Permanent (3) | 258 942 | 258 942 (8) | | | | | |
| 4. Public Employees Group Life Insurance Plan | 3 644 | 825 | | | 2 819 | | |
| 5. Pension Plan of Peace Officers in Correctional Services | | | | | | | |
| Permanent (4) | 25 562 | 25 562 | | | | | |
| 6. Pension Plan of the Judges | | | | | | | |
| Permanent (5) | 40 705 | 40 705 | | | | | |
| 7. Superannuation Plan of the Members of the Sûreté du Québec | | | | | | | |
| Permanent (6) | 91 892 | 91 892 | | | | | |
| 8. Pension Plan of Management Personnel | | | | | | | |
| Permanent (7) | 121 108 | 121 108 | | | | | |
| | 582 257 | 561 699 | - | - | 20 557 | - | - |

(1) Act respecting the Civil Service Superannuation Plan (CQLR, chapter R-12).
(2) Act respecting the Pension Plan of Certain Teachers (CQLR, chapter R-9.1).
(3) Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10).
(4) Act respecting the Pension Plan of Peace Officers in Correctional Services (CQLR, chapter R-9.2).
(5) Courts of Justice Act (CQLR, chapter T-16).
(6) Police Act (CQLR, chapter P-13.1).
(7) Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).
(8) This amount includes expenditures of $4 344 thousand relating to the Pension plan for federal employees transferred to employment with the Gouvernement du Québec (PPFEQ).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | 33 | | | | |
| | | | | | | 110 |
| - | - | 33 | - | - | - | 110 |
| - | - | - | - | - | - | - |

## CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 5 – Contingency Fund** | | | | | | | |
| 1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and bodies | 890 327 | | | | | | |
| 2. Provision to increase, with the approval of the Conseil du trésor, any appropriation for subsidized infrastructure | 698 310 | | | | | | |
| 3. Provision for applying the accounting standard on obligations associated with fixed asset decommissioning | | | | | | | |
| 4. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and bodies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the fiscal year | 300 000 | | | | | | |
| 5. Provision to provide, with the approval of the Conseil du trésor, for the financing of investment needs | 269 301 | | | | | | |
| 6. Provision to increase, with the approval of the Conseil du Trésor, any appropriation for the transformation of the Government processes | 1 400 000 | | | | | | |
| 7. Provision to provide, with the approval of the Conseil du Trésor, excess expenditures and other costs related to appropriations | 800 000 | | | | | | |
| | 4 357 938 | - | - | - | - | - | - |
| **Program 6 – Support for Government Infrastructure** | | | | | | | |
| 1. Infrastructure Management Governance | 26 903 | 8 874 | 502 | | 16 735 | | |
| Permanent (1) | 10 | | 10 | | | | |
| Permanent (2) | 13 512 | | | | 13 512 | | |
| | 40 425 | 8 874 | 511 | - | 30 247 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

(2) Asset retirement obligations – An Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (S.Q. 2023, c. 2).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | 890 327 | |
| | | | | | 698 310 | |
| | | | | | 300 000 | |
| | | | | | 269 301 | |
| | | | | | 1 400 000 | |
| | | | | | 800 000 | |
| - | - | - | - | - | 4 357 938 | - |
| | | | | | 793 | |
| - | - | - | - | - | 793 | - |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 7 – Promotion and Development of the Capitale-Nationale** | | | | | | | |
| 1. Secrétariat à la Capitale-Nationale | 55 094 | 1 247 | 387 | | 28 460 | 25 000 | |
| Not requiring appropriations | | | | | | | |
| 2. Commission de la capitale nationale du Québec | 21 449 | | | | 21 449 | | |
| | 76 543 | 1 247 | 387 | - | 49 909 | 25 000 | - |
| **Breakdown:** | | | | | | | |
| Annual | 5 866 096 | 1 129 685 | 176 420 | | 159 353 | 38 305 | |
| Permanent | 592 143 | 560 874 | 18 | | 31 250 | | |
| Not requiring appropriations | | | | | | | |
| | **6 458 239** | **1 690 559** | **176 439** | **-** | **190 604** | **38 305** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 1 690 559 | 714 | 1 691 273 |
| Operating | 176 439 | 1 734 | 178 172 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 190 604 | | 190 604 |
| Allocation to a special fund | 38 305 | | 38 305 |
| Debt service | | | |
| | **2 095 906** | **2 448** | **2 098 354** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| - | - | - | - | - | - | - |
| | 422 | 1 104 | | | 4 360 807 | |
| | | | | | | 2 448 |
| **-** | **422** | **1 104** | **-** | **-** | **4 360 807** | **2 448** |

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Support for the Conseil du trésor** | | | |
| Annual | 119 949 | | |
| Permanent | 10 | | |
| | 119 958 | - | - |
| **Program 2 – Support for Government Operations** | | | |
| Annual | 291 815 | | |
| Permanent | | | |
| | 291 815 | - | - |
| **Program 3 – Commission de la fonction publique** | | | |
| Annual | 5 523 | | |
| Permanent | | | |
| | 5 523 | - | - |
| **Program 4 – Retirement and Insurance Plans** | | | |
| Annual | 3 248 | | |
| Permanent | 736 929 | | |
| | 740 177 | - | - |
| **Program 5 – Contingency Fund** | | | |
| Annual | 20 639 800 | | |
| Permanent | 351 600 | | |
| | 20 991 400 | - | - |
| **Program 6 – Support for Government Infrastructure** | | | |
| Annual | 13 732 | | |
| Permanent | 10 | | |
| | 13 742 | - | - |
| **Program 7 – Promotion and Development of the Capitale-Nationale** | | | |
| Annual | 68 721 | | |
| Permanent | | | |
| | 68 721 | - | - |
| | **22 231 337** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 21 142 788 | | |
| Permanent | 1 088 548 | | |
| | **22 231 337** | **-** | **-** |

| Supplementary appropriation: Associated with net voted appropriations | Supplementary appropriation: Associated with proceeds from sales | Supplementary appropriation: Allotted by rulings | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| | | | (16 318) | | **103 631** |
| | | | | (1) | **9** |
| - | - | - | (16 318) | (1) | **103 640** |
| | | | 999 902 | | **1 291 718** |
| - | - | - | 999 902 | - | **1 291 718** |
| | | | 196 | | **5 719** |
| - | - | - | 196 | - | **5 719** |
| | | | 397 | | **3 644** |
| | | | | (158 317) | **578 612** |
| - | - | - | 397 | (158 317) | **582 257** |
| | | | (16 281 862) | | **4 357 938** |
| | | | | (351 600) | |
| - | - | - | (16 281 862) | (351 600) | **4 357 938** |
| | | | 13 171 | | **26 903** |
| | | | | 13 512 | **13 521** |
| - | - | - | 13 171 | 13 512 | **40 425** |
| | | | 7 822 | | **76 543** |
| - | - | - | 7 822 | - | **76 543** |
| **-** | **-** | **-** | **(15 276 692)** | **(496 406)** | **6 458 239** |
| | | | (15 276 692) | | **5 866 096** |
| | | | | (496 406) | **592 143** |
| **-** | **-** | **-** | **(15 276 692)** | **(496 406)** | **6 458 239** |

## CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Support for the Conseil du trésor** | | |
| Other | | 333 |
| | 333 | 333 |
| **Program 2 – Support for Government Operations** | | |
| Autorité des marchés publics | | 35 135 |
| Centre d'acquisitions gouvernementales | | 32 833 |
| Financing liability for contaminated sites | | 17 719 |
| Other | | 3 870 |
| | 89 557 | 89 557 |
| **Program 4 – Retirement and Insurance Plans** | | |
| Pension Plan of Certain Teachers | | 17 738 |
| Public Employees Group Life Insurance Plan | | 2 819 |
| | 20 557 | 20 557 |
| **Program 5 – Contingency Fund** | | |
| Subsidized Infrastructure | | |
| | 98 310 | - |
| **Program 6 – Support for Government Infrastructure** | | |
| Other | | 30 247 |
| | 31 040 | 30 247 |
| **Program 7 – Promotion and Development of the Capitale-Nationale** | | |
| Assistance to the Ville de Québec | | 14 800 |
| Commission de la capitale nationale du Québec | | 21 449 |
| Metropolitan economic zone | | 3 760 |
| Programme d'appui aux actions régionales | | 9 900 |
| | 49 909 | 49 909 |
| | **289 706** | **190 604** |
| **Breakdown:** | | |
| Requiring appropriations | 289 706 | 190 604 |
| Not requiring appropriations | | |
| | **289 706** | **190 604** |

## Transfer expenditure (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Health and social services institutions | 3 863 |
| Educational institutions | 29 360 |
| Municipalities | 19 400 |
| Non-profit organizations | 9 330 |
| Government enterprises and bodies | 128 652 |
| | **190 604** |
| **Breakdown by category of expenditure** | |
| Remuneration | 26 179 |
| Operating | 125 123 |
| Capital | 7 884 |
| Interest | 721 |
| Support | 30 697 |
| | **190 604** |

## CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Operating | | 13 305 |
| Support | | 25 000 |
| | **38 305** | **38 305** |
| **Breakdown:** | | |
| Requiring appropriations | 38 305 | 38 305 |
| Not requiring appropriations | | |
| | **38 305** | **38 305** |

## CONSEIL EXÉCUTIF

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | 236 | 1 242 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **236** | **1 242** |
| Federal government transfers | | 1 366 |
| | **236** | **2 607** |

## CONSEIL EXÉCUTIF

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Office of the Lieutenant Governor** | | | | | |
| Annual | 1 090 | 1 090 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 1 090 | 1 090 | - | - | - |
| **Program 2 – Support Services for the Premier and the Conseil exécutif** | | | | | |
| Annual | 139 146 | 136 497 | 2 336 | 313 | |
| Permanent | 3 280 | 3 280 | | | |
| Not requiring appropriations | | 719 | (490) | | |
| | 142 426 | 140 496 | 1 846 | 313 | - |
| **Program 3 – Canadian Relations** | | | | | |
| Annual | 8 918 | 8 505 | | 413 | |
| Permanent | | | | | |
| Not requiring appropriations | | (15) | | | |
| | 8 918 | 8 490 | - | 413 | - |
| **Program 4 – Relations with the First Nations and the Inuit** | | | | | |
| Annual | 448 940 | 448 940 | | | |
| Permanent | 15 | 15 | | | |
| Not requiring appropriations | | (668) | | | |
| | 448 955 | 448 287 | - | - | - |
| **Program 5 – Democratic Institutions, Access to Information and Laicity** | | | | | |
| Annual | 17 233 | 17 162 | 72 | | |
| Permanent | 14 | 14 | | | |
| Not requiring appropriations | | 114 | | | |
| | 17 247 | 17 289 | 72 | - | - |
| | **618 635** | **615 651** | **1 918** | **726** | **-** |

## CONSEIL EXÉCUTIF

### Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 615 326 | 612 193 | 2 408 | 726 | |
| Permanent | 3 309 | 3 309 | | | |
| Not requiring appropriations | | 150 | (490) | | |
| | **618 635** | **615 651** | **1 918** | **726** | **-** |
| Expenditure | 616 167 | 615 651 | | 666 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 60 | | | 60 | |
| Other than information resource assets | 438 | | 438 | | |
| Information resource assets | 1 970 | | 1 480 | | |
| | **618 635** | **615 651** | **1 918** | **726** | **-** |

## CONSEIL EXÉCUTIF

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |

**Program 1 – Office of the Lieutenant Governor**

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| 1. Office of the Lieutenant Governor | 1 090 | 947 | 142 | | | | |
| | 1 090 | 947 | 142 | - | - | - | - |

**Program 2 – Support Services for the Premier and the Conseil exécutif**

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| 1. Office of the Premier | 5 713 | 4 532 | 847 | | 333 | | |
| Permanent (1) | 49 | | 49 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Secrétariat général et greffe du Conseil exécutif | 18 791 | 17 976 | 676 | | 139 | | |
| Not requiring appropriations | | | | | | | |
| 3. Direction générale de la gouvernance et de l'administration | 40 553 | 25 531 | 12 686 | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Indemnities for the Executive | | | | | | | |
| Permanent (1) | 3 231 | 3 231 | | | | | |
| 5. Secrétariat à la communication gouvernementale | 73 775 | 71 728 | 2 048 | | | | |
| Not requiring appropriations | | | | | | | |
| 6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of government communication projects | 313 | | | | | | |
| | 142 426 | 122 998 | 16 307 | - | 471 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

**Program 3 – Canadian Relations**

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| 1. Office of the Minister Responsible for Canadian Relations | 55 | | 1 | | 55 | | |
| 2. Secrétariat du Québec aux relations canadiennes | 6 535 | 4 795 | 345 | | 982 | | |
| Not requiring appropriations | | | | | | | |
| 3. Representation of Québec in Canada | 2 327 | 1 770 | 557 | | | | |
| Not requiring appropriations | | | | | | | |
| | 8 918 | 6 565 | 903 | - | 1 037 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| - | - | - | - | - | - | - |
| | | | | | | (20) |
| | | | | | | (4) |
| | 410 | 1 926 | | | | |
| | | | | | | 261 |
| | | | | | | (7) |
| | | | | | 313 | |
| - | 410 | 1 926 | - | - | 313 | 229 |
| | | | | | 413 | |
| | | | | | | (14) |
| | | | | | | (1) |
| - | - | - | - | - | 413 | (15) |

## CONSEIL EXÉCUTIF

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 4 – Relations with the First Nations and the Inuit** | | | | | | | |
| 1. Office of the Minister Responsible for Relations with the First Nations and the Inuit | 683 | 423 | 206 | | 55 | | |
| Permanent (1) | 15 | | 15 | | | | |
| 2. Secrétariat aux relations avec les Premières Nations et les Inuit | 448 257 | 6 401 | 1 956 | | 439 900 | | |
| Not requiring appropriations | | | | | | | |
| | 448 955 | 6 824 | 2 177 | - | 439 955 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 5 – Democratic Institutions, Access to Information and Laicity** | | | | | | | |
| 1. Office of the Minister Responsible for Democratic Institutions, office of the Minister Responsible for Access to Information and the Protection of Personal Information and the office of the Minister Responsible for Laicity | 1 468 | 1 151 | 263 | | 55 | | |
| Permanent (1) | 14 | | 14 | | | | |
| 2. Commission d'accès à l'information | 12 745 | 10 975 | 1 699 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Democratic Institutions | 1 378 | 1 329 | 49 | | | | |
| 4. Access to Information and Protection of Personal Information | 888 | 881 | 8 | | | | |
| 5. Laicity of the State | 754 | 614 | 119 | | 21 | | |
| | 17 247 | 14 949 | 2 151 | - | 76 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (668) |
| - | - | - | - | - | - | (668) |
| | 28 | 44 | | | | |
| | | | | | | 114 |
| - | 28 | 44 | - | - | - | 114 |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 615 326 | 149 052 | 21 602 | | 441 539 | | |
| Permanent | 3 309 | 3 231 | 78 | | | | |
| Not requiring appropriations | | | | | | | |
| | **618 635** | **152 283** | **21 680** | **-** | **441 539** | **-** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 152 283 | | 152 283 |
| Operating | 21 680 | 832 | 22 512 |
| Doubtful accounts, other allowances and losses | | (114) | (114) |
| Transfer | 441 539 | (569) | 440 970 |
| Allocation to a special fund | | | |
| Debt service | | | |
| | **615 502** | **150** | **615 651** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 438 | 1 970 | | | 726 | |
| | | | | | | (340) |
| **-** | **438** | **1 970** | **-** | **-** | **726** | **(340)** |

## CONSEIL EXÉCUTIF

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Office of the Lieutenant Governor** | | | |
| Annual | 1 163 | | |
| Permanent | | | |
| | 1 163 | - | - |
| **Program 2 – Support Services for the Premier and the Conseil exécutif** | | | |
| Annual | 126 969 | | |
| Permanent | 2 970 | | |
| | 129 939 | - | - |
| **Program 3 – Canadian Relations** | | | |
| Annual | 10 491 | | |
| Permanent | | | |
| | 10 491 | - | - |
| **Program 4 – Relations with the First Nations and the Inuit** | | | |
| Annual | 413 181 | | |
| Permanent | 10 | | |
| | 413 191 | - | - |
| **Program 5 – Democratic Institutions, Access to Information and Laicity** | | | |
| Annual | 16 905 | | |
| Permanent | 10 | | |
| | 16 915 | - | - |
| | **571 699** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 568 710 | | |
| Permanent | 2 989 | | |
| | **571 699** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
| --- | --- | --- | --- | --- | --- |
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | (73) | | **1 090** |
| - | - | - | (73) | - | **1 090** |
| | | | 12 177 | | **139 146** |
| | | | | 310 | **3 280** |
| - | - | - | 12 177 | 310 | **142 426** |
| | | | (1 574) | | **8 918** |
| - | - | - | (1 574) | - | **8 918** |
| | | | 35 759 | | **448 940** |
| | | | | 5 | **15** |
| - | - | - | 35 759 | 5 | **448 955** |
| | | | 328 | | **17 233** |
| | | | | 4 | **14** |
| - | - | - | 328 | 4 | **17 247** |
| **-** | **-** | **-** | **46 616** | **319** | **618 635** |
| | | | 46 616 | | **615 326** |
| | | | | 319 | **3 309** |
| **-** | **-** | **-** | **46 616** | **319** | **618 635** |

## CONSEIL EXÉCUTIF

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 2 – Support Services for the Premier and the Conseil exécutif** | | |
| Other | | 470 |
| | 471 | 470 |
| **Program 3 – Canadian Relations** | | |
| Research Support | | 544 |
| Supporting Canadian Relations | | 324 |
| Other | | 155 |
| | 1 105 | 1 023 |
| **Program 4 – Relations with the First Nations and the Inuit** | | |
| Aboriginal Initiatives Fund | | 58 460 |
| Agreement on Cree Governance (Eeyou Istchee) | | 3 000 |
| Agreements with the Cree Nation | | 135 343 |
| Agreement with the Inuit (Sanarrutik) | | 30 086 |
| Agreement with the Naskapi Nation | | 3 227 |
| Financing the Cost of Living in Nunavik | | 22 400 |
| One-Time Indigenous Projects | | 16 512 |
| Overall Financing of the Kativik Regional Administration | | 133 936 |
| Overall Funding for Northern Villages | | 31 382 |
| Strengthen partnerships with First Nations | | 5 000 |
| Other | | 55 |
| | 439 955 | 439 400 |
| **Program 5 – Democratic Institutions, Access to Information and Laicity** | | |
| Governmental secularity | | 21 |
| Other | | 55 |
| | 76 | 76 |
| | **441 607** | **440 970** |
| **Breakdown:** | | |
| Requiring appropriations | 441 607 | 441 539 |
| Not requiring appropriations | | (569) |
| | **441 607** | **440 970** |

## Transfer expenditure (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Private-sector enterprises | 6 424 |
| Health and social services institutions | 108 |
| Educational institutions | 921 |
| Municipalities | 384 486 |
| Non-profit organizations | 48 744 |
| Government enterprises and bodies | 75 |
| Individuals | 211 |
| | **440 970** |
| **Breakdown by category of expenditure** | |
| Capital | 39 221 |
| Interest | 2 501 |
| Support | 399 248 |
| | **440 970** |

## CULTURE ET COMMUNICATIONS

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 753 | 854 |
| Miscellaneous revenue | 7 454 | 2 429 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **8 207** | **3 283** |
| Federal government transfers | | |
| | **8 207** | **3 283** |

## CULTURE ET COMMUNICATIONS

## Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management, Administration and Mission Support** | | | | | |
| Annual | 79 405 | 75 225 | 4 180 | | |
| Permanent | 10 | 10 | | | |
| Not requiring appropriations | | 3 711 | | | |
| | 79 414 | 78 946 | 4 180 | - | - |
| **Program 2 – Support and Development of Culture, Communications and Heritage** | | | | | |
| Annual | 1 323 094 | 1 323 094 | | | |
| Permanent | 15 246 | 15 246 | | | |
| Not requiring appropriations | | (5 243) | | | |
| | 1 338 341 | 1 333 097 | - | - | - |
| **Program 3 – Youth** | | | | | |
| Annual | 69 168 | 69 168 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (760) | | | |
| | 69 168 | 68 408 | - | - | - |
| | **1 486 923** | **1 480 450** | **4 180** | - | - |
| **Breakdown:** | | | | | |
| Annual | 1 471 667 | 1 467 487 | 4 180 | | |
| Permanent | 15 256 | 15 256 | | | |
| Not requiring appropriations | | (2 293) | | | |
| | **1 486 923** | **1 480 450** | **4 180** | - | - |
| Expenditure | 1 482 743 | 1 480 450 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 58 | | 58 | | |
| Information resource assets | 4 122 | | 4 122 | | |
| | **1 486 923** | **1 480 450** | **4 180** | - | - |

## CULTURE ET COMMUNICATIONS

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management, Administration and Mission Support** | | | | | | | |
| 1. Management et Administration | 43 364 | 14 451 | 21 384 | | | | 3 370 |
| Permanent (1) | 10 | | 10 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Mission Support | 35 246 | 29 794 | 5 431 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Conseil du patrimoine culturel du Québec | 795 | 646 | 150 | | | | |
| | 79 414 | 44 891 | 26 974 | - | - | - | 3 370 |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Support and Development of Culture, Communications and Heritage** | | | | | | | |
| 1. Actions concerning Cultural Development, Communications and Heritage | 523 289 | | | | 496 955 | 26 334 | |
| Permanent (1) | 14 971 | | | | 14 971 | | |
| Not requiring appropriations | | | | | | | |
| 2. Provincial Museums | 165 838 | | | | 165 838 | | |
| Permanent (1) | 3 | | | | 3 | | |
| Permanent (2) | 40 | | | | 40 | | |
| Not requiring appropriations | | | | | | | |
| 3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec | 56 828 | | | | 56 828 | | |
| Permanent (2) | 66 | | | | 66 | | |
| Not requiring appropriations | | | | | | | |
| 4. Société de développement des entreprises culturelles | 129 704 | | | | 129 704 | | |
| 5. Société de télédiffusion du Québec | 113 696 | | | | 113 696 | | |
| Permanent (2) | 135 | | | | 135 | | |
| 6. Conseil des arts et des lettres du Québec | 209 998 | | | | 209 998 | | |
| 7. Bibliothèque et Archives nationales du Québec | 86 124 | | | | 86 124 | | |
| Permanent (2) | 31 | | | | 31 | | |
| 8. Conservatoire de musique et d'art dramatique du Québec | 37 617 | | | | 37 617 | | |
| | 1 338 341 | - | - | - | 1 312 006 | 26 334 | - |

(1) An Act to amend various legislative provisions mainly with respect to the financial sector (S.Q. 2021, c. 34).

(2) Asset retirement obligations – An Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (S.Q. 2023, c. 2).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 37 | 4 122 | | | | |
| | | | | | | 3 743 |
| | 21 | | | | | |
| | | | | | | (33) |
| - | 58 | 4 122 | - | - | - | 3 711 |
| | | | | | | (4 653) |
| | | | | | | (354) |
| | | | | | | (236) |
| - | - | - | - | - | - | (5 243) |

## CULTURE ET COMMUNICATIONS

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 3 – Youth** | | | | | | | |
| 1. Secrétariat à la jeunesse | 69 168 | 2 462 | 519 | | 66 186 | | |
| Not requiring appropriations | | | | | | | |
| | 69 168 | 2 462 | 519 | - | 66 186 | - | - |
| **Breakdown:** | | | | | | | |
| Annual | 1 471 667 | 47 353 | 27 484 | | 1 362 946 | 26 334 | 3 370 |
| Permanent | 15 256 | | 10 | | 15 246 | | |
| Not requiring appropriations | | | | | | | |
| | **1 486 923** | **47 353** | **27 493** | **-** | **1 378 192** | **26 334** | **3 370** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 47 353 | | 47 353 |
| Operating | 27 493 | 3 711 | 31 204 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 1 378 192 | (6 004) | 1 372 189 |
| Allocation to a special fund | 26 334 | | 26 334 |
| Debt service | 3 370 | | 3 370 |
| | **1 482 743** | **(2 293)** | **1 480 450** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (760) |
| - | - | - | - | - | - | (760) |
| | 58 | 4 122 | | | | |
| | | | | | | (2 293) |
| **-** | **58** | **4 122** | **-** | **-** | **-** | **(2 293)** |

## CULTURE ET COMMUNICATIONS

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management, Administration and Mission Support** | | | |
| Annual | 82 854 | | |
| Permanent | 10 | | |
| | 82 863 | - | - |
| **Program 2 – Support and Development of Culture, Communications and Heritage** | | | |
| Annual | 683 760 | | |
| Permanent | | | |
| | 683 760 | - | - |
| **Program 3 – Youth** | | | |
| Annual | 57 251 | | |
| Permanent | | | |
| | 57 251 | - | - |
| | **823 874** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 823 864 | | |
| Permanent | 10 | | |
| | **823 874** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | (3 449) | | **79 405** |
| | | | | | **10** |
| - | - | - | (3 449) | - | **79 414** |
| | | | 639 334 | | **1 323 094** |
| | | | | 15 246 | **15 246** |
| - | - | - | 639 334 | 15 246 | **1 338 341** |
| | | | 11 917 | | **69 168** |
| - | - | - | 11 917 | - | **69 168** |
| **-** | **-** | **-** | **647 802** | **15 246** | **1 486 923** |
| | | | 647 802 | | **1 471 667** |
| | | | | 15 246 | **15 256** |
| **-** | **-** | **-** | **647 802** | **15 246** | **1 486 923** |

## CULTURE ET COMMUNICATIONS

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 2 – Support and Development of Culture, Communications and Heritage** | | |
| Assistance for Partnership Initiatives | | 11 975 |
| Bibliothèque et Archives nationales du Québec – Assistance Programs | | 2 374 |
| Bibliothèque et Archives nationales du Québec – Operations | | 83 780 |
| Conseil des arts et des lettres du Québec – Assistance Programs | | 200 376 |
| Conseil des arts et des lettres du Québec – Operations | | 9 623 |
| Conservatoire de musique et d'art dramatique du Québec | | 37 617 |
| Fixed Asset Assistance | | 355 108 |
| Montreal Museum of Fine Arts | | 18 681 |
| Musée d'Art contemporain de Montréal | | 11 686 |
| Musée de la Civilisation | | 75 674 |
| Musée national de l'histoire du Québec | | 11 451 |
| Musée national des beaux-arts du Québec | | 48 035 |
| Operations Assistance | | 70 917 |
| Other Particular Interventions in Culture and Communications | | 33 126 |
| Project Assistance | | 36 146 |
| Société de développement des entreprises culturelles – Assistance Programs | | 107 591 |
| Société de développement des entreprises culturelles – Operations | | 22 113 |
| Société de la Place des Arts de Montréal | | 41 074 |
| Société de télédiffusion du Québec | | 113 831 |
| Société du Grand Théâtre de Québec | | 15 584 |
| | 1 312 006 | 1 306 763 |
| **Program 3 – Youth** | | |
| Youth Action Plan and Other | | 65 426 |
| | 66 186 | 65 426 |
| | **1 378 192** | **1 372 189** |
| **Breakdown:** | | |
| Requiring appropriations | 1 378 192 | 1 378 192 |
| Not requiring appropriations | | (6 004) |
| | **1 378 192** | **1 372 189** |

## Transfer expenditure (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Private-sector enterprises | 107 745 |
| Educational institutions | 5 945 |
| Municipalities | 225 835 |
| Non-profit organizations | 537 536 |
| Government enterprises and bodies | 460 742 |
| Individuals | 34 386 |
| | **1 372 189** |
| **Breakdown by category of expenditure** | |
| Remuneration | 92 157 |
| Operating | 201 793 |
| Capital | 512 312 |
| Interest | 53 825 |
| Support | 512 102 |
| | **1 372 189** |

## CULTURE ET COMMUNICATIONS

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Capital | | 25 334 |
| Support | | 1 000 |
| | **26 334** | **26 334** |
| **Breakdown:** | | |
| Requiring appropriations | 26 334 | 26 334 |
| Not requiring appropriations | | |
| | **26 334** | **26 334** |

## CYBERSÉCURITÉ ET NUMÉRIQUE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | 2 039 | 37 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **2 039** | **37** |
| Federal government transfers | | |
| | **2 039** | **37** |

## CYBERSÉCURITÉ ET NUMÉRIQUE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management and Administration** | | | | | |
| Annual | 99 209 | 98 674 | 535 | | |
| Permanent | 10 | 10 | | | |
| Not requiring appropriations | | 8 | | | |
| | 99 219 | 98 691 | 535 | - | - |
| **Program 2 – Management of Specific Information Resources** | | | | | |
| Annual | 144 810 | 144 810 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 144 810 | 144 810 | - | - | - |
| **Program 3 – High-speed Internet and Special Connectivity Projects** | | | | | |
| Annual | 83 185 | 52 088 | | 31 097 | |
| Permanent | | | | | |
| Not requiring appropriations | | (4 563) | | | |
| | 83 185 | 47 525 | - | 31 097 | - |
| | **327 215** | **291 026** | **535** | **31 097** | - |
| **Breakdown:** | | | | | |
| Annual | 327 205 | 295 572 | 535 | 31 097 | |
| Permanent | 10 | 10 | | | |
| Not requiring appropriations | | (4 556) | | | |
| | **327 215** | **291 026** | **535** | **31 097** | - |
| Expenditure | 326 679 | 291 026 | | 31 097 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 1 | | 1 | | |
| Other than information resource assets | | | | | |
| Information resource assets | 534 | | 534 | | |
| | **327 215** | **291 026** | **535** | **31 097** | - |

## CYBERSÉCURITÉ ET NUMÉRIQUE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management and Administration** | | | | | | | |
| 1. Management and Administration | 52 046 | 32 307 | 19 101 | | 120 | | |
| Permanent (1) | 10 | | 10 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Cybersecurity | 31 127 | 8 264 | 10 154 | | | 12 709 | |
| Not requiring appropriations | | | | | | | |
| 3. Digital transformation | 13 505 | 9 347 | 4 142 | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Customer service for shared solutions | 2 531 | 2 162 | 150 | | | 218 | |
| | 99 219 | 52 080 | 33 557 | - | 120 | 12 927 | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Management of Specific Information Resources** | | | | | | | |
| 1. Major projects aimed at accelerating the Government's digital transformation | 144 810 | | | | | 144 810 | |
| | 144 810 | - | - | - | - | 144 810 | - |
| **Program 3 – High-speed Internet and Special Connectivity Projects** | | | | | | | |
| 1. Secrétariat à l'Internet haute vitesse et aux projets spéciaux de connectivité | 83 185 | 2 655 | 1 119 | | 48 314 | | |
| Not requiring appropriations | | | | | | | |
| | 83 185 | 2 655 | 1 119 | - | 48 314 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | 518 | | | | |
| | | | | | | 13 |
| 1 | | | | | | |
| | | | | | | (8) |
| | | 16 | | | | |
| | | | | | | 3 |
| 1 | - | 534 | - | - | - | 8 |
| - | - | - | - | - | - | - |
| | | | 31 097 | | | |
| | | | | | | (4 563) |
| - | - | - | 31 097 | - | - | (4 563) |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Breakdown:** | | | | | | | |
| Annual | 327 205 | 54 735 | 34 666 | | 48 434 | 157 737 | |
| Permanent | 10 | | 10 | | | | |
| Not requiring appropriations | | | | | | | |
| | **327 215** | **54 735** | **34 676** | **-** | **48 434** | **157 737** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 54 735 | (98) | 54 637 |
| Operating | 34 676 | 106 | 34 782 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 48 434 | (4 563) | 43 870 |
| Allocation to a special fund | 157 737 | | 157 737 |
| Debt service | | | |
| | **295 582** | **(4 556)** | **291 026** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| 1 | | 534 | 31 097 | | | |
| | | | | | | (4 556) |
| **1** | **-** | **534** | **31 097** | **-** | **-** | **(4 556)** |

## CYBERSÉCURITÉ ET NUMÉRIQUE

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management and Administration** | | | |
| Annual | 91 801 | | |
| Permanent | 10 | | |
| | 91 811 | - | - |
| **Program 2 – Management of Specific Information Resources** | | | |
| Annual | 64 243 | | |
| Permanent | | | |
| | 64 243 | - | - |
| **Program 3 – High-speed Internet and Special Connectivity Projects** | | | |
| Annual | 97 865 | | |
| Permanent | | | |
| | 97 865 | - | - |
| | **253 919** | - | - |
| **Breakdown:** | | | |
| Annual | 253 909 | | |
| Permanent | 10 | | |
| | **253 919** | - | - |

| Supplementary appropriation: Associated with net voted appropriations | Supplementary appropriation: Associated with proceeds from sales | Supplementary appropriation: Allotted by rulings | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| | | | 7 408 | | **99 209** |
| | | | | | **10** |
| - | - | - | 7 408 | - | **99 219** |
| | | | 80 567 | | **144 810** |
| - | - | - | 80 567 | - | **144 810** |
| | | | (14 680) | | **83 185** |
| - | - | - | (14 680) | - | **83 185** |
| **-** | **-** | **-** | **73 296** | **-** | **327 215** |
| | | | 73 296 | | **327 205** |
| | | | | | **10** |
| **-** | **-** | **-** | **73 296** | **-** | **327 215** |

## CYBERSÉCURITÉ ET NUMÉRIQUE

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Management and Administration** | | |
| Other | | 120 |
| | 120 | 120 |
| **Program 3 – High-speed Internet and Special Connectivity Projects** | | |
| Éclair Program | | 12 |
| Ensure high-speed Internet connectivity | | 7 354 |
| Improved cell coverage | | 22 112 |
| Québec Broadband Program | | 14 272 |
| | 77 540 | 43 750 |
| | **77 660** | **43 870** |
| **Breakdown:** | | |
| Requiring appropriations | 77 660 | 48 434 |
| Not requiring appropriations | | (4 563) |
| | **77 660** | **43 870** |

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Private-sector enterprises | 22 988 |
| Educational institutions | 3 |
| Municipalities | 5 955 |
| Non-profit organizations | 14 925 |
| | **43 870** |
| **Breakdown by category of expenditure** | |
| Capital | 25 799 |
| Support | 18 072 |
| | **43 870** |

