

FOR A STRONG QUÉBEC

EXPENDITURE MANAGEMENT STRATEGY

ADDITIONAL INFORMATION



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Expenditure Management Strategy and Additional Information
Expenditure Budget 2025-2026

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MESSAGE FROM THE CHAIR

A strong and mobilized Québec

Our commitment to investing in better public services for Quebecers, particularly in health and education, is reflected in every action we take. This is why, between 2018-2019 and 2024-2025, the consolidated expenditures of the Gouvernement du Québec increased from \$98.2 billion to \$153.4 billion, representing a 56.2% increase. This was a necessary step.

Now, the tabling of the Expenditure Budget represents an opportunity to bring the impact of these major investments to fruition while tangibly improving the management of our spending. The entire Government, including all departments and bodies, at every decision-making level, must mobilize to ensure compliance with budget allocations. We must all recognize and take responsibility for our accountability in this regard. I thank everyone for the work initiated this year,

particularly in terms of the review of government expenditures. However, this is only the beginning: we will redouble our efforts to ensure that public funds are managed with even greater rigour and efficiency within the Gouvernement du Québec. We can do better, and we will.

This year, the Expenditure Management Strategy is set against a backdrop of economic uncertainty, driven by the imposition of unjustified tariffs by the United States.

Accordingly, the 2025-2026 Expenditure Budget is set at \$130.6 billion, an increase of 2.0% compared to 2024-2025. The budgetary choices presented illustrate the commitment of our Government to maintaining services to Quebecers despite the challenges we face. It will help protect health and education services while ensuring the implementation of measures to safeguard our economy in view of the threat.

Disciplined management

The 2025-2026 Expenditure Budget initiates the return to a balanced budget by 2029-2030 and provides an opportunity to improve government efficiency. This is an opportunity that must be seized, now more than ever.

A review of budgetary expenditures, led by the Secrétariat du Conseil du trésor, identified opportunities for savings of \$3 billion within the various departments and bodies. The majority of the initiatives focus mainly on administrative measures related to government operations, the cap on independent labour rates in the health and social services sector, and transforming certain programs.

Additionally, entities providing administrative services to other departments and bodies, such as the Société québécoise des infrastructures, the Ministère de la Cybersécurité et du Numérique and the Centre d'acquisitions gouvernementales, will intensify their efforts in their respective fields to pool and optimize certain activities for the benefit of a more efficient and high-performing government. Our expectations for them include optimizing the use of office and storage spaces, increasing procurement savings and improving the management of government information resources.

This aligns with initiatives to reduce bureaucracy and streamline the regulatory and administrative environment.

An optimized workforce

In 2025-2026, the number of employees in the public service will stabilize with the aim of achieving a proper balance between providing adequate public services and the return to a balanced budget. It is vital that we work to achieve and maintain this balance.

To better control growth, the recruitment freeze will be maintained, although exceptions may be made to ensure direct services to the public. The use of overtime, as well as operating and travel expenses both within and outside Québec, will remain restricted.

A strong response to U.S. tariffs

In response to the tariffs arbitrarily imposed by the United States, we will penalize U.S. companies bidding on our public tenders until further notice. Those not established in Québec or in our other trade partner countries will be subject to a penalty of up to 25%.

We will target supply contracts for IT equipment and software, medical supplies and equipment, pharmaceuticals, and scientific instruments, sectors where American companies are present and where there is a need to increase the involvement of Québec-based suppliers. These penalties complement stricter regulations on public procurement, particularly via online purchasing platforms, which do not prioritize sourcing from local suppliers.

Moreover, our Government has demonstrated its ability to respond effectively to unforeseen events by introducing two business support programs to protect our economy: the FRONTIERE program, which provides rapid financial assistance to businesses facing liquidity challenges, and the ESSOR program, which aims to improve business productivity by offering flexible and advantageous financial support for investment projects.

Public contracts: Putting Québec businesses first

The Stratégie gouvernementale des marchés publics, which aims to promote Québec-based purchasing in our public contracts, is working. Our statistics show that out of \$32 billion in public contracts awarded in 2023-2024, \$27 billion were secured by Québec businesses. In 2019-2020, this proportion was only 78%, but it has now increased to 85%. Furthermore, these businesses previously sourced 38% of their goods from Québec, whereas this proportion has now increased to 52%.

The progress made demonstrates that we are on the right path to achieving our objectives. In 2025-2026, we will continue to use all the tools at our disposal to further improve access of Québec businesses to our public procurement markets.

A Government ready to take action

The current Expenditure Budget sends a strong message to all government stakeholders of the Gouvernement du Québec: the time has come for the major investments in public services over the past years to deliver results. The public has clear expectations of us. Meeting them will inevitably require improved efficiency at all levels. It is our collective responsibility to take action in the best interest of Quebecers.

Minister Responsible for Government Administration and Chair of the Conseil du trésor,

Sonia LeBel

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SECTION A

EXPENDITURE MANAGEMENT STRATEGY

A

HIGHLIGHTS

2025-2026 EXPENDITURE BUDGET

PROGRAM SPENDING GROWTH IN 2025-2026

NEARLY **\$2.6 BILLION**

Main initiatives: **\$2,150.9 MILLION**

Health • Education • Economy

Supporting Quebecers

\$1,399.5 million



Promoting youth education
and development

\$202.6 million



Showcasing Québec culture
and identity

\$151.7 million



Improving delivery of
health care and
social services

\$772.0 million



Promoting the well-being
of vulnerable individuals

\$214.4 million



Supporting communities

\$58.8 million

Stimulating wealth creation

\$751.4 million



Supporting and stimulating
the Québec economy

\$491.0 million



Increasing our capacity
to innovate

\$80.8 million



Promoting regional
contributions to wealth
creation

\$179.6 million

THE BUDGETARY CONTEXT

EVOLUTION OF PORTFOLIO EXPENDITURES

Since 2018-2019, the Government has made significant investments to enhance public services and implement new initiatives, particularly in health and social services, education and higher education. Due to this expansion of public services, between 2018-2019 and 2024-2025, the portfolio¹ expenditures of the Gouvernement du Québec have grown from \$98.2 billion to \$153.4 billion, i.e. an increase of \$55.2 billion, or 56.2%.

Evolution of Portfolio Expenditures^{1,2} (millions of dollars)

	2024-2025	2018-2019	Variation	
			\$ million	%
Santé et Services sociaux	63,596.0	41,476.0	21,850.0	52.3
Éducation	23,016.0	14,890.0	8,126.0	54.6
Enseignement supérieur	11,081.0	7,873.0	3,208.0	40.7
Other portfolios	55,713.0	33,700.0	22,013.0	65.3
Portfolio expenditures	153,406.0	98,209.0	55,197.0	56.2

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

² Source: Ministère des Finances

This growth is due mainly to enhancements in public services aligned with government priorities, improvement to working conditions for public and parapublic sector employees, and demographic factors such as population growth and aging.

ECONOMIC AND BUDGETARY CHALLENGES

The tabling of the 2025-2026 Expenditure Budget comes at a time of great uncertainty, shaped by the impact of global economic policies. To address the challenges posed by this situation, the Government has allocated funding in the 2025-2026 Budget for measures to support businesses, enable the economy to transition to other markets and ensure the international competitiveness of Québec's industries.

To ensure the delivery of quality public services, stimulate the economy and enhance the economic potential of Québec, the Government also plans to increase public investment in infrastructure.

¹ Portfolio expenditures include tax-funded expenditures but exclude debt servicing.

The 2025-2026 Expenditure Budget provides us with an opportunity to address these various challenges. It also ensures the funding of costs related to the delivery of services for the priority missions of the Government, including health care and social services, and education.

Thus, with the 2025-2026 Budget, the Government focuses its efforts on the economy while safeguarding health and education services. It also reaffirms its commitment to sound management of public finances despite economic instability and presents a plan to return to a balanced budget by 2029-2030. Through this plan, the Government intends to maintain a strong Québec public sector by refocusing its resources on its core missions, rolling out initiatives to profoundly transform its processes and optimizing administrative expenditures.

RETURN TO A BALANCED BUDGET

The Government is taking action to ensure funding for public services. Despite the global economic uncertainty, it remains committed to returning to sound public finances and has set out a plan in the 2025-2026 Budget to return to a balanced budget by 2029-2030.

To achieve this objective, the Government has conducted a comprehensive review of its fiscal and budgetary expenditures in recent months. Led by the Secrétariat du Conseil du trésor, this budgetary review will allow for a reduction of approximately \$3.0 billion over five fiscal years while minimizing impacts on direct services to the public. The first actions resulting from this review are included in this budget.

Achieving the targets outlined in the plan to return to a balanced budget requires the diligent implementation of each annual expenditure budget from 2025-2026 to 2029-2030 by all government entities. This responsible approach will help sustain programs and maintain public services while ensuring intergenerational equity.

EFFORTS OUTLINED IN THE PLAN TO RETURN TO BALANCE

THE APPROACH ADOPTED

Government action must remain in step with the current socioeconomic environment. To achieve this, adjustments are needed to act effectively and meet the priorities of both society and the Government. Returning to a balanced budget must therefore focus on transforming government processes to achieve lasting reductions in spending. Work toward this goal began following the announcement of a review of government expenditures with the tabling of the 2024-2025 Budget.

The review of budgetary expenditures covers departments and budget-funded bodies, public health and social services institutions, education and higher education networks, special funds, and bodies other than budget-funded bodies. The proposed initiatives span the various areas of government administration.

Moreover, further efficiencies will also be required, particularly through the transformation of government processes, to ensure the long-term soundness of public finances.

REVIEW OF BUDGETARY EXPENDITURES

To improve the efficiency of government interventions, it is essential to review all budgetary expenditures while ensuring the maintenance of public services. Structural changes are necessary to drive innovation and rethink processes, particularly with regard to administrative services.

In this context, the portfolios were called upon to demonstrate innovation and asked to submit initiatives to achieve the objectives set out in the review of budgetary expenditures. At the same time, bodies providing administrative services to government entities, such as the Société québécoise des infrastructures, the Ministère de la Cybersécurité et du Numérique and the Centre d'acquisitions gouvernementales, were asked to redouble their efforts within their respective areas of expertise. This transformative approach aims to refocus departments and bodies on carrying out their priority missions for the benefit of the public.

The collective effort of all involved entities has enabled the Government to identify and plan a series of actions to be implemented over the next five fiscal years (2025-2026 to 2029-2030). These actions will allow for a reduction in the growth of expenditures in a sustainable manner and are designed to address current challenges, in line with societal changes and emerging priorities.

The exercise has identified efficiency measures amounting to \$3.0 billion by the end of the 2029-2030 fiscal year, including \$0.6 billion in the 2025-2026 fiscal year.

Four main categories of measures were targeted. The majority of these have little or no impact on public services. In fact, they focus mainly on reducing the share of remuneration and operating expenditures as well as implementing regulatory changes in health and social services related to the cap on independent labour rates.

Financial impact of the measures of the review of budgetary expenditures¹

(millions of dollars)

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Breakdown of measures %
Government transformation	136.0	295.0	292.0	418.0	609.0	20.3
Optimization of administrative expenditures and processes	124.0	302.0	576.0	996.0	1,369.0	45.6
Cap on independent labour rates in the health and social services sector	240.0	384.0	580.0	580.0	580.0	19.3
Updating of certain programs	115.0	287.0	353.0	405.0	443.0	14.8
Total	616.0	1,268.0	1,801.0	2,400.0	3,000.0	100.0

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

TRANSFORMATIVE GOVERNMENT INITIATIVES

Transformative government initiatives have an impact across the entire public administration, particularly because they propose an evolution in the processes in order to optimize the use of public funds.

These initiatives are overseen by bodies with inter-departmental roles in public administration, particularly the Société québécoise des infrastructures (SQI), the Ministère de la Cybersécurité et du Numérique (MCN) and the Centre d'acquisitions gouvernementales (CAG). Through these initiatives, the Government is driving innovation to put in place structural changes, focusing on areas such as information technology, the optimization of government administrative spaces, and procurement. By 2029-2030, these actions are expected to contribute 20.3% to the total expected returns of \$3.0 billion.

The 2025-2026 fiscal year marks the beginning of the rollout of a number of these initiatives.

Government administration space and lease optimization plan

The mission of the Société québécoise des infrastructures (SQI) is to develop, maintain and manage a real estate portfolio that meets the needs of departments and organizations, mainly by providing them with buildings and construction, operation and real estate management services.

The SQI will continue the deployment of its space and lease optimization plan through to the 2029-2030 fiscal year. The objective is to maximize the use of office and storage spaces within the government administration, in particular by densifying the spaces it owns. In addition, the disposal of surplus properties and those that require major investments are also being considered.

Governance and management of government information resources

The information resources sector will undergo lasting transformations in terms of both its operation and its scope. In fact, numerous initiatives aimed at optimizing its management will help reduce associated expenditures by the 2029-2030 fiscal year.

For example, as part of an efficiency-driven approach, the MCN will oversee the procurement of office equipment and technology infrastructure such as computers, laptops, monitors and servers across the public administration. The Government is also taking steps to develop in-house expertise in information technology to enhance its oversight of strategic and critical functions. To this end, it is gradually implementing a plan to internalize certain functions currently handled by external resources.

Creation of new purchasing groups

The Centre d'acquisitions gouvernementales (CAG) was created on September 1, 2020, to ensure a greater cohesion in government procurement and strengthen governance in grouped procurement to support public bodies in this area.

It pursues this objective through various measures, including mandatory participation in group purchasing agreements covered by Ministerial orders, as well as the purchasing agreements offered on a voluntary basis by the CAG. Under the Act respecting the Centre d'acquisitions gouvernementales (CQLR, chapter C-7.01), "public bodies must exclusively use the Centre to obtain a good or service determined by order of [an authorized minister]." Accordingly, departments, bodies, public health and social services institutions, and education and higher education networks will be invited to take part in the CAG's group purchasing agreements, which will help them focus on their core mission.

In addition to savings on goods and services, the procurement groupings established by the CAG result in volume savings, as the acquisition cycle is carried out only once on behalf of several departments and bodies.

In subsequent fiscal years, new ministerial orders and group purchasing agreements are expected to be added to those already in place, generating additional savings.

Furthermore, as part of the governmental public procurement strategy to increase purchases from Québec and regional suppliers by various government entities, the CAG will use all available tools to promote contracts with Québec businesses.

PORTFOLIO INITIATIVES

In addition to government-wide initiatives, departments and bodies were tasked with identifying actions within their organizations to enhance efficiency and refocus activities on their core mission. The selected initiatives cover the optimization of administrative expenditures and processes, the cap on independent labour rates in the health and social services sector and the updating of certain programs. These measures help achieve the goal of delivering the same services to the public at a lower cost.

Optimization of administrative expenditures and processes

The Government aims to optimize its operating and remuneration expenditures, in particular by reducing professional fees, travel costs and interest costs, and by reviewing business processes. By managing the allocated budget more rigorously, these initiatives will enhance the use of government resources without impacting public services.

Cap on independent labour rates in the health and social services sector

Some initiatives are already being implemented, including the one arising from the November 2024 amendment to the Regulation respecting the use of personnel placement agencies' services and independent labour in the health and social services sector. This regulation sets a cap on rates for all services provided by independent labour, generating recurring savings while maintaining the current level of service to the public.

Updating of certain programs

The budgets allocated to various programs have been reviewed by the portfolios, and the budget allocations for some have been updated to better reflect evolving needs.

CONTINUATION OF INITIATIVES TO TRANSFORM GOVERNMENT

Over the last year, the Government has planned and begun implementing transformative government initiatives. Building on the review of budgetary expenditures, the Government aims to take additional steps in transforming its processes. This approach is a crucial lever for maintaining sound public finances.

Several areas are targeted by this transformation, including inventory management, procurement, and storage spaces, the abolition of intergovernmental pricing, the consolidation of certain administrative functions (financial resources, human and material resources, contract management, information technologies, etc.), and the consolidation of activities related to the recovery of amounts owed to the Government within the scope of Revenu Québec.

These various initiatives involve the entire government apparatus and are expected to improve efficiency without significant impact on services to the public.

BUDGETARY DISCIPLINE

IMPLEMENTATION AND MONITORING OF THE EXPENDITURE BUDGET

Beyond implementing the review of expenditures, executing the expenditure budget with rigour and discipline remains essential if we are to achieve the objectives set out in the plan to return to a balanced budget. Indeed, all government entities under the responsibility of departmental portfolios must act in line with budgetary policy parameters outlined in the tabled Budget. Meeting annual expenditure objectives is therefore crucial if we are to return to a balanced budget by 2029-2030.

In 2024-2025, the Government rigorously monitored expenditures and asked departments and bodies to ensure that budget allocations were respected. To this end, guidelines have been issued to limit certain expenditures, including those related to overtime hours and travel costs.

A recruitment freeze was also introduced on November 1, 2024, for employees appointed under the Public Service Act (CQLR, chapter F-3.1.1), as well as for staff outside the public service. The freeze does, however, provide for certain exceptions in order to preserve direct services to the public, particularly in schools and public health and social service institutions.

Given that the 2025-2026 Expenditure Budget marks the beginning of the implementation of the plan to return to a balanced budget by 2029-2030, it is important that efforts made in recent years be continued and reinforced in order to increase efficiency and ensure sound management of public funds.

The purpose of monitoring the expenditure budget is thus to ensure that departmental portfolios respect the budget allocations available to them. Given that any overruns during the course of the year would hinder the success of the plan to return to a balanced budget, it is essential that all stakeholders involved demonstrate budgetary discipline.

Therefore, rigorous execution of the expenditure budget is required to guarantee the accuracy and quality of budget forecasts over the course of the year and thus ensure that the allocated resources are managed efficiently. To achieve this, mechanisms will be put in place to monitor and support the departments.

Specifically, the Secrétariat du Conseil du trésor, in collaboration with all departments and bodies, will diligently monitor compliance with budget allocations. Corrective measures will be taken in the event of any discrepancies.

In addition, in 2025-2026, the Government plans to continue limiting certain specific expenditures, such as those related to overtime hours and travel costs, as well as those related to professional service contracts deemed non-priority. The current recruitment freeze will also be extended into this fiscal year. These measures will be closely monitored and their implementation periodically reassessed.

EXPENDITURE BUDGET

2025-2026 CONSOLIDATED EXPENDITURE BUDGET

For the 2025-2026 fiscal year, despite uncertainty about the global economy and our commitment to return to a balanced budget by 2029-2030, the Government will provide the funding needed to maintain services to the public and investments required to meet current challenges.

A department's portfolio expenditures include those of entities, as well as tax-funded expenditures that correspond to the domain covered by its portfolio². The consolidated expenditures represent portfolio expenditures plus debt service.

Consolidated government expenditures for the 2025-2026 fiscal year increased by \$2,513.4 million from the probable consolidated expenditures for the 2024-2025 fiscal year, representing an increase of 1.5%.

Excluding debt service, consolidated portfolio expenditures for the 2025-2026 fiscal year increased by 1.8% from the probable consolidated portfolio expenditures for the 2024-2025 fiscal year, to be set at \$156,102.0 million.

Consolidated Expenditure Budget^{1,2} (millions of dollars)

	2025-2026	2024-2025	Variation %
Santé et Services sociaux	65,527.0	63,596.0	3.0
Éducation	23,517.0	23,016.0	2.2
Enseignement supérieur	11,311.0	11,081.0	2.1
Other portfolios	56,347.0	55,713.0	1.1
Reallocation of government expenditures during the fiscal year	(600.0)	-	
Portfolio expenditures	156,102.0	153,406.0	1.8³
Debt service	9,670.1	9,852.7	(1.9)
Consolidated expenditures	165,772.1	163,258.7	1.5

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

² Source: Ministère des Finances

³ Excluding the 2024-2025 expenditures with no recurrence in 2025-2026, the growth in portfolio expenses would be 3.0% rather than 1.8%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in the Québec Budget Plan – March 2025 from the Ministère des Finances.

² Detailed information is presented in the Additional Information section under Consolidated Government Expenditures.

2025-2026 PROGRAM SPENDING BUDGET

The 2025-2026 Program Spending Budget is set at \$130,633.6 million. After taking into account 2025-2026 Budget measures, the variation in program spending is \$2,552.6 million.

The 2025-2026 Expenditure Budget guarantees funding for government missions in order to maintain quality public services and ensure their accessibility and sustainability.

Based on reinvestments made in recent years, a reallocation of government expenditures of \$600.0 million is anticipated from the start of the 2025-2026 fiscal year. This reallocation will help maintain the level of services to the public.

Fiscal 2025-2026 also marks the start of the plan to return to a balanced budget. The first actions resulting from the expenditure review are included in the Program Spending Budget. The aim of these initiatives is to review government administration processes so as to offer the same services to the public at a lower cost.

Breakdown of the growth in 2025-2026 program spending considering the 2025-2026 Budget measures integrated into the portfolios^{1,2} (millions of dollars)

	2025-2026			2024-2025			Variation	
	2025-2026 Expenditure Budget	Budget Measures	2025-2026 Expenditure Budget (Including Measures)	2024-2025 Probable Expenditures	Non- recurring Elements	2024-2025 Comparative Probable Expenditure		
Santé et Services sociaux	57,028.4	772.0	57,800.4	55,979.5	(12.2)	55,967.3	1,833.1	3.3
Éducation	19,825.6	154.8	19,980.4	19,798.2	(378.6)	19,419.5	560.9	2.9
Enseignement supérieur	8,909.4	45.0	8,954.4	8,816.5	(23.7)	8,792.8	161.6	1.8
Économie, Innovation et Énergie	1,496.3	505.3	2,001.6	2,316.6	(515.0)	1,801.6	200.0	11.1
Other departments	26,982.6	695.2	27,677.8	27,663.7	(753.6)	26,910.2	767.6	2.9
Contingency Fund	16,991.4	(2,172.3)	14,819.1	15,189.6	-	15,189.6	(370.5)	
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	-	-	-	(600.0)	
Total	130,633.6	-	130,633.6	129,764.1	(1,683.1)	128,081.0	2,552.6	2.0

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

² The subsidized infrastructure is integrated into the Contingency Fund.

Comparative probable expenditure

For ease of understanding and, above all, to ensure consistency in data presentation, the probable expenditure is presented on the same basis of comparison as the announced Budget.

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

Variations related to subsidized infrastructure are excluded, considering that they result from the progress of projects. This exclusion allows for greater comparability in data presentation.

Information on the details of non-recurring elements in the 2025-2026 Budget, as well as the effect of subsidized infrastructure, are presented in detail in the Additional Information section.

2025-2026 PRINCIPAL GROWTH

Santé et Services sociaux

Financing health and social services is a priority. Significant resources have been allocated in recent years to support the delivery of care and services. Between 2018-2019 and 2024-2025, program spending on health and social services increased by \$17,788.5 million, corresponding to an average annual growth rate (AAGR) of 6.2%.

Program Spending Growth

(millions of dollars)

	2024-2025 Probable Expenditure	2018-2019 Actual Expenditure ¹	Variation	
			\$ million	AAGR
Santé et Services sociaux	55,979.5	38,191.0	17,788.5	6.2%

¹ Additional Information, appendix A.3

This significant growth illustrates the priority given to this fundamental mission. For the 2025-2026 fiscal year, the Government is continuing to invest in protecting health care and social services. This results in growth of \$1,833.1 million, or 3.3%, over the comparative probable expenditure.

The growth in spending in 2025-2026 will enable the Government to improve access to care and services, ensure the quality of living environments for seniors, prioritize preventive health care and strengthen social services for vulnerable individuals.

Additional sums invested in 2025-2026 by the Ministère de la Santé et des Services sociaux and Santé Québec will make it possible to do the following:

- finance pharmaceutical treatments in hospitals;
- respond to growing needs in youth protection;
- ensure long-term funding for the harmonization of public and private CHSLDs;
- increase accommodation support;
- increase funding for community organizations;
- train more doctors.

Santé Québec

An Act to make the health and social services system more effective (S.Q. 2023, chapter 34) was assented to on December 13, 2023. The purpose of this act is to put in place an efficient health and social services system, particularly by facilitating access to safe, quality health and social services, strengthening coordination between various system components and bringing communities closer to decisions related to the organization and provision of services.

On May 6, 2024, Santé Québec was established. However, the merger of almost all public health and social services institutions did not take effect until December 1, 2024.¹ Thus, for fiscal year 2025-2026, Santé Québec's budget is presented in the Estimates and Expenditures of the Departments and Bodies volume in the Budget for Bodies other than Budget-funded Bodies section.

The Ministère de la Santé et des Services sociaux subsidizes Santé Québec in accordance with budgets allocated by service programs, the funding for which is found mainly in the elements of Program 2 – Services to the Public. This information is also presented in the Estimates and Expenditures of the Departments and Bodies volume in the Budget and Appropriations of the Departments and Budget-funded Bodies section.

While Santé Québec has only been fully implemented since December 1, 2024, the probable results for fiscal year 2024-2025 that appear in the Budget for Bodies other than Budget-funded Bodies section have been adjusted to represent a full year.

¹ More precisely, the public institutions now under the governance of Santé Québec are made up of 23 territorial public institutions, including the Centre régional de santé et de services sociaux de la Baie-James, seven public institutions that are other than territorial and 17 grouped public institutions. The four institutions serving northern and Indigenous communities, i.e. the Inuulitsivik Health Centre, the Ungava Tulattavik Health Centre, CLSC Naskapi and the Cree Board of Health and Social Services of James Bay are not integrated into Santé Québec.