## CYBERSÉCURITÉ ET NUMÉRIQUE

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 37 078 |
| Operating | | 120 659 |
| | **157 737** | **157 737** |
| **Breakdown:** | | |
| Requiring appropriations | 157 737 | 157 737 |
| Not requiring appropriations | | |
| | **157 737** | **157 737** |

## ÉCONOMIE, INNOVATION ET ÉNERGIE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 165 | 157 |
| Miscellaneous revenue | 46 925 | 10 752 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **47 090** | **10 909** |
| Federal government transfers | | |
| | **47 090** | **10 909** |

## ÉCONOMIE, INNOVATION ET ÉNERGIE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management and Administration** | | | | | |
| Annual | 42 269 | 41 058 | 1 211 | | |
| Permanent | 22 | 22 | | | |
| Not requiring appropriations | | 1 688 | | | |
| | 42 292 | 42 768 | 1 211 | - | - |
| **Program 2 – Economic Development** | | | | | |
| Annual | 241 992 | 240 383 | 1 609 | | |
| Permanent | 81 | 81 | | | |
| Not requiring appropriations | | (45 294) | | | |
| | 242 073 | 195 170 | 1 609 | - | - |
| **Program 3 – Development of Science, Research and Innovation** | | | | | |
| Annual | 482 928 | 482 928 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (966) | | | |
| | 482 928 | 481 962 | - | - | - |
| **Program 4 – Economic Development Fund Interventions** | | | | | |
| Annual | 1 090 837 | 1 090 837 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (2 978) | | | |
| | 1 090 837 | 1 087 860 | - | - | - |
| **Program 5 – Research and Innovation Bodies** | | | | | |
| Annual | 247 915 | 247 915 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 247 915 | 247 915 | - | - | - |
| **Program 6 – Energy** | | | | | |
| Annual | 31 071 | 23 938 | | 7 132 | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 31 071 | 23 938 | - | 7 132 | - |
| | **2 137 116** | **2 079 613** | **2 820** | **7 132** | - |

## ÉCONOMIE, INNOVATION ET ÉNERGIE

### Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 2 137 012 | 2 127 059 | 2 820 | 7 132 | |
| Permanent | 104 | 104 | | | |
| Not requiring appropriations | | (47 550) | | | |
| | **2 137 116** | **2 079 613** | **2 820** | **7 132** | **-** |
| Expenditure | 2 134 296 | 2 079 613 | | 7 132 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 1 609 | | 1 609 | | |
| Other than information resource assets | 449 | | 449 | | |
| Information resource assets | 762 | | 762 | | |
| | **2 137 116** | **2 079 613** | **2 820** | **7 132** | **-** |

## ÉCONOMIE, INNOVATION ET ÉNERGIE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management and Administration** | | | | | | | |
| 1. Management and Administration | 42 269 | 24 435 | 16 144 | | 478 | | |
| Permanent (1) | 22 | | 22 | | | | |
| Not requiring appropriations | | | | | | | |
| | 42 292 | 24 435 | 16 167 | - | 478 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Economic Development** | | | | | | | |
| 1. Economic Policies and External Affairs | 36 436 | 6 504 | 3 699 | | 26 234 | | |
| Not requiring appropriations | | | | | | | |
| 2. Strategic Industries and Major Economic Projects | 45 232 | 9 984 | 4 331 | | 30 918 | | |
| Not requiring appropriations | | | | | | | |
| 3. Regional economic development and entrepreneurship | 160 323 | 10 615 | 362 | | 147 738 | | |
| Permanent (1) | 81 | | | 81 | | | |
| Not requiring appropriations | | | | | | | |
| | 242 073 | 27 102 | 8 391 | 81 | 204 889 | - | - |

(1) Financial Administration Act (CQLR, chapter A-6.001).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 3 – Development of Science, Research and Innovation** | | | | | | | |
| 1. Administrative Support | 9 627 | 9 081 | 546 | | | | |
| 2. Support for Bodies and Projects | 231 311 | | | | 231 311 | | |
| Not requiring appropriations | | | | | | | |
| 3. Support for Research Infrastructure | 219 429 | | | | 219 429 | | |
| 4. Support for next generation scientists and scientific culture | 22 561 | | | | 22 561 | | |
| Not requiring appropriations | | | | | | | |
| | 482 928 | 9 081 | 546 | - | 473 301 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 449 | 762 | | | | |
| | | | | | | 1 688 |
| - | 449 | 762 | - | - | - | 1 688 |
| | | | | | | (663) |
| | | | | | | (732) |
| 1 609 | | | | | | |
| | | | | | | (43 899) |
| 1 609 | - | - | - | - | - | (45 294) |
| | | | | | | (629) |
| | | | | | | (337) |
| - | - | - | - | - | - | (966) |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 4 – Economic Development Fund Interventions** | | | | | | | |
| 1. Government Mandates | 913 212 | | | 76 362 | | 836 850 | |
| 2. ESSOR Program | 84 214 | | | 52 870 | | 31 343 | |
| 3. Retention of Strategic Businesses | 8 355 | | | | | 8 355 | |
| Not requiring appropriations | | | | | | | |
| 4. Support for Commercialization Projects | 61 082 | | | 19 683 | | 41 399 | |
| 5. Other Support Measures for Businesses | 23 974 | | | 924 | | 23 051 | |
| | 1 090 837 | - | - | 149 839 | - | 940 998 | - |
| **Program 5 – Research and Innovation Bodies** | | | | | | | |
| 1. Québec Research Fund | 247 137 | | | | 247 137 | | |
| 2. Commission de l'éthique en science et en technologie | 778 | 706 | 72 | | | | |
| | 247 915 | 706 | 72 | - | 247 137 | - | - |
| **Program 6 – Energy** | | | | | | | |
| 1. Electricity and Fuels | 31 071 | 5 912 | 1 173 | | 7 738 | 9 116 | |
| | 31 071 | 5 912 | 1 173 | - | 7 738 | 9 116 | - |

| Minus: Expended appropriation (cont'd) — Investments: Loans, investments, advances and other costs | Minus: Expended appropriation (cont'd) — Investments: Other than information resource assets | Minus: Expended appropriation (cont'd) — Investments: Information resource assets | Unexpended appropriation (Excess): Suspension of right to commit | Unexpended appropriation (Excess): Carry-over | Unexpended appropriation (Excess): Lapsed (Excess) | Not requiring appropriations |
|---|---|---|---|---|---|---|
| | | | | | | (2 978) |
| - | - | - | - | - | - | (2 978) |
| - | - | - | - | - | - | - |
| | | | 181 | | 6 951 | |
| - | - | - | 181 | - | 6 951 | - |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 2 137 012 | 67 237 | 26 327 | 149 839 | 933 543 | 950 113 | |
| Permanent | 104 | | 22 | 81 | | | |
| Not requiring appropriations | | | | | | | |
| | **2 137 116** | **67 237** | **26 349** | **149 921** | **933 543** | **950 113** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 67 237 | | 67 237 |
| Operating | 26 349 | 1 688 | 28 037 |
| Doubtful accounts, other allowances and losses | 149 921 | (43 092) | 106 828 |
| Transfer | 933 543 | (6 145) | 927 398 |
| Allocation to a special fund | 950 113 | | 950 113 |
| Debt service | | | |
| | **2 127 163** | **(47 550)** | **2 079 613** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| 1 609 | 449 | 762 | 181 | | 6 951 | |
| | | | | | | (47 550) |
| **1 609** | **449** | **762** | **181** | **-** | **6 951** | **(47 550)** |

## ÉCONOMIE, INNOVATION ET ÉNERGIE

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management and Administration** | | | |
| Annual | 43 929 | | |
| Permanent | 19 | | |
| | 43 948 | - | - |
| **Program 2 – Economic Development** | | | |
| Annual | 234 255 | | |
| Permanent | 1 500 | | |
| | 235 755 | - | - |
| **Program 3 – Development of Science, Research and Innovation** | | | |
| Annual | 199 554 | | |
| Permanent | | | |
| | 199 554 | - | - |
| **Program 4 – Economic Development Fund Interventions** | | | |
| Annual | 739 088 | | |
| Permanent | | | |
| | 739 088 | - | - |
| **Program 5 – Research and Innovation Bodies** | | | |
| Annual | 247 680 | | |
| Permanent | | | |
| | 247 680 | - | - |
| **Program 6 – Energy** | | | |
| Annual | 36 537 | | |
| Permanent | | | |
| | 36 537 | - | - |
| | **1 502 561** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 1 501 042 | | |
| Permanent | 1 519 | | |
| | **1 502 561** | **-** | **-** |

| Supplementary appropriation: Associated with net voted appropriations | Supplementary appropriation: Associated with proceeds from sales | Supplementary appropriation: Allotted by rulings | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| | | | (1 659) | | **42 269** |
| | | | | 3 | **22** |
| - | - | - | (1 659) | 3 | **42 292** |
| | | | 7 737 | | **241 992** |
| | | | | (1 419) | **81** |
| - | - | - | 7 737 | (1 419) | **242 073** |
| | | | 283 374 | | **482 928** |
| - | - | - | 283 374 | - | **482 928** |
| | | | 351 749 | | **1 090 837** |
| - | - | - | 351 749 | - | **1 090 837** |
| | | | 236 | | **247 915** |
| - | - | - | 236 | - | **247 915** |
| | | | (5 466) | | **31 071** |
| - | - | - | (5 466) | - | **31 071** |
| **-** | **-** | **-** | **635 971** | **(1 415)** | **2 137 116** |
| | | | 635 971 | | **2 137 012** |
| | | | | (1 415) | **104** |
| **-** | **-** | **-** | **635 971** | **(1 415)** | **2 137 116** |

## ÉCONOMIE, INNOVATION ET ÉNERGIE

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Management and Administration** | | |
| Other | | 478 |
| | 478 | 478 |
| **Program 2 – Economic Development** | | |
| Continue development of the aluminum sector | | 3 500 |
| Encouragement for Businesses to Go Digital | | 3 200 |
| Ensure the growth of Québec's aerospace sector | | 4 316 |
| Programme d'appui aux projets de développement économique | | 22 802 |
| Programme d'appui au fonctionnement d'organismes de développement économique | | 10 831 |
| Promoting innovation in transportation | | 2 065 |
| Social economy | | 11 923 |
| Support entrepreneurship and business succession | | 2 863 |
| Support for Entrepreneurship and Assistance for Regional Initiatives | | 15 838 |
| Support for small-scale alcoholic beverage producers | | 16 566 |
| Support for the Economic Development of the Ville de Montréal | | 50 000 |
| Support for the implementation of the innovation zones | | 1 135 |
| Other | | 54 671 |
| | 204 889 | 199 711 |
| **Program 3 – Development of Science, Research and Innovation** | | |
| Research and Innovation Infrastructure | | 219 429 |
| Support for New Scientists and Scientific Culture | | 22 224 |
| Support for Research and Innovation Bodies | | 230 682 |
| | 473 301 | 472 334 |
| **Program 5 – Research and Innovation Bodies** | | |
| Québec Research Fund | | 247 137 |
| | 247 137 | 247 137 |
| **Program 6 – Energy** | | |
| Distribution cable undergrounding | | 2 |
| Focusing on green hydrogen and bioenergy | | 1 527 |
| Growth, Research, Innovation, Supply and Security of Energy Resources | | 6 209 |
| | 14 438 | 7 738 |
| | **940 244** | **927 398** |
| **Breakdown:** | | |
| Requiring appropriations | 940 244 | 933 543 |
| Not requiring appropriations | | (6 145) |
| | **940 244** | **927 398** |

## Transfer expenditure (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Private-sector enterprises | 54 174 |
| Health and social services institutions | 41 935 |
| Educational institutions | 205 042 |
| Municipalities | 80 905 |
| Non-profit organizations | 431 553 |
| Government enterprises and bodies | 21 649 |
| Individuals | 92 140 |
| | **927 398** |
| **Breakdown by category of expenditure** | |
| Remuneration | 7 751 |
| Operating | 2 623 |
| Capital | 218 270 |
| Interest | 1 696 |
| Support | 697 058 |
| | **927 398** |

## ÉCONOMIE, INNOVATION ET ÉNERGIE

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 2 599 |
| Operating | | 731 048 |
| Support | | 216 466 |
| | **950 163** | **950 113** |
| **Breakdown:** | | |
| Requiring appropriations | 950 163 | 950 113 |
| Not requiring appropriations | | |
| | **950 163** | **950 113** |

## ÉDUCATION

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 21 | 4 |
| Miscellaneous revenue | 13 932 | 2 785 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **13 952** | **2 789** |
| Federal government transfers | 194 931 | 326 761 |
| | **208 883** | **329 550** |

## ÉDUCATION

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Administration** | | | | | |
| Annual | 354 943 | 346 337 | 8 594 | 12 | |
| Permanent | 18 | 18 | | | |
| Not requiring appropriations | | 6 966 | | | |
| | 354 961 | 353 322 | 8 594 | 12 | - |
| **Program 2 – Support for Organizations** | | | | | |
| Annual | 157 781 | 157 761 | 20 | | |
| Permanent | | | | | |
| Not requiring appropriations | | (330) | | | |
| | 157 781 | 157 431 | 20 | - | - |
| **Program 3 – School Taxes – Fiscal Balancing Subsidy** | | | | | |
| Annual | 1 483 252 | 1 483 252 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 1 483 252 | 1 483 252 | - | - | - |
| **Program 4 – Preschool, Primary and Secondary Education** | | | | | |
| Annual | 19 222 569 | 19 222 569 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (46 131) | | | |
| | 19 222 569 | 19 176 438 | - | - | - |
| **Program 5 – Development of sports, recreation, physical activity and the outdoors** | | | | | |
| Annual | 353 419 | 353 419 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (2 308) | | | |
| | 353 419 | 351 111 | - | - | - |
| **Program 6 – Retirement Plans** | | | | | |
| Annual | | | | | |
| Permanent | 1 416 904 | 1 416 904 | | | |
| Not requiring appropriations | | | | | |
| | 1 416 904 | 1 416 904 | - | - | - |
| | **22 988 887** | **22 938 458** | **8 614** | **12** | - |

## ÉDUCATION

### Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 21 571 964 | 21 563 339 | 8 614 | 12 | |
| Permanent | 1 416 923 | 1 416 923 | | | |
| Not requiring appropriations | | (41 803) | | | |
| | **22 988 887** | **22 938 458** | **8 614** | **12** | **-** |
| Expenditure | 22 980 273 | 22 938 458 | | 12 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 2 | | 2 | | |
| Other than information resource assets | 4 065 | | 4 065 | | |
| Information resource assets | 4 547 | | 4 547 | | |
| | **22 988 887** | **22 938 458** | **8 614** | **12** | **-** |

## ÉDUCATION

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Administration** | | | | | | | |
| 1. Management | 18 020 | 14 010 | 3 663 | | 347 | | |
| Permanent (1) | 18 | | 18 | | | | |
| 2. Funding and budget | 34 118 | 20 373 | 13 746 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Digital and information | 133 278 | 24 588 | 104 143 | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Academic success and workforce | 111 334 | 36 873 | 70 402 | | | | |
| Not requiring appropriations | | | | | | | |
| 5. Network support, governance and performance | 16 071 | 13 758 | 2 313 | | | | |
| Not requiring appropriations | | | | | | | |
| 6. Diversity, External relations, Anglophones and Indigenous peoples | 15 351 | 6 884 | 5 113 | | 3 355 | | |
| Not requiring appropriations | | | | | | | |
| 7. Sports, recreation, physical activity and the outdoors (2) | 13 755 | 8 078 | 5 676 | | | | |
| 8. Infrastructure Governance | 8 658 | 5 982 | 2 677 | | | | |
| 9. Departmental governance and performance | 4 358 | 3 202 | 1 155 | | | | |
| | 354 961 | 133 747 | 208 906 | - | 3 702 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).
(2) This element includes appropriations and expenditures for the recreation and sports integrity ombudsman since the position's creation on June 7, 2025.

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Support for Organizations** | | | | | | | |
| 1. Institut national des mines | 1 529 | | | | 1 529 | | |
| 2. Support for Education Partners | 76 035 | | | | 76 035 | | |
| Not requiring appropriations | | | | | | | |
| 3. Community Action | 49 323 | | | | 49 323 | | |
| 4. Regional consultation bodies | 22 655 | | | | 22 655 | | |
| Not requiring appropriations | | | | | | | |
| 5. Conseil supérieur de l'éducation | 2 557 | 2 331 | 226 | | | | |
| Not requiring appropriations | | | | | | | |
| 6. Commission consultative de l'enseignement privé | 189 | 181 | 8 | | | | |
| 7. National Student Ombudsman | 5 492 | 5 091 | 381 | | | | |
| | 157 781 | 7 603 | 615 | - | 149 542 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (64) |
| | | 4 547 | | | | |
| | | | | | | 7 991 |
| 2 | 4 046 | | | | 12 | |
| | | | | | | (859) |
| | | | | | | (100) |
| | | | | | | (2) |
| 2 | 4 046 | 4 547 | - | - | 12 | 6 966 |
| | | | | | | (310) |
| | | | | | | (23) |
| | | | | | | 3 |
| | 20 | | | | | |
| - | 20 | - | - | - | - | (330) |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 3 – School Taxes – Fiscal Balancing Subsidy** | | | | | | | |
| 1. Fiscal Balancing Subsidy | 1 483 252 | | | | 1 483 252 | | |
| 2. Incidental Revenue | | | | | | | |
| | 1 483 252 | - | - | - | 1 483 252 | - | - |
| **Program 4 – Preschool, Primary and Secondary Education** | | | | | | | |
| 1. School Service Centres and School Boards | 14 320 151 | | | | 14 320 151 | | |
| Not requiring appropriations | | | | | | | |
| 2. School Service Centre and Special-Status School Boards | 675 423 | | | | 675 423 | | |
| 3. School Service Centre and School Board Infrastructure Funding | 2 807 743 | | | | 2 807 743 | | |
| Not requiring appropriations | | | | | | | |
| 4. Private educational institutions | 763 984 | | | | 763 984 | | |
| Not requiring appropriations | | | | | | | |
| 5. School Transportation | 655 268 | | | | 655 268 | | |
| 6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for preschool, primary and secondary education needs | | | | | | | |
| | 19 222 569 | - | - | - | 19 222 569 | - | - |
| **Program 5 – Development of sports, recreation, physical activity and the outdoors** | | | | | | | |
| 1. Development of sports, recreation, physical activity and the outdoors | 153 358 | | | | 153 358 | | |
| Not requiring appropriations | | | | | | | |
| 2. Sports and Physical Activity Development Fund | 85 392 | | | | | 85 392 | |
| 3. Société des établissements de plein air du Québec | 114 670 | | 18 800 | | 95 869 | | |
| | 353 419 | - | 18 800 | - | 249 227 | 85 392 | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| - | - | - | - | - | - | - |
| | | | | | | (1 840) |
| | | | | | | (44 242) |
| | | | | | | (49) |
| - | - | - | - | - | - | (46 131) |
| | | | | | | (2 308) |
| - | - | - | - | - | - | (2 308) |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 6 – Retirement Plans** | | | | | | | |
| 1. Teachers Pension Plan | | | | | | | |
| Permanent (1) | 99 083 | | | | 99 083 | | |
| 2. Government and Public Employees Retirement Plan | | | | | | | |
| Permanent (2) | 1 162 047 | | | | 1 162 047 | | |
| 3. Pension Plan of Management Personnel | | | | | | | |
| Permanent (3) | 155 775 | | | | 155 775 | | |
| | 1 416 904 | - | - | - | 1 416 904 | - | - |

(1) Act respecting the Teachers Pension Plan (CQLR, chapter R-11).
(2) Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10).
(3) Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).

**Breakdown:**

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| Annual | 21 571 964 | 141 351 | 228 303 | | 21 108 292 | 85 392 | |
| Permanent | 1 416 923 | | 18 | | 1 416 904 | | |
| Not requiring appropriations | | | | | | | |
| | **22 988 887** | **141 351** | **228 322** | - | **22 525 197** | **85 392** | - |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 141 351 | | 141 351 |
| Operating | 228 322 | 6 969 | 235 291 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 22 525 197 | (48 772) | 22 476 425 |
| Allocation to a special fund | 85 392 | | 85 392 |
| Debt service | | | |
| | **22 980 261** | **(41 803)** | **22 938 458** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| - | - | - | - | - | - | - |
| 2 | 4 065 | 4 547 | | | 12 | |
| | | | | | | (41 803) |
| **2** | **4 065** | **4 547** | **-** | **-** | **12** | **(41 803)** |

## ÉDUCATION

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Administration** | | | |
| Annual | 373 036 | | |
| Permanent | 19 | | |
| | 373 055 | - | - |
| **Program 2 – Support for Organizations** | | | |
| Annual | 157 756 | | |
| Permanent | | | |
| | 157 756 | - | - |
| **Program 3 – School Taxes – Fiscal Balancing Subsidy** | | | |
| Annual | 1 519 376 | | |
| Permanent | | | |
| | 1 519 376 | - | - |
| **Program 4 – Preschool, Primary and Secondary Education** | | | |
| Annual | 15 997 256 | | |
| Permanent | | | |
| | 15 997 256 | - | - |
| **Program 5 – Development of sports, recreation, physical activity and the outdoors** | | | |
| Annual | 183 253 | | |
| Permanent | | | |
| | 183 253 | - | - |
| **Program 6 – Retirement Plans** | | | |
| Annual | | | |
| Permanent | 1 598 966 | | |
| | 1 598 966 | - | - |
| | **19 829 662** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 18 230 677 | | |
| Permanent | 1 598 985 | | |
| | **19 829 662** | **-** | **-** |

| Supplementary appropriation: Associated with net voted appropriations | Supplementary appropriation: Associated with proceeds from sales | Supplementary appropriation: Allotted by rulings | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| | | | (18 093) | | **354 943** |
| | | | | (1) | **18** |
| - | - | - | (18 093) | (1) | **354 961** |
| | | | 24 | | **157 781** |
| - | - | - | 24 | - | **157 781** |
| | | | (36 124) | | **1 483 252** |
| - | - | - | (36 124) | - | **1 483 252** |
| | | | 3 225 314 | | **19 222 569** |
| - | - | - | 3 225 314 | - | **19 222 569** |
| | | | 170 166 | | **353 419** |
| - | - | - | 170 166 | - | **353 419** |
| | | | | (182 062) | **1 416 904** |
| - | - | - | - | (182 062) | **1 416 904** |
| **-** | **-** | **-** | **3 341 287** | **(182 062)** | **22 988 887** |
| | | | 3 341 287 | | **21 571 964** |
| | | | | (182 062) | **1 416 923** |
| **-** | **-** | **-** | **3 341 287** | **(182 062)** | **22 988 887** |

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Administration** | | |
| Other | | 3 702 |
| | 3 702 | 3 702 |
| **Program 2 – Support for Organizations** | | |
| Community Action Program | | 49 323 |
| Institut national des mines | | 1 529 |
| Other | | 98 357 |
| | 149 542 | 149 210 |
| **Program 3 – School Taxes – Fiscal Balancing Subsidy** | | |
| Fiscal balancing subsidy | | 1 483 252 |
| | 1 483 252 | 1 483 252 |
| **Program 4 – Preschool, Primary and Secondary Education** | | |
| Debt Service of School Service Centres and School Boards | | 2 763 501 |
| Employer Negotiating Committees | | 11 800 |
| Financial assistance program to promote the retention of school bus drivers | | 31 414 |
| Preschool Education and Public Elementary and Secondary Instruction | | 14 981 934 |
| Private Education | | 763 935 |
| School Transportation | | 623 854 |
| | 19 222 569 | 19 176 438 |
| **Program 5 – Development of sports, recreation, physical activity and the outdoors** | | |
| Promotion of Physical Activity | | 2 324 |
| Promotion of Recreation | | 17 952 |
| Promotion of Sports | | 51 418 |
| Société des établissements de plein air du Québec | | 95 869 |
| Support for Multidisciplinary Bodies | | 67 301 |
| Team Québec | | 4 780 |
| Other | | 7 275 |
| | 249 227 | 246 919 |
| **Program 6 – Retirement Plans** | | |
| Government and Public Employees Retirement Plan | | 1 162 047 |
| Pension Plan of Management Personnel | | 155 775 |
| Teachers Pension Plan | | 99 083 |
| | 1 416 904 | 1 416 904 |
| | **22 525 197** | **22 476 425** |
| **Breakdown:** | | |
| Requiring appropriations | 22 525 197 | 22 525 197 |
| Not requiring appropriations | | (48 772) |
| | **22 525 197** | **22 476 425** |

## Transfer expenditure (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Private-sector enterprises | (652) |
| Educational institutions | 22 129 282 |
| Municipalities | 3 |
| Non-profit organizations | 310 071 |
| Government enterprises and bodies | 1 529 |
| Individuals | 36 193 |
| | **22 476 425** |
| **Breakdown by category of expenditure** | |
| Remuneration | 15 980 029 |
| Operating | 2 351 000 |
| Capital | 2 619 452 |
| Interest | 367 142 |
| Support | 1 158 802 |
| | **22 476 425** |

## ÉDUCATION

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Capital | | 85 392 |
| | **85 392** | **85 392** |
| **Breakdown:** | | |
| Requiring appropriations | 85 392 | 85 392 |
| Not requiring appropriations | | |
| | **85 392** | **85 392** |

## EMPLOI ET SOLIDARITÉ SOCIALE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 42 354 | 40 010 |
| Miscellaneous revenue | 180 526 | 162 032 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **222 880** | **202 042** |
| Federal government transfers | 744 768 | 750 904 |
| | **967 648** | **952 947** |

## EMPLOI ET SOLIDARITÉ SOCIALE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Governance, Administration and Client Services** | | | | | |
| Annual | 582 338 | 582 338 | | | |
| Permanent | 69 | 69 | | | |
| Not requiring appropriations | | (278) | | | |
| | 582 407 | 582 129 | - | - | - |
| **Program 2 – Social Solidarity and Community Action** | | | | | |
| Annual | 3 841 142 | 3 841 142 | | | |
| Permanent | 82 043 | 82 043 | | | |
| Not requiring appropriations | | | | | |
| | 3 923 185 | 3 923 185 | - | - | - |
| **Program 3 – Employment** | | | | | |
| Annual | 924 225 | 924 225 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 924 225 | 924 225 | - | - | - |
| | **5 429 816** | **5 429 538** | **-** | **-** | **-** |
| **Breakdown:** | | | | | |
| Annual | 5 347 705 | 5 347 705 | | | |
| Permanent | 82 111 | 82 111 | | | |
| Not requiring appropriations | | (278) | | | |
| | **5 429 816** | **5 429 538** | **-** | **-** | **-** |
| Expenditure | 5 429 816 | 5 429 538 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | | | | | |
| Information resource assets | | | | | |
| | **5 429 816** | **5 429 538** | **-** | **-** | **-** |

## EMPLOI ET SOLIDARITÉ SOCIALE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 1 – Governance, Administration and Client Services** | | | | | | | |
| 1. Management and Administration | 126 833 | 57 611 | 59 386 | | 404 | 9 431 | |
| Permanent (1) | 19 | | 19 | | | | |
| Permanent (2) | 4 | | | 4 | | | |
| Not requiring appropriations | | | | | | | |
| 2. Social Solidarity and Strategic Analysis | 143 443 | 135 964 | 7 478 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Employment Assistance Services | 209 172 | | | | 1 365 | 207 807 | |
| 4. Services Québec | 93 344 | | | | | 93 344 | |
| 5. Collection | 9 546 | 9 077 | 470 | | | | |
| Permanent (2) | 45 | | 45 | | | | |
| | 582 407 | 202 653 | 67 398 | 4 | 1 769 | 310 581 | - |

(1) Executive Power Act (CQLR, chapter E-18).
(2) Financial Administration Act (CQLR, chapter A-6.001).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Social Solidarity and Community Action** | | | | | | | |
| 1. Assistance to Individuals and Families | 3 675 695 | | | | 3 613 330 | 62 366 | |
| Permanent (1) | 82 043 | | | 82 043 | | | |
| 2. Community Action | 138 370 | | | | 84 108 | 54 262 | |
| 3. Cree Hunters Economic Security Board | 27 077 | | | | 27 077 | | |
| | 3 923 185 | - | - | 82 043 | 3 724 515 | 116 628 | - |

(1) Financial Administration Act (CQLR, chapter A-6.001).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (270) |
| | | | | | | (7) |
| - | - | - | - | - | - | (278) |
| - | - | - | - | - | - | - |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 3 – Employment** | | | | | | | |
| 1. Employment Assistance Measures | 924 225 | | | | 18 964 | 905 260 | |
| | 924 225 | - | - | - | 18 964 | 905 260 | - |
| **Breakdown:** | | | | | | | |
| Annual | 5 347 705 | 202 653 | 67 334 | | 3 745 248 | 1 332 469 | |
| Permanent | 82 111 | | 64 | 82 047 | | | |
| Not requiring appropriations | | | | | | | |
| | **5 429 816** | **202 653** | **67 398** | **82 047** | **3 745 248** | **1 332 469** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 202 653 | (183) | 202 469 |
| Operating | 67 398 | (94) | 67 304 |
| Doubtful accounts, other allowances and losses | 82 047 | | 82 047 |
| Transfer | 3 745 248 | | 3 745 248 |
| Allocation to a special fund | 1 332 469 | | 1 332 469 |
| Debt service | | | |
| | **5 429 816** | **(278)** | **5 429 538** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | |
| **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | (278) |
| **-** | **-** | **-** | **-** | **-** | **-** | **(278)** |

## EMPLOI ET SOLIDARITÉ SOCIALE

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Governance, Administration and Client Services** | | | |
| Annual | 568 433 | | |
| Permanent | 19 | | |
| | 568 452 | - | - |
| **Program 2 – Social Solidarity and Community Action** | | | |
| Annual | 3 734 863 | | |
| Permanent | 5 500 | | |
| | 3 740 363 | - | - |
| **Program 3 – Employment** | | | |
| Annual | 896 660 | | |
| Permanent | | | |
| | 896 660 | - | - |
| | **5 205 475** | - | - |
| **Breakdown:** | | | |
| Annual | 5 199 955 | | |
| Permanent | 5 519 | | |
| | **5 205 475** | - | - |

| Supplementary appropriation: Associated with net voted appropriations | Supplementary appropriation: Associated with proceeds from sales | Supplementary appropriation: Allotted by rulings | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| 7 250 | | | 6 655 | | **582 338** |
| | | | | 49 | **69** |
| 7 250 | - | - | 6 655 | 49 | **582 407** |
| | | | 106 280 | | **3 841 142** |
| | | | | 76 543 | **82 043** |
| - | - | - | 106 280 | 76 543 | **3 923 185** |
| | | | 27 564 | | **924 225** |
| - | - | - | 27 564 | - | **924 225** |
| **7 250** | - | - | **140 500** | **76 592** | **5 429 816** |
| 7 250 | | | 140 500 | | **5 347 705** |
| | | | | 76 592 | **82 111** |
| **7 250** | - | - | **140 500** | **76 592** | **5 429 816** |

## EMPLOI ET SOLIDARITÉ SOCIALE

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Governance, Administration and Client Services** | | |
| Commission des partenaires du marché du travail | | 1 365 |
| Other | | 404 |
| | 1 769 | 1 769 |
| **Program 2 – Social Solidarity and Community Action** | | |
| Assistance to Individuals and Families | | 3 595 750 |
| Carrefour jeunesse-emploi Financial Support Program | | 40 841 |
| Community Development Corporation Financial Support Program | | 12 481 |
| Cree Hunters Economic Security Board | | 27 077 |
| Social and Community Initiative Support Program | | 1 695 |
| Specific program to help Ukrainians | | 17 579 |
| Volunteer Support Program | | 22 391 |
| Other | | 6 700 |
| | 3 724 515 | 3 724 515 |
| **Program 3 – Employment** | | |
| Workforce Skills Development and Recognition Fund | | 18 964 |
| | 18 964 | 18 964 |
| | **3 745 248** | **3 745 248** |
| **Breakdown:** | | |
| Requiring appropriations | 3 745 248 | 3 745 248 |
| Not requiring appropriations | | |
| | **3 745 248** | **3 745 248** |
| **Breakdown by beneficiary** | | |
| Health and social services institutions | | 105 |
| Educational institutions | | 934 |
| Municipalities | | 934 |
| Non-profit organizations | | 85 546 |
| Government enterprises and bodies | | 22 830 |
| Individuals | | 3 634 899 |
| | | **3 745 248** |
| **Breakdown by category of expenditure** | | |
| Remuneration | | 1 741 |
| Operating | | 704 |
| Capital | | 49 |
| Support | | 3 742 754 |
| | | **3 745 248** |

## EMPLOI ET SOLIDARITÉ SOCIALE

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 189 627 |
| Operating | | 119 569 |
| Capital | | 5 219 |
| Interest | | 779 |
| Support | | 1 017 277 |
| | **1 332 469** | **1 332 469** |
| **Breakdown:** | | |
| Requiring appropriations | 1 332 469 | 1 332 469 |
| Not requiring appropriations | | |
| | **1 332 469** | **1 332 469** |

## ENSEIGNEMENT SUPÉRIEUR

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 16 | |
| Miscellaneous revenue | 50 769 | 60 606 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **50 785** | **60 606** |
| Federal government transfers | | |
| | **50 785** | **60 606** |

## ENSEIGNEMENT SUPÉRIEUR

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Administration** | | | | | |
| Annual | 140 963 | 137 692 | 3 138 | 133 | |
| Permanent | 15 | 15 | | | |
| Not requiring appropriations | | 1 316 | | | |
| | 140 978 | 139 022 | 3 138 | 133 | - |
| **Program 2 – Support for Bodies** | | | | | |
| Annual | 51 786 | 51 786 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | 6 | | | |
| | 51 786 | 51 792 | - | - | - |
| **Program 3 – Financial Assistance for Education and Incentive Scholarships** | | | | | |
| Annual | 1 188 931 | 1 067 869 | 121 062 | | |
| Permanent | 52 501 | 52 501 | | | |
| Not requiring appropriations | | | | | |
| | 1 241 432 | 1 120 370 | 121 062 | - | - |
| **Program 4 – Higher Education** | | | | | |
| Annual | 8 418 748 | 8 418 748 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (23 983) | | | |
| | 8 418 748 | 8 394 764 | - | - | - |
| **Program 5 – Retirement Plans** | | | | | |
| Annual | | | | | |
| Permanent | 241 953 | 241 953 | | | |
| Not requiring appropriations | | | | | |
| | 241 953 | 241 953 | - | - | - |
| | **10 094 896** | **9 947 901** | **124 200** | **133** | **-** |

## Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 9 800 428 | 9 676 095 | 124 200 | 133 | |
| Permanent | 294 468 | 294 468 | | | |
| Not requiring appropriations | | (22 661) | | | |
| | **10 094 896** | **9 947 901** | **124 200** | **133** | **-** |
| Expenditure | 9 970 696 | 9 947 901 | | 133 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 121 062 | | 121 062 | | |
| Other than information resource assets | | | | | |
| Information resource assets | 3 138 | | 3 138 | | |
| | **10 094 896** | **9 947 901** | **124 200** | **133** | **-** |

## ENSEIGNEMENT SUPÉRIEUR

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Administration** | | | | | | | |
| 1. Management | 9 506 | 6 127 | 3 237 | | 142 | | |
| Permanent (1) | 15 | | 15 | | | | |
| 2. Financing, budget and infrastructure | 49 469 | 16 850 | 32 619 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. College affairs and regional interventions | 17 110 | 11 178 | 5 799 | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Accessibility, success and student experience | 32 683 | 19 939 | 12 744 | | | | |
| Not requiring appropriations | | | | | | | |
| 5. University affairs, research and digital transformation | 32 196 | 7 442 | 15 238 | | 6 378 | | |
| Not requiring appropriations | | | | | | | |
| | 140 978 | 61 536 | 69 652 | - | 6 519 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Support for Bodies** | | | | | | | |
| 1. Institut de tourisme et d'hôtellerie du Québec | 37 037 | | | | 37 037 | | |
| 2. Support for Higher Education Partners | 12 330 | | | | 12 330 | | |
| 3. Comité consultatif sur l'accessibilité financière aux études | 120 | 90 | 30 | | | | |
| 4. Commission d'évaluation de l'enseignement collégial | 2 299 | 2 049 | 251 | | | | |
| Not requiring appropriations | | | | | | | |
| | 51 786 | 2 139 | 280 | - | 49 367 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (7) |
| | | | | | 133 | |
| | | | | | | (128) |
| | | | | | | 1 449 |
| | | 3 138 | | | | |
| | | | | | | 1 |
| - | - | 3 138 | - | - | 133 | 1 316 |
| | | | | | | 6 |
| - | - | - | - | - | - | 6 |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 3 – Financial Assistance for Education and Incentive Scholarships** | | | | | | | |
| 1. Scholarships Provided with Loans | 701 852 | | | | 701 852 | | |
| 2. Interest and Bank Repayments | 212 339 | | | 13 092 | 78 185 | | |
| Permanent (1) | 52 501 | | | 52 501 | | | |
| 3. Other Scholarships | 18 987 | | | | 18 987 | | |
| 4. Incentive scholarships | 255 753 | | | | 255 753 | | |
| | 1 241 432 | - | - | 65 593 | 1 054 777 | - | - |

(1) Financial Administration Act (CQLR, chapter A-6.001).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 4 – Higher Education** | | | | | | | |
| 1. CEGEPs | 2 997 292 | | | | 2 997 292 | | |
| Not requiring appropriations | | | | | | | |
| 2. Universities | 4 139 495 | | | | 4 114 495 | 25 000 | |
| 3. Private College Education | 165 399 | | | | 165 399 | | |
| Not requiring appropriations | | | | | | | |
| 4. CEGEP Infrastructure Funding | 390 996 | | | | 390 996 | | |
| Not requiring appropriations | | | | | | | |
| 5. University Infrastructure Funding | 725 566 | | | | 725 566 | | |
| 6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for higher education needs | | | | | | | |
| | 8 418 748 | - | - | - | 8 393 748 | 25 000 | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| 121 062 | | | | | | |
| 121 062 | - | - | - | - | - | - |
| | | | | | | (6 809) |
| | | | | | | (1 703) |
| | | | | | | (15 472) |
| - | - | - | - | - | - | (23 983) |

## ENSEIGNEMENT SUPÉRIEUR

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 5 – Retirement Plans** | | | | | | | |
| 1. Government and Public Employees Retirement Plan | | | | | | | |
| Permanent (1) | 212 138 | | | | 212 138 | | |
| 2. Pension Plan of Management Personnel | | | | | | | |
| Permanent (2) | 29 815 | | | | 29 815 | | |
| | 241 953 | - | - | - | 241 953 | - | - |

(1) Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10).
(2) Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).

**Breakdown:**

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| Annual | 9 800 428 | 63 674 | 69 917 | 13 092 | 9 504 411 | 25 000 | |
| Permanent | 294 468 | | 15 | 52 501 | 241 953 | | |
| Not requiring appropriations | | | | | | | |
| | **10 094 896** | **63 674** | **69 932** | **65 593** | **9 746 363** | **25 000** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 63 674 | (7) | 63 668 |
| Operating | 69 932 | 1 329 | 71 261 |
| Doubtful accounts, other allowances and losses | 65 593 | | 65 593 |
| Transfer | 9 746 363 | (23 983) | 9 722 380 |
| Allocation to a special fund | 25 000 | | 25 000 |
| Debt service | | | |
| | **9 970 563** | **(22 661)** | **9 947 901** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| - | - | - | - | - | - | - |
| 121 062 | | 3 138 | | | 133 | |
| | | | | | | (22 661) |
| **121 062** | **-** | **3 138** | **-** | **-** | **133** | **(22 661)** |

## ENSEIGNEMENT SUPÉRIEUR

# Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Administration** | | | |
| Annual | 117 805 | | |
| Permanent | 10 | | |
| | 117 815 | - | - |
| **Program 2 – Support for Bodies** | | | |
| Annual | 48 789 | | |
| Permanent | | | |
| | 48 789 | - | - |
| **Program 3 – Financial Assistance for Education and Incentive Scholarships** | | | |
| Annual | 1 157 532 | | |
| Permanent | 3 000 | | |
| | 1 160 532 | - | - |
| **Program 4 – Higher Education** | | | |
| Annual | 7 454 007 | | |
| Permanent | | | |
| | 7 454 007 | - | - |
| **Program 5 – Retirement Plans** | | | |
| Annual | | | |
| Permanent | 270 691 | | |
| | 270 691 | - | - |
| | **9 051 833** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 8 778 133 | | |
| Permanent | 273 700 | | |
| | **9 051 833** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | 23 158 | | **140 963** |
| | | | | 5 | **15** |
| - | - | - | 23 158 | 5 | **140 978** |
| | | | 2 997 | | **51 786** |
| - | - | - | 2 997 | - | **51 786** |
| | | | 31 399 | | **1 188 931** |
| | | | | 49 501 | **52 501** |
| - | - | - | 31 399 | 49 501 | **1 241 432** |
| | | | 964 741 | | **8 418 748** |
| - | - | - | 964 741 | - | **8 418 748** |
| | | | | (28 738) | **241 953** |
| - | - | - | - | (28 738) | **241 953** |
| **-** | **-** | **-** | **1 022 295** | **20 768** | **10 094 896** |
| | | | 1 022 295 | | **9 800 428** |
| | | | | 20 768 | **294 468** |
| **-** | **-** | **-** | **1 022 295** | **20 768** | **10 094 896** |

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Administration** | | |
| Other | | 6 519 |
| | 6 519 | 6 519 |
| **Program 2 – Support for Bodies** | | |
| Institut de tourisme et d'hôtellerie du Québec | | 37 037 |
| Other | | 12 330 |
| | 49 367 | 49 367 |
| **Program 3 – Financial Assistance for Education and Incentive Scholarships** | | |
| Interest and Bank Repayments | | 78 185 |
| Scholarships Provided with Loans | | 701 852 |
| Other | | 274 740 |
| | 1 054 777 | 1 054 777 |
| **Program 4 – Higher Education** | | |
| CEGEPs | | 2 990 483 |
| Debt Service for CEGEPs | | 375 524 |
| Debt Service for Universities | | 725 566 |
| Private College Education | | 163 697 |
| Universities | | 4 114 495 |
| | 8 393 748 | 8 369 764 |
| **Program 5 – Retirement Plans** | | |
| Government and Public Employees Retirement Plan | | 212 138 |
| Pension Plan of Management Personnel | | 29 815 |
| | 241 953 | 241 953 |
| | **9 746 363** | **9 722 380** |
| **Breakdown:** | | |
| Requiring appropriations | 9 746 363 | 9 746 363 |
| Not requiring appropriations | | (23 983) |
| | **9 746 363** | **9 722 380** |

## Transfer expenditure (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Educational institutions | 8 608 456 |
| Non-profit organizations | 15 725 |
| Government enterprises and bodies | 37 037 |
| Individuals | 1 061 162 |
| | **9 722 380** |
| **Breakdown by category of expenditure** | |
| Remuneration | 3 912 156 |
| Operating | 628 739 |
| Capital | 958 392 |
| Interest | 191 405 |
| Support | 4 031 689 |
| | **9 722 380** |

## Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Support | | 25 000 |
| | **25 000** | **25 000** |
| **Breakdown:** | | |
| Requiring appropriations | 25 000 | 25 000 |
| Not requiring appropriations | | |
| | **25 000** | **25 000** |

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

## Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 43 786 | 42 502 |
| Miscellaneous revenue | 74 477 | 8 193 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **118 263** | **50 695** |
| Federal government transfers | 40 000 | 25 000 |
| | **158 263** | **75 695** |

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

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Environmental and Wildlife Protection** | | | | | |
| Annual | 579 213 | 529 531 | 40 629 | 9 053 | |
| Permanent | 81 | 81 | | | |
| Not requiring appropriations | | 30 791 | (706) | | |
| | 579 294 | 560 403 | 39 923 | 9 053 | - |
| **Program 2 – Bureau d'audiences publiques sur l'environnement** | | | | | |
| Annual | 8 156 | 8 033 | 87 | 37 | |
| Permanent | | | | | |
| Not requiring appropriations | | 71 | | | |
| | 8 156 | 8 104 | 87 | 37 | - |
| | **587 451** | **568 508** | **40 009** | **9 090** | **-** |
| **Breakdown:** | | | | | |
| Annual | 587 370 | 537 564 | 40 715 | 9 090 | |
| Permanent | 81 | 81 | | | |
| Not requiring appropriations | | 30 862 | (706) | | |
| | **587 451** | **568 508** | **40 009** | **9 090** | **-** |
| Expenditure | 537 645 | 568 508 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 21 | | 21 | | |
| Other than information resource assets | 42 258 | | 35 362 | 6 190 | |
| Information resource assets | 7 527 | | 4 627 | 2 900 | |
| | **587 451** | **568 508** | **40 009** | **9 090** | **-** |

## Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Environmental and Wildlife Protection** | | | | | | | |
| 1. Department Management | 41 351 | 14 537 | 26 282 | | 532 | | |
| Permanent (1) | 8 | | 8 | | | | |
| 2. Organizational support and transformation | 111 823 | 47 625 | 52 002 | | 6 | | |
| Permanent (2) | 73 | | | 73 | | | |
| Not requiring appropriations | | | | | | | |
| 3. Environmental approval and regional operations | 82 230 | 56 942 | 5 909 | | 15 942 | | |
| Not requiring appropriations | | | | | | | |
| 4. Environment control, wildlife protection and dam security | 71 446 | 61 242 | 6 222 | | 3 167 | | |
| Not requiring appropriations | | | | | | | |
| 5. Water and Air Expertise and Policies | 95 783 | 32 601 | 2 437 | | 17 069 | 38 822 | |
| Not requiring appropriations | | | | | | | |
| 6. Dam Management | 29 048 | 12 631 | 5 889 | | | | |
| Not requiring appropriations | | | | | | | |
| 7. Expertise and policies in the life on land and sustainable development environments | 9 726 | 5 143 | 134 | | 4 450 | | |
| 8. Biodiversity, wildlife and parks | 137 806 | 30 561 | 18 253 | | 71 134 | | |
| Not requiring appropriations | | | | | | | |
| | 579 294 | 261 281 | 117 135 | 73 | 112 300 | 38 822 | - |

(1) Executive Power Act (CQLR, chapter E-18).
(2) Financial Administration Act (CQLR, chapter A-6.001).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Bureau d'audiences publiques sur l'environnement** | | | | | | | |
| 1. Bureau d'audiences publiques sur l'environnement | 8 156 | 6 705 | 1 328 | | | | |
| Not requiring appropriations | | | | | | | |
| | 8 156 | 6 705 | 1 328 | - | - | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 3 667 | 4 541 | | | 3 982 | |
| | | | | | | 31 544 |
| | 3 395 | | | | 43 | |
| | | | | | | (76) |
| 15 | 614 | | | | 186 | |
| | | | | | | (50) |
| 1 | 3 979 | | | | 873 | |
| | | | | | | (213) |
| 2 | 10 526 | | | | | |
| | | | | | | (71) |
| 3 | 13 886 | | | | 3 969 | |
| | | | | | | (1 048) |
| 21 | 36 066 | 4 541 | - | - | 9 053 | 30 086 |
| | 1 | 85 | | | 37 | |
| | | | | | | 71 |
| - | 1 | 85 | - | - | 37 | 71 |

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

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 587 370 | 267 987 | 118 455 | | 112 300 | 38 822 | |
| Permanent | 81 | | 8 | 73 | | | |
| Not requiring appropriations | | | | | | | |
| | **587 451** | **267 987** | **118 463** | **73** | **112 300** | **38 822** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 267 987 | | 267 987 |
| Operating | 118 463 | 31 348 | 149 811 |
| Doubtful accounts, other allowances and losses | 73 | | 73 |
| Transfer | 112 300 | (486) | 111 815 |
| Allocation to a special fund | 38 822 | | 38 822 |
| Debt service | | | |
| | **537 645** | **30 862** | **568 508** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| 21 | 36 068 | 4 627 | | | 9 090 | |
| | | | | | | 30 156 |
| **21** | **36 068** | **4 627** | **-** | **-** | **9 090** | **30 156** |

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Environmental and Wildlife Protection** | | | |
| Annual | 561 863 | | |
| Permanent | 110 | | |
| | 561 973 | - | - |
| **Program 2 – Bureau d'audiences publiques sur l'environnement** | | | |
| Annual | 9 054 | | |
| Permanent | | | |
| | 9 054 | - | - |
| | **571 026** | - | - |
| **Breakdown:** | | | |
| Annual | 570 917 | | |
| Permanent | 110 | | |
| | **571 026** | - | - |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| 16 615 | | | 735 | | **579 213** |
| | | | | (29) | **81** |
| 16 615 | - | - | 735 | (29) | **579 294** |
| | | | (897) | | **8 156** |
| - | - | - | (897) | - | **8 156** |
| **16 615** | **-** | **-** | **(162)** | **(29)** | **587 451** |
| 16 615 | | | (162) | | **587 370** |
| | | | | (29) | **81** |
| **16 615** | **-** | **-** | **(162)** | **(29)** | **587 451** |

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Environmental and Wildlife Protection** | | |
| Air and Noise Pollution Reduction Program | | 3 650 |
| Air Purification | | 3 300 |
| ClimatSol Program | | 283 |
| Contaminated Land Rehabilitation Program | | 82 |
| Financial Assistance Program for Bringing Municipal Dams up to Standards | | 2 119 |
| First Nations and Inuit programs, agreements and committees | | 15 562 |
| Nature Plan 2030 | | 62 915 |
| St. Lawrence Community Interaction Program | | 290 |
| Support for Regional Environment Councils | | 3 750 |
| Support for the Mission of Environmental Bodies | | 700 |
| Support for Watershed Bodies | | 9 543 |
| Other | | 9 622 |
| | **112 300** | **111 815** |
| **Breakdown:** | | |
| Requiring appropriations | 112 300 | 112 300 |
| Not requiring appropriations | | (486) |
| | **112 300** | **111 815** |

## Breakdown by beneficiary

| | Expenditure |
|---|---|
| Private-sector enterprises | 725 |
| Educational institutions | 1 821 |
| Municipalities | 24 238 |
| Non-profit organizations | 84 037 |
| Government enterprises and bodies | 993 |
| | **111 815** |

## Breakdown by category of expenditure

| | Expenditure |
|---|---|
| Capital | (256) |
| Interest | 620 |
| Support | 111 450 |
| | **111 815** |

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

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Operating | | |
| Capital | | |
| Support | | 38 822 |
| | **38 822** | **38 822** |
| **Breakdown:** | | |
| Requiring appropriations | 38 822 | 38 822 |
| Not requiring appropriations | | |
| | **38 822** | **38 822** |

## FAMILLE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 30 413 | 26 838 |
| Miscellaneous revenue | 1 433 | 2 938 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **31 845** | **29 776** |
| Federal government transfers | | |
| | **31 845** | **29 776** |

## FAMILLE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Planning, Research and Administration** | | | | | |
| Annual | 94 523 | 89 993 | 4 530 | | |
| Permanent | 255 | 255 | | | |
| Not requiring appropriations | | 3 215 | | | |
| | 94 778 | 93 463 | 4 530 | - | - |
| **Program 2 – Assistance Measures for Families** | | | | | |
| Annual | 165 634 | 165 634 | | | |
| Permanent | 3 | 3 | | | |
| Not requiring appropriations | | (112) | | | |
| | 165 637 | 165 525 | - | - | - |
| **Program 3 – Educational Childcare Services** | | | | | |
| Annual | 4 378 104 | 4 378 104 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (11 296) | | | |
| | 4 378 104 | 4 366 808 | - | - | - |
| **Program 4 – Public Curator** | | | | | |
| Annual | 90 924 | 79 307 | 11 617 | | |
| Permanent | 30 058 | 30 058 | | | |
| Not requiring appropriations | | 4 597 | | | |
| | 120 981 | 113 962 | 11 617 | - | - |
| | **4 759 500** | **4 739 758** | **16 146** | - | - |
| **Breakdown:** | | | | | |
| Annual | 4 729 184 | 4 713 038 | 16 146 | | |
| Permanent | 30 316 | 30 316 | | | |
| Not requiring appropriations | | (3 596) | | | |
| | **4 759 500** | **4 739 758** | **16 146** | - | - |
| Expenditure | 4 743 354 | 4 739 758 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 102 | | 102 | | |
| Information resource assets | 16 044 | | 16 044 | | |
| | **4 759 500** | **4 739 758** | **16 146** | - | - |

## FAMILLE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Planning, Research and Administration** | | | | | | | |
| 1. Management and Administration | 41 697 | 15 570 | 21 447 | | 150 | | |
| Permanent (1) | 10 | | 10 | | | | |
| Permanent (2) | 246 | | | 246 | | | |
| Not requiring appropriations | | | | | | | |
| 2. Planning, Policies and Research | 52 826 | 49 384 | 3 442 | | | | |
| | 94 778 | 64 954 | 24 899 | 246 | 150 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).
(2) Financial Administration Act (CQLR, chapter A-6.001).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Assistance Measures for Families** | | | | | | | |
| 1. Financial Support for Family Services | 61 432 | | 3 295 | | 58 137 | | |
| Permanent (1) | 3 | | | 3 | | | |
| Not requiring appropriations | | | | | | | |
| 2. Administration of the Family Allowance | 50 265 | | 50 265 | | | | |
| 3. Financial Support for Community Bodies | 53 936 | | | | 53 936 | | |
| | 165 637 | - | 53 560 | 3 | 112 074 | - | - |

(1) Financial Administration Act (CQLR, chapter A-6.001).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 80 | 4 449 | | | | |
| | | | | | | 3 215 |
| - | 80 | 4 449 | - | - | - | 3 215 |
| | | | | | | (112) |
| - | - | - | - | - | - | (112) |

## FAMILLE

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 3 – Educational Childcare Services** | | | | | | | |
| 1. Agreement with the Government of the Cree Nation | 26 180 | | | | | 26 180 | |
| 2. Early Childhood Centres Infrastructure Funding Subsidy | 298 964 | | | | | 298 964 | |
| 3. Pension Plan for Employees of Working in Childcare Services | 124 950 | | | | | 124 950 | |
| Not requiring appropriations | | | | | | | |
| 4. Collective Insurance Plan | 61 617 | | | | | 61 617 | |
| 5. Financial Support for Early Childhood Centres | 1 946 855 | | | | | 1 946 855 | |
| Not requiring appropriations | | | | | | | |
| 6. Financial Support for Day Care Centres | 1 124 627 | | | | | 1 124 627 | |
| Not requiring appropriations | | | | | | | |
| 7. Financial Support for Coordinating Offices for Home Childcare and Home Childcare Providers | 794 910 | | | | | 794 910 | |
| Not requiring appropriations | | | | | | | |
| 8. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the financing of educational childcare | | | | | | | |
| | 4 378 104 | - | - | - | - | 4 378 104 | - |
| **Program 4 – Public Curator** | | | | | | | |
| 1. Management and Administration of the Public Curator | 20 099 | 13 556 | 6 521 | | | | |
| Permanent (1) | 32 | | | 32 | | | |
| Permanent (2) | 8 629 | 5 231 | 3 398 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Protection Measures | 70 825 | 42 530 | 16 700 | | | | |
| Permanent (2) | 21 397 | 20 997 | 400 | | | | |
| Not requiring appropriations | | | | | | | |
| | 120 981 | 82 313 | 27 020 | 32 | - | - | - |

(1) Financial Administration Act (CQLR, chapter A-6.001).
(2) The Public Curator Act (CQLR, chapter C-81).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (5 567) |
| | | | | | | (3 536) |
| | | | | | | (236) |
| | | | | | | (1 957) |
| - | - | - | - | - | - | (11 296) |
| | 22 | | | | | |
| | | | | | | 4 608 |
| | | 11 595 | | | | |
| | | | | | | (11) |
| - | 22 | 11 595 | - | - | - | 4 597 |

## FAMILLE

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 4 729 184 | 121 040 | 101 670 | | 112 224 | 4 378 104 | |
| Permanent | 30 316 | 26 228 | 3 808 | 281 | | | |
| Not requiring appropriations | | | | | | | |
| | **4 759 500** | **147 268** | **105 478** | **281** | **112 224** | **4 378 104** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 147 268 | | 147 268 |
| Operating | 105 478 | 7 838 | 113 316 |
| Doubtful accounts, other allowances and losses | 281 | (83) | 198 |
| Transfer | 112 224 | (55) | 112 169 |
| Allocation to a special fund | 4 378 104 | (11 296) | 4 366 808 |
| Debt service | | | |
| | **4 743 354** | **(3 596)** | **4 739 758** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | | | | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| | 102 | 16 044 | | | | |
| | | | | | | (3 596) |
| **-** | **102** | **16 044** | **-** | **-** | **-** | **(3 596)** |

## FAMILLE

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Planning, Research and Administration** | | | |
| Annual | 84 926 | | |
| Permanent | 110 | | |
| | 85 035 | - | - |
| **Program 2 – Assistance Measures for Families** | | | |
| Annual | 173 722 | | |
| Permanent | | | |
| | 173 722 | - | - |
| **Program 3 – Educational Childcare Services** | | | |
| Annual | 3 734 961 | | |
| Permanent | | | |
| | 3 734 961 | - | - |
| **Program 4 – Public Curator** | | | |
| Annual | 89 524 | | |
| Permanent | 100 | | |
| | 89 624 | - | - |
| | **4 083 342** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 4 083 132 | | |
| Permanent | 210 | | |
| | **4 083 342** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | 9 597 | | **94 523** |
| | | | | 146 | **255** |
| - | - | - | 9 597 | 146 | **94 778** |
| | | | (8 088) | | **165 634** |
| | | | | 3 | **3** |
| - | - | - | (8 088) | 3 | **165 637** |
| | | | 643 143 | | **4 378 104** |
| - | - | - | 643 143 | - | **4 378 104** |
| | | | 1 399 | | **90 924** |
| | | 30 026 | | (68) | **30 058** |
| - | - | 30 026 | 1 399 | (68) | **120 981** |
| **-** | **-** | **30 026** | **646 052** | **81** | **4 759 500** |
| | | | 646 052 | | **4 729 184** |
| | | 30 026 | | 81 | **30 316** |
| **-** | **-** | **30 026** | **646 052** | **81** | **4 759 500** |

## FAMILLE

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Planning, Research and Administration** | | |
| Other | | 150 |
| | 150 | 150 |
| **Program 2 – Assistance Measures for Families** | | |
| Drop-in Childcare Centres | | 13 495 |
| Family-oriented Community Bodies | | 53 936 |
| Financial support for community action in Indigenous communities | | 3 777 |
| Financial support for improving the quality of educational childcare services | | 2 055 |
| Intimidation | | 706 |
| Launching an educational home childcare program | | 9 011 |
| Measures for Home Childcare Providers | | 3 408 |
| Measures for Unionized Employees in Early Childhood Centres | | 3 177 |
| Social Pediatrics | | 15 000 |
| Surveillance Services for Disabled Students 12 to 21 Years Old | | 2 193 |
| Other | | 5 260 |
| | 112 074 | 112 019 |
| | **112 224** | **112 169** |
| **Breakdown:** | | |
| Requiring appropriations | 112 224 | 112 224 |
| Not requiring appropriations | | (55) |
| | **112 224** | **112 169** |

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Private-sector enterprises | 12 985 |
| Educational institutions | 761 |
| Municipalities | 2 137 |
| Non-profit organizations | 96 270 |
| Individuals | 15 |
| | **112 169** |
| **Breakdown by category of expenditure** | |
| Support | 112 169 |
| | **112 169** |

## FAMILLE

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Capital | | 278 431 |
| Interest | | 20 533 |
| Support | | 4 067 844 |
| | **4 378 104** | **4 366 808** |
| **Breakdown:** | | |
| Requiring appropriations | 4 378 104 | 4 378 104 |
| Not requiring appropriations | | (11 296) |
| | **4 378 104** | **4 366 808** |

# FINANCES

## Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | 11 445 682 | 11 036 570 |
| Consumption taxes | 45 224 | 29 700 |
| Duties, permits and fees | 6 | |
| Miscellaneous revenue | 534 115 | 2 080 884 |
| Revenues from government enterprises | 4 203 292 | 4 636 812 |
| **Own-source revenue** | **16 228 319** | **17 783 967** |
| Federal government transfers | 24 831 977 | 24 670 489 |
| | **41 060 296** | **42 454 456** |

**Revenue entrusted to the Minister of Revenue, whose duties are carried out by the Minister of Finance** (1)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | 48 002 315 | 44 100 259 |
| Consumption taxes | 29 480 071 | 28 376 402 |
| Duties, permits and fees | 1 178 797 | 512 873 |
| Miscellaneous revenue | 1 349 492 | 1 539 374 |
| | **80 010 675** | **74 528 908** |

(1) Revenue related to the application or enforcement of any law for which the Minister of Revenue is responsible. These revenues are administered by the Agence du revenu du Québec.

## FINANCES

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management and Administration** | | | | | |
| Annual | 41 606 | 39 400 | 2 179 | 27 | |
| Permanent | 10 | 10 | | | |
| Not requiring appropriations | | (646) | | | |
| | 41 615 | 38 764 | 2 179 | 27 | - |
| **Program 2 – Economic, Taxation, Budgetary and Financial Activities** | | | | | |
| Annual | 64 699 | 62 924 | 454 | 1 321 | |
| Permanent | | | | | |
| Not requiring appropriations | | 36 | | | |
| | 64 699 | 62 959 | 454 | 1 321 | - |
| **Program 3 – Contributions, Bank Service Fees and Provision for Transferring Appropriations** | | | | | |
| Annual | 27 277 | 25 676 | | 1 600 | |
| Permanent | 15 306 | 15 306 | | | |
| Not requiring appropriations | | | | | |
| | 42 583 | 40 983 | - | 1 600 | - |
| **Program 4 – Relations with English-speaking Quebecers** | | | | | |
| Annual | 15 867 | 15 867 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (8) | | | |
| | 15 867 | 15 859 | - | - | - |
| **Program 5 – Debt Service** | | | | | |
| Annual | | | | | |
| Permanent | 7 542 444 | 7 542 444 | | | |
| Not requiring appropriations | | (384 724) | | | |
| | 7 542 444 | 7 157 721 | - | - | - |
| | **7 707 209** | **7 316 286** | **2 633** | **2 948** | **-** |

## Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 149 448 | 143 867 | 2 633 | 2 948 | |
| Permanent | 7 557 760 | 7 557 760 | | | |
| Not requiring appropriations | | (385 342) | | | |
| | **7 707 209** | **7 316 286** | **2 633** | **2 948** | **-** |
| Expenditure | 7 704 575 | 7 316 286 | | 2 948 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 13 | | 13 | | |
| Information resource assets | 2 620 | | 2 620 | | |
| | **7 707 209** | **7 316 286** | **2 633** | **2 948** | **-** |

## FINANCES

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management and Administration** | | | | | | | |
| 1. Management and Administration | 41 606 | 21 674 | 17 372 | | 355 | | |
| Permanent (1) | 10 | | 10 | | | | |
| Not requiring appropriations | | | | | | | |
| | 41 615 | 21 674 | 17 381 | - | 355 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Economic, Taxation, Budgetary and Financial Activities** | | | | | | | |
| 1. Budgetary, Taxation and Economic Policies, and Regulating the Financial Sector | 23 686 | 22 328 | 724 | | | | |
| 2. Financing, Debt Management and Financial Operations | 7 828 | 7 318 | 55 | | | | |
| 3. Support for Taxation, Financial and Economic Affairs, and Research | 18 933 | | 10 859 | | 7 474 | 300 | |
| 4. Comptroller of Finance | 14 252 | 13 763 | 103 | | | | |
| Not requiring appropriations | | | | | | | |
| | 64 699 | 43 408 | 11 741 | - | 7 474 | 300 | - |
| **Program 3 – Contributions, Bank Service Fees and Provision for Transferring Appropriations** | | | | | | | |
| 1. Contribution to the Institut de la statistique du Québec | 27 277 | | | | 25 676 | | |
| 2. Bank Service Fees | | | | | | | |
| Permanent (1) | 15 306 | | 15 306 | | | | |
| 3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for initiatives concerning government revenues and frauds on the Government | | | | | | | |
| | 42 583 | - | 15 306 | - | 25 676 | - | - |

(1) Financial Administration Act (CQLR, chapter A-6.001).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 13 | 2 166 | 26 | | 1 | |
| | | | | | | (646) |
| - | 13 | 2 166 | 26 | - | 1 | (646) |
| | | | 634 | | 1 | |
| | | 454 | | | | |
| | | | 300 | | | |
| | | | 386 | | | |
| | | | | | | 36 |
| - | - | 454 | 1 320 | - | 1 | 36 |
| | | | 1 600 | | | |
| - | - | - | 1 600 | - | - | - |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 4 – Relations with English-speaking Quebecers** | | | | | | | |
| 1. Secretariat for Relations with English-speaking Quebecers | 15 867 | 1 228 | 102 | | 14 536 | | |
| Not requiring appropriations | | | | | | | |
| | 15 867 | 1 228 | 102 | - | 14 536 | - | - |
| **Program 5 – Debt Service** | | | | | | | |
| 1. Direct Debt Service | | | | | | | |
| Permanent (1) | 7 542 444 | | | | | | 7 542 444 |
| 2. Interest on the Retirement Plans Account | | | | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Interest on the Survivor's Pension Plan | | | | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Interest on the Obligation Relating to Accumulated Sick Leave | | | | | | | |
| Not requiring appropriations | | | | | | | |
| | 7 542 444 | - | - | - | - | - | 7 542 444 |

(1) Financial Administration Act (CQLR, chapter A-6.001).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (8) |
| - | - | - | - | - | - | (8) |
| | | | | | | (329 543) |
| | | | | | | (3 223) |
| | | | | | | (51 958) |
| - | - | - | - | - | - | (384 724) |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 149 448 | 66 311 | 29 215 | | 48 041 | 300 | |
| Permanent | 7 557 760 | | 15 316 | | | | 7 542 444 |
| Not requiring appropriations | | | | | | | |
| | **7 707 209** | **66 311** | **44 531** | **-** | **48 041** | **300** | **7 542 444** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 66 311 | | 66 311 |
| Operating | 44 531 | 302 | 44 833 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 48 041 | (920) | 47 121 |
| Allocation to a special fund | 300 | | 300 |
| Debt service | 7 542 444 | (384 724) | 7 157 721 |
| | **7 701 627** | **(385 342)** | **7 316 286** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 13 | 2 620 | 2 947 | | 2 | |
| | | | | | | (385 342) |
| **-** | **13** | **2 620** | **2 947** | **-** | **2** | **(385 342)** |

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management and Administration** | | | |
| Annual | 44 389 | | |
| Permanent | 10 | | |
| | 44 398 | - | - |
| **Program 2 – Economic, Taxation, Budgetary and Financial Activities** | | | |
| Annual | 62 386 | | |
| Permanent | | | |
| | 62 386 | - | - |
| **Program 3 – Contributions, Bank Service Fees and Provision for Transferring Appropriations** | | | |
| Annual | 76 529 | | |
| Permanent | 12 993 | | |
| | 89 521 | - | - |
| **Program 4 – Relations with English-speaking Quebecers** | | | |
| Annual | 15 022 | | |
| Permanent | | | |
| | 15 022 | - | - |
| **Program 5 – Debt Service** | | | |
| Annual | | | |
| Permanent | 6 849 000 | | |
| | 6 849 000 | - | - |
| | **7 060 327** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 198 325 | | |
| Permanent | 6 862 002 | | |
| | **7 060 327** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | (2 783) | | **41 606** |
| | | | | | **10** |
| - | - | - | (2 783) | - | **41 615** |
| | | | 2 313 | | **64 699** |
| - | - | - | 2 313 | - | **64 699** |
| | | | (49 252) | | **27 277** |
| | | | | 2 314 | **15 306** |
| - | - | - | (49 252) | 2 314 | **42 583** |
| | | | 845 | | **15 867** |
| - | - | - | 845 | - | **15 867** |
| | | | | 693 444 | **7 542 444** |
| - | - | - | - | 693 444 | **7 542 444** |
| **-** | **-** | **-** | **(48 877)** | **695 758** | **7 707 209** |
| | | | (48 877) | | **149 448** |
| | | | | 695 758 | **7 557 760** |
| **-** | **-** | **-** | **(48 877)** | **695 758** | **7 707 209** |