Éducation

In recent years, a number of initiatives have been undertaken to improve the academic success of Québec students and encourage the practice of leisure activities and sports. Since 2018-2019, significant amounts have been invested in education and youth development, representing \$7,315.2 million and corresponding to an average annual growth rate of 8.2%.

Program Spending Growth (millions of dollars)

	2024-2025 Probable Expenditure	2018-2019 Actual Expenditure ¹	Variation	
			\$ million	AAGR
Éducation	19,798.2	12,483.0	7,315.2	8.2%

¹ Additional Information, appendix A.3

In the 2025-2026 Budget, as in previous years, education and youth development continue to be a government priority.

For the 2025-2026 fiscal year, the expenditures of the Ministère de l'Éducation, including the Budget measures, represent an increase of \$560.9 million, or 2.9%.

The Government remains fully committed to education in 2025-2026. The sums invested will encourage the education and development of young people by promoting educational success, consolidating support for young people and students, and promoting leisure and sports activities. The increase in the 2025-2026 Expenditure Budget will primarily enable the Ministère de l'Éducation and its network to do the following:

- improve support for the linguistic, educational and social integration of new arrivals;
- support the development of students' reading skills;
- meet temporary space requirements;
- continue the Offensive formation en construction;
- promote the return to employment of retired education workers;
- implement J'obtiens mon brevet;
- develop Québec's sporting excellence.

Enseignement supérieur

In recent years, the Government has implemented several measures to invest in higher education graduation rates. Major investments made since 2018-2019 have increased expenditures by \$1,907.5 million, corresponding to an average annual growth rate of 4.2%.

Program Spending Growth

(millions of dollars)

	2024-2025 Probable Expenditure	2018-2019 Actual Expenditure ¹	Variation	
			\$ million	AAGR
Enseignement supérieur	8,816.5	6,909.0	1,907.5	4.2%

¹ Additional Information, appendix A.3

For the 2025-2026 fiscal year, the variation of the expenditure budget of the Ministère de l'Enseignement supérieur, including Budget measures is set at \$161.6 million, or 1.8%.

This increase in expenditures aims to support students with financial needs in accessing post-secondary studies while promoting retention and academic success.

Économie, Innovation et Énergie

Turbulent global trade relations represent a major challenge for the Québec economy. Québec must reposition itself to take advantage of new business opportunities. In the short term, the Government is taking action to stimulate wealth creation and to strengthen the competitive positioning of Québec businesses. To this end, steps are being taken to support and energize the Québec economy and increase the capacity for innovation. Regional contributions to wealth creation are indispensable.

For the 2025-2026 fiscal year, the expenditure budget of the Ministère de l'Économie, de l'Innovation et de l'Énergie increases by \$200.0 million, or 11.1%.

This increase in spending represents continued efforts in recent years to improve business productivity.

Furthermore, growth in the 2025-2026 Expenditure Budget will enable the Ministère de l'Économie, de l'Innovation et de l'Énergie to:

- promote the realization of business projects;
- offer transitional assistance to companies affected by U.S. tariffs;
- support the development of the Technum Québec innovation zone;

- renew the Québec Life Sciences Strategy;
- renew the Plan d'action gouvernemental en économie sociale;
- pursue the Digital Transformation Offensive;
- facilitate the identification of Québec products.

Other departments

The expenditure budget for other departments in the 2025-2026 fiscal year, including Budget measures, represents an increase of \$767.6 million, or 2.9%.

The 2025-2026 Budget presents the measures that will enable the Government to support Quebecers by promoting the well-being of vulnerable individuals, maintaining services in line with the needs of families, promoting Québec culture and identity, supporting communities and modernizing public services to increase their efficiency. The main measures involve:

- the Ministère des Affaires municipales et de l'Habitation, to continue adequately financing the renovation of housing stock as well as the operation of low-rental housing and the Residential Adaptation Assistance Program;
- the Ministère de la Culture et des Communications, to increase financing to the Conseil des arts et des lettres du Québec and continue supporting cultural enterprises via the Société de développement des entreprises culturelles (SODEC);
- the Ministère de la Cybersécurité et du Numérique, to automate government processes and pursue initiatives to improve connectivity;
- the Ministère de l'Emploi et de la Solidarité sociale, to increase funding to the Food Banks of Québec for the purchase of food and to extend the Ukrainian assistance program;
- the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, to ensure that environmental authorizations are issued as quickly as possible;
- the Ministère de la Famille, to convert 1,000 unsubsidized childcare spaces and optimize integration programs for children with special needs;
- the Ministère de la Justice, to support financing of Indigenous victim services;
- the Ministère de l'Immigration, de la Francisation et de l'Intégration, to ensure quality services to immigrants;
- the Ministère des Ressources naturelles et des Forêts, to adopt a new Québec Plan for the Development of Critical and Strategic Minerals for 2025-2030, diversify the forestry product industry and renew the program to protect silvicultural investments from the spruce budworm;

- the Ministère de la Sécurité publique, to implement the Stratégie québécoise de lutte contre la criminalité, continue efforts to intensify the fight against organized crime, as well as to consolidate our capacity to take action in civil safety matters.

GAP TO ELIMINATE

The multi-year expenditure target is set against the renewal costs of government programs so that any existing annual variation, if applicable, is controlled. On the basis of the financial framework for the 2025-2026 Expenditure Budget, after incorporating the newly announced measures, the gap between government program renewal costs and expenditure objectives is set at \$826.9 million in 2026-2027 and \$23.3 million in 2027-2028.

Gap to eliminate¹

(millions of dollars)

	2025-2026	2026-2027	2027-2028
Program renewal costs	130,633.6	132,306.6	133,237.0
Program spending objective	130,633.6	131,479.7	133,213.7
Gap to eliminate	-	826.9	23.3

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

COST TO MAINTAIN THE LEVEL OF SERVICES

The cost to maintain the level of services represents the budget increase required to deliver the same level of services from one year to the next.

For the 2025-2026 fiscal year, these costs are set at \$3,145.0 million and represent 2.8% of the 2024-2025 comparative expenditure budget.

The 2.0% growth in program spending in 2025-2026 will protect the funding of public services. The gap between this increase and the cost of maintaining service levels is due primarily to expenditure optimization measures, including those of the integration of an expenditure review. Excluding the effect of this integration, the growth rates of the major portfolios would be greater than or equal to the cost of maintaining service levels.

Moreover, the transformation of government processes will make it possible to further optimize expenditures in a sustainable manner.

Cost to maintain the level of services – 2025-2026

(millions of dollars)

	Program spending			
	Santé et Services sociaux	Éducation	Enseignement supérieur	Total ³
2024-2025 comparative expenditure budget ¹	55,563.6	19,366.2	8,847.5	111,850.4
Cost to maintain the level of services	1,807.1	587.4	187.2	3,145.0
Proportion	3.3%	3.0 %	2.1%	2.8%
Program spending growth in 2025-2026²	3.3%	2.9 %	1.8%	2.0%
Program spending growth in 2025-2026 before the expenditure review²	3.3%⁴	3.0 %	2.2%	2.7%¹

¹ Excluding the Contingency Fund

² The subsidized infrastructure is integrated into the Contingency Fund.

³ Including all portfolios

⁴ Integrating expenditure review measures has no impact on this rate as the measures will be applied to the consolidated expenditures of the portfolio.

WORKFORCE MANAGEMENT

2025-2026 FORECAST STAFFING GROWTH

In line with the 2025-2026 Expenditure Budget, the forecast staffing growth is intended to preserve service delivery to the public, mainly in the priority areas of health and education.

For departments and bodies whose employees are subject to the Public Service Act (CQLR, chapter F-3.1.1), the aim is to maintain 2024-2025 overall usage levels. In this regard, bodies must prioritize the reallocation of available staff to implement their priorities.

For staff outside the public service, the main additions will be to public health and social services institutions and the education network, to ensure that service delivery is provided in line with the needs of the public. As a result, a 1.6% increase in staff consumption outside the public service is expected in 2025-2026.

This will ensure that governmental priorities are met, including the following initiatives:

- Santé et services sociaux: reduce the use of independent labour at Santé Québec and roll out new health and social services facilities;
- Éducation: promote academic success by adding classroom assistants, and improve linguistic, educational and social integration support for new arrivals;
- Enseignement supérieur: support the coordination and completion of internships in fields such as nursing, as well as support and facilitate the digital transformation in rapidly evolving disciplines.

In the interest of returning to sound public finances, the Secrétariat du Conseil du trésor will conduct close monitoring in collaboration with all departments and bodies to ensure that growth is limited to established priorities. Corrective measures will be applied in the event of any discrepancies.

In addition, a recruitment freeze for regular and casual jobs came into effect on November 1, 2024, intended, among other things, to curb growing staff usage. This freeze applies both to bodies subject to the Public Service Act (CQLR, chapter F-3.1.1) and to bodies outside the public service.

Government enterprises, the National Assembly and persons appointed by the National Assembly, along with the Anti-Corruption Commissioner, are exempt from its application, as are health and social services institutions and the education and higher education networks, with the exception of their administrative staff.

To this end, the recruitment freeze will continue in 2025-2026 to ensure better control of the size of the State, contain remuneration expenditures and promote a culture of optimization while preserving priority services. In addition, in 2025-2026, the Government will continue limiting certain specific expenditures, such as overtime hours. These measures will be monitored closely, and their implementation will be periodically reassessed.

FORECAST RESULTS FOR 2024-2025 AND REAL DATA FOR 2023-2024

Workforce growth of 7,800 FTEs was anticipated for the 2024-2025 fiscal year, representing an increase of 1.4% compared to the 2023-2024 fiscal year.

The overall forecast staff as at March 31, 2025, is set at 608,793 FTEs, representing an increase of 26,133 FTEs, or 4.5% compared to real usage for the 2023-2024 fiscal year, taking into account the exceptional context of a one-time decrease due to strikes. This growth is due mainly to the following:

- **Éducation:** the implementation of various measures to improve and strengthen direct services and mitigate the impact of labour shortages, in particular by adding classroom assistants and liaison agents to facilitate relations with Indigenous students;
- **Santé et Services sociaux:** the staff needed to reduce the use of independent labour, ensure the opening of seniors' residences, and handle the increase in service volume related to the intensification of home care support and efforts to catch up on surgeries.

Variation in Staff Level¹

(FTEs and %)

	Public service		Outside the public service		TOTAL	
	FTE	%	FTE	%	FTE	%
Utilized staff level – 2022-2023	74,426		490,942		565,368	
Variation	4,410	5.9	4,507	0.9	8,917	1.6
Utilized staff level – 2023-2024	78,836		495,449		574,285	
One-time decrease in 2023-2024 due to strikes			8,375		8,375	
Forecast variation	1,684	2.1	24,449	4.9	26,133	4.5
Forecast staff – 2024-2025	80,521		528,273		608,793	

¹ See notes in the Additional Information section under Staffing Level within Government Departments, Public Sector Bodies and Networks, and State-owned Enterprises.

GOVERNMENT PERFORMANCE

Government performance affects both services to the public and the overall effectiveness of the Administration in achieving results. The public has high expectations of the quality of government services. The Government must meet these expectations and fulfill its commitment to prioritize quality in services to the public, as stipulated by the Public Administration Act (CQLR, chapter A-6.01).

Further, the economic, environmental, demographic and technological situation in Québec is evolving rapidly, as is the case in other states. The State must be more agile and efficient than ever. In particular, it must be able to respond swiftly and effectively to adapt to the geopolitical context. To achieve this, the State must support a performance culture and reduce bureaucracy.

IMPROVING SERVICE DELIVERY TO THE PUBLIC

In managing governmental public services, the Government must focus on clientele and the public. To meet their expectations, it is essential to consider the quality and accessibility of services, regularly gather feedback on their needs, measure their satisfaction and quickly determine necessary improvements. Regarding administrative processes that affect the public, service delivery must be analyzed from their perspective.

PROJECT TO OPTIMIZE AND IMPROVE GOVERNMENT SERVICES

The Government has launched a project to optimize and improve government services, whereby it will roll out and implement measures intended to:

- reduce administrative processes;
- accelerate the processing of requests;
- improve experience and satisfaction.

Firstly, the project will highlight the numerous actions undertaken by departments and bodies in recent years to improve services to the public. Measures that demonstrate the commitment of the Government to simplifying services to the public are put forward on [Quebec.ca](https://quebec.ca), including:

- individuals with disabilities and their families;
- agricultural producers and producer organizations;
- members of the public and businesses who file tax returns.

Secondly, in 2025-2026 the departments will implement measures to deliver significant short-term improvements in services to the public.