## FINANCES

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Management and Administration** | | |
| Other | | (558) |
| | 355 | (558) |
| **Program 2 – Economic, Taxation, Budgetary and Financial Activities** | | |
| Other | | 7 474 |
| | 7 474 | 7 474 |
| **Program 3 – Contributions, Bank Service Fees and Provision for Transferring Appropriations** | | 25 676 |
| Institut de la statistique du Québec | | 25 676 |
| | 27 277 | 25 676 |
| **Program 4 – Relations with English-speaking Quebecers** | | |
| Implementation of an Employability Strategy | | 955 |
| Seniors Wellness Program | | 2 000 |
| Support Program for Organizations and Institutions serving English-speaking Communities | | 11 573 |
| | 14 536 | 14 528 |
| | **49 641** | **47 121** |
| **Breakdown:** | | |
| Requiring appropriations | 49 641 | 48 041 |
| Not requiring appropriations | | (920) |
| | **49 641** | **47 121** |

### Breakdown by beneficiary

| | Expenditure |
|---|---|
| Educational institutions | 3 377 |
| Non-profit organizations | 18 978 |
| Government enterprises and bodies | 24 766 |
| | **47 121** |

### Breakdown by category of expenditure

| | Expenditure |
|---|---|
| Remuneration | 18 239 |
| Operating | 7 437 |
| Support | 21 445 |
| | **47 121** |

## FINANCES

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Support | | 300 |
| | **600** | **300** |
| **Breakdown:** | | |
| Requiring appropriations | 600 | 300 |
| Not requiring appropriations | | |
| | **600** | **300** |

# IMMIGRATION, FRANCISATION ET INTÉGRATION

## Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 40 200 | 83 830 |
| Miscellaneous revenue | 6 231 | 10 522 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **46 431** | **94 352** |
| Federal government transfers | 867 335 | 1 550 435 |
| | **913 766** | **1 644 787** |

## IMMIGRATION, FRANCISATION ET INTÉGRATION

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management and Support for Departmental Activities** | | | | | |
| Annual | 94 233 | 83 443 | 10 635 | 155 | |
| Permanent | | | | | |
| Not requiring appropriations | | 8 727 | (3) | | |
| | 94 233 | 92 171 | 10 632 | 155 | - |
| **Program 2 – Immigration, Francization and Integration** | | | | | |
| Annual | 518 368 | 494 900 | | 23 468 | |
| Permanent | | | | | |
| Not requiring appropriations | | (1 539) | | | |
| | 518 368 | 493 361 | - | 23 468 | - |
| | **612 601** | **585 531** | **10 632** | **23 623** | - |
| **Breakdown:** | | | | | |
| Annual | 612 601 | 578 343 | 10 635 | 23 623 | |
| Permanent | | | | | |
| Not requiring appropriations | | 7 188 | (3) | | |
| | **612 601** | **585 531** | **10 632** | **23 623** | - |
| Expenditure | 601 966 | 585 531 | | 23 623 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | | | | | |
| Information resource assets | 10 635 | | 10 632 | | |
| | **612 601** | **585 531** | **10 632** | **23 623** | - |

## IMMIGRATION, FRANCISATION ET INTÉGRATION

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management and Support for Departmental Activities** | | | | | | | |
| 1. Management and Administration | 94 233 | 49 159 | 34 037 | | 248 | | |
| Not requiring appropriations | | | | | | | |
| | 94 233 | 49 159 | 34 037 | - | 248 | - | - |
| **Program 2 – Immigration, Francization and Integration** | | | | | | | |
| 1. Francization | 273 786 | 99 147 | 58 272 | | 96 993 | | |
| Not requiring appropriations | | | | | | | |
| 2. Integration | 145 226 | 26 665 | 6 975 | | 109 119 | | |
| Not requiring appropriations | | | | | | | |
| 3. Immigration and Prospection | 83 946 | 38 102 | 16 219 | | 29 494 | | |
| Not requiring appropriations | | | | | | | |
| 4. Immigration Planning, Performance and External Relations | 15 410 | 10 703 | 3 212 | | | | |
| Not requiring appropriations | | | | | | | |
| 5. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying on activities supporting the integration and francization of immigrants | | | | | | | |
| | 518 368 | 174 617 | 84 677 | - | 235 606 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | 10 635 | 155 | | | |
| | | | | | | 8 724 |
| - | - | 10 635 | 155 | - | - | 8 724 |
| | | | 8 204 | | 11 170 | |
| | | | | | | (498) |
| | | | 756 | | 1 710 | |
| | | | | | | (53) |
| | | | 131 | | | |
| | | | | | | (372) |
| | | | 1 496 | | | |
| | | | | | | (617) |
| - | - | - | 10 588 | - | 12 880 | (1 539) |

## IMMIGRATION, FRANCISATION ET INTÉGRATION

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 612 601 | 223 776 | 118 713 | | 235 854 | | |
| Permanent | | | | | | | |
| Not requiring appropriations | | | | | | | |
| | **612 601** | **223 776** | **118 713** | **-** | **235 854** | **-** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 223 776 | (80) | 223 696 |
| Operating | 118 713 | 8 597 | 127 311 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 235 854 | (1 329) | 234 525 |
| Allocation to a special fund | | | |
| Debt service | | | |
| | **578 343** | **7 188** | **585 531** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | 10 635 | 10 743 | | 12 880 | |
| | | | | | | 7 185 |
| **-** | **-** | **10 635** | **10 743** | **-** | **12 880** | **7 185** |

## IMMIGRATION, FRANCISATION ET INTÉGRATION

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management and Support for Departmental Activities** | | | |
| Annual | 53 717 | | |
| Permanent | | | |
| | 53 717 | - | - |
| **Program 2 – Immigration, Francization and Integration** | | | |
| Annual | 757 432 | | |
| Permanent | | | |
| | 757 432 | - | - |
| | **811 149** | - | - |
| **Breakdown:** | | | |
| Annual | 811 149 | | |
| Permanent | | | |
| | **811 149** | - | - |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
| --- | --- | --- | --- | --- | --- |
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | 40 516 | | **94 233** |
| - | - | - | 40 516 | - | **94 233** |
| 14 035 | | | (253 099) | | **518 368** |
| 14 035 | - | - | (253 099) | - | **518 368** |
| **14 035** | **-** | **-** | **(212 583)** | **-** | **612 601** |
| 14 035 | | | (212 583) | | **612 601** |
| **14 035** | **-** | **-** | **(212 583)** | **-** | **612 601** |

## IMMIGRATION, FRANCISATION ET INTÉGRATION

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Management and Support for Departmental Activities** | | |
| Other | | 248 |
| | 248 | 248 |
| **Program 2 – Immigration, Francization and Integration** | | |
| Integration Accompaniment and Support Program | | 81 620 |
| Mission Support Program | | 7 452 |
| Mobilisation-Diversity Program | | 19 898 |
| Programme d'aide financière pour la formation d'appoint en reconnaissance des compétences | | 26 512 |
| Programme de soutien à la francisation | | 7 119 |
| Programme québécois d'apprentissage du français | | 89 523 |
| Skills Recognition and Access to Professional Orders Program | | 1 605 |
| Other | | 548 |
| | 240 782 | 234 277 |
| | **241 029** | **234 525** |
| **Breakdown:** | | |
| Requiring appropriations | 241 029 | 235 854 |
| Not requiring appropriations | | (1 329) |
| | **241 029** | **234 525** |

### Breakdown by beneficiary

| | |
|---|---|
| Private-sector enterprises | 2 366 |
| Municipalities | 10 638 |
| Non-profit organizations | 98 993 |
| Individuals | 122 529 |
| | **234 525** |

### Breakdown by category of expenditure

| | |
|---|---|
| Support | 234 525 |
| | **234 525** |

# JUSTICE

## Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 7 312 | 5 934 |
| Miscellaneous revenue | 232 174 | 209 190 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **239 486** | **215 125** |
| Federal government transfers | 49 203 | 53 190 |
| | **288 690** | **268 315** |

## JUSTICE

# Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Administration of Justice** | | | | | |
| Annual | 1 066 339 | 1 046 996 | 19 340 | 3 | |
| Permanent | 20 016 | 20 016 | | | |
| Not requiring appropriations | | 9 187 | (9) | | |
| | 1 086 355 | 1 076 199 | 19 331 | 3 | - |
| **Program 2 – Judicial Activity** | | | | | |
| Annual | 57 740 | 57 324 | 416 | | |
| Permanent | 138 749 | 138 749 | | | |
| Not requiring appropriations | | (1) | (4) | | |
| | 196 489 | 196 072 | 412 | - | - |
| **Program 3 – Administrative Justice** | | | | | |
| Annual | 22 608 | 22 608 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 22 608 | 22 608 | - | - | - |
| **Program 4 – Compensation and Recognition** | | | | | |
| Annual | | | | | |
| Permanent | 547 460 | 547 460 | | | |
| Not requiring appropriations | | | | | |
| | 547 460 | 547 460 | - | - | - |
| **Program 5 – Other Bodies Reporting to the Minister** | | | | | |
| Annual | 251 041 | 250 244 | 797 | | |
| Permanent | | | | | |
| Not requiring appropriations | | 86 | | | |
| | 251 041 | 250 329 | 797 | - | - |
| **Program 6 – Criminal and Penal Prosecutions** | | | | | |
| Annual | 243 613 | 242 987 | 626 | | |
| Permanent | | | | | |
| Not requiring appropriations | | 1 929 | | | |
| | 243 613 | 244 917 | 626 | - | - |
| | **2 347 566** | **2 337 584** | **21 166** | **3** | **-** |

## JUSTICE

### Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 1 641 341 | 1 620 159 | 21 179 | 3 | |
| Permanent | 706 225 | 706 225 | | | |
| Not requiring appropriations | | 11 200 | (13) | | |
| | **2 347 566** | **2 337 584** | **21 166** | **3** | **-** |
| Expenditure | 2 326 386 | 2 337 584 | | 3 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 1 | | 1 | | |
| Other than information resource assets | 706 | | 702 | | |
| Information resource assets | 20 471 | | 20 462 | | |
| | **2 347 566** | **2 337 584** | **21 166** | **3** | **-** |

## JUSTICE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Administration of Justice** | | | | | | | |
| 1. Management, Governance and Administration | 725 133 | 58 354 | 665 488 | | 1 144 | | |
| Permanent (1) | 12 | | 12 | | | | |
| Permanent (2) | 7 843 | 7 843 | | | | | |
| Permanent (3) | 1 405 | 1 405 | | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Technological Support and Organizational Transformation of Justice | 85 813 | 25 793 | 40 828 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Administrative Support for Judicial Activity | 109 994 | 87 679 | 22 312 | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Legal and Legislative Affairs, and Access to Justice | 135 182 | 84 873 | 5 447 | | 11 606 | 33 256 | |
| Not requiring appropriations | | | | | | | |
| 5. Bureau des infractions et amendes | 10 216 | 8 773 | 1 444 | | | | |
| Permanent (4) | 10 756 | | | 10 756 | | | |
| Not requiring appropriations | | | | | | | |
| | 1 086 355 | 274 719 | 735 531 | 10 756 | 12 751 | 33 256 | - |

(1) Executive Power Act (CQLR, chapter E-18).
(2) Courts of Justice Act (CQLR, chapter T-16).
(3) Public officers act (CQLR, chapter E-6).
(4) Financial Administration Act (CQLR, chapter A-6.001).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Judicial Activity** | | | | | | | |
| 1. Magistrature | 6 420 | 5 241 | 819 | | | | |
| Permanent (1) | 137 999 | 133 652 | 4 347 | | | | |
| Permanent (2) | 28 | | 28 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Conseil de la magistrature | 3 209 | 770 | 2 439 | | | | |
| Permanent (1) | 579 | 46 | 533 | | | | |
| 3. Support for Magistrature | 48 111 | 46 193 | 1 862 | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Committee on the remuneration of judges | | | | | | | |
| Permanent (1) | 143 | 57 | 85 | | | | |
| | 196 489 | 185 959 | 10 114 | - | - | - | - |

(1) Courts of Justice Act (CQLR, chapter T-16).
(2) Act respecting municipal courts (CQLR, chapter C-72.01).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 146 | | | | | |
| | | | | | | 9 762 |
| | | 19 192 | | | | |
| | | | | | | (23) |
| 1 | | | | | 3 | |
| | | | | | | (224) |
| | | | | | | (335) |
| | | | | | | (3) |
| 1 | 146 | 19 192 | - | - | 3 | 9 177 |
| | 360 | | | | | |
| | | | | | | (4) |
| | 56 | | | | | |
| | | | | | | (1) |
| - | 416 | - | - | - | - | (5) |

## JUSTICE

# Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 3 – Administrative Justice** | | | | | | | |
| 1. Contribution of the Ministère de la Justice to the Fund of the Administrative Tribunal of Québec | 21 612 | | 10 121 | | | 11 491 | |
| 2. Conseil de la justice administrative | 995 | 627 | 369 | | | | |
| | 22 608 | 627 | 10 490 | - | - | 11 491 | - |
| **Program 4 – Compensation and Recognition** | | | | | | | |
| 1. Crime Victims Compensation | | | | | | | |
| Permanent (1) | 544 883 | | 36 026 | | 507 433 | 1 423 | |
| 2. Compensation and Recognition of Acts of Good Citizenship | | | | | | | |
| Permanent (2) | 2 577 | | 211 | | 2 366 | | |
| | 547 460 | - | 36 237 | - | 509 799 | 1 423 | - |

(1) Act to assist persons who are victims of criminal offences and to facilitate their recovery (CQLR, chapter P-9.2.1).
(2) Act to Promote Good Citizenship (CQLR, chapter C-20).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 5 – Other Bodies Reporting to the Minister** | | | | | | | |
| 1. Commission des services juridiques | 212 103 | | | | 212 103 | | |
| 2. Commission des droits de la personne et des droits de la jeunesse | 22 474 | 18 735 | 2 979 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Office de la protection du consommateur | 16 465 | 12 056 | 3 763 | | 608 | | |
| Not requiring appropriations | | | | | | | |
| | 251 041 | 30 790 | 6 742 | - | 212 711 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | |
| - | - | - | - | - | - | - |
| | | | | | | |
| - | - | - | - | - | - | - |
| | 1 | 759 | | | | |
| | | | | | | (53) |
| | | 38 | | | | |
| | | | | | | 138 |
| - | 1 | 796 | - | - | - | 86 |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 6 – Criminal and Penal Prosecutions** | | | | | | | |
| 1. Management, Governance and Administration | 19 705 | 15 579 | 4 126 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Director of Criminal and Penal Prosecutions | 223 908 | 178 576 | 44 706 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Committee on the Remuneration of Criminal and Penal Prosecuting Attorneys | | | | | | | |
| | 243 613 | 194 155 | 48 832 | - | - | - | - |
| **Breakdown:** | | | | | | | |
| Annual | 1 641 341 | 543 247 | 806 703 | | 225 462 | 44 747 | |
| Permanent | 706 225 | 143 003 | 41 243 | 10 756 | 509 799 | 1 423 | |
| Not requiring appropriations | | | | | | | |
| | **2 347 566** | **686 250** | **847 946** | **10 756** | **735 261** | **46 170** | - |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 686 250 | (458) | 685 793 |
| Operating | 847 946 | 11 825 | 859 771 |
| Doubtful accounts, other allowances and losses | 10 756 | | 10 756 |
| Transfer | 735 261 | (167) | 735 094 |
| Allocation to a special fund | 46 170 | | 46 170 |
| Debt service | | | |
| | **2 326 384** | **11 200** | **2 337 584** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (2) |
| | 143 | 483 | | | | |
| | | | | | | 1 931 |
| - | 143 | 483 | - | - | - | 1 929 |
| 1 | 706 | 20 471 | | | 3 | |
| | | | | | | 11 187 |
| **1** | **706** | **20 471** | **-** | **-** | **3** | **11 187** |

## JUSTICE

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Administration of Justice** | | | |
| Annual | 547 348 | | |
| Permanent | 24 784 | | |
| | 572 132 | - | - |
| **Program 2 – Judicial Activity** | | | |
| Annual | 50 155 | | |
| Permanent | 135 857 | | |
| | 186 012 | - | - |
| **Program 3 – Administrative Justice** | | | |
| Annual | 22 743 | | |
| Permanent | | | |
| | 22 743 | - | - |
| **Program 4 – Compensation and Recognition** | | | |
| Annual | | | |
| Permanent | 661 784 | | |
| | 661 784 | - | - |
| **Program 5 – Other Bodies Reporting to the Minister** | | | |
| Annual | 219 725 | | |
| Permanent | | | |
| | 219 725 | - | - |
| **Program 6 – Criminal and Penal Prosecutions** | | | |
| Annual | 226 213 | | |
| Permanent | 301 | | |
| | 226 514 | - | - |
| | **1 888 910** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 1 066 183 | | |
| Permanent | 822 727 | | |
| | **1 888 910** | **-** | **-** |

| Supplementary appropriation: Associated with net voted appropriations | Supplementary appropriation: Associated with proceeds from sales | Supplementary appropriation: Allotted by rulings | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| 350 | | | 518 641 | | **1 066 339** |
| | | | (1 922) | (2 846) | **20 016** |
| 350 | - | - | 516 719 | (2 846) | **1 086 355** |
| | | | 7 586 | | **57 740** |
| | | | 1 922 | 969 | **138 749** |
| - | - | - | 9 508 | 969 | **196 489** |
| | | | (135) | | **22 608** |
| - | - | - | (135) | - | **22 608** |
| | | | | (114 325) | **547 460** |
| - | - | - | - | (114 325) | **547 460** |
| 7 658 | | | 23 658 | | **251 041** |
| 7 658 | - | - | 23 658 | - | **251 041** |
| | | | 17 400 | | **243 613** |
| | | | | (301) | |
| - | - | - | 17 400 | (301) | **243 613** |
| **8 008** | - | - | **567 150** | **(116 502)** | **2 347 566** |
| 8 008 | | | 567 150 | | **1 641 341** |
| | | | | (116 502) | **706 225** |
| **8 008** | - | - | **567 150** | **(116 502)** | **2 347 566** |

## JUSTICE

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Administration of Justice** | | |
| Adult General Alternative Measures Program | | 3 874 |
| Measures toward justice in Indigenous communities | | 4 694 |
| Société québécoise d'information juridique | | 931 |
| Other | | 3 085 |
| | 12 751 | 12 583 |
| **Program 4 – Compensation and Recognition** | | |
| Acts of Good Citizenship | | 2 366 |
| Crime Victims Compensation | | 507 433 |
| | 509 799 | 509 799 |
| **Program 5 – Other Bodies Reporting to the Minister** | | |
| Commission des services juridiques | | 130 248 |
| Legal Aid | | 79 109 |
| Other Legal Services | | 2 746 |
| Scholarships | | 8 |
| Strategic Projects and Partnerships | | 200 |
| Support for financial education activities | | 400 |
| | 212 711 | 212 711 |
| | **735 261** | **735 094** |
| **Breakdown:** | | |
| Requiring appropriations | 735 261 | 735 261 |
| Not requiring appropriations | | (167) |
| | **735 261** | **735 094** |

### Breakdown by beneficiary

| | Expenditure |
|---|---|
| Private-sector enterprises | 3 |
| Educational institutions | 9 |
| Municipalities | 1 638 |
| Non-profit organizations | 8 311 |
| Government enterprises and bodies | 133 477 |
| Individuals | 591 656 |
| | **735 094** |

### Breakdown by category of expenditure

| | Expenditure |
|---|---|
| Remuneration | 106 875 |
| Operating | 21 416 |
| Capital | 5 186 |
| Support | 601 617 |
| | **735 094** |

## Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 9 505 |
| Operating | | 3 286 |
| Capital | | 512 |
| Support | | 32 867 |
| | **46 170** | **46 170** |
| **Breakdown:** | | |
| Requiring appropriations | 46 170 | 46 170 |
| Not requiring appropriations | | |
| | **46 170** | **46 170** |

## LANGUE FRANÇAISE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | 984 | 627 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **984** | **627** |
| Federal government transfers | | |
| | **984** | **627** |

## LANGUE FRANÇAISE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – French Language** | | | | | |
| Annual | 83 510 | 81 745 | 1 765 | | |
| Permanent | | | | | |
| Not requiring appropriations | | 441 | | | |
| | 83 510 | 82 187 | 1 765 | - | - |
| | **83 510** | **82 187** | **1 765** | **-** | **-** |
| **Breakdown:** | | | | | |
| Annual | 83 510 | 81 745 | 1 765 | | |
| Permanent | | | | | |
| Not requiring appropriations | | 441 | | | |
| | **83 510** | **82 187** | **1 765** | **-** | **-** |
| Expenditure | 81 745 | 82 187 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 2 | | 2 | | |
| Information resource assets | 1 763 | | 1 763 | | |
| | **83 510** | **82 187** | **1 765** | **-** | **-** |

## LANGUE FRANÇAISE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – French Language** | | | | | | | |
| 1. Management and Administration | 8 610 | 3 941 | 4 362 | | 100 | | |
| Not requiring appropriations | | | | | | | |
| 2. Promotion, Appreciation and Protection of the French Language and its Status | 29 451 | 9 920 | 4 588 | | 14 942 | | |
| Not requiring appropriations | | | | | | | |
| 3. Office québécois de la langue française | 45 449 | 36 379 | 6 433 | | 1 080 | | |
| Not requiring appropriations | | | | | | | |
| | 83 510 | 50 241 | 15 383 | - | 16 122 | - | - |
| **Breakdown:** | | | | | | | |
| Annual | 83 510 | 50 241 | 15 383 | | 16 122 | | |
| Permanent | | | | | | | |
| Not requiring appropriations | | | | | | | |
| | **83 510** | **50 241** | **15 383** | **-** | **16 122** | **-** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 50 241 | (46) | 50 194 |
| Operating | 15 383 | 655 | 16 039 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 16 122 | (168) | 15 953 |
| Allocation to a special fund | | | |
| Debt service | | | |
| | **81 745** | **441** | **82 187** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 1 | 206 | | | | |
| | | | | | | 32 |
| | 1 | | | | | |
| | | | | | | (168) |
| | | 1 558 | | | | |
| | | | | | | 577 |
| - | 2 | 1 763 | - | - | - | 441 |
| | 2 | 1 763 | | | | |
| | | | | | | 441 |
| **-** | **2** | **1 763** | **-** | **-** | **-** | **441** |

## LANGUE FRANÇAISE

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – French Language** | | | |
| Annual | 81 464 | | |
| Permanent | | | |
| | 81 464 | - | - |
| | **81 464** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 81 464 | | |
| Permanent | | | |
| | **81 464** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | 2 047 | | **83 510** |
| - | - | - | 2 047 | - | **83 510** |
| **-** | **-** | **-** | **2 047** | **-** | **83 510** |
| | | | 2 047 | | **83 510** |
| **-** | **-** | **-** | **2 047** | **-** | **83 510** |

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – French Language** | | |
| Action Plan for the Defence of French, the Only Official Language of Québec | | 3 416 |
| Centre de la francophonie des Amériques | | 2 540 |
| Promoting and disseminating the French Language | | 5 326 |
| Réussir ensemble en français | | 1 080 |
| Support for Canadian Francophonie | | 3 491 |
| Other | | 100 |
| | **16 122** | **15 953** |
| **Breakdown:** | | |
| Requiring appropriations | 16 122 | 16 122 |
| Not requiring appropriations | | (168) |
| | **16 122** | **15 953** |
| **Breakdown by beneficiary** | | |
| Private-sector enterprises | | 142 |
| Educational institutions | | 1 329 |
| Municipalities | | 827 |
| Non-profit organizations | | 10 981 |
| Government enterprises and bodies | | 2 667 |
| Individuals | | 8 |
| | | **15 953** |
| **Breakdown by category of expenditure** | | |
| Support | | 15 953 |
| | | **15 953** |

## RELATIONS INTERNATIONALES ET FRANCOPHONIE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | 455 | 1 312 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **455** | **1 312** |
| Federal government transfers | | |
| | **455** | **1 312** |

## RELATIONS INTERNATIONALES ET FRANCOPHONIE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management and Administration** | | | | | |
| Annual | 26 058 | 24 313 | 1 739 | 6 | |
| Permanent | 355 | 355 | | | |
| Not requiring appropriations | | 1 088 | | | |
| | 26 414 | 25 756 | 1 739 | 6 | - |
| **Program 2 – International Affairs** | | | | | |
| Annual | 121 249 | 115 842 | 5 406 | | |
| Permanent | | | | | |
| Not requiring appropriations | | 2 929 | | | |
| | 121 249 | 118 771 | 5 406 | - | - |
| **Program 3 – Status of Women** | | | | | |
| Annual | 32 878 | 32 870 | 8 | | |
| Permanent | | | | | |
| Not requiring appropriations | | 12 | | | |
| | 32 878 | 32 882 | 8 | - | - |
| | **180 540** | **177 409** | **7 153** | **6** | - |
| **Breakdown:** | | | | | |
| Annual | 180 185 | 173 025 | 7 153 | 6 | |
| Permanent | 355 | 355 | | | |
| Not requiring appropriations | | 4 029 | | | |
| | **180 540** | **177 409** | **7 153** | **6** | - |
| Expenditure | 173 382 | 177 409 | | 1 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 701 | | 701 | | |
| Other than information resource assets | 5 627 | | 5 627 | | |
| Information resource assets | 830 | | 825 | 5 | |
| | **180 540** | **177 409** | **7 153** | **6** | - |

## RELATIONS INTERNATIONALES ET FRANCOPHONIE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management and Administration** | | | | | | | |
| 1. Management and Administration | 26 058 | 17 417 | 6 784 | | 113 | | |
| Permanent (1) | 355 | | 355 | | | | |
| Not requiring appropriations | | | | | | | |
| | 26 414 | 17 417 | 7 139 | - | 113 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – International Affairs** | | | | | | | |
| 1. African Relations, Francophonie and Multilateral Affairs | 27 619 | 5 236 | 321 | | 18 813 | 3 248 | |
| 2. Québec Representation Abroad | 76 685 | 56 847 | 14 432 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Europe, Indo-Pacific Relations and Institutional Affairs | 6 206 | 3 973 | 423 | | 1 810 | | |
| 4. Protocol | 3 390 | 2 854 | 535 | | | | |
| 5. Americas, Economic Affairs and Strategic Intelligence Relations | 4 941 | 4 158 | 526 | | 257 | | |
| 6. Support for Offices jeunesse internationaux du Québec | 2 408 | | | | 2 408 | | |
| | 121 249 | 73 069 | 16 237 | - | 23 288 | 3 248 | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 922 | 816 | | | 6 | |
| | | | | | | 1 088 |
| - | 922 | 816 | - | - | 6 | 1 088 |
| 701 | 4 705 | | | | | |
| | | | | | | 2 929 |
| 701 | 4 705 | - | - | - | - | 2 929 |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 3 – Status of Women** | | | | | | | |
| 1. Conseil du statut de la femme | 3 458 | 2 681 | 769 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Secrétariat à la condition féminine | 29 420 | 4 757 | 1 249 | | 23 415 | | |
| | 32 878 | 7 437 | 2 017 | - | 23 415 | - | - |
| **Breakdown:** | | | | | | | |
| Annual | 180 185 | 97 923 | 25 039 | | 46 815 | 3 248 | |
| Permanent | 355 | | 355 | | | | |
| Not requiring appropriations | | | | | | | |
| | **180 540** | **97 923** | **25 394** | **-** | **46 815** | **3 248** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 97 923 | (14) | 97 909 |
| Operating | 25 394 | 4 043 | 29 437 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 46 815 | | 46 815 |
| Allocation to a special fund | 3 248 | | 3 248 |
| Debt service | | | |
| | **173 381** | **4 029** | **177 409** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | | | | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| | | 8 | | | | |
| | | | | | | 12 |
| - | - | 8 | - | - | - | 12 |
| 701 | 5 627 | 825 | | | 6 | |
| | | | | | | 4 029 |
| **701** | **5 627** | **825** | **-** | **-** | **6** | **4 029** |

## RELATIONS INTERNATIONALES ET FRANCOPHONIE

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management and Administration** | | | |
| Annual | 22 702 | | |
| Permanent | 110 | | |
| | 22 811 | - | - |
| **Program 2 – International Affairs** | | | |
| Annual | 118 318 | | |
| Permanent | | | |
| | 118 318 | - | - |
| **Program 3 – Status of Women** | | | |
| Annual | 35 131 | | |
| Permanent | | | |
| | 35 131 | - | - |
| | **176 260** | - | - |
| **Breakdown:** | | | |
| Annual | 176 150 | | |
| Permanent | 110 | | |
| | **176 260** | - | - |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | 3 357 | | **26 058** |
| | | | | 246 | **355** |
| - | - | - | 3 357 | 246 | **26 414** |
| | | | 2 931 | | **121 249** |
| - | - | - | 2 931 | - | **121 249** |
| | | | (2 253) | | **32 878** |
| - | - | - | (2 253) | - | **32 878** |
| - | - | - | **4 035** | **246** | **180 540** |
| | | | 4 035 | | **180 185** |
| | | | | 246 | **355** |
| - | - | - | **4 035** | **246** | **180 540** |

## RELATIONS INTERNATIONALES ET FRANCOPHONIE

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Management and Administration** | | |
| Other | | 113 |
| | 113 | 113 |
| **Program 2 – International Affairs** | | |
| African Relations, Francophonie and Multilateral Affairs | | 18 813 |
| American Relations, Economic Affairs and Strategic Intelligence | | 257 |
| Europe, Indo-Pacific Relations and Institutional Affairs | | 1 810 |
| Youth Bodies | | 2 408 |
| | 23 288 | 23 288 |
| **Program 3 – Status of Women** | | |
| Bureau de lutte contre l'homophobie et la transphobie | | 415 |
| Financial Assistance Program for Matters of Gender Equality, Sexual Violence and Domestic Violence | | 18 110 |
| Financial Assistance Program to Combat Homophobia and Transphobia | | 2 809 |
| Program for the Financial Support of Initiatives relating to the Gender Equality in Indigenous Communities | | 2 050 |
| Other | | 32 |
| | 23 415 | 23 415 |
| | **46 815** | **46 815** |
| **Breakdown:** | | |
| Requiring appropriations | 46 815 | 46 815 |
| Not requiring appropriations | | |
| | **46 815** | **46 815** |
| **Breakdown by beneficiary** | | |
| Private-sector enterprises | | 1 938 |
| Health and social services institutions | | 29 |
| Educational institutions | | 922 |
| Municipalities | | 119 |
| Non-profit organizations | | 38 075 |
| Government enterprises and bodies | | 5 520 |
| Individuals | | 212 |
| | | **46 815** |
| **Breakdown by category of expenditure** | | |
| Support | | 46 815 |
| | | **46 815** |

## RELATIONS INTERNATIONALES ET FRANCOPHONIE

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 122 |
| Operating | | 7 |
| Support | | 3 120 |
| | **3 248** | **3 248** |
| **Breakdown:** | | |
| Requiring appropriations | 3 248 | 3 248 |
| Not requiring appropriations | | |
| | **3 248** | **3 248** |

## RESSOURCES NATURELLES ET FORÊTS

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 26 189 | 16 386 |
| Miscellaneous revenue | 3 950 | 2 013 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **30 138** | **18 399** |
| Federal government transfers | | |
| | **30 138** | **18 399** |

## RESSOURCES NATURELLES ET FORÊTS

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management of Natural and Forest Resources** | | | | | |
| Annual | 688 360 | 677 499 | 10 862 | | |
| Permanent | 4 093 | 4 093 | | | |
| Not requiring appropriations | | 10 514 | (60) | | |
| | 692 453 | 692 106 | 10 802 | - | - |
| | **692 453** | **692 106** | **10 802** | **-** | **-** |
| **Breakdown:** | | | | | |
| Annual | 688 360 | 677 499 | 10 862 | | |
| Permanent | 4 093 | 4 093 | | | |
| Not requiring appropriations | | 10 514 | (60) | | |
| | **692 453** | **692 106** | **10 802** | **-** | **-** |
| Expenditure | 681 591 | 692 106 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 8 274 | | 8 214 | | |
| Information resource assets | 2 588 | | 2 588 | | |
| | **692 453** | **692 106** | **10 802** | **-** | **-** |

## RESSOURCES NATURELLES ET FORÊTS

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management of Natural and Forest Resources** | | | | | | | |
| 1. Department Management | 10 204 | 8 608 | 1 343 | | 253 | | |
| Permanent (1) | 10 | | 10 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Management Services | 41 235 | 23 311 | 15 178 | | | | |
| Not requiring appropriations | | | | | | | |
| 3. Territory and strategic affairs | 74 544 | 3 161 | 515 | | 70 868 | | |
| 4. Sustainable Forest Development | 212 009 | | | | | 212 009 | |
| Permanent (2) | 20 | | | | 20 | | |
| Not requiring appropriations | | | | | | | |
| 5. Chief Forester | 6 752 | 5 913 | 839 | | | | |
| Not requiring appropriations | | | | | | | |
| 6. Regional Operations | 325 819 | 58 506 | 16 047 | | 375 | 242 776 | |
| Permanent (3) | 448 | | | | | 448 | |
| Not requiring appropriations | | | | | | | |
| 7. Mining Resources | 17 796 | 4 222 | 1 656 | | | 11 918 | |
| Permanent (3) | 3 614 | | 3 614 | | | | |
| Not requiring appropriations | | | | | | | |
| | 692 453 | 103 721 | 39 203 | - | 71 516 | 467 152 | - |