The Secrétariat also contributes to the synergy of actions undertaken by the departments and bodies to implement services specific to a life event or clientele. For example, services for the relatives of deceased persons and a simplification of administrative processes are underway for individuals with disabilities and their families.

ESTABLISHING STANDARDS IN SERVICES TO THE PUBLIC

Departmental service statements also represent an essential lever to help monitor and guarantee the quality of services to the public. Departmental service statements provide clear information on the nature of the services offered, service delivery methods and procedures for expressing dissatisfaction, if needed.

The Government intends to establish universally applicable service standards to the public and clienteles and to reinforce the role of the Government in processes for developing and evaluating public services. All departments and bodies will have to revise their departmental service statements to comply with these standards, cover their main services and integrate client satisfaction measures. This major overhaul will significantly enhance the quality of our services and implement a culture of continuous improvement.

SIMPLIFYING ADMINISTRATIVE PROCESSES AND REDUCING BUREAUCRACY

Simplifying administrative processes and reducing bureaucracy represent important levers for sustaining performance and increasing productivity in the government apparatus. With this in mind, the internal processes of departments and public bodies must be redesigned to reduce delays and make administration more efficient. It is therefore important to re-evaluate procedures to eliminate redundant, unnecessary tasks that create encumbrances.

REDUCING BUREAUCRACY

The Secrétariat has already taken action. Its 2023-2027 Strategic Plan includes a commitment to reduce reporting requirements for public bodies. Such reporting decreased by 60% in 2023-2024.

In addition, departments of a horizontal scope have also committed to making reductions. These two actions will reduce workloads in departments and bodies by the equivalent of more than 250 full-time employees by March 31, 2027, freeing up resources to concentrate on services to the public and for partners.

To create a more agile business environment for public bodies, all departments will be called upon to reduce the administrative burden arising from obligations or requests. These steps will make it possible to designate and implement further reductions.

Lastly, there will be an in-depth review of obligations set out in laws, regulations, directives and policies, with a view to optimizing the use of government resources. Resources will be allocated to ensure the effectiveness and rapidity of this review.

REDUCTIONS FOR GOVERNMENT AID BENEFICIARIES

The simplification of administrative processes is also intended to help individuals who interact with the State. For organizations that receive government aid, this means reducing bureaucracy so that they can use their essential resources to fulfill their mission.

In Québec, over 5,300 community organizations receive financial support from some 25 government departments and bodies. An initial reduction was adopted in 2024 to revise thresholds for conducting financial audits in the standardized programs that serve such organizations. This initiative responds to a need among organizations, given the context of increasing labour shortages in the field of financial auditors.

This is just the first step. The Government will continue its efforts in 2025-2026 to harmonize and simplify reporting processes for recipients of government aid.

ADAPTING PROGRAMS TO SUIT REGIONAL REALITIES

The Gouvernement du Québec is committed to supporting regional development and prosperity, and as such financial assistance programs are one of its primary tools. The Secrétariat will support departments and bodies in taking regional realities into account when developing their program standards. Consideration of these particularities will enable us to better respond to regional needs.

STRENGTHENING THE PERFORMANCE CULTURE

An agile State that meets the expectations of the public depends on a culture of performance. Such a culture relies in particular on rigorous and transparent monitoring of results from departments and bodies.

EXTENDED PERFORMANCE MONITORING

Since 2019, the Secrétariat has been publicly disseminating performance data through the Tableau de bord de la performance for the public administration. By comparing results based on common indicators, the relevant bodies can more easily identify areas for improvement. This public monitoring reinforces transparency and accountability for the leaders of the bodies concerned.

Over the years, the aspects monitored and the bodies included have experienced continuous growth and improvement. With this in mind, the Secrétariat will add new performance indicators to the Tableau de bord in 2026. In addition, the Tableau de bord will cover roughly 30 more bodies subject to the Public Administration Act (CQLR, chapter A-6.01). For the next reading, further bodies will also be added.

To reinforce the performance culture, starting with the 2026 reading, the Secrétariat will ask departments and bodies who achieve an overall score of less than 75% on the Tableau de bord to carry out a performance diagnosis and implement an improvement plan. This will encourage continuous improvement among bodies.

Lastly, to improve accountability, standards and monitoring practices will be reviewed.

SUPPORT FOR QUÉBEC BUSINESSES AND REGIONS

PUBLIC PROCUREMENT: A MAJOR ECONOMIC LEVER

The uncertainty arising from the current geopolitical situation is a powerful reminder of the key role of local businesses in the prosperity of Québec and each of its regions. When local businesses flourish and grow, Québec as a whole becomes stronger.

Public procurement represents a major economic lever for stimulating Québec businesses and reducing dependence on imports. In 2023-2024, public procurement accounted for 32,892 contracts worth \$25,000 or more, for a total value of \$31.6 billion. The vast majority of service (91%) and construction (99%) contracts are already being awarded to Québec businesses. It is therefore in the category of contracts for the provision of supplies that the Government opted to intervene to focus on increasing Québec purchases.

With this in mind, the Gouvernement du Québec launched its Stratégie gouvernementale des marchés publics in February 2022. In place until 2025-2026, this strategy is yielding excellent results, with major effects noticeable only halfway through: acquisitions of Québec supplies have risen by \$1.2 billion, resulting in an increase of \$2.1 billion in Québec's real gross domestic product and an increase of \$0.8 billion in private investment.

These positive results are empowering Québec, but the current situation calls for further intervention to stimulate the Québec economy, protect our businesses and render them more resilient.

PURCHASING IN QUÉBEC MAKES QUÉBEC STRONGER

Determined to support the Québec economy and its businesses, the Government is setting an example by promoting purchasing in Québec. This deep source of wealth and pride helps reduce dependence on foreign markets, especially American ones, while stimulating wealth creation, thus benefiting the talent, skills and resources available right here in Québec.

The Government has taken strong and timely action in its initial response to the American tariffs imposed on our products. On March 4, 2025, a penalty ranging from 10% to 25% was announced for United States-based businesses who bid on government tenders for supply contracts in computer hardware and software, medical supplies and equipment, pharmaceuticals, and scientific instruments. The Government is paying close attention to the developing situation as it formulates its response. If necessary, further measures may be taken to protect our economy.

In addition, the Government will maximize usage of all available levers in the government procurement liberalization agreements to which it adheres, thus contributing to the strength and resilience of Québec through public body purchasing from local businesses.

To this end, public bodies are invited to designate procurement contracts that are reserved for Québec small businesses, apply a 10% preference for Québec added value, or to specify a requirement for Québec products, services or construction work. Public bodies are also strongly encouraged to include in their calls for tenders, where applicable, requirements that can be met by local businesses, such as those concerning carbon footprint, use of green energy, greenhouse gases or social responsibility.

At the same time, the Government has also tightened the ability of government departments and bodies to make purchases through online marketplaces, as these platforms offer few or no Québec-made goods and generally do not promote the procurement by public bodies from regional suppliers, as required by the Act respecting contracting by public bodies (CQLR, chapter C-65.1).

These measures, combined with those implemented under the *Stratégie gouvernementale des marchés publics* and other measures currently being studied, demonstrate the firm commitment of the Gouvernement du Québec in setting an example with regard to purchasing in Québec.

A QUÉBEC INFRASTRUCTURE PLAN TO PROMOTE PURCHASING IN QUÉBEC AND MAKE THE MOST OF QUÉBEC BUSINESSES

The Government is committed to supporting the Québec economy through the leverage provided by public investments in public infrastructure, with more than 90% of contracts (services and construction work) awarded to Québec businesses. Investing in infrastructure means investing in local businesses.

Accordingly, the Government is taking strong action by increasing the planned investments in the 2025-2035 Québec Infrastructure Plan to \$164.0 billion, an unprecedented increase of \$11.0 billion, to support our economy and protect jobs and businesses across all regions of Québec.

Québec Infrastructure Plan

Volume 6 of the Expenditure Budget, the Québec Infrastructure Plan (QIP), is a key component of the budget documents tabled annually in the National Assembly.

It contains information on government investment planning in public infrastructure over a ten-year period.

In particular, the purpose of this annual exercise is to:

- obtain a long-term vision of government investments in infrastructure;
- ensure adequate planning of public infrastructure particularly by requiring a rigorous and transparent administration of public investments;
- promote the sustainability of quality public infrastructure, particularly through adequate allocation of investments related to asset maintenance and those related to infrastructure development;
- contribute to the prioritization of public infrastructure investments.

The QIP is a planning tool to ensure that public funds are invested optimally, in line with government priorities and Quebecers' ability to pay.

For the 2025-2035 period, the Government has set the level of investment at \$164.0 billion, 65% of which will be used to maintain public infrastructure, excluding the central envelope.

To ensure contributions to major projects prioritized mainly for opportunity case or business case approval by March 31, 2026, the Government has set aside \$14.9 billion in a central envelope in the 2025-2035 QIP, in accordance with section 7 of the Public Infrastructure Act (CQLR, chapter I-8.3). The eventual transfer of amounts from this central envelope to the sectors of activity concerned requires a decision by the Cabinet or the Conseil du trésor.

Impact of the application of the accounting standard respecting transfer payments

Since 2020-2021, the Government has changed the application of the accounting standard respecting transfer payments for amounts paid to recipients for the construction of public infrastructure.

For these subsidized infrastructure expenditures, the expenditure budget must take into account the pace of eligible work to be carried out by grant recipients. This has the effect of bringing the program spending more quickly into the budget planning process.

Subsidized infrastructure under the 2025-2035 Québec Infrastructure Plan have a budgetary impact of \$11.2 billion for the 2025-2026 fiscal year. A provision for this amount has been set aside in the Contingency Fund.

Whether through public procurement or investing in its own infrastructure, the Government will continue to support and protect our economy, our jobs and our businesses by prioritizing Québec above all.

SECTION B

ADDITIONAL
INFORMATION



CONSOLIDATED GOVERNMENT EXPENDITURES

1. 2025-2026 CONSOLIDATED GOVERNMENT EXPENDITURES

The Government remains committed to restoring sound public finances and will present its plan to return to a balanced budget by 2029-2030 as part of the 2025-2026 Budget.

To achieve this objective, in recent months the Government has conducted a comprehensive review of its tax-funded and budgetary expenditures. The optimization measures resulting from this review will generate financial savings by improving the efficiency of the tax system and optimizing the delivery of public services. The first measures from this review are included in the current Budget.

The consolidated government expenditures for the 2025-2026 fiscal year are set at \$165,772.1 million, broken down as follows:

- \$156,102.0 million for portfolio expenditures related to the delivery of public services, influenced by demographics and prices;
- \$9,670.1 million in debt service expenditures, driven mainly by debt levels and interest rates.

The consolidated government expenditures for 2025-2026 increased by \$2,513.4 million from the probable consolidated expenditures for the previous year, representing an increase of 1.5%.

Excluding debt service, portfolio expenditures for 2025-2026 increased by 1.8% compared to the 2024-2025 portfolio expenditures, due mainly to 2024-2025 expenditures that are non-recurring in 2025-2026, to be set at \$156,102.0 million. Growth in portfolio expenditures is 3.0% rather than 1.8%, excluding non-recurring expenditures.

Debt service represents approximately 6.0% of total Government expenditures.

Consolidated Expenditures^{1,2} (millions of dollars)

	2025-2026	2024-2025	Variation	
			\$ million	%
Expenditures of the Portfolios	156,102.0	153,406.0	2,696.0	1.8 ³
Debt Service	9,670.1	9,852.7	(182.6)	(1.9)
Consolidated Expenditures	165,772.1	163,258.7	2,513.4	1.5

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

² Source: Ministère des Finances

³ Excluding the 2024-2025 expenditures with no recurrence in 2025-2026, the growth in portfolio expenses would be 3.0% rather than 1.8%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in the Quebec Budget Plan – March 2025 of the Ministère des Finances.

To achieve its objectives and carry out its activities, the Government implements programs administered by government entities, including departments and bodies. All the entities under the responsibility of a Minister form a portfolio.

SANTÉ ET SERVICES SOCIAUX

- The expenditures in this portfolio primarily cover the activities of Santé Québec¹, which encompasses the operations of almost all public health and social services institutions, as well as programs administered by the Régie de l'assurance maladie du Québec. They also include the activities of other government bodies related to health and social services, such as Héma-Québec;
- The expenditures in this portfolio are influenced by population growth and aging, the remuneration of the staff of health and social services institutions and the introduction of new technologies and medications.

ÉDUCATION

- The expenditures in this portfolio are dedicated principally to the activities of preschool, primary and secondary education institutions. They also include programs aimed at promoting sports, and recreation, physical and outdoor activities and for the management of national parks;
- In general, the expenditures in this portfolio vary based on the fluctuations in clientele and the remuneration of school service centre and school board staff.

ENSEIGNEMENT SUPÉRIEUR

- The expenditures in this portfolio are primarily dedicated to the activities of college and university educational institutions. They also include financial aid for education;
- In general, the expenditures in this portfolio vary based on the fluctuations in clientele, the remuneration of staff in college and university networks and investments in infrastructure for charter universities.

Appendix 1 presents the consolidated expenditures for each major portfolio for the 2025-2026 and 2024-2025 fiscal years.

¹ More precisely, the public institutions now under the governance of Santé Québec are made up of 23 territorial public institutions, including the Centre régional de santé et de services sociaux de la Baie-James, seven public institutions that are other than territorial and 17 grouped public institutions. The four institutions serving northern and Indigenous communities, i.e. Inuulitsivik Health Centre, Ungava Tulattavik Health Centre, CLSC Naskapi and the Cree Board of Health and Social Services of James Bay are not integrated into Santé Québec.

2. CONSOLIDATED GOVERNMENT EXPENDITURES ACCORDING TO THE FINANCIAL STRUCTURE

Government expenditures, set at \$165,772.1 million, are established on a consolidated basis, which involves adding program expenditures, line by line, that is, the expenditures of the departments and budget-funded bodies, and those of the consolidated entities, which comprise the expenditures of the special funds, bodies other than budget-funded bodies, network bodies and defined-purpose accounts.

In addition to these expenditures are expenditures funded by the tax system, Budget measures, and the elimination of reciprocal transactions between entities in the reporting entity in order to avoid double-counting expenditures, which thus constitute consolidation adjustments.

The activities of more than 150 entities and those of the networks are grouped to represent the financial structure of the Government, which includes the following components:

- the general fund, which groups revenues, mainly the taxes and duties raised by the Government, and the program expenditures of the departments and budget-funded bodies;
- the special funds, which ensure a connection between the funding of a specific service and the revenues collected for that purpose;
- the bodies other than budget-funded bodies, which provide specific services to the public, including Santé Québec, established on May 6, 2024, and which, as of December 1, 2024, includes almost all public health and social services institutions;
- the bodies in the education and higher education networks and health and social services institutions serving northern and Indigenous communities;
- the defined-purpose accounts, which isolate amounts paid to the Government by a third party under a contract or agreement that stipulates it be allocated for a specific purpose;
- tax funded expenditures, which include refundable tax credits granted to individuals and businesses under tax regimes, as well as doubtful tax accounts.

The consolidated budget information of the departments and budget-funded bodies, special funds, bodies other than budget-funded bodies, networks and defined-purpose accounts principally appears in the Estimates and Expenditures of the Departments and Bodies volume, whereas that of the National Assembly and the seven individuals it appoints are in the Appropriations, Expenditures and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly volume.

Consolidated Expenditures according to the Financial Structure^{1,2,3}
(millions of dollars)

	2025-2026	2024-2025	Variation	
			\$ million	%
Expenditures of the Departments and Budget-funded Bodies (general fund)	130,633.6	129,764.1	869.5	0.7
Expenditures of Consolidated Entities				
Special Funds	20,371.8	21,730.7		
Bodies Other than Budget-funded Bodies	77,532.3	76,726.2		
Network Bodies	28,153.9	27,188.3		
Defined-purpose Accounts	1,484.2	1,519.6		
Subtotal	127,542.2	127,164.8		
Expenditures Financed by the Tax System	12,261.1	11,928.1		
Budget Measures ³	7.8	-		
Consolidation Adjustments and Other Adjustments	(114,342.7)	(115,451.0)		
Expenditures of the Portfolios	156,102.0	153,406.0	2,696.0	1.8⁴
Service of Debt from the Departments and Budget funded Bodies (general fund)	6,449.9	6,575.1		
Service of Debt from the Consolidated Entities	5,829.2	5,957.3		
Debt Service Consolidation Adjustments	(2,609.0)	(2,679.7)		
Debt Service	9,670.1	9,852.7	(182.6)	(1.9)
Consolidated Expenditures	165,772.1	163,258.7	2,513.4	1.5

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

² Source: Ministère des Finances

³ The Budget 2025-2026 measures added to the expenditure forecasts consist of \$514.4 million for special funds, \$467.1 million for non-budgetary bodies, \$2.8 million in negative eliminations for expenditures financed by the tax system and \$976.5 million in negative eliminations for other adjustments.

⁴ Excluding the 2024-2025 expenditures with no recurrence in 2025-2026, the growth in portfolio expenses would be 3.0% rather than 1.8%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in the Quebec Budget Plan – March 2025 of the Ministère des Finances.

The following diagram depicts the grouping of the components of the Government's financial structure to establish the consolidated expenditures, which are set at \$165,772.1 million.

Consolidated Expenditures Grouped according to the Components of the Financial Structure¹ (millions of dollars)

Budget for the Departments and Budget-funded Bodies

Expenditures financed by the general fund

Program Spending	130,633.6
Debt Service	6,449.9
Including allocations to special funds and subsidies to bodies other than budget-funded bodies	
Budget Expenditures	137,083.5

Expenditures of Consolidated Entities

Expenditures financed by transfers from departmental program spending, own-source revenue and federal transfers

Special Funds Budget	20,371.8
Budget of the Bodies Other than Budget-funded Bodies	77,532.3
Budget for Network Bodies	28,153.9
Budget for defined-purpose accounts	1,484.2
Debt Service for Consolidated Entities	5,829.2
Total	133,371.5

Consolidated Expenditures

Consolidation and Other Adjustments (intra- and inter-sector eliminations)	(114,342.7)
Budget measures and other elements of variation	7.8
Debt Service Consolidation Adjustments	(2,609.0)
Total	(116,943.9)

Other Expenditures

From consolidated revenues

Expenditures Financed by the Tax System	12,261.1
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Consolidated Expenditures

Expenditures of the Portfolios	156,102.0
Debt Service	9,670.1
Consolidated Expenditures	165,772.1

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

APPENDIX 1

Consolidated Expenditures by Major Portfolio^{1,2} (millions of dollars)

	2025-2026	2024-2025	Variation	
			\$ million	%
Santé et Services sociaux	65,527.0	63,596.0	1,931.0	3.0
Éducation	23,517.0	23,016.0	501.0	2.2
Enseignement supérieur	11,311.0	11,081.0	230.0	2.1
Other portfolios	56,347.0	55,713.0	634.0	1.1
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	-
Expenditures of the Portfolios	156,102.0	153,406.0	2,696.0	1.8³
Debt Service	9,670.1	9,852.7	(182.6)	(1.9)
Consolidated Expenditures	165,772.1	163,258.7	2,513.4	1.5

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

² Source: Ministère des Finances

³ Excluding the 2024-2025 expenditures with no recurrence in 2025-2026, the growth in portfolio expenses would be 3.0% rather than 1.8%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in the Quebec Budget Plan – March 2025 of the Ministère des Finances.

EXPENDITURE BUDGET FOR THE DEPARTMENTS AND BUDGET-FUNDED BODIES

1. 2024-2025 BUDGETARY EXPENDITURES

For the 2024-2025 fiscal year, the probable budgetary expenditures of the Government are set at \$136,339.2 million, an increase of \$5,633.9 million compared to the objective set out in the published expenditures in the 2024-2025 Budget of \$130,705.3 million. This consists of program spending set at \$129,764.1 million and debt service at \$6,575.1 million.

Program spending in 2024-2025 increased by \$5,491.9 million compared to the initial objective of \$124,272.2 million.

This increase is due mainly to \$373.4 million in new initiatives announced since the 2024-2025 Budget:

- \$15.0 million to increase support for the forestry sector;
- \$68.9 million to support Quebecers;
- \$289.5 million to ensure community safety.

Revisions to the economic and budgetary situation are set at \$5,118.5 million and are due mainly to higher-than-expected expenditures by the Ministère de la Santé et des Services sociaux, infrastructure investments, particularly in public transit as well as the variation related to the permanent decline in value and revised loss provisions in the Economic Development Fund.

More specifically:

- \$1,611.4 million for additional investments to the Ministère de la Santé et des Services sociaux to ensure better delivery of health care and social services;
- \$1,000.0 million in financial compensation from the Ministère des Transports et de la Mobilité durable to the Land Transportation Network Fund to account for the impact of the accounting change related to work already completed by public transit companies;
- \$591.1 million for the variation in subsidized infrastructure expenditures following a slowdown in the pace of infrastructure completion;
- \$515.0 million for the variation in the contribution of the Ministère de l'Économie, de l'Innovation et de l'Énergie to the Economic Development Fund related to the permanent decline in value and revised loss provisions;
- \$323.8 million for remuneration adjustments, in particular to cover the revised retirement plan costs;

- \$136.0 million for the reassessment of the provision related to the Government's obligations regarding the rehabilitation of contaminated sites;
- \$128.3 million for the reassessment of the provision arising from obligations related to the decommissioning of fixed assets.

In addition, program spending includes a reallocation of nearly 1.0% of expenditures, equivalent to approximately \$1,000.0 million. This reallocation was initially expected to be set at \$600.0 million in the 2024-2025 Budget. The remainder of the 1.0% expenditure reallocation ensured the funding, among other things, of additional costs:

- to the Ministère de l'Emploi et de la Solidarité sociale for a higher number of households eligible for the social assistance program in 2024-2025 than anticipated in the 2024-2025 Budget;
- to the Ministère de la Justice for the crime victims compensation plan.

The debt service for 2024-2025, on the general fund of the Consolidated Revenue Fund increased by \$142.0 million compared to the initial target of \$6,433.1 million, due mainly to higher-than-expected interest on retirement plans.

Evolution of the 2024-2025 Budget Expenditures¹

(millions of dollars)

	Program spending	Debt service	Budgetary expenditures
2024-2025 Expenditure Budget	124,272.2	6,433.1	130,705.3
New initiatives since March 2024			
Increase the support for the forestry sector	15.0	-	15.0
Support Quebecers	68.9	-	68.9
Ensure the safety of communities	289.5	-	289.5
Subtotal - New initiatives since March 2024	373.4	-	373.4
Revision of the economic and budgetary situation			
Healthcare and social services	1,611.4	-	1,611.4
Public transportation	1,000.0	-	1,000.0
Subsidized infrastructure	591.1	-	591.1
Permanent decline in value and revised loss provisions	515.0	-	515.0
Remuneration adjustments	323.8	-	323.8
Liability for contaminated sites	136.0	-	136.0
Asset retirement obligations	128.3	-	128.3
Other elements	812.9	-	812.9
Subtotal - Revision of the economic and budgetary situation	5,118.5		5,118.5
Debt service	-	142.0	142.0
	5,491.9	142.0	5,633.9
2024-2025 Probable Expenditure	129,764.1	6,575.1	136,339.2

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

Excluding non-recurring elements in the 2025-2026 Budget from the 2024-2025 program spending, to facilitate understanding and ensure consistency in data presentation, the comparative program spending for 2024-2025 are set at \$128,081.0 million. This represents an increase of \$11,461.3 million, or 9.8%, compared to the 2023-2024 comparative program spending of \$116,619.7 million.

The debt service of \$6,575.1 million, represents a decrease of \$246.3 million, or 3.6%, compared to 2023-2024. This decrease is due mainly to the non-recurrence of losses on the disposal of assets as part of managing the investment activities of the Sinking Fund pertaining to the Government's borrowing. The rapid rise in interest rates in 2022-2023 had led to significant losses.

In all, the comparative budgetary expenditures of the Government for 2024-2025 are set at \$134,656.1 million, an increase of \$11,215.0 million or 9.1% from the previous fiscal year.

Variation in Budgetary Expenditures in 2024-2025¹

(millions of dollars)

	2024-2025	2023-2024	Variation	
			\$ million	%
Program spending	129,764.1	118,091.5 ²	11,672.6	9.9
Minus: non-recurring elements in the 2025-2026 Budget ³	(1,683.1)		(1,683.1)	
Minus: non-recurring elements in the 2024-2025 Budget ⁴	-	(1,471.8)	1,471.8	
Comparative program spending	128,081.0	116,619.7	11,461.3	9.8
Debt service	6,575.1	6,821.4 ²	(246.3)	(3.6)
Comparative budgetary expenditures	134,656.1	123,441.1	11,215.0	9.1

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

² 2023-2024 Public Accounts

³ Information on the details of non-recurring elements in the 2025-2026 Budget is presented in Appendix 1.

⁴ Including, in particular, the additional costs for the management of forest fires in the summer of 2023 as well as the one-time measures in the November 2023 Economic Update.

2. 2025-2026 EXPENDITURE BUDGET

The 2025-2026 fiscal year marks the beginning of the plan to restore budgetary balance. The first measures under this plan are integrated into the program spending budget, which includes expenditures by departments and budget-funded bodies. These measures aim to reassess government administration practices in order to provide the same services to the public at a lower cost.