(1) Executive Power Act (CQLR, chapter E-18).
(2) Forestry Credit Act (CQLR, chapter C-78).
(3) Asset retirement obligations – An Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (S.Q. 2023, c. 2).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | 32 |
| | 158 | 2 588 | | | | |
| | | | | | | 3 609 |
| | | | | | | (592) |
| | | | | | | 1 |
| | 8 115 | | | | | |
| | | | | | | 7 362 |
| | | | | | | 42 |
| - | 8 274 | 2 588 | - | - | - | 10 454 |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 688 360 | 103 721 | 35 579 | | 71 496 | 466 703 | |
| Permanent | 4 093 | | 3 624 | | 20 | 448 | |
| Not requiring appropriations | | | | | | | |
| | **692 453** | **103 721** | **39 203** | **-** | **71 516** | **467 152** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 103 721 | | 103 721 |
| Operating | 39 203 | 11 106 | 50 309 |
| Doubtful accounts, other allowances and losses | | (592) | (592) |
| Transfer | 71 516 | | 71 516 |
| Allocation to a special fund | 467 152 | | 467 152 |
| Debt service | | | |
| | **681 591** | **10 514** | **692 106** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 8 274 | 2 588 | | | | |
| | | | | | | 10 454 |
| **-** | **8 274** | **2 588** | **-** | **-** | **-** | **10 454** |

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management of Natural and Forest Resources** | | | |
| Annual | 498 480 | | |
| Permanent | 30 | | |
| | 498 509 | - | - |
| | **498 509** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 498 480 | | |
| Permanent | 30 | | |
| | **498 509** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | 189 881 | | **688 360** |
| | | | | 4 063 | **4 093** |
| - | - | - | 189 881 | 4 063 | **692 453** |
| **-** | **-** | **-** | **189 881** | **4 063** | **692 453** |
| | | | 189 881 | | **688 360** |
| | | | | 4 063 | **4 093** |
| **-** | **-** | **-** | **189 881** | **4 063** | **692 453** |

## Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Management of Natural and Forest Resources** | | |
| Forestry Loans | | 20 |
| Northern Development | | 70 868 |
| Other | | 628 |
| | **71 516** | **71 516** |
| **Breakdown:** | | |
| Requiring appropriations | 71 516 | 71 516 |
| Not requiring appropriations | | |
| | **71 516** | **71 516** |

### Breakdown by beneficiary

| | Expenditure |
|---|---|
| Private-sector enterprises | 3 |
| Educational institutions | 18 |
| Municipalities | 447 |
| Non-profit organizations | 152 |
| Government enterprises and bodies | 70 895 |
| | **71 516** |

### Breakdown by category of expenditure

| | Expenditure |
|---|---|
| Operating | 3 160 |
| Capital | 67 326 |
| Interest | 381 |
| Support | 648 |
| | **71 516** |

## Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 80 163 |
| Operating | | 259 549 |
| Support | | 127 440 |
| | **467 152** | **467 152** |
| **Breakdown:** | | |
| Requiring appropriations | 467 152 | 467 152 |
| Not requiring appropriations | | |
| | **467 152** | **467 152** |

## SANTÉ ET SERVICES SOCIAUX

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 11 | 2 153 |
| Miscellaneous revenue | 771 496 | 720 012 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **771 506** | **722 165** |
| Federal government transfers | 162 291 | 228 155 |
| | **933 798** | **950 320** |

## SANTÉ ET SERVICES SOCIAUX

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Coordination Functions** | | | | | |
| Annual | 261 249 | 226 268 | 571 | 34 410 | |
| Permanent | 22 | 22 | | | |
| Not requiring appropriations | | 19 807 | | | |
| | 261 271 | 246 097 | 571 | 34 410 | - |
| **Program 2 – Services to the Public** | | | | | |
| Annual | 41 758 246 | 41 758 246 | | | |
| Permanent | 7 561 072 | 7 561 072 | | | |
| Not requiring appropriations | | (263 207) | | | |
| | 49 319 318 | 49 056 112 | - | - | - |
| **Program 3 – Office des personnes handicapées du Québec** | | | | | |
| Annual | 16 947 | 15 091 | 49 | 1 806 | |
| Permanent | | | | | |
| Not requiring appropriations | | 45 | | | |
| | 16 947 | 15 136 | 49 | 1 806 | - |
| **Program 4 – Régie de l'assurance maladie du Québec** | | | | | |
| Annual | | | | | |
| Permanent | 12 109 531 | 12 109 531 | | | |
| Not requiring appropriations | | | | | |
| | 12 109 531 | 12 109 531 | - | - | - |
| **Program 5 – Status of Seniors** | | | | | |
| Annual | 51 772 | 50 474 | | 1 297 | |
| Permanent | | | | | |
| Not requiring appropriations | | (298) | | | |
| | 51 772 | 50 176 | - | 1 297 | - |
| | **61 758 838** | **61 477 052** | **621** | **37 513** | **-** |

## SANTÉ ET SERVICES SOCIAUX

### Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 42 088 213 | 42 050 079 | 621 | 37 513 | |
| Permanent | 19 670 625 | 19 670 625 | | | |
| Not requiring appropriations | | (243 652) | | | |
| | **61 758 838** | **61 477 052** | **621** | **37 513** | **-** |
| Expenditure | 61 756 663 | 61 477 052 | | 35 959 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 145 | | 82 | 63 | |
| Information resource assets | 2 030 | | 538 | 1 492 | |
| | **61 758 838** | **61 477 052** | **621** | **37 513** | **-** |

## SANTÉ ET SERVICES SOCIAUX

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Coordination Functions** | | | | | | | |
| 1. Administration and Departmental Management | 233 883 | 106 995 | 95 407 | | | | |
| Permanent (1) | 22 | | 22 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Advisory Body | 5 140 | 2 895 | 2 099 | | 147 | | |
| Not requiring appropriations | | | | | | | |
| 3. Québec-wide Activities | 22 226 | | | | 18 726 | | |
| Not requiring appropriations | | | | | | | |
| | 261 271 | 109 890 | 97 528 | - | 18 873 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Services to the Public** | | | | | | | |
| 1. Public Health | 1 079 766 | | | | 1 079 766 | | |
| 2. General Services – Clinical and Assistance Activities | 1 425 636 | | | | 1 425 636 | | |
| Not requiring appropriations | | | | | | | |
| 3. Support Autonomy for Seniors – Home Care Support Services | 2 573 396 | | | | 2 573 396 | | |
| Not requiring appropriations | | | | | | | |
| 4. Support Autonomy for Seniors – Residence | 6 065 067 | | | | 6 065 067 | | |
| Not requiring appropriations | | | | | | | |
| 5. Intellectual Disability and Autism Spectrum Disorder | 1 489 545 | | | | 1 489 545 | | |
| Not requiring appropriations | | | | | | | |
| 6. Youth in Difficulty | 2 560 596 | | | | 2 560 596 | | |
| Not requiring appropriations | | | | | | | |
| 7. Addiction | 223 345 | | | | 223 345 | | |
| 8. Mental Health | 2 052 989 | | | | 2 052 989 | | |
| Not requiring appropriations | | | | | | | |
| 9. Physical Health | 9 417 870 | | | | 9 417 870 | | |
| Permanent (1) | 5 722 841 | | | | 5 722 841 [7] | | |
| Permanent (2) | 6 429 | | | | 6 429 | | |
| Not requiring appropriations | | | | | | | |
| 10. Administration | 2 523 164 | | | | 2 523 164 | | |
| Not requiring appropriations | | | | | | | |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 63 | 508 | | | 30 910 | |
| | | | | | | 19 824 |
| | | | | | | (22) |
| | | | | | 3 500 | |
| | | | | | | 4 |
| - | 63 | 508 | - | - | 34 410 | 19 807 |
| | | | | | | (3 707) |
| | | | | | | (1 989) |
| | | | | | | (15 193) |
| | | | | | | (3 844) |
| | | | | | | (832) |
| | | | | | | (225) |
| | | | | | | (142 546) |
| | | | | | | (8 477) |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation — Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Services to the Public (cont'd)** | | | | | | | |
| 11. Service Support | 1 519 171 | | | | 1 519 171 | | |
| Not requiring appropriations | | | | | | | |
| 12. Building and Equipment Management | 1 842 931 | | | | 1 842 931 | | |
| Not requiring appropriations | | | | | | | |
| 13. Community Bodies and Other Bodies | 1 223 586 | | | | 1 223 586 | | |
| Not requiring appropriations | | | | | | | |
| 14. Related Activities | 2 420 881 | | | | 2 420 881 | | |
| Permanent (3) | 1 478 921 | | | | 1 478 921 | | |
| Permanent (4) | 206 721 | | | | 206 721 | | |
| Permanent (5) | 3 382 | | | | 3 382 | | |
| Not requiring appropriations | | | | | | | |
| 15. Health and Social Services Infrastructure Funding | 4 402 861 | | | | 4 402 861 | | |
| Permanent (6) | 142 779 | | | | 142 779 | | |
| Not requiring appropriations | | | | | | | |
| 16. Funding for Centralized Purchases | 32 280 | | | | 32 280 | | |
| 17. Financial Assistance Program for Water Sprinklers in Private Seniors' Residences | 10 000 | | | | 10 000 | | |
| 18. Physical Disability | 895 162 | | | | 895 162 | | |
| 19. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the accessibility of specialized medical services | | | | | | | |
| | 49 319 318 | - | - | - | 49 319 318 | - | - |

(1) Act respecting the Régie de l'assurance maladie du Québec (CQLR, chapter R-5).
(2) Act to assist persons who are victims of criminal offences and to facilitate their recovery (CQLR, chapter P-9.2.1).
(3) Act respecting the Government and Public Employees Retirement Plan (CQLR, chapter R-10).
(4) Act respecting the Pension Plan of Management Personnel (CQLR, chapter R-12.1).
(5) Public Health Act (CQLR, chapter S-2.2).
(6) Asset retirement obligations – An Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (S.Q. 2023, c. 2).
(7) This amount represents the expenditures funded using the appropriations allocated based on the value of revenues from Health Services Fund contributions, as stipulated in the Act respecting the Régie de l'assurance maladie du Québec. The portion of these appropriations attributed to the program corresponds to half of the value of these revenues.

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (27 078) |
| | | | | | | (345) |
| | | | | | | (192) |
| | | | | | | (55 276) |
| | | | | | | (3 502) |
| - | - | - | - | - | - | (263 207) |

## SANTÉ ET SERVICES SOCIAUX

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 3 – Office des personnes handicapées du Québec** | | | | | | | |
| 1. Administration and Support for the Integration of Handicapped Persons | 16 947 | 11 435 | 2 615 | | 1 040 | | |
| Not requiring appropriations | | | | | | | |
| | 16 947 | 11 435 | 2 615 | - | 1 040 | - | - |
| **Program 4 – Régie de l'assurance maladie du Québec** | | | | | | | |
| 1. Medical Care | | | | | | | |
| Permanent (1) | 8 554 005 | | | | 8 554 005 | | |
| Permanent (2) | 6 146 | | | | 6 146 | | |
| 2. Optometric Care | | | | | | | |
| Permanent (1) | 149 420 | | | | 149 420 | | |
| 3. Dental Care | | | | | | | |
| Permanent (1) | 198 087 | | | | 198 087 | | |
| 4. Pharmaceutical Services and Drugs | | | | | | | |
| Permanent (1) | 2 759 820 | | | | 2 759 820 | | |
| 5. Other Services | | | | | | | |
| Permanent (1) | 244 061 | | | | 244 061 | | |
| 6. Administration | | | | | | | |
| Permanent (1) | 197 992 | | | | 197 992 | | |
| | 12 109 531 | - | - | - | 12 109 531 [(3)] | - | - |

(1) Act respecting the Régie de l'assurance maladie du Québec (CQLR, chapter R-5).

(2) Act to assist persons who are victims of criminal offences and to facilitate their recovery (CQLR, chapter P-9.2.1).

(3) This amount includes expenditures of $5 722 841 thousand funded by appropriations based on the value of revenues from Health Services Fund contributions, as stipulated in the Act respecting the Régie de l'assurance maladie du Québec. The portion of these appropriations attributed to the program corresponds to half of the value of these revenues.

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 20 | 30 | | | 1 806 | |
| | | | | | | 45 |
| - | 20 | 30 | - | - | 1 806 | 45 |
| - | - | - | - | - | - | - |

## SANTÉ ET SERVICES SOCIAUX

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 5 – Status of Seniors** | | | | | | | |
| 1. Active Aging | 24 158 | | 130 | | 24 025 | | |
| Not requiring appropriations | | | | | | | |
| 2. Support for Seniors in Vulnerable Situations | 27 613 | | 3 215 | | 23 105 | | |
| Not requiring appropriations | | | | | | | |
| | 51 772 | - | 3 345 | - | 47 129 | - | - |
| **Breakdown:** | | | | | | | |
| Annual | 42 088 213 | 121 325 | 103 466 | | 41 825 288 | | |
| Permanent | 19 670 625 | | 22 | | 19 670 603 | | |
| Not requiring appropriations | | | | | | | |
| | **61 758 838** | **121 325** | **103 488** | - | **61 495 891** | - | - |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 121 325 | (1 532) | 119 794 |
| Operating | 103 488 | 21 133 | 124 621 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 61 495 891 | (263 253) | 61 232 638 |
| Allocation to a special fund | | | |
| Debt service | | | |
| | **61 720 704** | **(243 652)** | **61 477 052** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | 4 | |
| | | | | | | (157) |
| | | | | | 1 294 | |
| | | | | | | (141) |
| - | - | - | - | - | 1 297 | (298) |
| | 82 | 538 | | | 37 513 | |
| | | | | | | (243 652) |
| **-** | **82** | **538** | **-** | **-** | **37 513** | **(243 652)** |

## SANTÉ ET SERVICES SOCIAUX

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Coordination Functions** | | | |
| Annual | 305 575 | | |
| Permanent | 29 | | |
| | 305 603 | - | - |
| **Program 2 – Services to the Public** | | | |
| Annual | 37 468 189 | | |
| Permanent | 7 453 865 | | |
| | 44 922 055 | - | - |
| **Program 3 – Office des personnes handicapées du Québec** | | | |
| Annual | 16 997 | | |
| Permanent | | | |
| | 16 997 | - | - |
| **Program 4 – Régie de l'assurance maladie du Québec** | | | |
| Annual | | | |
| Permanent | 11 727 741 | | |
| | 11 727 741 | - | - |
| **Program 5 – Status of Seniors** | | | |
| Annual | 60 775 | | |
| Permanent | | | |
| | 60 775 | - | - |
| | **57 033 171** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 37 851 536 | | |
| Permanent | 19 181 636 | | |
| | **57 033 171** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | (44 326) | | **261 249** |
| | | | | (6) | **22** |
| - | - | - | (44 326) | (6) | **261 271** |
| | | | 4 290 057 | | **41 758 246** |
| | | | | 107 207 | **7 561 072** |
| - | - | - | 4 290 057 | 107 207 | **49 319 318** |
| | | | (50) | | **16 947** |
| - | - | - | (50) | - | **16 947** |
| | | | | 381 790 | **12 109 531** |
| - | - | - | - | 381 790 | **12 109 531** |
| | | | (9 004) | | **51 772** |
| - | - | - | (9 004) | - | **51 772** |
| **-** | **-** | **-** | **4 236 677** | **488 990** | **61 758 838** |
| | | | 4 236 677 | | **42 088 213** |
| | | | | 488 990 | **19 670 625** |
| **-** | **-** | **-** | **4 236 677** | **488 990** | **61 758 838** |

## SANTÉ ET SERVICES SOCIAUX

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Coordination Functions** | | |
| Other | | 18 877 |
| | 18 873 | 18 877 |
| **Program 2 – Services to the Public** | | |
| Aeromedical Services | | 53 549 |
| Ambulance Services | | 912 202 |
| Blood System | | 534 162 |
| Community Bodies and Other Bodies | | 1 223 394 |
| Family Resources | | 758 431 |
| Financial Assistance for the Purchase of Eyeglasses and Lenses | | 40 902 |
| Financial Assistance to Handicapped Persons for Various Special Needs | | 115 271 |
| Financial Exemption Program for Home Assistance Services | | 196 984 |
| Government Contribution to Retirement Plans | | 1 685 642 |
| Health and Social Services Infrastructure Funding | | 4 542 137 |
| Hospital Services Outside Québec | | 311 475 |
| Private Institutions | | 1 316 681 |
| Purchase of Vaccines and Biological Products | | 396 114 |
| Remuneration of Medical Residents | | 345 854 |
| Santé Québec and public institutions | | 35 980 860 |
| Support for Caregivers | | 122 024 |
| Other | | 520 432 |
| | 49 319 318 | 49 056 112 |
| **Program 3 – Office des personnes handicapées du Québec** | | |
| Support for the Integration of Handicapped Persons | | 1 040 |
| | 1 087 | 1 040 |
| **Program 4 – Régie de l'assurance maladie du Québec** | | |
| Dental Care | | 198 087 |
| Expenses Related to the Administration of the Health Insurance Plan | | 197 992 |
| Medical Care | | 8 560 151 |
| Optometric Care | | 149 420 |
| Pharmaceutical Services and Drugs | | 2 759 820 |
| Study and Research Grants | | 22 489 |
| Technical Assistance | | 221 572 |
| | 12 109 531 | 12 109 531 |
| **Program 5 – Status of Seniors** | | |
| Aging and Living Together Policy | | 24 015 |
| Fight Against the Abuse of Seniors | | 23 064 |
| | 47 129 | 47 079 |
| | **61 495 938** | **61 232 638** |

## Transfer expenditure (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown:** | | |
| Requiring appropriations | 61 495 938 | 61 495 891 |
| Not requiring appropriations | | (263 253) |
| | **61 495 938** | **61 232 638** |

## Breakdown by beneficiary

| | |
|---|---|
| Private-sector enterprises | 7 062 |
| Health and social services institutions | 46 696 301 |
| Educational institutions | 16 134 |
| Municipalities | 11 066 |
| Non-profit organizations | 1 362 636 |
| Government enterprises and bodies | 636 424 |
| Individuals | 12 503 014 |
| | **61 232 638** |

## Breakdown by category of expenditure

| | |
|---|---|
| Remuneration | 37 197 755 |
| Operating | 15 295 616 |
| Capital | 3 816 273 |
| Interest | 369 555 |
| Support | 4 553 440 |
| | **61 232 638** |

## SÉCURITÉ PUBLIQUE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 26 570 | 25 433 |
| Miscellaneous revenue | 12 999 | 11 667 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **39 568** | **37 100** |
| Federal government transfers | 20 100 | 44 200 |
| | **59 668** | **81 300** |

## SÉCURITÉ PUBLIQUE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management and Administration** | | | | | |
| Annual | 375 399 | 355 914 | 19 485 | | |
| Permanent | 10 | 10 | | | |
| Not requiring appropriations | | 11 740 | (71) | | |
| | 375 408 | 367 663 | 19 414 | - | - |
| **Program 2 – Services of the Sûreté du Québec** | | | | | |
| Annual | 1 102 007 | 1 081 368 | 20 639 | | |
| Permanent | 2 884 | 2 884 | | | |
| Not requiring appropriations | | 17 823 | | | |
| | 1 104 891 | 1 102 075 | 20 639 | - | - |
| **Program 3 – Management of the Correctional System** | | | | | |
| Annual | 719 935 | 719 935 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (833) | | | |
| | 719 935 | 719 102 | - | - | - |
| **Program 4 – Police** | | | | | |
| Annual | 330 650 | 330 650 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | (1 654) | | | |
| | 330 650 | 328 996 | - | - | - |
| **Program 5 – Scientific and Forensic Expertise** | | | | | |
| Annual | 44 934 | 44 914 | 20 | | |
| Permanent | | | | | |
| Not requiring appropriations | | (308) | | | |
| | 44 934 | 44 606 | 20 | - | - |
| **Program 6 – Management and Oversight** | | | | | |
| Annual | 69 289 | 69 266 | 23 | | |
| Permanent | 102 | 102 | | | |
| Not requiring appropriations | | 981 | (3) | | |
| | 69 390 | 70 349 | 20 | - | - |
| **Program 7 – Public Safety and Fire Prevention** | | | | | |
| Annual | 93 231 | 93 231 | | | |
| Permanent | 81 478 | 81 478 | | | |
| Not requiring appropriations | | (204) | | | |
| | 174 709 | 174 506 | - | - | - |
| | **2 819 917** | **2 807 297** | **40 093** | - | - |

## Appropriations, expenditures and investments by program (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Breakdown:** | | | | | |
| Annual | 2 735 444 | 2 695 278 | 40 166 | | |
| Permanent | 84 473 | 84 473 | | | |
| Not requiring appropriations | | 27 546 | (74) | | |
| | **2 819 917** | **2 807 297** | **40 093** | **-** | **-** |
| Expenditure | 2 779 751 | 2 807 297 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | 22 029 | | 22 029 | | |
| Information resource assets | 18 137 | | 18 064 | | |
| | **2 819 917** | **2 807 297** | **40 093** | **-** | **-** |

## SÉCURITÉ PUBLIQUE

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management and Administration** | | | | | | | |
| 1. Management and Administration | 375 399 | 64 699 | 291 007 | | 208 | | |
| Permanent (1) | 10 | | 10 | | | | |
| Not requiring appropriations | | | | | | | |
| | 375 408 | 64 699 | 291 016 | - | 208 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Services of the Sûreté du Québec** | | | | | | | |
| 1. Territorial Surveillance | 709 200 | 362 212 | 48 611 | | | 298 094 | |
| Permanent (1) | 2 881 | 2 881 | | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Criminal Investigations | 392 807 | 98 162 | 119 647 | | | 154 643 | |
| Permanent (2) | 3 | | | 3 | | | |
| Not requiring appropriations | | | | | | | |
| | 1 104 891 | 463 255 | 168 258 | 3 | - | 452 736 | - |

(1) Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (CQLR, chapter C-52.2).
(2) Financial Administration Act (CQLR, chapter A-6.001).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 3 – Management of the Correctional System** | | | | | | | |
| 1. Correctional Services | 677 353 | 445 016 | 232 132 | | 205 | | |
| Not requiring appropriations | | | | | | | |
| 2. Community Body Service Delivery | 35 427 | | 34 256 | | 1 171 | | |
| 3. Commission québécoise des libérations conditionnelles | 7 155 | 6 500 | 654 | | | | |
| | 719 935 | 451 516 | 267 043 | - | 1 376 | - | - |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | 6 121 | 13 364 | | | | |
| | | | | | | 11 669 |
| - | 6 121 | 13 364 | - | - | - | 11 669 |
| | 28 | 255 | | | | |
| | | | | | | 34 |
| | 15 837 | 4 519 | | | | |
| | | | | | | 17 790 |
| - | 15 865 | 4 773 | - | - | - | 17 823 |
| | | | | | | (833) |
| - | - | - | - | - | - | (833) |

## SÉCURITÉ PUBLIQUE

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 4 – Police** | | | | | | | |
| 1. Organization and Police Practices | 21 751 | 3 776 | 415 | | 17 560 | | |
| 2. Support for Aboriginal Police Services | 119 068 | 1 780 | 33 | | 117 255 | | |
| 3. Security and Protection of Individuals and Institutions | 67 901 | 55 161 | 12 740 | | | | |
| Not requiring appropriations | | | | | | | |
| 4. Fight crime | 111 233 | 3 954 | 5 275 | | 102 003 | | |
| Not requiring appropriations | | | | | | | |
| 5. Coordination | 10 697 | 498 | | | 10 199 | | |
| | 330 650 | 65 169 | 18 464 | - | 247 017 | - | - |
| **Program 5 – Scientific and Forensic Expertise** | | | | | | | |
| 1. Services and Legal Expertise | 24 159 | 18 017 | 6 141 | | | | |
| 2. Office of the Coronor | 20 775 | 16 334 | 4 421 | | | | |
| Not requiring appropriations | | | | | | | |
| | 44 934 | 34 351 | 10 563 | - | - | - | - |
| **Program 6 – Management and Oversight** | | | | | | | |
| 1. Police Ethics Commissioner | 7 029 | 6 430 | 599 | | | | |
| 2. Tribunal administratif de déontologie policière | 2 821 | 2 226 | 595 | | | | |
| 3. Régie des alcools, des courses et des jeux | 20 710 | 15 555 | 5 147 | | | | |
| Permanent (1) | 102 | | | 102 | | | |
| Not requiring appropriations | | | | | | | |
| 4. Anti-Corruption Commissioner | 28 725 | 23 207 | 5 504 | | | | |
| Not requiring appropriations | | | | | | | |
| 5. Bureau des enquêtes indépendantes | 10 004 | 8 566 | 1 438 | | | | |
| | 69 390 | 55 983 | 13 283 | 102 | - | - | - |

(1) Financial Administration Act (CQLR, chapter A-6.001).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (1) |
| | | | | | | (1 653) |
| - | - | - | - | - | - | (1 654) |
| | 20 | | | | | |
| | | | | | | (308) |
| - | 20 | - | - | - | - | (308) |
| | 8 | | | | | |
| | | | | | | 984 |
| | 14 | | | | | |
| | | | | | | (6) |
| - | 23 | - | - | - | - | 978 |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 7 – Public Safety and Fire Prevention** | | | | | | | |
| 1. Disaster Prevention and Risk Reduction | 21 741 | 5 464 | 6 282 | | 9 995 | | |
| Not requiring appropriations | | | | | | | |
| 2. Civil Protection Operations | 20 674 | 12 106 | 8 436 | | 132 | | |
| 3. Rehabilitation and Adaptation Management | 11 717 | 11 104 | 14 | | 600 | | |
| Permanent (1) | 32 236 | 70 | 2 736 | | 29 431 | | |
| Not requiring appropriations | | | | | | | |
| 4. Fire Safety and Emergency Telecommunications | 16 484 | 3 902 | 35 | | 12 548 | | |
| Not requiring appropriations | | | | | | | |
| 5. Forest fire risk management | 22 614 | 815 | 13 799 | | 8 000 | | |
| Permanent (2) | 49 242 | | 49 242 | | | | |
| | 174 709 | 33 460 | 80 544 | - | 60 706 | - | - |

(1) Act respecting civil protection to promote disaster resilience, (CQLR, chapter S-2.4).
(2) Sustainable Forest Development Act (CQLR, chapter A-18.1).

**Breakdown:**

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| Annual | 2 735 444 | 1 165 483 | 797 183 | | 279 876 | 452 736 | |
| Permanent | 84 473 | 2 950 | 51 987 | 105 | 29 431 | | |
| Not requiring appropriations | | | | | | | |
| | **2 819 917** | **1 168 433** | **849 170** | **105** | **309 307** | **452 736** | **-** |

## Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 1 168 433 | | 1 168 433 |
| Operating | 849 170 | 29 397 | 878 567 |
| Doubtful accounts, other allowances and losses | 105 | | 105 |
| Transfer | 309 307 | (1 851) | 307 456 |
| Allocation to a special fund | 452 736 | | 452 736 |
| Debt service | | | |
| | **2 779 751** | **27 546** | **2 807 297** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | | | | | (5) |
| | | | | | | (1) |
| | | | | | | (197) |
| - | - | - | - | - | - | (204) |
| | 22 029 | 18 137 | | | | |
| | | | | | | 27 472 |
| **-** | **22 029** | **18 137** | **-** | **-** | **-** | **27 472** |

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | Annual and permanent | Already voted | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management and Administration** | | | |
| Annual | 101 197 | | |
| Permanent | 10 | | |
| | 101 207 | - | - |
| **Program 2 – Services of the Sûreté du Québec** | | | |
| Annual | 886 145 | | |
| Permanent | | | |
| | 886 145 | - | - |
| **Program 3 – Management of the Correctional System** | | | |
| Annual | 680 204 | | |
| Permanent | | | |
| | 680 204 | - | - |
| **Program 4 – Police** | | | |
| Annual | 296 427 | | |
| Permanent | | | |
| | 296 427 | - | - |
| **Program 5 – Scientific and Forensic Expertise** | | | |
| Annual | 41 288 | | |
| Permanent | | | |
| | 41 288 | - | - |
| **Program 6 – Management and Oversight** | | | |
| Annual | 67 809 | | |
| Permanent | 34 | | |
| | 67 844 | - | - |
| **Program 7 – Public Safety and Fire Prevention** | | | |
| Annual | 76 127 | | |
| Permanent | 47 670 | | |
| | 123 797 | - | - |
| | **2 196 911** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 2 149 196 | | |
| Permanent | 47 714 | | |
| | **2 196 911** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | 274 202 | | **375 399** |
| | | | | | **10** |
| - | - | - | 274 202 | - | **375 408** |
| 1 636 | | | 214 226 | | **1 102 007** |
| | | 2 881 | | 3 | **2 884** |
| 1 636 | - | 2 881 | 214 226 | 3 | **1 104 891** |
| | | | 39 731 | | **719 935** |
| - | - | - | 39 731 | - | **719 935** |
| | | | 34 223 | | **330 650** |
| - | - | - | 34 223 | - | **330 650** |
| | | | 3 646 | | **44 934** |
| - | - | - | 3 646 | - | **44 934** |
| | | | 1 480 | | **69 289** |
| | | | | 67 | **102** |
| - | - | - | 1 480 | 67 | **69 390** |
| | | | 17 105 | | **93 231** |
| | | | | 33 808 | **81 478** |
| - | - | - | 17 105 | 33 808 | **174 709** |
| **1 636** | - | **2 881** | **584 612** | **33 878** | **2 819 917** |
| 1 636 | | | 584 612 | | **2 735 444** |
| | | 2 881 | | 33 878 | **84 473** |
| **1 636** | - | **2 881** | **584 612** | **33 878** | **2 819 917** |

## SÉCURITÉ PUBLIQUE

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Management and Administration** | | |
| Other | | 208 |
| | 208 | 208 |
| **Program 3 – Management of the Correctional System** | | |
| Crime Prevention, Security and Victim Assistance | | 1 171 |
| Other | | 205 |
| | 1 376 | 1 376 |
| **Program 4 – Police** | | |
| Aboriginal Police Services | | 117 255 |
| Crime Prevention, Security and Victim Assistance | | 101 200 |
| Police and Firefighter Training | | 16 710 |
| Other | | 10 199 |
| | 247 017 | 245 363 |
| **Program 7 – Public Safety and Fire Prevention** | | |
| Framework for Prevention of Disasters | | 9 995 |
| Police and Firefighter Training | | 3 802 |
| Public safety and fire prevention | | 46 341 |
| Other | | 370 |
| | 60 706 | 60 508 |
| | **309 307** | **307 456** |
| **Breakdown:** | | |
| Requiring appropriations | 309 307 | 309 307 |
| Not requiring appropriations | | (1 851) |
| | **309 307** | **307 456** |

| | Expenditure |
|---|---|
| **Breakdown by beneficiary** | |
| Private-sector enterprises | 8 060 |
| Health and social services institutions | 610 |
| Educational institutions | 1 009 |
| Municipalities | 237 970 |
| Non-profit organizations | 50 375 |
| Government enterprises and bodies | 5 972 |
| Individuals | 3 460 |
| | **307 456** |
| **Breakdown by category of expenditure** | |
| Capital | 8 333 |
| Support | 299 123 |
| | **307 456** |

## SÉCURITÉ PUBLIQUE

## Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 355 874 |
| Operating | | 86 369 |
| Capital | | 10 378 |
| Interest | | 115 |
| | **452 736** | **452 736** |
| **Breakdown:** | | |
| Requiring appropriations | 452 736 | 452 736 |
| Not requiring appropriations | | |
| | **452 736** | **452 736** |

## TOURISME

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | | |
| Revenues from government enterprises | | |
| **Own-source revenue** | - | - |
| Federal government transfers | | |
| | - | - |

## TOURISME

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Management, Administration and Program Management** | | | | | |
| Annual | 12 843 | 12 843 | | | |
| Permanent | 10 | 10 | | | |
| Not requiring appropriations | | | | | |
| | 12 853 | 12 853 | - | - | - |
| **Program 2 – Tourism Development** | | | | | |
| Annual | 96 012 | 96 012 | | | |
| Permanent | | | | | |
| Not requiring appropriations | | | | | |
| | 96 012 | 96 012 | - | - | - |
| **Program 3 – Bodies Reporting to the Minister** | | | | | |
| Annual | 341 214 | 341 214 | | | |
| Permanent | 11 289 | 11 289 | | | |
| Not requiring appropriations | | | | | |
| | 352 503 | 352 503 | - | - | - |
| | **461 367** | **461 367** | - | - | - |
| **Breakdown:** | | | | | |
| Annual | 450 069 | 450 069 | | | |
| Permanent | 11 298 | 11 298 | | | |
| Not requiring appropriations | | | | | |
| | **461 367** | **461 367** | - | - | - |
| Expenditure | 461 367 | 461 367 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | | | | | |
| Other than information resource assets | | | | | |
| Information resource assets | | | | | |
| | **461 367** | **461 367** | - | - | - |

## TOURISME

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Management, Administration and Program Management** | | | | | | | |
| 1. Management and Administration | 3 845 | | | | | 3 845 | |
| Permanent (1) | 10 | | | | | 10 | |
| 2. Program Management | 8 998 | | | | | 8 998 | |
| | 12 853 | - | - | - | - | 12 853 | - |

(1) Executive Power Act (CQLR, chapter E-18).