Program spending is set at \$130,633.6 million in 2025-2026. The increase is \$2,552.6 million, or 2.0%, from 2024-2025, excluding from the 2024-2025 expenditures the non-recurring elements in the 2025-2026 Budget.

Debt service is set at \$6,449.9 million, a decrease of \$125.2 million, or 1.9% from 2024-2025, due mainly to the expected evolution of interest rates.

In total for the 2025-2026 fiscal year, the budgetary expenditures of the Government represent an increase of 1.8% from the 2024-2025 comparative budgetary expenditures, to be set at \$137,083.5 million.

Variation in Budgetary Expenditures in 2025-2026¹

(millions of dollars)

	2025-2026	2024-2025	Variation	
			\$ million	%
Program spending	130,633.6	129,764.1	869.5	0.7
Minus: non-recurring elements in the 2025-2026 Budget		(1,683.1)	1,683.1	
Comparative program spending	130,633.6	128,081.0	2,552.6	2.0
Debt service	6,449.9	6,575.1	(125.2)	(1.9)
Comparative budgetary expenditures	137,083.5	134,656.1	2,427.4	1.8

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

Considering the 2025-2026 Budget measures and excluding subsidized infrastructure integrated into the Contingency Fund, the variation in comparative program spending of \$2,552.6 million in 2025-2026 is due to the following variations:

- an increase of \$1,833.1 million for the Ministère de la Santé et des Services sociaux, or 3.3%;
- an increase of \$560.9 million for the Ministère de l'Éducation, or 2.9%;
- an increase of \$161.6 million for the Ministère de l'Enseignement supérieur, or 1.8%;
- an increase of \$200.0 million for the Ministère de l'Innovation et de l'Énergie, or 11.1%;
- an increase of \$767.6 million for the other departments, or 2.9%;
- a decrease of \$370.5 million in the provision for the Contingency Fund administered by the Conseil du trésor, which includes, in particular, amounts to cover unforeseen expenditures that may arise in any of the government programs during the fiscal year, and those for subsidized infrastructure;
- a \$600.0 million reallocation of government expenditures anticipated in 2025-2026, which will make it possible to maintain service levels to the public.

Breakdown of the growth in 2025-2026 program spending considering the 2025-2026 Budget measures integrated into the portfolios^{1,2}

(millions of dollars)

	2025-2026			2024-2025			Variation	
	2025-2026 Expenditure Budget	Budget Measures	2025-2026 Expenditure Budget (Including Measures)	2024-2025 Probable Expenditures	Non- recurring Elements	2024-2025 Comparative Probable Expenditure		
							\$ million	%
Santé et Services sociaux	57,028.4	772.0	57,800.4	55,979.5	(12.2)	55,967.3	1,833.1	3.3
Éducation	19,825.6	154.8	19,980.4	19,798.2	(378.6)	19,419.5	560.9	2.9
Enseignement supérieur	8,909.4	45.0	8,954.4	8,816.5	(23.7)	8,792.8	161.6	1.8
Économie, Innovation et Énergie	1,496.3	505.3	2,001.6	2,316.6	(515.0)	1,801.6	200.0	11.1
Other departments	26,982.6	695.2	27,677.8	27,663.7	(753.6)	26,910.2	767.6	2.9
Contingency Fund	16,991.4	(2,172.3)	14,819.1	15,189.6	-	15,189.6	(370.5)	
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	-	-	-	(600.0)	
Total	130,633.6	-	130,633.6	129,764.1	(1,683.1)	128,081.0	2,552.6	2.0

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

² The subsidized infrastructure is integrated into the Contingency Fund.

Furthermore, the progress of projects determines the funding associated with subsidized infrastructure. Considering the progress of projects, the 2025-2026 subsidized infrastructure integrated into the Contingency Fund, the variations in program spending are as follows:

- an increase of \$1,565.1 million for the Ministère de la Santé et des Services sociaux, or 2.6%;
- a decrease of \$175.3 million for the Ministère de l'Éducation, or -0.7%;
- an increase of \$56.0 million for the Ministère de l'Enseignement supérieur, or 0.6%;
- an increase of \$233.9 million for the Ministère de l'Économie, de l'Innovation et de l'Énergie, or 12.2%;
- an increase of \$1,635.1 million for the other departments, or 5.7%;
- a decrease of \$162.2 million in the provision for the Contingency Fund, reflecting a \$208.3-million reduction in the level of subsidized infrastructure in 2025-2026, which is set at \$11,177.0 million compared to \$11,385.3 million in 2024-2025, due to a slowdown in the pace of infrastructure completion.

Breakdown of the growth in 2025-2026 program spending considering the subsidized infrastructure into the portfolios¹

(millions of dollars)

	2025-2026			2024-2025			Variation	
	2025-2026 Expenditure Budget Including Measures	Subsidized Infrastructure	2025-2026 Expenditure Budget (Including Elements) ²	2024-2025 Probable Expenditures ³	Subsidized Infrastructure	2024-2025 Comparative Probable Expenditure	\$ million	%
Santé et Services sociaux	57,800.4	3,781.7	61,582.1	55,967.3	4,049.7	60,017.0	1,565.1	2.6
Éducation	19,980.4	3,413.0	23,393.4	19,419.5	4,149.2	23,568.7	(175.3)	(0.7)
Enseignement supérieur	8,954.4	1,191.8	10,146.2	8,792.8	1,297.3	10,090.2	56.0	0.6
Économie, Innovation et Énergie	2,001.6	142.9	2,144.4	1,801.6	109.0	1,910.6	233.9	12.2
Other departments	27,677.8	2,647.6	30,325.4	26,910.2	1,780.1	28,690.3	1,635.1	5.7
Contingency Fund	14,819.1	(11,177.0)	3,642.1	15,189.6	(11,385.3)	3,804.3	(162.2)	
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	-	-	-	(600.0)	
Total	130,633.6	-	130,633.6	128,081.0	-	128,081.0	2,552.6	2.0

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

² 2025-2026 Budget elements integrated into the Contingency Fund

³ The subsidized infrastructure is integrated into the Contingency Fund.

Appendix 1 shows the variation in 2025-2026 program spending by department.

SANTÉ ET SERVICES SOCIAUX

An increase of \$1,833.1 million in the 2025-2026 Expenditure Budget, excluding subsidized infrastructure

The increase allocated to the Ministère de la Santé et des Services sociaux is set at \$1,833.1 million in 2025-2026, or 3.3%.

This variation is due mainly to:

- the funding of growth factors in the portfolio to ensure service delivery in health and social services institutions;
- the continuation of government commitments, including the development of accommodation places for seniors experiencing loss of autonomy;
- the increase in the cost of medications and pharmaceutical services;
- the amounts allocated in the 2025-2026 Budget, particularly to support services to the public.

The 2025-2026 Expenditure Budget also provides funding for the operation of bodies reporting to the Minister of Health and supports the various organizations working in the health and social services sector.

Taking into account the \$268.0-million decrease in subsidized infrastructure, the budget of the department increases by \$1,565.1 million.

ÉDUCATION

An increase of \$560.9 million in the 2025-2026 Expenditure Budget, excluding subsidized infrastructure

The growth allocated to the Ministère de l'Éducation is set at \$560.9 million in 2025-2026, or 2.9%.

The variation is due mainly to:

- the financing of growth factors in the portfolio intended to ensure service delivery for preschool, primary and secondary education network services;
- updating of the actuarial valuation of retirement plans;
- the amounts allocated in the 2025-2026 Budget, particularly to promote the return to employment of retired workers from the education network and to continue the Offensive formation en construction;
- a decrease in the amounts allocated for measures in the 2024-2025 Budget and previous budgets and due to economic updates.

The 2025-2026 Expenditure Budget also finances programs related to the sports, recreation, physical and outdoor activities sector, and supports the operation of bodies reporting to the Minister of Education and of various education bodies.

Taking into account the \$736.2-million decrease in subsidized infrastructure, the budget of the department decreases by \$175.3 million.

ENSEIGNEMENT SUPÉRIEUR

An increase of \$161.6 million in the 2025-2026 Expenditure Budget, excluding subsidized infrastructure

The growth allocated to the Ministère de l'Enseignement supérieur is set at \$161.6 million in 2025-2026, or 1.8%.

This variation is due mainly to the funding of growth factors in the portfolio to ensure service delivery for higher education networks.

Taking into account the \$105.6-million decrease in subsidized infrastructure, the budget of the department increases by \$56.0 million.

ÉCONOMIE, INNOVATION ET ÉNERGIE

An increase of \$200.0 million in the 2025-2026 Expenditure Budget, excluding subsidized infrastructure

The growth allocated to the Ministère de l'Enseignement supérieur is set at \$200.0 million in 2025-2026, or 11.1%.

This variation is due mainly to:

- the \$505.3 million in initiatives announced as part of the 2025-2026 Budget, particularly to support the realization of business projects and to assist businesses affected by U.S. tariffs;
- the decrease in the amount allocated to the rollout of the 2022-2027 Québec Strategy to Support Research and Investment in Innovation;
- the end of non-recurring measures announced in previous budgets.

Taking into account the \$33.9-million increase in subsidized infrastructure, the budget of the department increases by \$233.9 million.

OTHER DEPARTMENTS

An increase of \$767.6 million in the 2025-2026 Expenditure Budget, representing overall growth of 2.9%, excluding subsidized infrastructure

The main variations in other departments are as follows:

- the **National Assembly** budget increases by \$7.7 million. The variation is due mainly to the increase in remuneration expenditures following the settlement of the main collective agreements of the administrative staff of the National Assembly;
- the budget for **Persons Appointed by the National Assembly** increases by \$15.2 million. This variation is due mainly to the amounts earmarked for the Chief Electoral Officer to hold the 2025 municipal general elections and to prepare the 2026 provincial general elections, as well as to an increase in remuneration expenditures following the settlement of the main collective agreements;
- the budget for the **Ministère des Affaires municipales et de l'Habitation** increases by \$677.9 million. This variation is due mainly to increased funding for the construction of new affordable housing, increased payments for compensation in lieu of taxes, increased payments under the QST one-point increase sharing program, and the measures announced in the 2025-2026 Budget. Taking into account the \$275.7-million increase in subsidized infrastructure, the budget of the department increases by \$953.6 million;
- the budget for the **Ministère de l'Agriculture, des Pêcheries et de l'Alimentation** increases by \$14.6 million. This variation is due mainly to the combined effect of the decrease in amounts allocated for measures from previous budgets and the measures announced in the 2025-2026 Budget. Taking into account the \$3.4-million increase in subsidized infrastructure, the budget of the department increases by \$18.0 million;

- excluding the Contingency Fund, the budget for the **Conseil du trésor et de l'Administration gouvernementale** increases by \$37.6 million. This variation is due mainly to the increase in certain expenditures as a public service employer and by a review of retirement plan costs for employees of the Government and public bodies. Taking into account the \$12.1-million increase in subsidized infrastructure, the budget of the department increases by \$49.7 million;
- the budget for the **Ministère du Conseil exécutif** increases by \$2.5 million. This variation is due mainly to the measure announced in the 2025-2026 Budget. Taking into account the \$1.7-million increase in subsidized infrastructure, the budget of the department increases by \$4.2 million;
- the budget for the **Ministère de la Culture et des Communications** decreases by \$15.6 million. This variation is due mainly to the combined impact of the measures announced in the 2025-2026 Budget and the end of previous budget measures. Taking into account the \$77.1-million increase in subsidized infrastructure, the budget of the department increases by \$61.5 million;
- the budget for the **Ministère de la Cybersécurité et du Numérique** decreases by \$28.3 million. This variation is due mainly to the completion of certain projects aimed at accelerating the digital transformation and the launch of new services delivered during the 2024-2025 fiscal year, as well as to the phasing out of subsidy programs related to connecting all Quebecers to high-speed Internet. Taking into account the \$2.1-million decrease in subsidized infrastructure, the budget of the department decreases by \$30.4 million;
- the budget for the **Ministère de l'Emploi et de la Solidarité sociale** decreases by \$103.8 million. This variation is due mainly to the number of households eligible for social assistance programs in 2024-2025. Taking into account the \$0.1-million decrease in subsidized infrastructure, the budget of the department decreases by \$103.9 million;
- the budget for the **Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs** increases by \$5.2 million. This variation is due mainly to the end of previous budget measures and the implementation of those announced in the 2025-2026 Budget. Taking into account the \$1.1-million increase in subsidized infrastructure, the budget of the department increases by \$6.3 million;
- the budget for the **Ministère de la Famille** increases by \$148.2 million. This variation is due mainly to the implementation of the measures of the Grand chantier pour les familles – Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance, the conversion of non-subsidized childcare spaces into subsidized spaces, the updating of the network's funding parameters, and the measures announced in the 2025-2026 Budget. Taking into account the \$78.7-million increase in subsidized infrastructure, the budget of the department increases by \$226.9 million;
- excluding debt service, the budget for the **Ministère des Finances** increases by \$3.2 million. This variation is due mainly to the measures announced in the 2025-2026 Budget;
- the budget for the **Ministère de l'Immigration, de la Francisation et de l'Intégration** increases by \$28.8 million. This variation is due mainly to the measures announced in the 2025-2026 Budget;

- the budget for the **Ministère de la Justice** increases by \$75.1 million. This variation is due mainly to funding for the crime victim compensation plan, continued implementation of the justice modernization plan and measures announced in the 2025-2026 Budget. Taking into account the \$0.5-million increase in subsidized infrastructure, the budget of the department increases by \$75.6 million;
- the budget for the **Ministère de la Langue française** increases by \$5.7 million. This variation is due mainly to the measures announced in the 2025-2026 Budget;
- the budget for the **Ministère des Relations internationales et de la Francophonie** decreases by \$7.2 million. This variation is due mainly to the end of previous budget measures;
- the budget for the **Ministère des Ressources naturelles et des Forêts** decreases by \$19.8 million. This variation is due mainly to the end of previous budget measures. Taking into account the \$47.4-million increase in subsidized infrastructure, the budget of the department increases by \$27.6 million;
- The budget for the **Ministère de la Sécurité publique** decreases by \$264.9 million. This variation is due mainly to additional expenditures in 2024-2025, particularly the settlement of the collective agreement with the Association des policières et policiers provinciaux du Québec, the average daily incarcerated population level in detention facilities in 2024-2025, expenditures relating to Sûreté du Québec assistance to certain Indigenous police forces in 2024-2025, and the end of certain measures announced in previous budgets. Taking into account the \$0.2-million increase in subsidized infrastructure, the budget of the department decreases by \$264.7 million;
- the budget for the **Ministère du Tourisme** decreases by \$69.1 million. This variation is due mainly to the end of funding in 2024-2025 for the Cadre d'intervention touristique 2021-2025 : Agir aujourd'hui, Transformer demain, the end of funding for Ententes de partenariat régional et de transformation numérique en tourisme, and a decrease in amounts allocated to the Programme d'aide à la relance de l'industrie touristique, offset by an increase in measures announced in the 2025-2026 Budget. Taking into account the \$137.9-million increase in subsidized infrastructure, the budget of the department increases by \$68.8 million;
- the budget for the **Ministère des Transports et de la Mobilité durable** increases by \$256.7 million. This variation is due mainly to the measure to support the transition of public transit companies announced in the fall 2024 economic and financial update, and to changes in measures from previous budgets. Taking into account the \$233.8-million increase in subsidized infrastructure, the budget of the department increases by \$490.5 million;
- the budget for the **Ministère du Travail** decreases by \$2.0 million. This variation is due mainly to the implementation of portfolio optimization measures.

CONTINGENCY FUND

A decrease of \$370.5 million in the 2025-2026 Expenditure Budget, excluding the impact of the integration of subsidized infrastructure in the portfolios

The net decrease allocated to the provision for the Contingency Fund of the Conseil du trésor is set at \$370.5 million in 2025-2026.

Taking into account the integration of subsidized infrastructure in the portfolios, the decrease in the provision for the Contingency Fund is \$162.2 million.

The Contingency Fund makes it possible to fund:

- unforeseen expenditures that may arise in any of the government programs during the fiscal year;
- asset decommissioning obligations.

This decrease is offset by the addition of forecast net amounts of \$2,172.3 million to account for the measures announced in the 2025-2026 Budget and \$11,177.0 million for subsidized infrastructure.

REALLOCATION OF GOVERNMENT EXPENDITURES DURING THE FISCAL YEAR

Reallocation of \$600.0 million in 2025-2026

The 2025-2026 Expenditure Budget is based on a continuation of the efforts made in recent years to increase efficiency and ensure sound management of public spending.

By closely monitoring the budget envelopes allocated to departments and bodies, the Government ensures that the set objectives are met and makes possible the reallocation of approximately 1% of program spending during the fiscal year.

Based on reinvestments made in recent years, a reallocation of government expenditures of \$600.0 million is anticipated from the start of the 2025-2026 fiscal year. This reallocation partially contributes to the flexibility for the 2025-2026 fiscal year to maintain the level of services to the public.

APPENDIX 1

Expenditure Budget¹

(millions of dollars)

	2025-2026 Expenditure Budget	Elements Integrated into the Contingency Fund		2025-2026 Expenditure Budget (Including Elements)	2024-2025 Probable Expenditures	Subsidized infrastructure integrated into the Contingency Fund
		Budget Measures	Subsidized Infrastructures			
National Assembly ²	198.0	-	-	198.0	190.4	-
Persons Appointed by the National Assembly ²	172.4	-	-	172.4	157.2	-
Affaires municipales et Habitation	3,682.9	156.5	1,080.9	4,920.2	3,161.5	805.1
Agriculture, Pêcheries et Alimentation	1,261.6	38.1	23.4	1,323.1	1,285.1	20.0
Conseil du trésor et Administration gouvernementale ³	18,219.5	(2,172.3)	(11,145.0)	4,902.2	16,380.2	(11,365.5)
Conseil exécutif	567.6	22.4	22.2	612.2	587.6	20.5
Culture et Communications	820.9	125.0	359.5	1,305.4	961.5	282.4
Cybersécurité et Numérique	253.4	52.1	14.4	319.9	346.0	16.5
Économie, Innovation et Énergie	1,496.3	505.3	142.9	2,144.4	2,316.6	109.0
Éducation	19,825.6	154.8	3,413.0	23,393.4	19,798.2	4,149.2
Emploi et Solidarité sociale	5,204.6	64.2	-	5,268.8	5,437.3	0.1
Enseignement supérieur	8,909.4	45.0	1,191.8	10,146.2	8,816.5	1,297.3
Environnement, Lutte contre les changements climatiques, Faune et Parcs	529.3	20.8	8.8	558.9	544.8	7.8
Famille	4,076.2	34.2	293.4	4,403.8	3,677.1	214.7
Finances	209.6	1.8	-	211.4	160.0	-
Immigration, Francisation et Intégration	806.2	28.2	-	834.4	565.5	-
Justice	1,890.5	1.7	4.7	1,896.9	1,824.4	4.2
Langue française	80.4	7.0	0.1	87.5	81.8	0.1
Relations internationales et Francophonie	163.3	6.3	-	169.6	176.8	-
Ressources naturelles et Forêts	491.7	63.4	111.9	667.0	574.8	64.5
Santé et Services sociaux	57,028.4	772.0	3,781.7	61,582.1	55,979.5	4,049.7
Sécurité publique	2,169.8	32.7	26.6	2,229.1	2,637.8	26.3
Tourisme	123.9	19.0	369.8	512.7	273.0	231.9
Transports et Mobilité durable	3,016.2	21.8	299.9	3,337.9	3,781.4	66.1
Travail	35.9	-	-	35.9	49.3	-
Reallocation of government expenditures during the fiscal year	(600.0)	-	-	(600.0)	-	-
Program Spending	130,633.6	-	-	130,633.6	129,764.1	-
Debt Service	6,449.9	-	-	6,449.9	6,575.1	-
Budget Expenditures	137,083.5	-	-	137,083.5	136,339.2	-

APPENDIX 1 (cont'd)

	Non-recurring budget items 2025-2026		2024-2025 Comparative Probable Expenditure	Variation excluding infrastructure		Variation including infrastructure	
	Transfers from provisions	Other elements		\$ million	%	\$ million	%
National Assembly ²	-	-	190.4	7.7	4.0	7.7	4.0
Persons Appointed by the National Assembly ²	-	-	157.2	15.2	9.6	15.2	9.6
Affaires municipales et Habitation	-	-	3,966.7	677.9	21.4	953.6	24.0
Agriculture, Pêcheries et Alimentation	-	-	1,305.1	14.6	1.1	18.0	1.4
Conseil du trésor et Administration gouvernementale ³	-	-	5,014.7	(333.0)	3.2	(112.5)	4.1
Conseil exécutif	-	-	608.1	2.5	0.4	4.2	0.7
Culture et Communications	-	-	1,243.9	(15.6)	(1.6)	61.5	4.9
Cybersécurité et Numérique	-	(12.2) ⁴	350.3	(28.3)	(8.5)	(30.4)	(8.7)
Économie, Innovation et Énergie	-	(515.0) ⁵	1,910.6	200.0	11.1	233.9	12.2
Éducation	(141.7)	(236.9) ⁶	23,568.7	560.9	2.9	(175.3)	(0.7)
Emploi et Solidarité sociale	(64.7)	-	5,372.7	(103.8)	(1.9)	(103.9)	(1.9)
Enseignement supérieur	(23.7)	-	10,090.2	161.6	1.8	56.0	0.6
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	552.6	5.2	1.0	6.3	1.1
Famille	-	285.0 ⁷	4,176.9	148.2	3.7	226.9	5.4
Finances	48.1	-	208.2	3.2	1.5	3.2	1.5
Immigration, Francisation et Intégration	240.0	-	805.6	28.8	3.6	28.8	3.6
Justice	(7.3)	-	1,821.3	75.1	4.1	75.6	4.2
Langue française	-	-	81.8	5.7	7.0	5.7	7.0
Relations internationales et Francophonie	-	-	176.8	(7.2)	(4.0)	(7.2)	(4.0)
Ressources naturelles et Forêts	-	-	639.4	(19.8)	(3.4)	27.6	4.3
Santé et Services sociaux	(12.2)	-	60,017.0	1,833.1	3.3	1,565.1	2.6
Sécurité publique	(27.3)	(143.0) ⁸	2,493.8	(264.9)	(10.7)	(264.7)	(10.6)
Tourisme	-	(61.0) ⁹	443.9	(69.1)	(32.6)	68.8	15.5
Transports et Mobilité durable	-	(1,000.0) ¹⁰	2,847.5	256.7	9.2	490.5	17.2
Travail	(11.3)	-	38.0	(2.0)	(5.3)	(2.0)	(5.3)
Reallocation of government expenditures during the fiscal year	-	-	-	(600.0)	-	(600.0)	-
Program Spending	-	(1,683.1)	128,081.0	2,552.6	2.0	2,552.6	2.0
Debt Service	-	-	6,575.1	(125.2)	(1.9)	(125.2)	(1.9)
Budget Expenditures	-	(1,683.1)	134,656.1	2,427.4	1.8	2,427.4	1.8

- ¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total.
- ² Information on this portfolio's appropriations and expenditures is presented in the volume "Estimates, Expenditures and Annual Expenditure Management Plans of the National Assembly and the Persons Appointed by the National Assembly".
- ³ Excluding program 5 – Contingency Fund, the variation excluding subsidized infrastructure is \$37.6 million and the variation percentage is 3.2%. Including the subsidized infrastructure of \$32.0 million in 2025-2026 and \$19.9 million in 2024-2025, the variation is \$49.7 million and the variation percentage is 4.1%.
- ⁴ Measure in the November 2024 Economic Update to deploy new cell sites to ensure the safety of Quebecers
- ⁵ Variation in the Department's contribution to the Economic Development Fund in connection with a permanent decline in value and revised provisions for losses
- ⁶ 2024-2025 Budget measures to support students experiencing difficulties returning to school of \$56.6 million and to continue the Offensive formation en construction of \$85.0 million, as well as a measure in the November 2023 Economic Update to launch the Offensive formation en construction of \$95.3 million
- ⁷ Advance payment in 2023-2024 for the financing of subsidized educational childcare
- ⁸ Impact of the passage of tropical storm Debby on August 9 and 10, 2024 of \$108.0 million and additional funding to SOPFEU for the suppression of forest fires in the summer of 2024 of \$35.0 million
- ⁹ Additional expenditures incurred by the Olympic Park following the fire on March 21, 2024
- ¹⁰ Financial compensation to the Land Transportation Network Fund to take into account the impact of the accounting change associated with the work already carried out by the public transport companies

BUDGETS OF SPECIAL FUNDS, BODIES OTHER THAN BUDGET FUNDED BODIES, NETWORKS AND DEFINED PURPOSE ACCOUNTS

1. RESULTS OF CONSOLIDATED ENTITIES IN 2025-2026

An Act to make the health and social services system more effective (S.Q. 2023, chapter 34) was assented to on December 13, 2023. The purpose of this act is to put in place an efficient health and social services system, particularly by facilitating access to safe, quality health and social services, strengthening the coordination of the different components of the system and bringing decisions related to the organization and delivery of services closer to the communities.