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 2 – Tourism Development** | | | | | | | |
| 1. Support for Tourism Development Projects | 40 311 | | | | | 40 311 | |
| 2. Assistance for Regional Tourism Development Organizations | 22 613 | | | | | 22 613 | |
| 3. Support for Tourism Events | 33 088 | | | | | 33 088 | |
| | 96 012 | - | - | - | - | 96 012 | - |
| **Program 3 – Bodies Reporting to the Minister** | | | | | | | |
| 1. Société du Centre des congrès de Québec | 16 732 | | | | 16 732 | | |
| Permanent (1) | 3 | | | | 3 | | |
| 2. Société du Palais des congrès de Montréal | 35 157 | | | | 35 157 | | |
| Permanent (1) | 19 | | | | 19 | | |
| 3. Société de développement et de mise en valeur du Parc olympique | 289 326 | | | | 289 326 | | |
| Permanent (1) | 11 267 | | | | 11 267 | | |
| | 352 503 | - | - | - | 352 503 | - | - |

(1) Asset retirement obligations – An Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (S.Q. 2023, c. 2).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |

## TOURISME

### Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 450 069 | | | | 341 214 | 108 855 | |
| Permanent | 11 298 | | | | 11 289 | 10 | |
| | **461 367** | **-** | **-** | **-** | **352 503** | **108 864** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | | | |
| Operating | | | |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 352 503 | | 352 503 |
| Allocation to a special fund | 108 864 | | 108 864 |
| Debt service | | | |
| | **461 367** | **-** | **461 367** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| - | - | - | - | - | - | - |

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Management, Administration and Program Management** | | | |
| Annual | 13 393 | | |
| Permanent | 10 | | |
| | 13 403 | - | - |
| **Program 2 – Tourism Development** | | | |
| Annual | 71 983 | | |
| Permanent | | | |
| | 71 983 | - | - |
| **Program 3 – Bodies Reporting to the Minister** | | | |
| Annual | 38 476 | | |
| Permanent | | | |
| | 38 476 | - | - |
| | **123 862** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 123 853 | | |
| Permanent | 10 | | |
| | **123 862** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | (551) | | **12 843** |
| | | | | | **10** |
| - | - | - | (551) | - | **12 853** |
| | | | 24 028 | | **96 012** |
| - | - | - | 24 028 | - | **96 012** |
| | | | 302 738 | | **341 214** |
| | | | | 11 289 | **11 289** |
| - | - | - | 302 738 | 11 289 | **352 503** |
| **-** | **-** | **-** | **326 216** | **11 289** | **461 367** |
| | | | 326 216 | | **450 069** |
| | | | | 11 289 | **11 298** |
| **-** | **-** | **-** | **326 216** | **11 289** | **461 367** |

## TOURISME

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 3 – Bodies Reporting to the Minister** | | |
| Société de développement et de mise en valeur du Parc olympique | | 300 593 |
| Société du Centre des congrès de Québec | | 16 734 |
| Société du Palais des congrès de Montréal | | 35 176 |
| | **352 503** | **352 503** |
| **Breakdown:** | | |
| Requiring appropriations | 352 503 | 352 503 |
| Not requiring appropriations | | |
| | **352 503** | **352 503** |
| **Breakdown by beneficiary** | | |
| Government enterprises and bodies | | 352 503 |
| | | **352 503** |
| **Breakdown by category of expenditure** | | |
| Remuneration | | 16 928 |
| Operating | | 26 190 |
| Capital | | 303 727 |
| Interest | | 5 658 |
| | | **352 503** |

## TOURISME

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 9 051 |
| Operating | | 3 351 |
| Capital | | 16 044 |
| Interest | | 3 416 |
| Support | | 77 001 |
| | **108 864** | **108 864** |
| **Breakdown:** | | |
| Requiring appropriations | 108 864 | 108 864 |
| Not requiring appropriations | | |
| | **108 864** | **108 864** |

## TRANSPORTS ET MOBILITÉ DURABLE

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | 64 484 | 60 068 |
| Miscellaneous revenue | 10 501 | 3 952 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **74 985** | **64 020** |
| Federal government transfers | | 188 |
| | **74 985** | **64 208** |

## TRANSPORTS ET MOBILITÉ DURABLE

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Infrastructures and Transportation Systems** | | | | | |
| Annual | 5 200 352 | 4 918 718 | 281 634 | | |
| Permanent | | | | | |
| Not requiring appropriations | | 14 316 | (5 055) | | |
| | 5 200 352 | 4 933 035 | 276 578 | - | - |
| **Program 2 – Administration and Corporate Services** | | | | | |
| Annual | 78 506 | 73 126 | 5 380 | | |
| Permanent | 50 | 50 | | | |
| Not requiring appropriations | | 5 592 | (105) | | |
| | 78 556 | 78 769 | 5 274 | - | - |
| | **5 278 908** | **5 011 803** | **281 853** | - | - |
| **Breakdown:** | | | | | |
| Annual | 5 278 858 | 4 991 844 | 287 013 | | |
| Permanent | 50 | 50 | | | |
| Not requiring appropriations | | 19 909 | (5 161) | | |
| | **5 278 908** | **5 011 803** | **281 853** | - | - |
| Expenditure | 4 991 895 | 5 011 803 | | | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 2 401 | | 2 401 | | |
| Other than information resource assets | 279 245 | | 274 190 | | |
| Information resource assets | 5 368 | | 5 262 | | |
| | **5 278 908** | **5 011 803** | **281 853** | - | - |

## Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation – Expenditures: Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| **Program 1 – Infrastructures and Transportation Systems** | | | | | | | |
| 1. Land Transportation | 4 666 208 | 77 715 | 520 940 | | 178 027 | 3 661 755 | |
| Not requiring appropriations | | | | | | | |
| 2. Maritime Transportation | 344 550 | 1 350 | 4 690 | | 334 134 | | |
| Not requiring appropriations | | | | | | | |
| 3. Air Transportation | 177 680 | 12 772 | 17 983 | | 97 520 | | |
| Not requiring appropriations | | | | | | | |
| 4. Commission des transports du Québec | 11 914 | 9 207 | 2 624 | | | | |
| Not requiring appropriations | | | | | | | |
| | 5 200 352 | 101 044 | 546 237 | - | 609 682 | 3 661 755 | - |
| **Program 2 – Administration and Corporate Services** | | | | | | | |
| 1. Administration | 9 996 | 9 227 | 528 | | 241 | | |
| Permanent (1) | 10 | | 10 | | | | |
| 2. Corporate Services | 59 426 | 41 265 | 12 782 | | | | |
| Permanent (2) | 41 | | | 41 | | | |
| Not requiring appropriations | | | | | | | |
| 3. Planning, Research and Development | 9 083 | 8 553 | 405 | | 126 | | |
| | 78 556 | 59 044 | 13 724 | 41 | 367 | - | - |

(1) Executive Power Act (CQLR, chapter E-18).
(2) Financial Administration Act (CQLR, chapter A-6.001).

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| 2 401 | 225 219 | 149 | | | | |
| | | | | | | (6 814) |
| | 4 375 | | | | | |
| | | | | | | 677 |
| | 49 406 | | | | | |
| | | | | | | 15 209 |
| | 2 | 81 | | | | |
| | | | | | | 189 |
| 2 401 | 279 002 | 231 | - | - | - | 9 261 |
| | 243 | 5 137 | | | | |
| | | | | | | 5 487 |
| - | 243 | 5 137 | - | - | - | 5 487 |

## Authorized appropriations, expenditures and other costs by program, element and supercategory (cont'd)

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Breakdown:** | | | | | | | |
| Annual | 5 278 858 | 160 088 | 559 952 | | 610 049 | 3 661 755 | |
| Permanent | 50 | | 10 | 41 | | | |
| Not requiring appropriations | | | | | | | |
| | **5 278 908** | **160 088** | **559 962** | **41** | **610 049** | **3 661 755** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 160 088 | (19) | 160 069 |
| Operating | 559 962 | 35 158 | 595 120 |
| Doubtful accounts, other allowances and losses | 41 | | 41 |
| Transfer | 610 049 | (15 230) | 594 818 |
| Allocation to a special fund | 3 661 755 | | 3 661 755 |
| Debt service | | | |
| | **4 991 895** | **19 909** | **5 011 803** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| 2 401 | 279 245 | 5 368 | | | | |
| | | | | | | 14 748 |
| **2 401** | **279 245** | **5 368** | **-** | **-** | **-** | **14 748** |

## Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Infrastructures and Transportation Systems** | | | |
| Annual | 3 336 932 | | |
| Permanent | | | |
| | 3 336 932 | - | - |
| **Program 2 – Administration and Corporate Services** | | | |
| Annual | 69 887 | | |
| Permanent | 35 | | |
| | 69 922 | - | - |
| | **3 406 854** | - | - |
| **Breakdown:** | | | |
| Annual | 3 406 819 | | |
| Permanent | 35 | | |
| | **3 406 854** | - | - |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
| --- | --- | --- | --- | --- | --- |
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| 3 311 | | | 1 860 109 | | **5 200 352** |
| 3 311 | - | - | 1 860 109 | - | **5 200 352** |
| | | | 8 619 | | **78 506** |
| | | | | 16 | **50** |
| - | - | - | 8 619 | 16 | **78 556** |
| **3 311** | **-** | **-** | **1 868 728** | **16** | **5 278 908** |
| 3 311 | | | 1 868 728 | | **5 278 858** |
| | | | | 16 | **50** |
| **3 311** | **-** | **-** | **1 868 728** | **16** | **5 278 908** |

## TRANSPORTS ET MOBILITÉ DURABLE

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Infrastructures and Transportation Systems** | | |
| Assistance for Adaptation of Taxis and Motor Coaches | | 3 904 |
| Assistance for Adapting Vehicles to Handicapped Persons | | 12 250 |
| Gaspésie railway rehabilitation | | 4 000 |
| Rail Transport Infrastructure and Intermodal Integration Support Program | | 8 481 |
| Regional Air Access Program | | 83 056 |
| Société des Traversiers du Québec | | 267 365 |
| Specific Assistance for Adapted Transportation | | 136 230 |
| Support the construction of the Contrecœur terminal | | 30 000 |
| Other - Air transportation | | 11 471 |
| Other - Land transportation | | 1 139 |
| Other - Maritime transportation | | 35 355 |
| Other - Rail transportation | | 1 200 |
| | 609 682 | 594 451 |
| **Program 2 – Administration and Corporate Services** | | |
| Assistance for Transport-related Research and Development | | 126 |
| Other | | 241 |
| | 367 | 367 |
| | **610 049** | **594 818** |
| **Breakdown:** | | |
| Requiring appropriations | 610 049 | 610 049 |
| Not requiring appropriations | | (15 230) |
| | **610 049** | **594 818** |
| **Breakdown by beneficiary** | | |
| Private-sector enterprises | | 103 812 |
| Educational institutions | | 92 |
| Municipalities | | 147 198 |
| Non-profit organizations | | 11 380 |
| Government enterprises and bodies | | 329 534 |
| Individuals | | 2 803 |
| | | **594 818** |
| **Breakdown by category of expenditure** | | |
| Remuneration | | 78 708 |
| Operating | | 149 179 |
| Capital | | 122 040 |
| Interest | | 6 042 |
| Support | | 238 849 |
| | | **594 818** |

## TRANSPORTS ET MOBILITÉ DURABLE

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 13 306 |
| Operating | | 207 466 |
| Capital | | 2 960 619 |
| Interest | | 93 370 |
| Support | | 386 995 |
| | **3 661 755** | **3 661 755** |
| **Breakdown:** | | |
| Requiring appropriations | 3 661 755 | 3 661 755 |
| Not requiring appropriations | | |
| | **3 661 755** | **3 661 755** |

## TRAVAIL

### Revenue by category

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | 2025 |
|---|---|---|
| Income and property taxes | | |
| Consumption taxes | | |
| Duties, permits and fees | | |
| Miscellaneous revenue | 7 | 138 |
| Revenues from government enterprises | | |
| **Own-source revenue** | **7** | **138** |
| Federal government transfers | | |
| | **7** | **138** |

## TRAVAIL

### Appropriations, expenditures and investments by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure | Investment | Unexpended appropriation | Excess |
|---|---|---|---|---|---|
| **Program 1 – Labour** | | | | | |
| Annual | 51 560 | 40 499 | 478 | 10 584 | |
| Permanent | 10 | 10 | | | |
| Not requiring appropriations | | (182) | | | |
| | 51 570 | 40 327 | 478 | 10 584 | - |
| | **51 570** | **40 327** | **478** | **10 584** | - |
| **Breakdown:** | | | | | |
| Annual | 51 560 | 40 499 | 478 | 10 584 | |
| Permanent | 10 | 10 | | | |
| Not requiring appropriations | | (182) | | | |
| | **51 570** | **40 327** | **478** | **10 584** | - |
| Expenditure | 46 809 | 40 327 | | 6 300 | |
| Investments: | | | | | |
| Loans, investments, advances and other costs | 1 | | | 1 | |
| Other than information resource assets | 4 085 | | | 4 085 | |
| Information resource assets | 675 | | 478 | 197 | |
| | **51 570** | **40 327** | **478** | **10 584** | - |

## TRAVAIL

### Authorized appropriations, expenditures and other costs by program, element and supercategory

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Minus: Expended appropriation | | | | | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | | | | | |
| | | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
| **Program 1 – Labour** | | | | | | | |
| 1. Governance and Administration | 8 634 | 3 281 | 403 | | 190 | | |
| Permanent (1) | 10 | | 10 | | | | |
| Not requiring appropriations | | | | | | | |
| 2. Labour Relations and Policies | 34 099 | 8 128 | 7 893 | | 12 078 | | |
| Not requiring appropriations | | | | | | | |
| 3. Administrative Labour Tribunal | 5 859 | | | | | 5 559 | |
| 4. Régie du bâtiment du Québec | 2 968 | | | | 2 968 | | |
| | 51 570 | 11 408 | 8 305 | - | 15 236 | 5 559 | - |

(1) Executive Power Act (CQLR, chapter E-18).

**Breakdown:**

| | Authorized appropriation | Remuneration | Operating | Doubtful accounts, other allowances and losses | Transfer | Allocation to a special fund | Debt service |
|---|---|---|---|---|---|---|---|
| Annual | 51 560 | 11 408 | 8 295 | | 15 236 | 5 559 | |
| Permanent | 10 | | 10 | | | | |
| Not requiring appropriations | | | | | | | |
| | **51 570** | **11 408** | **8 305** | **-** | **15 236** | **5 559** | **-** |

### Breakdown expenditure by supercategory

| | Requiring appropriations | Not requiring appropriations | Total |
|---|---|---|---|
| Remuneration | 11 408 | (498) | 10 910 |
| Operating | 8 305 | 316 | 8 621 |
| Doubtful accounts, other allowances and losses | | | |
| Transfer | 15 236 | | 15 236 |
| Allocation to a special fund | 5 559 | | 5 559 |
| Debt service | | | |
| | **40 509** | **(182)** | **40 327** |

| Minus: Expended appropriation (cont'd) | | | Unexpended appropriation (Excess) | | | Not requiring appropriations |
|---|---|---|---|---|---|---|
| Investments | | | Suspension of right to commit | Carry-over | Lapsed (Excess) | |
| Loans, investments, advances and other costs | Other than information resource assets | Information resource assets | | | | |
| | | 478 | 3 600 | | 683 | |
| | | | | | | 316 |
| | | | 233 | | 5 768 | |
| | | | | | | (498) |
| | | | 300 | | | |
| - | - | 478 | 4 133 | - | 6 451 | (182) |
| | | 478 | 4 133 | | 6 451 | |
| | | | | | | (182) |
| **-** | **-** | **478** | **4 133** | **-** | **6 451** | **(182)** |

## TRAVAIL

### Change in initial appropriations by program

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Initial appropriation | | |
|---|---|---|---|
| | **Annual and permanent** | **Already voted** | |
| | | Carry-over | Voted on over more than one year |
| **Program 1 – Labour** | | | |
| Annual | 40 195 | | |
| Permanent | 10 | | |
| | 40 205 | - | - |
| | **40 205** | **-** | **-** |
| **Breakdown:** | | | |
| Annual | 40 195 | | |
| Permanent | 10 | | |
| | **40 205** | **-** | **-** |

| Supplementary appropriation | | | Appropriation transfer | Adjustments to permanent appropriation | Authorized appropriation |
|---|---|---|---|---|---|
| Associated with net voted appropriations | Associated with proceeds from sales | Allotted by rulings | | | |
| | | | 11 366 | | **51 560** |
| | | | | (1) | **10** |
| - | - | - | 11 366 | (1) | **51 570** |
| **-** | **-** | **-** | **11 366** | **(1)** | **51 570** |
| | | | 11 366 | | **51 560** |
| | | | | (1) | **10** |
| **-** | **-** | **-** | **11 366** | **(1)** | **51 570** |

## TRAVAIL

### Transfer expenditure

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| **Breakdown by objet of aid** | | |
| **Program 1 – Labour** | | |
| Commission des normes, de l'équité, de la santé et de la sécurité du travail | | 5 178 |
| Countering tax evasion in the construction sector | | 9 268 |
| Other | | 790 |
| | **21 004** | **15 236** |
| **Breakdown:** | | |
| Requiring appropriations | 21 004 | 15 236 |
| Not requiring appropriations | | |
| | **21 004** | **15 236** |

### Breakdown by beneficiary

| | Expenditure |
|---|---|
| Educational institutions | 11 |
| Municipalities | 2 |
| Non-profit organizations | 178 |
| Government enterprises and bodies | 15 046 |
| | **15 236** |

### Breakdown by category of expenditure

| | Expenditure |
|---|---|
| Remuneration | 2 968 |
| Support | 12 268 |
| | **15 236** |

## TRAVAIL

### Expenditures for allocation to a special fund by expenditure category

**Fiscal year ended March 31, 2026**
(in thousands of dollars)

| | Authorized appropriation | Expenditure |
|---|---|---|
| Remuneration | | 4 606 |
| Operating | | 953 |
| | **5 859** | **5 559** |
| **Breakdown:** | | |
| Requiring appropriations | 5 859 | 5 559 |
| Not requiring appropriations | | |
| | **5 859** | **5 559** |

# SPECIFIED PURPOSE ACCOUNTS

## Revenue and expenditure for specified purpose accounts

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | **Revenue** | **Expenditure** | **Revenue** | **Expenditure** |
| **NATIONAL ASSEMBLY** | | | | |
| National Assembly own-source revenue | 3 988 | 3 988 | 6 226 | 6 226 |
| Training, partnership and organization of special events | | | (4) | (4) |
| | **3 988** | **3 988** | **6 222** | **6 222** |
| **AFFAIRES MUNICIPALES ET HABITATION** | | | | |
| Clean Water and Wastewater Fund | | | (1 951) | (1 951) |
| Disaster Mitigation and Adaptation Fund | 24 957 | 24 957 | 19 102 | 19 102 |
| Investing in Canada Infrastructure program | 9 851 | 9 851 | 17 847 | 17 847 |
| 2008 Infrastructure Projects | (2 429) | (2 429) | 10 485 | 10 485 |
| 2015 Infrastructure Projects | 865 | 865 | 446 | 446 |
| | **33 244** | **33 244** | **45 930** | **45 930** |
| **AGRICULTURE, PÊCHERIES ET ALIMENTATION** | | | | |
| Financing of agricultural risk management programs | 173 107 | 173 107 | 259 457 | 259 457 |
| Funding of Activities Performed as Part of the Northern Action Plan | 1 108 | 1 108 | (38) | (38) |
| Training, partnership and organization of special events | 289 | 289 | 183 | 183 |
| | **174 503** | **174 503** | **259 602** | **259 602** |
| **CONSEIL EXÉCUTIF** | | | | |
| Training, partnership and organization of special events | 18 | 18 | 6 | 6 |
| | **18** | **18** | **6** | **6** |
| **CULTURE ET COMMUNICATIONS** | | | | |
| Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites | 1 940 | 1 940 | 2 164 | 2 164 |
| Financing of autonomous service units – Centre de conservation du Québec | 1 289 | 1 289 | 1 608 | 1 608 |
| Investing in Canada Infrastructure program | 4 473 | 4 473 | 15 526 | 15 526 |
| 2008 Infrastructure Projects | 8 807 | 8 807 | 7 041 | 7 041 |
| | **16 509** | **16 509** | **26 340** | **26 340** |
| **ÉCONOMIE, INNOVATION ET ÉNERGIE** | | | | |
| Investing in Canada Infrastructure program | 19 738 | 19 738 | 22 912 | 22 912 |
| Financing of activities performed as part of the Northern Plan | 28 | 28 | 714 | 714 |
| Training, partnership and organization of special events | 49 | 49 | 428 | 428 |
| | **19 815** | **19 815** | **24 054** | **24 054** |

Note:
Certain amounts shown are negative, notably due to the reversal of accounts payable and accrued expenses recorded in a previous year.

## Revenue and expenditure for specified purpose accounts (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | Revenue | Expenditure | Revenue | Expenditure |
| **ÉDUCATION** | | | | |
| Financing of activities performed as part of the Northern Plan | (10) | (10) | 1 444 | 1 444 |
| Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School | 74 238 | 74 238 | 27 946 | 27 946 |
| Investing in Canada Infrastructure program | 38 343 | 38 343 | 26 574 | 26 574 |
| Minority-language and second-language teaching | 25 389 | 25 389 | 24 688 | 24 688 |
| Training, partnership and organization of special events | 23 387 | 23 387 | (38) | (38) |
| | **161 348** | **161 348** | **80 613** | **80 613** |
| **ENSEIGNEMENT SUPÉRIEUR** | | | | |
| Financing of activities performed as part of the Northern Plan | 6 407 | 6 407 | 2 085 | 2 085 |
| Investing in Canada Infrastructure program | 1 960 | 1 960 | 5 146 | 5 146 |
| Minority-language and second-language teaching | 11 861 | 11 861 | 12 938 | 12 938 |
| Training in federal penitentiaries | 288 | 288 | 223 | 223 |
| Training, partnership and organization of special events | 5 182 | 5 182 | 16 660 | 16 660 |
| | **25 698** | **25 698** | **37 052** | **37 052** |
| **ENVIRONNEMENT, LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES, FAUNE ET PARCS** | | | | |
| Training, partnership and organization of special events | 630 | 630 | 231 | 231 |
| | **630** | **630** | **231** | **231** |
| **FAMILLE** | | | | |
| Funding of activities performed as part of the Northern Action Plan 2023-2028 | 445 | 445 | | |
| | **445** | **445** | **-** | **-** |
| **FINANCES** | | | | |
| Gas Tax Fund Administrative Agreement (1) | 557 557 | 557 557 | 535 255 | 535 255 |
| | **557 557** | **557 557** | **535 255** | **535 255** |
| **IMMIGRATION, FRANCISATION ET INTÉGRATION** | | | | |
| Training, partnership and organization of special events | 3 | 3 | 1 | 1 |
| | **3** | **3** | **1** | **1** |
| **JUSTICE** | | | | |
| Agreement respecting the Contraventions Act | 812 | 812 | 701 | 701 |
| Training, partnership and organization of special events | 3 935 | 3 935 | 2 242 | 2 242 |
| | **4 747** | **4 747** | **2 943** | **2 943** |
| **RELATIONS INTERNATIONALES ET FRANCOPHONIE** | | | | |
| Financing of activities performed as part of the Northern Plan | 27 | 27 | 114 | 114 |
| Training, partnership and organization of special events | 2 754 | 2 754 | 4 115 | 4 115 |
| | **2 781** | **2 781** | **4 229** | **4 229** |

(1) These amounts were transferred to the Société de financement des infrastructures locales du Québec (SOFIL) to fund municipal infrastructure projects. SOFIL's deferred contributions amounted to $758 449 thousand as at March 31, 2026 ($837 630 thousand as at March 31, 2025).

## Revenue and expenditure for specified purpose accounts (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | Revenue | Expenditure | Revenue | Expenditure |
| **RESSOURCES NATURELLES ET FORÊTS** | | | | |
| Financing measures for protecting, securing, redeveloping and restoring mine sites | 238 | 238 | 10 | 10 |
| Investing in Canada Infrastructure program | 33 439 | 33 439 | 30 226 | 30 226 |
| Training, partnership and organization of special events | 985 | 985 | 922 | 922 |
| | **34 662** | **34 662** | **31 158** | **31 158** |
| **SANTÉ ET SERVICES SOCIAUX** | | | | |
| Cost of Health Services due to Automobile Accidents | 155 996 | 155 996 | 150 891 | 150 891 |
| Financing of activities performed as part of the Northern Plan | 9 618 | 9 618 | (35) | (35) |
| Investing in Canada Infrastructure program | 22 953 | 22 953 | 18 016 | 18 016 |
| Training, partnership and organization of special events | 135 940 | 135 940 | 239 176 | 239 176 |
| Implementation of the Informatization Plan of the Health and Social Services Network | | | 3 975 | 3 975 |
| | **324 507** | **324 507** | **412 023** | **412 023** |
| **SÉCURITÉ PUBLIQUE** | | | | |
| Administration of the Firearms Act | 7 586 | 7 586 | 7 352 | 7 352 |
| Funding of Activities Performed as Part of the Northern Action Plan | 558 | 558 | 850 | 850 |
| Training, partnership and organization of special events | 103 744 | 103 744 | 68 384 | 68 384 |
| Investing in Canada Infrastructure program | 9 370 | 9 370 | | |
| | **121 259** | **121 259** | **76 586** | **76 586** |
| **TRANSPORTS ET MOBILITÉ DURABLE** | | | | |
| Disaster Mitigation and Adaptation Fund for transportation projects | 25 545 | 25 545 | 13 373 | 13 373 |
| Training, partnership and organization of special events | (1 184) | (1 184) | 8 982 | 8 982 |
| | **24 361** | **24 361** | **22 356** | **22 356** |
| **TRAVAIL** | | | | |
| Financing of the Bureau d'évaluation médicale | 8 305 | 8 305 | 8 743 | 8 743 |
| Training, partnership and organization of special events | 2 134 | 2 134 | 873 | 873 |
| | **10 439** | **10 439** | **9 615** | **9 615** |
| | **1 516 513** | **1 516 513** | **1 574 219** | **1 574 219** |

Part

B

# SPECIAL FUNDS

# Report of special funds’ excess expenditures and investments over approved amounts

**Fiscal year ended March 31, 2026**

By approving estimates of expenditures and investments for a special fund in keeping with section 48 of the *Financial Administration Act* (CQLR, chapter A-6.001) or certain specific acts, Parliament authorizes the minister or body responsible to make expenditures and investments using the amounts credited to the special fund.

At fiscal year-end, for each special fund, expenditures and investments are compared to the amounts approved by Parliament for that fiscal year. A report on each excess must be included in the Public Accounts pursuant to section 86 of the *Financial Administration Act*. Excess expenditures and investments of a special fund over approved estimates is subject to Parliament’s approval.

For the fiscal year ended March 31, 2026, excess expenditures of $2 604 294 thousand and excess investments of $394 184 thousand from special funds over approved amounts were recognized. A breakdown of the excess amounts is provided in the appendix.

On behalf of the Gouvernement du Québec,

Original signed

Christyne Tremblay
Deputy Minister of Finance

Original signed

Lucie Pageau, CPA
Assistant Deputy Minister and
Comptroller of Finance

Québec, July 17, 2026

## Appendix

**Excess expenditures and investments over the approved amounts**
(thousands of dollars)

| Departmental portfolios and special funds | Excess expenditure | Excess investment |
|---|---|---|
| Culture et Communications | | |
| Avenir Mécénat Culture Fund | 457 | |
| Cybersécurité et Numérique | | |
| Cybersecurity and Digital Technology Fund | 13 548 | 12 909 |
| Économie, Innovation et Énergie | | |
| Natural Resources and Energy Capital Fund | | 58 672 |
| Economic Development Fund | | 74 519 |
| Québec Enterprise Growth Fund | 22 729 | 25 826 |
| Éducation | | |
| Sports and Physical Activity Development Fund | 18 275 | |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | | |
| Blue Fund | | 1 |
| Famille | | |
| Educational Childcare Services Fund | 323 859 | |
| Finances | | |
| Financing Fund | | 194 |
| Tax Administration Fund | 7 036 | |
| Justice | | |
| Fund dedicated to assistance for persons who are victims of criminal offences | 892 | |
| Fund of the Administrative Tribunal of Québec | 3 064 | |
| Sécurité publique | | |
| Police Services Fund | 3 154 | 7 508 |
| Tourisme | | |
| Tourism Partnership Fund | 6 111 | |

**Excess expenditures and investments over the approved amounts (cont'd)**
(thousands of dollars)

| Departmental portfolios and special funds | Excess expenditure | Excess investment |
|---|---|---|
| Transports et Mobilité durable | | |
| Rolling Stock Management Fund | | 25 680 |
| Land Transportation Network Fund | 2 205 169 | 173 887 |
| Travail | | |
| Administrative Labour Tribunal Fund | | 14 990 |
| | 2 604 294 | 394 184 |

# INFORMATION ON SPECIAL FUNDS' REVENUES, EXPENDITURES AND INVESTMENTS BY PORTFOLIO

## REGIONS AND RURALITY FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 279 839 | 268 168 | 277 500 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 4 735 | 1 006 | 1 582 |
| | **284 574** | **269 174** | **279 082** |
| **Expenditures** | | | |
| Transfer | 289 775 | 221 918 | 278 427 |
| | **289 775** | **221 918** | **278 427** |
| Downward changes accounts payable and accrued expenses | | 1 544 | 2 449 |
| **Expenditure requiring annual appropriations** | **289 775** | **223 462** | **280 876** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (5 201) | 47 256 | 655 |
| Opening cumulated surplus (deficit) linked to activities | 99 932 | 110 229 | 109 574 |
| **Closing cumulated surplus (deficit) linked to activities** | **94 731** | **157 485** | **110 229** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## CAPITALE-NATIONALE REGION FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 25 000 | 25 000 | 29 500 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| | **25 000** | **25 000** | **29 500** |
| **Expenditures** | | | |
| Transfer | 25 000 | 25 000 | 28 133 |
| **Expenditure requiring annual appropriations** | **25 000** | **25 000** | **28 133** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | - | - | 1 367 |
| Opening cumulated surplus (deficit) linked to activities | - | 1 367 | - |
| **Closing cumulated surplus (deficit) linked to activities** | **-** | **1 367** | **1 367** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## AVENIR MÉCÉNAT CULTURE FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 1 000 | 1 000 | |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Consumption taxes | 5 000 | 5 000 | 5 000 |
| Miscellaneous revenue | 100 | 180 | 307 |
| | **6 100** | **6 180** | **5 307** |
| **Expenditures** | | | |
| Remuneration | 250 | | |
| Transfer | 5 850 | 6 557 | 5 378 |
| **Expenditure requiring annual appropriations** | **6 100** | **6 557** | **5 378** |
| **Excess to be approved** | | **457** | |
| Surplus (deficit) for the year linked to activities | - | (377) | (71) |
| Opening cumulated surplus (deficit) linked to activities | 2 | 460 | 531 |
| **Closing cumulated surplus (deficit) linked to activities** | **2** | **83** | **460** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## QUÉBEC CULTURAL HERITAGE FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 40 350 | 25 334 | 22 168 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 500 | 2 336 | 3 140 |
| | **40 850** | **27 670** | **25 308** |
| **Expenditures** | | | |
| Remuneration | 752 | | |
| Operating | 2 | 1 | 1 |
| Transfer | 46 821 | 24 649 | 18 411 |
| **Expenditure requiring annual appropriations** | **47 575** | **24 650** | **18 412** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (6 725) | 3 021 | 6 897 |
| Opening cumulated surplus (deficit) linked to activities | 68 714 | 77 998 | 71 102 |
| **Closing cumulated surplus (deficit) linked to activities** | **61 989** | **81 019** | **77 998** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 93 470 | 157 737 | 136 761 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 574 871 | 540 730 | 538 638 |
| | **668 341** | **698 467** | **675 399** |
| **Expenditures** | | | |
| Remuneration | 168 848 | 161 644 | 166 631 |
| Operating | 498 219 | 517 625 | 488 903 |
| Doubtful accounts, other allowances and losses | | | (3) |
| Debt service | 16 275 | 17 265 | 17 833 |
| | **683 341** | **696 534** | **673 365** |
| Downward changes accounts payable and accrued expenses | | 355 | 491 |
| **Expenditure requiring annual appropriations** | **683 341** | **696 889** | **673 856** |
| **Excess to be approved** | | **13 548** | |
| Surplus (deficit) for the year linked to activities | (15 000) | 1 934 | 2 034 |
| Opening cumulated surplus (deficit) linked to activities | (852) | 19 451 | 17 416 |
| **Closing cumulated surplus (deficit) linked to activities** | **(15 852)** | **21 384** | **19 451** |
| **Investments** | | | |
| Other than information resource assets | 7 898 | 9 686 | 42 404 |
| Information resource assets | 92 609 | 103 729 | 101 851 |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **100 507** | **113 415** | **144 255** |
| **Excess to be approved** | | **12 909** | |

## NATURAL RESOURCES AND ENERGY CAPITAL FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Miscellaneous revenue | 10 323 | 14 379 | 8 775 |
| | **10 323** | **14 379** | **8 775** |
| **Expenditures** | | | |
| Operating | | 2 634 | 3 232 |
| Doubtful accounts, other allowances and losses | 35 477 | 250 | 1 318 |
| Expenditure related to the proportionate share of interest | | 4 872 | 3 680 |
| | **35 477** | **7 756** | **8 229** |
| Expenditure related to the proportionate share of interest | | (4 872) | (3 680) |
| **Expenditure requiring annual appropriations** | **35 477** | **2 884** | **4 550** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (25 154) | 6 623 | 545 |
| Opening cumulated surplus (deficit) linked to activities | (206 200) | (206 866) | (207 412) |
| Closing cumulated surplus (deficit) linked to activities | (231 354) | (200 243) | (206 866) |
| Cumulated revaluation gains (losses) | 239 514 | 221 131 | 151 431 |
| **Closing cumulated surplus (deficit)** | **8 160** | **20 888** | **(55 435)** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | 480 319 | 538 991 | 250 930 |
| **Investment requiring annual appropriations** | **480 319** | **538 991** | **250 930** |
| **Excess to be approved** | | **58 672** | |

## NATURAL RESOURCES FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 17 347 | 9 778 | 7 179 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Duties, permits and fees | 84 | 103 | 83 |
| Miscellaneous revenue | 706 | 867 | 1 106 |
| | **18 136** | **10 749** | **8 368** |
| **Expenditures** | | | |
| Remuneration | 2 957 | 2 497 | 2 625 |
| Operating | 5 492 | 2 206 | 2 227 |
| Transfer | 10 000 | | |
| Doubtful accounts, other allowances and losses | 1 | | 7 |
| **Expenditure requiring annual appropriations** | **18 449** | **4 703** | **4 859** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (313) | 6 046 | 3 508 |
| Opening cumulated surplus (deficit) linked to activities | 20 999 | 19 197 | 15 689 |
| **Closing cumulated surplus (deficit) linked to activities** | **20 686** | **25 243** | **19 197** |
| **Investments** | | | |
| Other than information resource assets | | 13 | 15 |
| Information resource assets | 25 | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **25** | **13** | **15** |
| **Excess to be approved** | | **-** | |

Note :

The Natural Resources Fund, established under the Act respecting the Ministère des Ressources naturelles et de la Faune (CQLR, chapter M-25.2), is composed of various components. Financial information on the fossil energy management component is presented in the Économie, Innovation et Énergie portfolio. Financial information for the wildlife conservation and development component is included in the Environnement, Lutte contre les changements climatiques, Faune et Parcs portfolio. Lastly, financial information for all other components is combined and presented in the Ressources naturelles et Forêts portfolio.

## ECONOMIC DEVELOPMENT FUND

### Information on revenue, expenditure and investment

Fiscal year ended March 31, 2026
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 1 159 038 | 1 087 809 | 1 459 892 |
| Transfers from other reporting entities of the Gouvernement du Québec | 28 | 12 099 | 9 412 |
| Miscellaneous revenue | 319 860 | 265 677 | 353 726 |
| | **1 478 926** | **1 365 586** | **1 823 030** |
| **Expenditures** | | | |
| Operating | 144 100 | 162 251 | 188 114 |
| Transfer | 234 964 | 224 241 | 287 272 |
| Doubtful accounts, other allowances and losses | 811 839 | 662 497 | 1 090 710 |
| Expenditure related to the proportionate share of interest | | 11 253 | 20 944 |
| Debt service | 288 023 | 305 344 | 235 990 |
| | **1 478 926** | **1 365 586** | **1 823 030** |
| Downward changes accounts payable and accrued expenses | | 11 172 | |
| Expenditure related to the proportionate share of interest | | (11 253) | (20 944) |
| **Expenditure requiring annual appropriations** | **1 478 926** | **1 365 504** | **1 802 086** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | - | - | - |
| Opening cumulated surplus (deficit) linked to activities | 82 984 | 82 984 | 82 984 |
| Closing cumulated surplus (deficit) linked to activities | 82 984 | 82 984 | 82 984 |
| Cumulated revaluation gains (losses) | (94 769) | 7 534 | (119 299) |
| **Closing cumulated surplus (deficit)** | **(11 785)** | **90 518** | **(36 315)** |
| **Investments** | | | |
| Other than information resource assets | | | 38 553 |
| Information resource assets | | | |
| Loans, investments, advances and other costs | 1 732 980 | 1 807 499 | 1 831 407 |
| **Investment requiring annual appropriations** | **1 732 980** | **1 807 499** | **1 869 960** |
| **Excess to be approved** | | **74 519** | |

## QUÉBEC ENTERPRISE GROWTH FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Miscellaneous revenue | 258 | 1 073 | 493 |
| | **258** | **1 073** | **493** |
| **Expenditures** | | | |
| Operating | 88 | 6 | 493 |
| Doubtful accounts, other allowances and losses | | 22 811 | |
| **Expenditure requiring annual appropriations** | **88** | **22 817** | **493** |
| **Excess to be approved** | | **22 729** | |
| Surplus (deficit) for the year linked to activities | 170 | (21 744) | - |
| Opening cumulated surplus (deficit) linked to activities | (429) | (690) | (690) |
| Closing cumulated surplus (deficit) linked to activities | (259) | (22 434) | (690) |
| Cumulated revaluation gains (losses) | (18 674) | (27 898) | (30 979) |
| **Closing cumulated surplus (deficit)** | **(18 933)** | **(50 333)** | **(31 670)** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | 97 892 | 123 718 | 83 419 |
| **Investment requiring annual appropriations** | **97 892** | **123 718** | **83 419** |
| **Excess to be approved** | | **25 826** | |

## SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 123 072 | 86 107 | 104 122 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Consumption taxes | 88 000 | 88 000 | 89 000 |
| Miscellaneous revenue | 10 109 | 12 174 | 15 532 |
| | **221 182** | **186 281** | **208 655** |
| **Expenditures** | | | |
| Remuneration | 1 088 | 1 105 | 1 166 |
| Operating | 60 | 51 | 68 |
| Transfer | 151 726 | 170 029 | 143 245 |
| Debt service | 35 | | |
| **Expenditure requiring annual appropriations** | **152 909** | **171 185** | **144 479** |
| **Excess to be approved** | | **18 275** | |
| Surplus (deficit) for the year linked to activities | 68 272 | 15 096 | 64 176 |
| Opening cumulated surplus (deficit) linked to activities | 260 174 | 269 340 | 244 390 |
| Adjustments | | | |
| Revenue | - | - | - |
| Expenditure | - | - | (39 226)[1] |
| | - | - | (39 226) |
| Adjusted opening cumulated surplus (deficit) linked to activities | 260 174 | - | 205 164 |
| **Closing cumulated surplus (deficit) linked to activities** | **328 446** | **284 436** | **269 340** |

## SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

### Information on revenue, expenditure and investment (cont'd)

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | 213 640 | 70 502 (1) | 68 737 |
| | **213 640** | **70 502** | **68 737** |
| Investment not requiring appropriations | | (31 275) | (68 737) |
| Accounting changes - Transfer payments | | (17 688) (1) | |
| **Investment requiring annual appropriations** | **213 640** | **21 538** | **-** |
| **Excess to be approved** | | **-** | |

(1) Loans, investments, advances and other costs include an amount of 39 226 thousand dollars resulting from an accounting change involving the restatement of prior fiscal years. Of that amount, a total of 17 688 thousand dollars is related to expenditures already approved under sections 141 and 142 of the Act to amend various provisions mainly with respect to the financial sector (S.Q. 2021, c. 34).

## ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 57 362 | 54 262 | 57 874 |
| Transfers from other reporting entities of the Gouvernement du Québec | 3 248 | 3 248 | 3 248 |
| | **60 610** | **57 510** | **61 122** |
| **Expenditures** | | | |
| Remuneration | 2 793 | 2 424 | 3 252 |
| Operating | 1 817 | 1 614 | 1 442 |
| Transfer | 62 526 | 55 549 | 48 044 |
| | **67 137** | **59 588** | **52 738** |
| Downward changes accounts payable and accrued expenses | | 3 | 2 |
| **Expenditure requiring annual appropriations** | **67 137** | **59 590** | **52 741** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (6 526) | (2 078) | 8 383 |
| Opening cumulated surplus (deficit) linked to activities | 18 575 | 23 105 | 14 722 |
| **Closing cumulated surplus (deficit) linked to activities** | **12 049** | **21 027** | **23 105** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## LABOUR MARKET DEVELOPMENT FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 1 115 980 | 1 113 067 | 1 149 989 |
| Transfers from other reporting entities of the Gouvernement du Québec | | 1 067 | 998 |
| Duties, permits and fees | 1 800 | 2 274 | 1 811 |
| Miscellaneous revenue | 9 702 | 8 623 | 6 614 |
| Federal government transfers | 9 165 | 41 759 | 27 390 |
| | **1 136 647** | **1 166 791** | **1 186 802** |
| **Expenditures** | | | |
| Remuneration | 201 270 | 195 906 | 192 535 |
| Operating | 64 350 | 55 483 | 57 984 |
| Transfer | 929 338 | 878 064 | 857 218 |
| Doubtful accounts, other allowances and losses | 750 | (688) | (765) |
| | **1 195 708** | **1 128 765** | **1 106 972** |
| Downward changes accounts payable and accrued expenses | | 250 | 155 |
| **Expenditure requiring annual appropriations** | **1 195 708** | **1 129 015** | **1 107 127** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (59 061) | 38 025 | 79 830 |
| Opening cumulated surplus (deficit) linked to activities | 342 310 | 320 714 | 240 884 |
| **Closing cumulated surplus (deficit) linked to activities** | **283 249** | **358 740** | **320 714** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## GOODS AND SERVICES FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 94 374 | 93 344 | 88 407 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 110 597 | 108 055 | 107 074 |
| | **204 971** | **201 399** | **195 481** |
| **Expenditures** | | | |
| Remuneration | 153 419 | 131 730 | 137 630 |
| Operating | 85 043 | 71 255 | 76 310 |
| Doubtful accounts, other allowances and losses | 116 | 120 | 121 |
| Debt service | 493 | 1 | 7 |
| | **239 071** | **203 106** | **214 067** |
| Downward changes accounts payable and accrued expenses | | 295 | 230 |
| **Expenditure requiring annual appropriations** | **239 071** | **203 402** | **214 297** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (34 100) | (1 708) | (18 586) |
| Opening cumulated surplus (deficit) linked to activities | 47 115 | 51 229 | 69 815 |
| **Closing cumulated surplus (deficit) linked to activities** | **13 015** | **49 522** | **51 229** |
| **Investments** | | | |
| Other than information resource assets | 5 919 | 2 299 | 2 844 |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **5 919** | **2 299** | **2 844** |
| **Excess to be approved** | | **-** | |

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

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 11 173 | 9 431 | 7 145 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 7 791 | 8 692 | 7 282 |
| | **18 964** | **18 123** | **14 427** |
| **Expenditures** | | | |
| Operating | 17 713 | 16 671 | 13 347 |
| Debt service | 1 251 | 1 452 | 1 080 |
| **Expenditure requiring annual appropriations** | **18 964** | **18 123** | **14 427** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | - | - | - |
| Opening cumulated surplus (deficit) linked to activities | - | - | - |
| **Closing cumulated surplus (deficit) linked to activities** | **-** | **-** | **-** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | 16 650 | 13 113 | 20 452 |
| Loans, investments, advances and other costs | | | |
| | **16 650** | **13 113** | **20 452** |
| Downward changes accounts payable and accrued expenses | | 50 | 75 |
| **Investment requiring annual appropriations** | **16 650** | **13 163** | **20 526** |
| **Excess to be approved** | | **-** | |

## QUÉBEC FUND FOR SOCIAL INITIATIVES

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 62 366 | 62 366 | 70 095 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 775 | 736 | 1 252 |
| | **63 141** | **63 102** | **71 347** |
| **Expenditures** | | | |
| Remuneration | 507 | 599 | 573 |
| Operating | 431 | 152 | 159 |
| Transfer | 65 178 | 62 548 | 68 924 |
| Doubtful accounts, other allowances and losses | | 29 | 2 |
| | **66 116** | **63 328** | **69 658** |
| Downward changes accounts payable and accrued expenses | | 1 | |
| **Expenditure requiring annual appropriations** | **66 116** | **63 328** | **69 658** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (2 975) | (226) | 1 689 |
| Opening cumulated surplus (deficit) linked to activities | 5 688 | 5 981 | 4 292 |
| **Closing cumulated surplus (deficit) linked to activities** | **2 712** | **5 755** | **5 981** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## UNIVERSITY EXCELLENCE AND PERFORMANCE FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 25 000 | 25 000 | 25 000 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| | **25 000** | **25 000** | **25 000** |
| **Expenditures** | | | |
| Transfer | 25 000 | 25 000 | 25 000 |
| **Expenditure requiring annual appropriations** | **25 000** | **25 000** | **25 000** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | - | - | - |
| Opening cumulated surplus (deficit) linked to activities | - | - | - |
| **Closing cumulated surplus (deficit) linked to activities** | **-** | **-** | **-** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## BLUE FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026[1] | 2025[2] |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 67 800 | 38 822 | 10 484 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Duties, permits and fees | 32 100 | 29 407 | 30 033 |
| Miscellaneous revenue | 1 409 | 1 889 | 2 025 |
| Federal government transfers | | 768 | 817 |
| | **101 309** | **70 887** | **43 358** |
| **Expenditures** | | | |
| Remuneration | 11 348 | 10 871 | 10 707 |
| Operating | 27 197 | 16 371 | 17 267 |
| Transfer | 62 703 | 43 283 | 14 517 |
| Doubtful accounts, other allowances and losses | | 363 | (16) |
| | **101 248** | **70 887** | **42 475** |
| Downward changes accounts payable and accrued expenses | | 5 | 13 |
| **Expenditure requiring annual appropriations** | **101 248** | **70 892** | **42 487** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 61 | - | 884 |
| Opening cumulated surplus (deficit) linked to activities | 38 332 | 39 215 | 38 332 |
| **Closing cumulated surplus (deficit) linked to activities** | **38 393** | **39 215** | **39 215** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | 1 | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **1** | **-** |
| **Excess to be approved** | | **1** | |

(1) This information is based on the Fund's preliminary results.

(2) The preliminary information published in 2024-2025 has been amended to reflect the final results of the fund for fiscal year in 2024-2025. These changes do not create, in the year to which they relate, a surplus over the approved amounts.

## ELECTRIFICATION AND CLIMATE CHANGE FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026[1] | 2025[2] |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 16 312 | 11 066 | 8 697 |
| Transfers from other reporting entities of the Gouvernement du Québec | 4 865 | 2 474 | 377 |
| Duties, permits and fees | 1 572 226 | 1 208 205 | 1 414 899 |
| Miscellaneous revenue | 82 526 | 104 646 | 203 005 |
| Federal government transfers | 38 138 | 32 780 | 54 597 |
| | **1 714 066** | **1 359 171** | **1 681 574** |
| **Expenditures** | | | |
| Remuneration | 33 384 | 33 549 | 33 420 |
| Operating | 69 990 | 46 146 | 55 015 |
| Transfer | 1 595 363 | 1 190 925 | 1 387 830 |
| Doubtful accounts, other allowances and losses | | (8 314) | 3 066 |
| | **1 698 737** | **1 262 306** | **1 479 332** |
| Downward changes accounts payable and accrued expenses | | 19 411 | 315 |
| **Expenditure requiring annual appropriations** | **1 698 737** | **1 281 717** | **1 479 647** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 15 329 | 96 865 | 202 242 |
| Opening cumulated surplus (deficit) linked to activities | 1 734 672 | 1 843 279 | 1 641 036 |
| **Closing cumulated surplus (deficit) linked to activities** | **1 750 001** | **1 940 144** | **1 843 279** |
| **Investments** | | | |
| Other than information resource assets | | | 1 461 |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | 19 293 | 169 421 |
| | **-** | **19 293** | **170 882** |
| Investment not requiring appropriations | | (19 293) | (169 421) |
| **Investment requiring annual appropriations** | **-** | **-** | **1 461** |
| **Excess to be approved** | | **-** | |

## ELECTRIFICATION AND CLIMATE CHANGE FUND

### Information on revenue, expenditure and investment (cont'd)

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 (1) | 2025 (2) |
|---|---|---|---|
| **Expenditure by departmental portfolio** | | | |
| Affaires municipales et Habitation | 81 906 | 26 096 | 5 846 |
| Agriculture, Pêcheries et Alimentation | 13 745 | 41 371 | 3 186 |
| Économie, Innovation et Énergie | 141 996 | 46 769 | 49 453 |
| Éducation | 4 172 | 2 362 | 5 171 |
| Environnement, Lutte contre les changements climatiques, Faune et Parcs | 1 011 443 | 855 683 | 1 199 610 |
| Relations internationales et Francophonie | 250 | 525 | 250 |
| Ressources naturelles et Forêts | 17 292 | 10 033 | 7 825 |
| Santé et Services sociaux | 4 755 | 6 117 | 10 424 |
| Sécurité publique | 25 490 | 21 993 | 11 644 |
| Transports et Mobilité durable | 397 688 | 251 357 | 185 924 |
| | **1 698 737** | **1 262 306** | **1 479 332** |

(1) This information is based on the Fund's preliminary results.

(2) The preliminary information published in 2024-2025 has been amended to reflect the final results of the fund for fiscal year in 2024-2025. These changes do not create, in the year to which they relate, a surplus over the approved amounts.

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

## Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026[1] | 2025[2] |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 15 607 | 5 306 | |
| Transfers from other reporting entities of the Gouvernement du Québec | | 8 658 | 15 069 |
| Duties, permits and fees | 327 219 | 316 195 | 305 777 |
| Miscellaneous revenue | 49 770 | 42 747 | 49 736 |
| Federal government transfers | 24 146 | 9 911 | 14 232 |
| | **416 742** | **382 818** | **384 814** |
| **Expenditures** | | | |
| Remuneration | 48 436 | 56 770 | 57 735 |
| Operating | 37 338 | 27 284 | 25 648 |
| Transfer | 264 196 | 164 067 | 163 109 |
| Doubtful accounts, other allowances and losses | | 1 090 | (253) |
| | **349 970** | **249 211** | **246 238** |
| Downward changes accounts payable and accrued expenses | | 14 626 | 482 |
| **Expenditure requiring annual appropriations** | **349 970** | **263 837** | **246 721** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 66 772 | 133 607 | 138 576 |
| Opening cumulated surplus (deficit) linked to activities | 724 509 | 748 059 | 609 483 |
| **Closing cumulated surplus (deficit) linked to activities** | **791 281** | **881 666** | **748 059** |
| **Investments** | | | |
| Other than information resource assets | 800 | 47 | 549 |
| Information resource assets | | 281 | 1 694 |
| Loans, investments, advances and other costs | 105 000 | 122 399 | 217 735 |
| | **105 800** | **122 727** | **219 978** |
| Downward changes accounts payable and accrued expenses | | 10 | |
| Investment not requiring appropriations | | (122 399) | (217 735) |
| **Investment requiring annual appropriations** | **105 800** | **338** | **2 243** |
| **Excess to be approved** | | **-** | |

(1) This information is based on the Fund's preliminary results.

(2) The preliminary information published in 2024-2025 has been amended to reflect the final results of the fund for fiscal year in 2024-2025. These changes do not create, in the year to which they relate, a surplus over the approved amounts.

## NATURAL RESOURCES FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Miscellaneous revenue | 29 | 20 | 31 |
| | **29** | **20** | **31** |
| **Expenditures** | | | |
| Operating | 29 | 1 | 1 |
| **Expenditure requiring annual appropriations** | **29** | **1** | **1** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | - | 19 | 30 |
| Opening cumulated surplus (deficit) linked to activities | 49 | 52 | 22 |
| **Closing cumulated surplus (deficit) linked to activities** | **49** | **71** | **52** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

Note :

The Natural Resources Fund, established under the Act respecting the Ministère des Ressources naturelles et de la Faune (CQLR, chapter M-25.2), is composed of various components. Financial information on the fossil energy management component is presented in the Économie, Innovation et Énergie portfolio. Financial information for the wildlife conservation and development component is included in the Environnement, Lutte contre les changements climatiques, Faune et Parcs portfolio. Lastly, financial information for all other components is combined and presented in the Ressources naturelles et Forêts portfolio.

**FAMILLE**

## EDUCATIONAL CHILDCARE SERVICES FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 4 055 302 | 4 366 808 | 3 846 539 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | | 1 057 | 2 248 |
| | **4 055 302** | **4 367 864** | **3 848 787** |
| **Expenditures** | | | |
| Transfer | 4 055 147 | 4 367 864 | 3 848 868 |
| Doubtful accounts, other allowances and losses | 155 | | (81) |
| | **4 055 302** | **4 367 864** | **3 848 787** |
| Downward changes accounts payable and accrued expenses | | 11 296 | 730 |
| **Expenditure requiring annual appropriations** | **4 055 302** | **4 379 161** | **3 849 517** |
| **Excess to be approved** | | **323 859** | |
| Surplus (deficit) for the year linked to activities | - | - | - |
| Opening cumulated surplus (deficit) linked to activities | - | - | - |
| **Closing cumulated surplus (deficit) linked to activities** | **-** | **-** | **-** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## FINANCING FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Miscellaneous revenue | 3 203 654 | 3 048 692 | 2 625 498 |
| | **3 203 654** | **3 048 692** | **2 625 498** |
| **Expenditures** | | | |
| Remuneration | 3 077 | 2 657 | 2 408 |
| Operating | 386 | 319 | 423 |
| **Expenditure requiring annual appropriations** | **3 463** | **2 976** | **2 831** |
| **Excess to be approved** | | **-** | |
| Debt service | 2 988 213 | 2 829 817 | 2 591 093 |
| | **2 991 676** | **2 832 793** | **2 593 923** |
| Surplus (deficit) for the year linked to activities | 211 978 | 215 899 | 31 575 |
| Opening cumulated surplus (deficit) linked to activities | 812 984 | 806 044 | 774 469 |
| Closing cumulated surplus (deficit) linked to activities | 1 024 962 | 1 021 942 | 806 044 |
| Cumulated revaluation gains (losses) | (35 877) | (221 012) | (44 624) |
| **Closing cumulated surplus (deficit)** | **989 085** | **800 930** | **761 420** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | 9 223 366 | 8 727 261 | 8 389 732 |
| | **9 223 366** | **8 727 261** | **8 389 732** |
| Investment not requiring appropriations | (9 223 366) | (8 727 067) | (8 389 732) |
| **Investment requiring annual appropriations** | **-** | **194** | **-** |
| **Excess to be approved** | | **194** | |

## SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Revenues from government enterprises | 253 000 | 222 837 | 239 236 |
| | **253 000** | **222 837** | **239 236** |
| **Expenditures** | | | |
| Transfer | 253 000 | 222 837 | 239 236 |
| **Expenditure requiring annual appropriations** | **253 000** | **222 837** | **239 236** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | - | - | - |
| Opening cumulated surplus (deficit) linked to activities | - | - | - |
| **Closing cumulated surplus (deficit) linked to activities** | **-** | **-** | **-** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## FUND TO COMBAT ADDICTION

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Consumption taxes | 106 884 | 117 859 | 111 839 |
| Miscellaneous revenue | 4 460 | 4 822 | 6 807 |
| Revenues from government enterprises | 158 096 | 164 433 | 150 041 |
| | **269 440** | **287 114** | **268 687** |
| **Expenditures** | | | |
| Operating | 29 519 | 22 692 | 22 459 |
| Transfer | 239 803 | 238 840 | 205 433 |
| **Expenditure requiring annual appropriations** | **269 322** | **261 532** | **227 891** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 118 | 25 582 | 40 796 |
| Opening cumulated surplus (deficit) linked to activities | 177 778 | 218 456 | 177 660 |
| **Closing cumulated surplus (deficit) linked to activities** | **177 896** | **244 038** | **218 456** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## GENERATIONS FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from other reporting entities of the Gouvernement du Québec | | | 400 000 |
| Duties, permits and fees | 878 000 | 868 559 | 870 698 |
| Miscellaneous revenue | 649 000 | 770 604 | 875 874 |
| Revenues from government enterprises | 650 000 | 650 000 | 650 000 |
| | **2 177 000** | **2 289 163** | **2 796 572** |
| **Expenditures** | | | |
| **Expenditure requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 2 177 000 | 2 289 163 | 2 796 572 |
| Opening cumulated surplus (deficit) linked to activities | 16 812 420 | 16 854 992 | 18 458 420 |
| Reimbursement of loans | (2 500 000) | (2 500 000) | (4 400 000) |
| **Closing cumulated surplus (deficit) linked to activities** | **16 489 420** | **16 644 156** | **16 854 992** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | 2 177 000 | 2 291 273 | 2 753 682 |
| | **2 177 000** | **2 291 273** | **2 753 682** |
| Investment not requiring appropriations | (2 177 000) | (2 291 273) | (2 753 682) |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## IFC MONTRÉAL FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 600 | 300 | 600 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Duties, permits and fees | 1 691 | 2 003 | 1 660 |
| | **2 291** | **2 303** | **2 260** |
| **Expenditures** | | | |
| Operating | | | |
| Transfer | 1 934 | 1 934 | 1 896 |
| **Expenditure requiring annual appropriations** | **1 934** | **1 934** | **1 896** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 357 | 369 | 363 |
| Opening cumulated surplus (deficit) linked to activities | 2 960 | 2 956 | 2 593 |
| **Closing cumulated surplus (deficit) linked to activities** | **3 317** | **3 326** | **2 956** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## NORTHERN PLAN FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from other reporting entities of the Gouvernement du Québec | 15 000 | | |
| Income and property taxes | 110 000 | 110 000 | 110 000 |
| Miscellaneous revenue | 3 892 | 20 346 | 24 149 |
| | **128 892** | **130 346** | **134 149** |
| **Expenditures** | | | |
| Operating | 94 | 91 | 101 |
| Transfer | 179 561 | 132 893 | 127 824 |
| **Expenditure requiring annual appropriations** | **179 655** | **132 984** | **127 925** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (50 763) | (2 639) | 6 224 |
| Opening cumulated surplus (deficit) linked to activities | 136 520 | 156 857 | 150 634 |
| **Closing cumulated surplus (deficit) linked to activities** | **85 757** | **154 219** | **156 857** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 (1) | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from other reporting entities of the Gouvernement du Québec | 3 916 | | |
| Duties, permits and fees | 5 | 3 | 4 |
| Miscellaneous revenue | 166 | 4 079 | 3 546 |
| | **4 086** | **4 082** | **3 550** |
| **Expenditures** | | | |
| Remuneration | 3 273 | 3 153 | 2 955 |
| Operating | 955 | 805 | 796 |
| **Expenditure requiring annual appropriations** | **4 228** | **3 958** | **3 751** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (141) | 124 | (201) |
| Opening cumulated surplus (deficit) linked to activities | 4 808 | 4 661 | 4 862 |
| **Closing cumulated surplus (deficit) linked to activities** | **4 667** | **4 786** | **4 661** |
| **Investments** | | | |
| Other than information resource assets | 3 | | |
| Information resource assets | 5 | 2 | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **8** | **2** | **-** |
| **Excess to be approved** | | **-** | |

(1) This information is based on the Fund's preliminary results.

## TAX ADMINISTRATION FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Income and property taxes | 1 316 161 | 1 323 197 | 1 329 143 |
| | **1 316 161** | **1 323 197** | **1 329 143** |
| **Expenditures** | | | |
| Operating | 1 316 161 | 1 323 197 | 1 329 143 |
| **Expenditure requiring annual appropriations** | **1 316 161** | **1 323 197** | **1 329 143** |
| **Excess to be approved** | | **7 036** | |
| Surplus (deficit) for the year linked to activities | - | - | - |
| Opening cumulated surplus (deficit) linked to activities | - | - | - |
| **Closing cumulated surplus (deficit) linked to activities** | **-** | **-** | **-** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## ACCESS TO JUSTICE FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 12 666 | 13 954 | 8 540 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 20 324 | 19 677 | 16 835 |
| Federal government transfers | 2 605 | 2 652 | 2 677 |
| | **35 596** | **36 283** | **28 053** |
| **Expenditures** | | | |
| Remuneration | 4 364 | 3 753 | 3 699 |
| Operating | 24 165 | 14 859 | 17 758 |
| Transfer | 12 718 | 11 542 | 12 346 |
| Doubtful accounts, other allowances and losses | 100 | 99 | 139 |
| | **41 347** | **30 253** | **33 943** |
| Downward changes accounts payable and accrued expenses | | 1 255 | |
| **Expenditure requiring annual appropriations** | **41 347** | **31 509** | **33 943** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (5 752) | 6 029 | (5 890) |
| Opening cumulated surplus (deficit) linked to activities | 5 841 | 7 535 | 13 425 |
| **Closing cumulated surplus (deficit) linked to activities** | **90** | **13 564** | **7 535** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

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

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 10 713 | 17 169 | 24 679 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 36 074 | 36 828 | 30 068 |
| Federal government transfers | 14 456 | 13 774 | 2 550 |
| | **61 243** | **67 770** | **57 298** |
| **Expenditures** | | | |
| Remuneration | 2 939 | 3 041 | 3 600 |
| Operating | 465 | 620 | 1 164 |
| Transfer | 64 605 | 64 834 | 55 676 |
| Doubtful accounts, other allowances and losses | 500 | 894 | 565 |
| | **68 509** | **69 389** | **61 006** |
| Downward changes accounts payable and accrued expenses | | 12 | 6 |
| **Expenditure requiring annual appropriations** | **68 509** | **69 401** | **61 011** |
| **Excess to be approved** | | **892** | |
| Surplus (deficit) for the year linked to activities | (7 266) | (1 618) | (3 708) |
| Opening cumulated surplus (deficit) linked to activities | (1 327) | 2 965 | 6 672 |
| **Closing cumulated surplus (deficit) linked to activities** | **(8 593)** | **1 346** | **2 965** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | 512 | 428 | 363 |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **512** | **428** | **363** |
| **Excess to be approved** | | **-** | |

## REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Miscellaneous revenue | 53 135 | 53 454 | 50 814 |
| | **53 135** | **53 454** | **50 814** |
| **Expenditures** | | | |
| Remuneration | 32 036 | 31 416 | 30 863 |
| Operating | 19 915 | 14 304 | 16 777 |
| Doubtful accounts, other allowances and losses | | | |
| | **51 951** | **45 719** | **47 640** |
| Downward changes accounts payable and accrued expenses | | 304 | 15 |
| **Expenditure requiring annual appropriations** | **51 951** | **46 023** | **47 655** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 1 184 | 7 735 | 3 174 |
| Opening cumulated surplus (deficit) linked to activities | 122 015 | 123 239 | 120 065 |
| **Closing cumulated surplus (deficit) linked to activities** | **123 198** | **130 974** | **123 239** |
| **Investments** | | | |
| Other than information resource assets | 600 | 192 | |
| Information resource assets | 4 868 | 2 106 | 3 017 |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **5 468** | **2 298** | **3 017** |
| **Excess to be approved** | | **-** | |

## FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 11 756 | 11 491 | 10 934 |
| Transfers from other reporting entities of the Gouvernement du Québec | 9 982 | | |
| Miscellaneous revenue | 33 363 | 43 185 | 39 382 |
| | **55 101** | **54 676** | **50 316** |
| **Expenditures** | | | |
| Remuneration | 44 171 | 45 491 | 44 276 |
| Operating | 10 818 | 12 581 | 11 292 |
| Debt service | 20 | | 1 |
| | **55 009** | **58 072** | **55 568** |
| Downward changes accounts payable and accrued expenses | | | 44 |
| **Expenditure requiring annual appropriations** | **55 009** | **58 072** | **55 612** |
| **Excess to be approved** | | **3 064** | |
| Surplus (deficit) for the year linked to activities | 92 | (3 396) | (5 252) |
| Opening cumulated surplus (deficit) linked to activities | 37 096 | 33 019 | 38 271 |
| **Closing cumulated surplus (deficit) linked to activities** | **37 189** | **29 623** | **33 019** |
| **Investments** | | | |
| Other than information resource assets | 150 | 2 | 34 |
| Information resource assets | 969 | 788 | 1 526 |
| Loans, investments, advances and other costs | | | |
| | **1 119** | **791** | **1 560** |
| Downward changes accounts payable and accrued expenses | | | 9 |
| **Investment requiring annual appropriations** | **1 119** | **791** | **1 569** |
| **Excess to be approved** | | **-** | |

## NATURAL RESOURCES FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 425 657 | 438 726 | 432 501 |
| Transfers from other reporting entities of the Gouvernement du Québec | 100 | | |
| Duties, permits and fees | 349 578 | 218 669 | 321 644 |
| Miscellaneous revenue | 9 900 | 5 407 | 11 710 |
| Federal government transfers | 11 050 | 18 550 | 49 |
| | **796 284** | **681 352** | **765 904** |
| **Expenditures** | | | |
| Remuneration | 99 064 | 95 067 | 98 593 |
| Operating | 492 993 | 455 714 | 474 336 |
| Transfer | 218 273 | 166 435 | 210 343 |
| Doubtful accounts, other allowances and losses | | 155 | 88 |
| | **810 330** | **717 371** | **783 361** |
| Downward changes accounts payable and accrued expenses | | 7 379 | 8 882 |
| Asset retirement obligations | | (343) | (356) |
| **Expenditure requiring annual appropriations** | **810 330** | **724 407** | **791 888** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (14 046) | (36 019) | (17 457) |
| Opening cumulated surplus (deficit) linked to activities | 116 226 | 117 195 | 134 652 |
| **Closing cumulated surplus (deficit) linked to activities** | **102 181** | **81 176** | **117 195** |

## NATURAL RESOURCES FUND

### Information on revenue, expenditure and investment (cont'd)

Fiscal year ended March 31, 2026
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Investments** | | | |
| Other than information resource assets | 21 690 | 10 086 | 16 454 |
| Information resource assets | 7 629 | 2 335 | 1 156 |
| Loans, investments, advances and other costs | | | |
| | **29 319** | **12 422** | **17 610** |
| Downward changes accounts payable and accrued expenses | | | 7 |
| **Investment requiring annual appropriations** | **29 319** | **12 422** | **17 618** |
| **Excess to be approved** | | **-** | |

Note :

The Natural Resources Fund, established under the Act respecting the Ministère des Ressources naturelles et de la Faune (CQLR, chapter M-25.2), is composed of various components. Financial information on the fossil energy management component is presented in the Économie, Innovation et Énergie portfolio. Financial information for the wildlife conservation and development component is included in the Environnement, Lutte contre les changements climatiques, Faune et Parcs portfolio. Lastly, financial information for all other components is combined and presented in the Ressources naturelles et Forêts portfolio.

## TERRITORIAL INFORMATION FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Duties, permits and fees | | 130 | 82 |
| Miscellaneous revenue | 207 588 | 210 759 | 252 110 |
| | **207 588** | **210 889** | **252 192** |
| **Expenditures** | | | |
| Remuneration | 60 439 | 57 510 | 59 257 |
| Operating | 135 117 | 105 789 | 109 946 |
| Transfer | 4 200 | 2 737 | 402 304 |
| Doubtful accounts, other allowances and losses | | 143 | 102 |
| | **199 756** | **166 178** | **571 609** |
| Downward changes accounts payable and accrued expenses | | 239 | 225 |
| **Expenditure requiring annual appropriations** | **199 756** | **166 417** | **571 835** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 7 832 | 44 710 | (319 418) |
| Opening cumulated surplus (deficit) linked to activities | 466 338 | 522 142 | 841 560 |
| **Closing cumulated surplus (deficit) linked to activities** | **474 170** | **566 853** | **522 142** |
| **Investments** | | | |
| Other than information resource assets | 479 | 48 | 701 |
| Information resource assets | 8 345 | 6 930 | 4 236 |
| Loans, investments, advances and other costs | 25 908 | 55 183 | 62 498 |
| | **34 731** | **62 161** | **67 435** |
| Investment not requiring appropriations | | (55 183) | (45 495) |
| **Investment requiring annual appropriations** | **34 731** | **6 978** | **21 940** |
| **Excess to be approved** | | **-** | |

## CANNABIS PREVENTION AND RESEARCH FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from other reporting entities of the Gouvernement du Québec | 120 620 | 128 300 | 123 095 |
| Miscellaneous revenue | 2 550 | 10 745 | 5 156 |
| | **123 170** | **139 045** | **128 251** |
| **Expenditures** | | | |
| Remuneration | 2 037 | 1 327 | 1 807 |
| Operating | 13 931 | 4 998 | 5 620 |
| Transfer | 107 202 | 109 977 | 98 995 |
| | **123 170** | **116 302** | **106 423** |
| Downward changes accounts payable and accrued expenses | | 114 | 5 457 |
| **Expenditure requiring annual appropriations** | **123 170** | **116 416** | **111 880** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | - | 22 743 | 21 828 |
| Opening cumulated surplus (deficit) linked to activities | 72 590 | 94 418 | 72 590 |
| **Closing cumulated surplus (deficit) linked to activities** | **72 590** | **117 161** | **94 418** |
| **Investments** | | | |
| Other than information resource assets | | | |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **-** | **-** | **-** |
| **Excess to be approved** | | **-** | |

## POLICE SERVICES FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 460 687 | 452 736 | 451 537 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Miscellaneous revenue | 446 507 | 457 605 | 427 444 |
| | **907 194** | **910 341** | **878 981** |
| **Expenditures** | | | |
| Remuneration | 711 046 | 715 575 | 697 328 |
| Operating | 195 848 | 194 535 | 181 374 |
| Doubtful accounts, other allowances and losses | | 41 | 2 |
| Debt service | 300 | 191 | 277 |
| | **907 194** | **910 341** | **878 981** |
| Downward changes accounts payable and accrued expenses | | 7 | 734 |
| **Expenditure requiring annual appropriations** | **907 194** | **910 348** | **879 715** |
| **Excess to be approved** | | **3 154** | |
| Surplus (deficit) for the year linked to activities | - | - | - |
| Opening cumulated surplus (deficit) linked to activities | - | - | - |
| **Closing cumulated surplus (deficit) linked to activities** | **-** | **-** | **-** |
| **Investments** | | | |
| Other than information resource assets | 17 470 | 28 002 | 28 467 |
| Information resource assets | 7 941 | 4 917 | 7 651 |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **25 411** | **32 918** | **36 118** |
| **Excess to be approved** | | **7 508** | |

## TOURISM PARTNERSHIP FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 160 745 | 160 414 | 178 027 |
| Transfers from other reporting entities of the Gouvernement du Québec | | | |
| Consumption taxes | 177 998 | 183 402 | 168 395 |
| Duties, permits and fees | 3 850 | 3 440 | 3 251 |
| Miscellaneous revenue | 1 294 | 4 729 | 7 766 |
| | **343 887** | **351 984** | **357 438** |
| **Expenditures** | | | |
| Remuneration | 25 058 | 24 848 | 24 973 |
| Operating | 12 908 | 14 108 | 13 932 |
| Transfer | 309 554 | 312 830 | 314 549 |
| Doubtful accounts, other allowances and losses | 30 | 632 | 1 669 |
| | **347 550** | **352 417** | **355 123** |
| Downward changes accounts payable and accrued expenses | | 1 244 | |
| **Expenditure requiring annual appropriations** | **347 550** | **353 661** | **355 123** |
| **Excess to be approved** | | **6 111** | |
| Surplus (deficit) for the year linked to activities | (3 663) | (433) | 2 315 |
| Opening cumulated surplus (deficit) linked to activities | 19 910 | 19 419 | 17 104 |
| **Closing cumulated surplus (deficit) linked to activities** | **16 247** | **18 986** | **19 419** |
| **Investments** | | | |
| Other than information resource assets | 355 | 265 | 1 |
| Information resource assets | 73 | 266 | 61 |
| Loans, investments, advances and other costs | 500 | | |
| **Investment requiring annual appropriations** | **928** | **531** | **62** |
| **Excess to be approved** | | **-** | |

## AIR SERVICE FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Miscellaneous revenue | 126 326 | 121 295 | 115 463 |
| | **126 326** | **121 295** | **115 463** |
| **Expenditures** | | | |
| Remuneration | 40 795 | 35 602 | 34 633 |
| Operating | 79 261 | 81 785 | 77 746 |
| Debt service | 3 530 | 2 208 | 547 |
| **Expenditure requiring annual appropriations** | **123 586** | **119 596** | **112 926** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 2 739 | 1 699 | 2 537 |
| Opening cumulated surplus (deficit) linked to activities | 68 776 | 68 970 | 66 433 |
| **Closing cumulated surplus (deficit) linked to activities** | **71 515** | **70 669** | **68 970** |
| **Investments** | | | |
| Other than information resource assets | 93 985 | 58 243 | 29 949 |
| Information resource assets | 166 | 165 | 1 112 |
| Loans, investments, advances and other costs | | 15 045 | 23 054 |
| **Investment requiring annual appropriations** | **94 151** | **73 453** | **54 115** |
| **Excess to be approved** | | **-** | |

## ROLLING STOCK MANAGEMENT FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from other reporting entities of the Gouvernement du Québec | 1 056 | 811 | 1 715 |
| Miscellaneous revenue | 196 374 | 189 764 | 178 130 |
| Federal government transfers | 100 | 260 | |
| | **197 530** | **190 834** | **179 845** |
| **Expenditures** | | | |
| Remuneration | 45 221 | 40 994 | 41 304 |
| Operating | 139 454 | 135 924 | 126 580 |
| Debt service | 11 335 | 11 856 | 10 839 |
| **Expenditure requiring annual appropriations** | **196 010** | **188 775** | **178 723** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | 1 520 | 2 060 | 1 121 |
| Opening cumulated surplus (deficit) linked to activities | 26 828 | 27 949 | 26 828 |
| **Closing cumulated surplus (deficit) linked to activities** | **28 348** | **30 009** | **27 949** |
| **Investments** | | | |
| Other than information resource assets | 91 101 | 114 542 | 91 976 |
| Information resource assets | 879 | 349 | 328 |
| Loans, investments, advances and other costs | | 2 770 | 8 117 |
| **Investment requiring annual appropriations** | **91 981** | **117 661** | **100 420** |
| **Excess to be approved** | | **25 680** | |

TRANSPORTS ET MOBILITÉ DURABLE

## HIGHWAY SAFETY FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Miscellaneous revenue | 90 347 | 118 570 | 91 293 |
| | **90 347** | **118 570** | **91 293** |
| **Expenditures** | | | |
| Remuneration | 21 738 | 18 638 | 17 353 |
| Operating | 36 453 | 22 271 | 19 597 |
| Transfer | 32 112 | 10 843 | 20 829 |
| Doubtful accounts, other allowances and losses | 4 517 | 408 | 594 |
| | **94 820** | **52 159** | **58 373** |
| Downward changes accounts payable and accrued expenses | | 87 | |
| **Expenditure requiring annual appropriations** | **94 820** | **52 246** | **58 373** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (4 473) | 66 411 | 32 920 |
| Opening cumulated surplus (deficit) linked to activities | 123 827 | 132 272 | 99 352 |
| **Closing cumulated surplus (deficit) linked to activities** | **119 355** | **198 683** | **132 272** |
| **Investments** | | | |
| Other than information resource assets | 101 | 88 | 251 |
| Information resource assets | | | |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **101** | **88** | **251** |
| **Excess to be approved** | | **-** | |

## LAND TRANSPORTATION NETWORK FUND

### Information on revenue, expenditure and investment

**Fiscal year ended March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 2 046 861 | 3 661 755 | 2 436 378 |
| Transfers from other reporting entities of the Gouvernement du Québec | 320 414 | 266 777 | 164 642 |
| Consumption taxes | 2 122 000 | 2 138 181 | 2 120 466 |
| Duties, permits and fees | 1 495 166 | 1 767 638 | 1 631 477 |
| Miscellaneous revenue | 227 661 | 56 973 | 54 242 |
| Federal government transfers | 342 408 | 465 188 | 359 247 |
| | **6 554 509** | **8 356 513** | **6 766 453** |
| **Expenditures** | | | |
| Remuneration | 377 056 | 391 660 | 396 704 |
| Operating | 2 265 685 | 2 420 514 | 2 304 742 |
| Transfer | 2 842 479 | 4 504 034 | 3 162 451 |
| Doubtful accounts, other allowances and losses | 9 198 | 8 173 | 9 280 |
| Debt service | 1 156 877 | 1 093 031 | 1 009 906 |
| | **6 651 295** | **8 417 411** | **6 883 083** |
| Contribution for public transportation from motorists | (90 199) | (94 239) | (90 167) |
| Accounting change – Government transfers | | | (427 611) |
| Downward changes accounts payable and accrued expenses | | 443 092 | 327 912 |
| **Expenditure requiring annual appropriations** | **6 561 096** | **8 766 265** | **6 693 217** |
| **Excess to be approved** | | **2 205 169** | |
| Surplus (deficit) for the year linked to activities | (96 786) | (60 899) | (116 630) |
| Opening cumulated surplus (deficit) linked to activities | 1 905 756 | 1 965 183 | 2 081 813 |
| **Closing cumulated surplus (deficit) linked to activities** | **1 808 970** | **1 904 284** | **1 965 183** |

## LAND TRANSPORTATION NETWORK FUND

### Information on revenue, expenditure and investment (cont'd)

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Investments** | | | |
| Other than information resource assets | 3 656 660 | 3 754 617 | 4 012 692 |
| Information resource assets | 16 507 | 15 892 | 22 175 |
| Loans, investments, advances and other costs | | 75 203 | 372 290 |
| | **3 673 167** | **3 845 712** | **4 407 157** |
| Downward changes accounts payable and accrued expenses | | 1 341 | |
| **Investment requiring annual appropriations** | **3 673 167** | **3 847 053** | **4 407 157** |
| **Excess to be approved** | | **173 887** | |

## ADMINISTRATIVE LABOUR TRIBUNAL FUND

### Information on revenue, expenditure and investment

Fiscal year ended **March 31, 2026**
(thousands of dollars)

| | Forecast | 2026 | 2025 |
|---|---|---|---|
| **Revenues** | | | |
| Transfers from the responsible Department | 5 859 | 5 525 | 5 673 |
| Transfers from other reporting entities of the Gouvernement du Québec | 34 | | |
| Miscellaneous revenue | 104 068 | 96 728 | 93 047 |
| | **109 961** | **102 254** | **98 721** |
| **Expenditures** | | | |
| Remuneration | 88 600 | 82 896 | 80 294 |
| Operating | 22 556 | 19 048 | 18 178 |
| Doubtful accounts, other allowances and losses | | 1 | 1 |
| Debt service | 305 | 309 | 247 |
| **Expenditure requiring annual appropriations** | **111 461** | **102 254** | **98 721** |
| **Excess to be approved** | | **-** | |
| Surplus (deficit) for the year linked to activities | (1 500) | - | - |
| Opening cumulated surplus (deficit) linked to activities | 11 488 | 11 488 | 11 488 |
| **Closing cumulated surplus (deficit) linked to activities** | **9 988** | **11 488** | **11 488** |
| **Investments** | | | |
| Other than information resource assets | 4 366 | 19 332 | 372 |
| Information resource assets | 700 | 724 | 510 |
| Loans, investments, advances and other costs | | | |
| **Investment requiring annual appropriations** | **5 066** | **20 056** | **881** |
| **Excess to be approved** | | **14 990** | |

# PROGRAMS' DESCRIPTIONS

## Programs' descriptions[1]

### National Assembly

***Program 1 – General Secretariat and Legal and Parliamentary Affairs***

The purpose of this program is to assist the Members of the National Assembly in the performance of their roles as legislators and controllers of government activity. Its objective is also to provide services concerning protocol and interparliamentary activities.

***Program 2 – Associate General Secretariat for Administration, Institutional Affairs and the National Assembly Library***

The purpose of this program is to ensure the necessary support for parliamentarians and administrative units regarding management of financial, human, material and informational resources. It also aims to provide services related to the safety of persons and property, the National Assembly Library, communications and pedagogical activities.

***Program 3 – Statutory Services for Parliamentarians***

The purpose of this program is to ensure that Members have the necessary resources to carry out their duties, both at the Parliament Building in Québec City and in their constituency office. The expenditure budget for this program essentially deals with the remuneration of parliamentarians and political staff at the National Assembly and the operating budget allocated to them.

### Persons Appointed by the National Assembly

***Program 1 – Public Protector***

The purpose of this program is to allow the Public Protector to protect individuals from abuse, error, negligence, violation of their rights or inaction in public services by ensuring that they are treated with justice, equality and respect for democratic values. The Public Protector recommends corrective action when harmful situations are observed. This program also allows the Public Protector to monitor the integrity of the public sector by conducting audits, inspections and investigations following disclosures of wrongdoings or complaints regarding reprisals and, as the case may be, by making recommendations that they consider appropriate or undertaking penal action in order to uphold the rights of whistleblowers.

***Program 2 – Auditor General***

The purpose of this program is to enable the Auditor General to carry out audits of financial statements and performance audits, as well as audits of operational compliance with statutes, regulations, policies and guidelines. It also provides the Auditor General with the means of communicating the results of their findings to the National Assembly.

***Program 3 – Administration of the Electoral System***

The purpose of this program is to implement legislation respecting election and referendum administration and political financing. The expenditure budgets of the Chief Electoral Officer and of the CRE are included in this program.

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[1] Program descriptions taken from the *Expenditure Budget 2025-2026* of the Secrétariat du Conseil du trésor.

# Programs’ descriptions (cont’d)

## Persons Appointed by the National Assembly (cont’d)

***Program 4 – Commissioner of Lobbying***

The purpose of this program is to allow the Lobbyists Commissioner to contribute to improving the quality of democratic life and building public confidence in parliamentary, government and municipal institutions and in their leaders. Through its actions, the Lobbyists Commissioner is responsible for the transparency and healthy practice of lobbying activities, and the public’s right to know who is seeking to exercise influence with Québec’s public institutions.

***Program 5 – Ethics Commissioner***

This program allows the Ethics Commissioner to implement the Code of ethics and conduct of the Members of the National Assembly, the Rules of conduct applicable to the staff of Members and House officers of the National Assembly and the Regulation respecting the rules of conduct applicable to the office staff of ministers (CQLR, chapter C-23.1, r. 2).

***Program 6 – French Language Commissioner***

This program provides the French Language Commissioner with the resources required to carry out their duties under the Charter of the French Language. The analyses, audits and surveys the Commissioner conducts help them formulate recommendations for ensuring that French maintains its role as the common language of the Québec nation. This program also enables the Commissioner to share the results of their work with the National Assembly and the public.

***Program 7 – Commissioner for Children’s Well-Being and Rights***

The purpose of this program is to enable the Commissioner for Children's Well-Being and Rights to promote the well-being of children and respect for their rights as well as to see to the protection of the interest of the child.

## Affaires municipales et Habitation

***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.

***Program 2 – Municipal Infrastructure Modernization***

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

# Programs’ descriptions (cont’d)

## Affaires municipales et Habitation (cont’d)

***Program 3 – Compensation in Lieu of Taxes and Support to Municipalities***

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

***Program 4 – Development of the Regions and Territories***

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

***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.

***Program 6 – Commission municipale du Québec***

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

***Program 7 – Housing***

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

# Programs' descriptions (cont'd)

## Agriculture, Pêcheries et Alimentation

***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.

***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.

## Conseil du trésor et Administration gouvernementale

***Program 1 – Support for the Conseil du trésor***

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

***Program 2 – Support for Government Operations***

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

***Program 3 – Commission de la fonction publique***

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

***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.

## Programs' descriptions (cont'd)

### Conseil du trésor et Administration gouvernementale (cont'd)

***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.

***Program 6 – Support for Government Infrastructure***

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

***Program 7 – Promotion and Development of the Capitale-Nationale***

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

### Conseil exécutif

***Program 1 – Lieutenant-Governor's Office***

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.

***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.

***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.

***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.

***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.

## Programs' descriptions (cont'd)

### Culture et Communications

***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 cultural and communications; ensure management support services; ensure the classification of films and propose, through the services offered by the Centre de conservation du Québec, guidance to the department's clienteles for the preservation of heritage properties. In addition, through the action of the Conseil du patrimoine culturel du Québec, it provide expertise to promote the protection and development of Québec's heritage.

***Program 2 – Support and Development of Culture, Communications and Heritage***

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

***Program 3 – Youth***

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

### Cybersécurité et Numérique

***Program 1 – Management and Administration***

The purpose of this program is to allocate the administrative resources to carry out the Department's mission and the different functions set out in the Act respecting the Ministère de la Cybersécurité et du Numérique (CQLR, chapter M-17.1.1). It also finances the Department's governance functions and provides for the design and implementation of policies, strategies and management frameworks to do with digital transformation and cybersecurity. This program may also include financing for major digital transformation projects, as well as recurring activities to benefit the Cybersecurity and Digital Technology Fund.

***Program 2 – Management of Specific Information Resources***

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

# Programs’ descriptions (cont’d)

## Cybersécurité et Numérique (cont’d)

***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.

## Économie, Innovation et Énergie

***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.

***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.

***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.

***Program 4 – Economic Development Fund Interventions***

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

***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.

## Programs' descriptions (cont'd)

### Économie, Innovation et Énergie (cont'd)

***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.

### Éducation

***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.

***Program 2 – Support for Organizations***

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

***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.

***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.

***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.

***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.

## Programs' descriptions (cont'd)

### Emploi et Solidarité sociale

***Program 1 – Governance, Administration and Client Services***

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

***Program 2 – Social Solidarity and Community Action***

The purpose of this program is to make financial support services available to any member of the public who applies and demonstrates a need for them. The social assistance and support programs provide recipients with personalized support and guidance with a view to adequately preparing them to participate in a specific measure or an employment assistance program. This program also provides the Cree Hunters Economic Security Board with the funds required to support the traditional activities of the members of that community. In addition, the program provides financing to community bodies in accordance with their overall mission. Lastly, it supports the activities of the FQIS.

***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).

### Enseignement supérieur

***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.

***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.

# Programs' descriptions (cont'd)

## Enseignement supérieur (cont'd)

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

***Program 4 – Higher Education***

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

***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.

## Environnement, Lutte contre les changements climatiques, Faune et Parcs

***Program 1 – Environmental and Wildlife Protection***

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

***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 environment-related matter.

## Famille

***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.

## Programs’ descriptions (cont’d)

### Famille (cont’d)

***Program 2 – Assistance Measures for Families***

The purpose of this program is to provide financial assistance to community organizations working with families related to their mission. It also provides financial support to community organizations offering child daycare activities. The program supports municipalities that wish to implement a measure provided for in the action plan arising from a family policy, as well as regional county municipalities and municipalities that wish to implement municipal family policies. It also coordinates the implementation and follow-up of commitments to fight against bullying, strengthen the quality of educational childcare services, and support activities related to workforce planning, working conditions and labour relations in the sector. Lastly, the program finances the administration of the Family Allowance measure, the program for financial assistance for supervision services to students with disabilities aged 12 to 21 and development of the network of community-based social pediatrics centres.

***Program 3 – Educational Childcare Services***

The purpose of this program is to promote access to quality educational childcare services. It provides funding for the operating expenditures of childcare centres, subsidized day care centres and home childcare coordinating offices, as well as subsidies for home childcare providers. It also finances childcare centre infrastructure, retirement and group insurance plans for staff working at childcare centres, home day care coordinating offices and subsidized day care centres. This program also encompasses the budget transfer to the Government of the Cree Nation, under the agreement to delegate certain powers for educational childcare services and other related matters.

***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.

### Finances

***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.

***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.

***Program 3 – Contributions, Bank Service Fees and Provision 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.

# Programs’ descriptions (cont’d)

## Finances (cont’d)

***Program 4 – Relations with English-speaking Quebecers***

The purpose of this program is to offer a formal administrative structure to provide for liaison between government bodies and Québec's English-speaking communities, to ensure that their concerns are taken into account in the Government's orientations and decisions, as well as in terms of access to government programs. It plays a consultative role with the Government, government departments and bodies with respect to relations with English-speaking Quebecers. Lastly, it interacts with the federal government on issues, agreements, programs or policies that may have an impact on English-speaking Quebecers.

***Program 5 – Debt Service***

The purpose of this program is to fund the payment of interest on direct debt, interest expenses on the retirement plans account, on the survivor's pension plan and on obligations relating to accumulated sick leave.

## Immigration, Francisation et Intégration

***Program 1 – Management and Support for Departmental Activities***

The purpose of this program is to ensure the administration of the Department and central services concerning planning, coordination and management support. It also includes amounts invested in information technology and depreciation of IT systems.

***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.

## Justice

***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.

***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: i.e. to grant judgment or promote resolution of litigation through judicial mediation. It includes activities associated with the rules of ethics that apply to the judiciary, the professional development of judges, and necessary administrative support. It also includes the committee responsible for assessing the remuneration of judges of the Court of Québec, municipal court judges and presiding justices of the peace, and for making recommendations to the Government.

# Programs' descriptions (cont'd)

## Justice (cont'd)

### *Program 3 – Administrative Justice*

The purpose of this program is to ensure the Department's share in the funding of the Administrative Tribunal of Québec (TAQ). The function of the TAQ is to rule on proceedings brought against decisions rendered by a government administrative authority or decentralized authority in cases provided for by the Act respecting administrative justice (CQLR, chapter J 3). This program also includes the financing of the Conseil de la justice administrative, a body concerned with professional ethics that intervenes with respect to members of the different administrative courts.

### *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.

### *Program 5 – Other Bodies Reporting to the Minister*

The purpose of this program is to finance a body other than a budget funded body and two budget funded bodies. The Commission des services juridiques provides legal aid services for financially disadvantaged individuals and for children and families confronting certain justice-related social problems. The Commission des droits de la personne et des droits de la jeunesse enforces the Charter of Human Rights and Freedoms (CQLR, chapter C-12). The Office de la protection du consommateur protects the public's rights under the Consumer Protection Act (CQLR, chapter P-40.1).

### *Program 6 – Criminal and Penal Prosecutions*

This program finances the activities of the Director of Criminal and Penal Prosecutions, who directs all criminal and penal prosecutions in Québec on the behalf of the State. The program also finances the committee on the remuneration of criminal and penal prosecuting attorneys, which has the mandate to evaluate, every four years, remuneration and certain terms and conditions of employment having a pecuniary impact for criminal and penal prosecutors.

## Langue française

### *Program 1 – French Language*

The purpose of this program is to ensure the dissemination, development, quality, respect, enhancement, promotion and defence of French in all activity sectors. It also aims to ensure the coordination and development of government language policies and efforts. Finally, it is intended to reinforce the exemplarity of the linguistic practices of the Government.

# Programs' descriptions (cont'd)

## Relations internationales et Francophonie

***Program 1 – Management and Administration***

This program enables the Department to carry out the activities necessary to achieve its mission.

***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.

***Program 3 – Status of Women***

The purpose of this program is to ensure women's equality and respect for the rights and status of women by coordinating, in collaboration with the relevant departments and bodies, government actions on gender equality and the fight against homophobia and transphobia.

## Ressources naturelles et Forêts

***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.

## Santé et Services sociaux

***Program 1 – Coordination Functions***

The purpose of this program is to provide the Department and the advisory board of the Health and Welfare Commissioner with the resources and services necessary to establish, implement and monitor health and social services programs. It also enables the general public to voice its needs and ensures Québec-wide coordination of the development and delivery of health and social services.

***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.

***Program 3 – Office des personnes handicapées du Québec***

The purpose of this program is to ensure the implementation of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (CQLR, chapter E-20.1).

## Programs’ descriptions (cont’d)

### Santé et Services sociaux (cont’d)

***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.

***Program 5 – Status of Seniors***

The purpose of this program is to finance measures to promote the active aging of Quebecers. It also ensures the implementation of measures to combat elder abuse and to provide specific support for the most vulnerable seniors. Lastly, the program also provides for planning, advising, coordinating and supporting policies and measures designed to fight prejudice and ageism, while fostering participation and health and safety of the elderly from a perspective of intergenerational equity and respect for diversity.

### Sécurité publique

***Program 1 – Management and Administration***

The purpose of this program is to plan and coordinate the activities required to manage the Department's programs.

***Program 2 – Services of the Sûreté du Québec***

The purpose of this program is to protect society, the public and their property.

***Program 3 – Management of the Correctional System***

The purpose of this program is to protect society by providing services for offenders in detention or under supervision in the community to ease their reintegration into society. It also includes the Commission québécoise des libérations conditionnelles, which reviews cases of inmates eligible for parole.

***Program 4 – Police***

The purpose of this program is to provide for the inspection of police services and fund Indigenous police services. Furthermore, it is involved in anti-terrorism activities and the prevention of crime, sees to the transport and protection of members of the Conseil exécutif, and manages security services in courthouses and some government buildings.

***Program 5 – Scientific and Forensic Expertise***

The purpose of this program is to provide various services in forensic medicine and legal expertise. It also includes the Office of the Coronor, 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.

***Program 6 – Management and Oversight***

This program groups together the organizations that play a role in the supervision, monitoring and control of police activities, the awarding of public sector contracts, or the economic sectors of alcoholic beverages, racing, gambling and combat sports.

# Programs' descriptions (cont'd)

## Sécurité publique (cont'd)

***Program 7 – Public Safety and Fire Prevention***

The purpose of this program is to ensure that measures and activities are in place to prevent and mitigate risks of disasters that could threaten the safety of the public and their property. In the event of a disaster, this program facilitates a return to normal life.

## Tourisme

***Program 1 – Management, Administration and Program Management***

The purpose of this program is to allocate the resources needed for the proper operation of all administrative units in order to ensure the management of the various programs dedicated to Québec's tourism industry, develop and implement orientations and strategies affecting the tourism industry as well as handle complaints and the hospitality and tourist information services.

***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.

***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.

## Transports et Mobilité durable

***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 the Land Transportation Network Fund to finance road and public transit infrastructure.

***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.

## Travail

***Program 1 – Labour***

The purpose of this program is to develop, implement, supervise and coordinate the execution of policies and measures regarding to minimum working conditions and labour relations.

# GLOSSARY

# Glossary

## Appropriations allotted by rulings

Appropriations allotted by rulings presented in the supplementary appropriations represent appropriations authorized under:

- a statute respecting appropriations relating to a supplementary expenditures budget;
- a ruling by the Office of the National Assembly or the Government;
- a provision of specific legislation stipulating the use of certain revenues received;
- new legislation authorizing the government to take the amounts required from the Consolidated Revenue Fund;
- a special warrant when authorized appropriations are not included in the expenditure budget.

## Annual appropriations

Annual appropriations represent the appropriations voted by the Parliament under annual appropriations acts or special acts, authorizing appropriations for a particular fiscal period. Where applicable, authorizations obtained under a special mandate are included.

## Appropriations associated with net appropriations

Appropriations associated with net appropriations presented under supplementary appropriations represent the increase in annual appropriations based on certain revenues. This flexibility is allowed under section 50 of the Public Administration Act. Where applicable, the conditions governing the net appropriation are set out in the expenditure budget.

## Appropriations associated with proceeds from sales

Appropriations associated with proceeds from sales presented in supplementary appropriations represent appropriations obtained in connection with the proceeds from the sale of an asset. This flexibility is allowed under section 49 of the Public Administration Act.

## Authorized appropriations

Authorized appropriations are the sum of the initial appropriations, the supplementary appropriations, and the permanent additional and adjusted appropriations of transfers of appropriations. They comprise the annual appropriations and the permanent appropriations and allow government departments and government budget-funded bodies to use the general fund to engage in expenditures, fixed asset acquisitions, loans, investments, advances and to assume other costs.

## Consolidated Revenue Fund

The Consolidated Revenue Fund consists of all money received or collected from various sources over which the Parliament of Québec has the power of appropriation. It comprises a general fund and special funds.

# Glossary (cont'd)

### Element

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

### General fund

The general fund consists of money paid into the Consolidated Revenue Fund that has not been credited to a special fund under legislative provisions.

### Initial appropriations

Initial appropriations are those appearing in the expenditure budget for the fiscal year, that is, annual appropriations (including those for a period of more than one year already voted in a previous fiscal year), planned permanent appropriations and, where applicable, deferred appropriations allowed under section 45 of the Public Administration Act.

### Permanent appropriations

Specific statutes authorize permanent appropriations, which do not have to be voted each year. Generally speaking, each piece of legislation specifies that the amounts required for the activities contemplated by these statutes are paid for out of the general fund of the Consolidated Revenue Fund.

Appropriations associated with proceeds from sales and certain appropriations allotted by rulings are also included in permanent appropriations.

For these appropriations, the amount shown as "authorized appropriations" corresponds to the sum of initial appropriations and supplementary appropriations, adjusted where necessary to correspond to actual expenditures and investments. This adjustment is shown in the "Adjustments to permanent appropriations" column.

### Portfolio

A portfolio groups, under the responsibility of a Minister, all the programs of a department and of the budget-funded bodies, special funds and defined-purpose accounts.

### Program

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

### Provision

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

## Glossary (cont'd)

### Special fund

A special fund is a fund established by an act to provide for certain financial commitments of a minister, a budget-funded body or a non-budget-funded body exercising an adjudicative function.

### Special fund – Investments

Special fund investments consist of the following items:

- Fixed assets: include amounts allowed for acquiring, building, developing and improving fixed assets, including information resource assets. They also include costs arising from capitalizable asset retirement obligations;
- Loans, investments, advances and other costs: include loans, local funds; advances other than those to the general fund of the Consolidated Revenue Fund, long-term third-party investments with maturities of over 12 months in the form of shares and investments, participation deposits, bonds and notes. Also included are the effects of accounting changes in prior years for expenditure and investments requiring parliamentary approval as well as financial commitments arising from a restructuring operation.

### Specified purpose account

A specified purpose account is a financial management mechanism created by a government order in council under the Financial Administration Act. It allows a government department or government budget-funded body to account in a distinct way for funds paid into the general fund of the Consolidated Revenue Fund by a third party under a contract or an agreement that provides for the allocation of the funds to a specific purpose. This allows the entity responsible to effect expenditure up to the amount received without having to obtain or expend appropriations.

There are two types of specified purpose account:

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

### Supercategories

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

#### *Remuneration*

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

## Glossary (cont’d)

### *Remuneration (cont’d)*

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

### *Operating*

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

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

### *Allocation to a special fund*

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

The category “Allocation to a special fund - Remuneration” includes allocations for remuneration of the personnel assigned to a special fund.

The category “Allocation to a special fund - Operating” includes allocations for operating expenditure, other than for remuneration, of a special fund. Operating expenses include amortization of fixed assets and other costs arising from asset retirement obligations.

The category “Allocation to a special fund - Capital” includes allocations for the acquisition, construction, development and improvement of special funds. This category also includes allocations to subsidize the acquisition, construction, development and improvement of fixed assets owned by third parties.

The category “Allocation to a special fund - Interest” includes allocations for interest and other debt-related charges posted to a special fund. This category also includes allocations to subsidize interest on loans taken out for fixed assets owned by third parties.

The category “Allocation to a special fund - Support” includes allocations to provide financial support to beneficiaries of a program managed by a special fund, for purposes other than those mentioned in the categories “Allocation to a special fund – Remuneration”, “Allocation to a special fund – Operating”, “Allocation to a special fund – Capital” and “Allocation to a special fund – Interest”.

## Glossary (cont'd)

***Transfer***

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

The category "Transfer - Remuneration" includes transfers for the remuneration of personnel of government-controlled organizations, namely those included in the government reporting entity. This category also includes fees paid to healthcare professionals, including those of the independent workforce.

The category "Transfer - Operating" includes allocations for operating expenditure, other than for remuneration, of a special fund. Operating expenses include amortization of fixed assets and other costs arising from asset retirement obligations.

The category "Transfer - Capital" includes transfers for the acquisition, construction, development and improvement of subsidized fixed assets. This category also includes transfers to government-controlled organizations, namely those included in the government reporting entity, to subsidize the acquisition, construction, development and improvement of fixed assets owned by third parties.

The category "Transfer - Interest" includes transfers for interest payments on loans contracted for subsidized fixed assets when the interest expense is assumed in whole or in part by the government. This category also includes transfers made to government-controlled organizations, namely those included in the government reporting entity, to subsidize interest on loans contracted for fixed assets owned by third parties.

The category "Transfer - Support" includes transfers for the financial support paid to recipients for purposes other than those mentioned in the "Transfer – Remuneration", "Transfer – Operating", "Transfer – Capital" and "Transfer – Interest" categories.

***Doubtful accounts, other allowances and losses***

This supercategory includes expenditures resulting from variations in the provision for doubtful accounts, the provision for losses on government-backed financial initiatives, the provision for valuation allowances for loans, investments and advances, as well as exchange losses, fair value losses and losses on disposal of loans, investments and advances.

## Glossary (cont'd)

***Debt service***

This supercategory includes amounts allocated for interest on debt, expenditures related to assets and liabilities related to derivative instruments used to reduce risks arising from fluctuations in exchange and interest rates, losses on investments of sinking funds related to borrowings, and losses on cash equivalents and investments related to debt management. These expenditures are reduced by revenue from assets and liabilities related to derivative instruments, revenue from investments of sinking funds related to borrowings, and revenue from cash equivalents and investments related to debt management. Interest on debt includes amounts related to public-private partnership agreements. This supercategory also includes interest on obligations related to the accrued benefits of future employee benefits, which is reduced by investment income from the funds set aside for these future employee benefits.

***Information resource assets***

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

***Other than information resource assets***

This supercategory is included in the investment budget. It includes investments incurred for the acquisition, construction, development and improvement of fixed assets, including those related to public private partnerships agreements to the acquisition of intangible assets, but excluding information resource assets. This supercategory also includes costs arising from retirement obligations relating to tangible assets which are capitalizable.

***Loans, investments, advances and other costs***

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

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

# Glossary (cont'd)

### Supplementary appropriations

Supplementary appropriations include appropriations associated with net appropriations, appropriations associated with proceeds from sales, and appropriations allotted by rulings.

### Transfers of appropriations

Transfers of appropriations refer to appropriations that have been transferred from one program to another, either within the same portfolio or, in the case notably of provision, between different portfolios.

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