Santé Québec¹ was therefore established as a body other than a budget-funded body on May 6, 2024. However, the consolidation of almost all public health and social services institutions went into effect on December 1, 2024. The probable results² of these institutions, previously presented under the health and social services network, will now be part of Santé Québec.

As a result of this change, the proportion of results from bodies other than budget-funded bodies in the results of consolidated entities has increased, while that of the health and social services network has significantly decreased, as it now includes only institutions serving northern and Indigenous communities.

For the 2025-2026 fiscal year, forecast revenues and expenditures of the consolidated entities are set at \$135,724.0 million and at \$133,371.5 million respectively before consolidation adjustments, for a favourable impact of \$2,352.5 million on the Government's financial results. These results represent a decrease of \$3.6 million from 2024-2025, broken down as follows:

- a decrease of \$300.7 million in the forecast results of special funds;
- an increase of \$383.9 million in the forecast results of bodies other than budget-funded bodies;
- a decrease of \$78.5 million in the forecast results of the education network;
- a decrease of \$12.8 million in the forecast results of the higher education network;
- an increase of \$28.2 million in the forecast results of the health and social services institutions serving northern and Indigenous communities;
- a decrease of \$23.7 million in the forecast results of defined-purpose accounts.

¹ More precisely, the public institutions now under the governance of Santé Québec are made up of 23 territorial public institutions, including the Centre régional de santé et de services sociaux de la Baie-James, seven (7) public institutions that are other than territorial and seventeen (17) grouped public institutions. The four (4) institutions serving northern and Indigenous communities, i.e. Inuulitsivik Health Centre, Ungava Tulattavik Health Centre, CLSC Naskapi and the Cree Board of Health and Social Services of James Bay are not integrated into Santé Québec.

² Although the amalgamation of health and social services institutions, with the exception of institutions serving northern and Indigenous communities, has been in effect since December 1, 2024, the probable results for the 2024-2025 fiscal year represent a full year.

Results of Consolidated Entities in 2025-2026^{1,2,3}
(millions of dollars)

	2025-2026			2024-2025 ⁴			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Special Funds ⁵	27,014.4	24,838.5	2,175.9	28,217.0	25,740.4	2,476.6	(300.7)
Bodies Other than Budget-funded Bodies ⁵	78,584.1	78,470.9	113.2	77,861.2	78,131.9	(270.7)	383.9
Education network ⁶	21,115.5	21,044.6	70.9	20,552.9	20,403.5	149.4	(78.5)
Higher education networks ⁶	6,261.3	6,261.3	-	6,034.1	6,021.3	12.8	(12.8)
Institutions serving the northern and Indigenous population ⁶	1,272.9	1,272.0	0.9	1,278.2	1,305.5	(27.3)	28.2
Defined-purpose Accounts ⁵	1,475.8	1,484.2	(8.4)	1,534.8	1,519.5	15.3	(23.7)
Results of Consolidated Entities	135,724.0	133,371.5	2,352.5	135,478.2	133,122.1	2,356.1	(3.6)

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

² The 2025-2026 Budget measures and other variations are added to these forecasts.

³ The results of the consolidated entities are presented before consolidation adjustments. These adjustments have the effect of eliminating transactions concluded between entities in the accounting perimeter of the government and for the general fund of the fund consolidated income, to harmonize the accounting conventions in use in the consolidated entities with those used by the government and carry out appropriate reclassifications.

⁴ The data are presented in accordance with the 2025-2026 budget structure.

⁵ Changes to the list of special funds, bodies other than budget-funded bodies and defined-purpose accounts by portfolio are presented in the Estimates and Expenditures of the Departments and Bodies volume.

⁶ Source: Ministère des Finances

The 2025-2026 fiscal year marks the start of the planned return to a balanced budget. The first actions resulting from this plan will be incorporated into the budgets of special funds, bodies other than budget-funded bodies and networks, among others. The aim of these initiatives is to reassess government administration practices in order to provide the same services to the public at a lower cost.

2. RESULTS OF SPECIAL FUNDS IN 2025-2026

The special funds show a forecast surplus of \$2,175.9 million before consolidation adjustments for the 2025-2026 fiscal year, a decrease of \$300.7 million from 2024-2025. Excluding the decrease in results of \$577.0 million for the Generations Fund, the results of the special funds increased by \$276.3 million. This increase is due principally to the following factors:

- A forecast surplus of \$6.1 million in the Territorial Information Fund in 2025-2026, compared to an anticipated deficit of \$375.2 million in 2024-2025. This \$381.3-million improvement in results is due mainly to a \$400.0 million transfer to the Generations Fund in the 2024-2025 fiscal year;

- a forecast surplus of \$211.8 million in the Financing Fund in 2025-2026, compared to a surplus of \$38.5 million in 2024-2025. This \$173.3-million improvement in results is due mainly to the integration of Financement-Québec lending and borrowing activities following its dissolution on April 1, 2025;
- a forecast deficit of \$68.5 million in the Labour Market Development Fund in 2025-2026, compared to a surplus of \$101.4 million in 2024-2025. This \$169.9-million decline in results is mainly due to the increase in planned expenditures for activities associated with public employment services, particularly for businesses;
- a forecast surplus of \$15.3 million in the Electrification and Climate Change Fund in 2025-2026, compared to a surplus of \$93.6 million in 2024-2025. This \$78.3-million decline in results is due mainly to the merger of the Energy Transition, Innovation and Efficiency Fund into this Fund in 2024-2025;
- a forecast surplus of \$66.8 million in the Fund for the Protection of the Environment and the Waters in the Domain of the State in 2025-2026, compared to a surplus of \$115.0 million in 2024-2025. This \$48.2-million decline in results is due mainly to the increase in planned expenditures associated with waste management and the reclamation of excavated contaminated soil in the 2025-2026 fiscal year;
- a forecast deficit of \$4.5 million in the Highway Safety Fund in 2025-2026, compared to a surplus of \$24.5 million in 2024-2025. This \$29.0-million decline in results is due mainly to the planned expenditures associated with the deployment of the new automated traffic enforcement devices and the implementation of a system of administrative monetary penalties, resulting from the assent of the Act to amend mainly the Highway Safety Code to introduce provisions relating to detection systems and other highway safety-related provisions (S.Q. 2024, chapter 10).

Results of Special Funds in 2025-2026^{1,2,3} (millions of dollars)

	2025-2026			2024-2025			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Territorial Information Fund	207.6	201.5	6.1	207.4	582.6	(375.2)	381.3
Financing Fund	3,203.7	2,991.9	211.8	2,752.4	2,713.9	38.5	173.3
Labour Market Development Fund	1,136.6	1,205.1	(68.5)	1,190.3	1,088.9	101.4	(169.9)
Electrification and Climate Change Fund	1,714.1	1,698.7	15.3	1,758.2	1,664.5	93.6	(78.3)
Fund for the Protection of the Environment and the Waters in the Domain of the State	416.7	350.0	66.8	369.9	254.9	115.0	(48.2)
Highway Safety Fund	90.3	94.8	(4.5)	91.8	67.3	24.5	(29.0)
Other Special Funds	18,068.4	18,296.5	(228.1)	19,093.1	19,368.3	(275.2)	47.1
	24,837.4	24,838.5	(1.1)	25,463.0	25,740.4	(277.4)	276.3
Generations Fund	2,177.0	-	2,177.0	2,754.0	-	2,754.0	(577.0)
Results before Consolidation Adjustments	27,014.4	24,838.5	2,175.9	28,217.0	25,740.4	2,476.6	(300.7)

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

² These forecasts are supplemented by 2025-2026 Budget measures and other variations.

³ The results of special funds are presented in the Summary of the Special Funds Budget in the Estimates and Expenditures of the Departments and Bodies.

3. RESULTS OF BODIES OTHER THAN BUDGET-FUNDED BODIES IN 2025-2026

The forecast results of bodies other than budget-funded bodies show a surplus of \$113.2 million in 2025-2026 before consolidation adjustments, compared to an anticipated deficit of \$270.7 million in 2024-2025. This increase of \$383.9 million in the forecast results is due partly to the following factors:

- a forecast surplus of \$20.8 million for the Société d'habitation du Québec in 2025-2026 compared to a forecast deficit of \$288.7 million in 2024-2025. This \$309.5-million improvement in results is due mainly to 2024-2025 expenditures for affordable and low-rent housing construction and renovation programs, funded from revenues already collected for their implementation;
- a forecast surplus of \$9.5 million for La Financière agricole du Québec in 2025-2026 compared to a forecast deficit of \$96.1 million in 2024-2025. This \$105.6-million improvement in results is due mainly to the expected decrease in transfer expenditures for insurance and income protection programs;

- a forecast deficit of \$85.7 million for Société de l'assurance automobile du Québec in 2025-2026, compared to an anticipated deficit of \$149.4 million in 2024-2025. This \$63.7-million improvement in results is due mainly to the funding of road safety activities by the Fonds d'assurance automobile du Québec under the responsibility of the Société;
- a forecast surplus of \$45.6 million for the Société de financement des infrastructures locales du Québec in 2025-2026, compared to an anticipated surplus of \$105.6 million in 2024-2025. This \$60.0-million decline in results is due mainly to a reduction in federal government transfers, as well as an increase in the volume of local infrastructure projects;
- a forecast deficit of \$45.4 million for the Commission des services juridiques in 2025-2026 compared to a forecast deficit of \$17.2 million in 2024-2025. This \$28.2-million decline in results is due mainly to one-time financial assistance granted in 2024-2025 to support the services offered by the Commission;
- a forecast surplus of \$2.0 million for the Société de développement des entreprises culturelles in 2025-2026 compared to a forecast surplus of \$10.3 million in 2024-2025. This \$8.3-million decline in results is due mainly to a decrease in investment income;
- a forecast surplus of \$0.2 million for the Fonds d'aide aux actions collectives in 2025-2026, compared to a forecast surplus of \$7.4 million in 2024-2025. This \$7.2-million decline in results is due mainly to exceptional revenue in the 2024-2025 fiscal year.

Results of Bodies Other than Budget-funded Bodies in 2025-2026^{1,2,3}
(millions of dollars)

	2025-2026			2024-2025			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Société d'habitation du Québec	2,712.1	2,691.3	20.8	1,950.6	2,239.3	(288.7)	309.5
La Financière agricole du Québec	650.1	640.7	9.5	649.5	745.6	(96.1)	105.6
Société de l'assurance automobile du Québec	431.4	517.1	(85.7)	348.8	498.2	(149.4)	63.7
Société de financement des infrastructures locales du Québec	769.6	724.0	45.6	809.0	703.4	105.6	(60.0)
Commission des services juridiques	198.9	244.3	(45.4)	224.8	242.0	(17.2)	(28.2)
Société de développement des entreprises culturelles	115.1	113.1	2.0	192.1	181.8	10.3	(8.3)
Fonds d'aide aux actions collectives	4.8	4.6	0.2	12.1	4.7	7.4	(7.2)
Santé Québec ⁴	44,929.3	44,929.3	-	44,901.7	44,901.7	-	-
Other Bodies ⁵	28,772.7	28,606.5	166.2	28,772.6	28,615.2	157.4	8.8
Results before Consolidation Adjustments	78,584.1	78,470.9	113.2	77,861.2	78,131.9	(270.7)	383.9

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

² These forecasts are supplemented by 2025-2026 Budget measures and other variations.

³ The results for bodies other than budget-funded bodies are presented in the Summary of the Budget for Bodies other than Budget-funded Bodies in the Estimates and Expenditures of the Departments and Bodies volume.

⁴ Although Santé Québec was established on May 6, 2024 and that the amalgamation of health and social services institutions, with the exception of institutions serving northern and Indigenous communities, has been in effect since December 1, 2024, the data represents a full year.

⁵ Including, among others, the Régie de l'assurance maladie du Québec, with revenues and expenditures set at \$14,706.4 million for 2025-2026, the Prescription Drug Insurance Fund, with revenues and expenditures set at \$4,566.4 million for 2025-2026, the Société québécoise des infrastructures, with revenues and expenditures set at 3,855.7 million for 2025-2026, and the Agence du revenu du Québec, with revenues and expenditures set at \$1,654.4 million for the same fiscal year

4. RESULTS OF THE EDUCATION AND HIGHER EDUCATION NETWORKS AND THE HEALTH AND SOCIAL SERVICES INSTITUTIONS SERVING NORTHERN AND INDIGENOUS COMMUNITIES IN 2025-2026

The forecast results of the education and higher education networks, as well as the health and social services institutions serving northern and Indigenous communities, show a surplus of \$71.8 million for the 2025-2026 fiscal year, compared to a surplus of \$134.9 million in 2024-2025, a decrease of \$63.1 million.

The results of the education and higher education networks and the health and social services institutions serving northern and Indigenous communities in 2025-2026^{1,2} (millions of dollars)

	2025-2026			2024-2025			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Education network	21,115.5	21,044.6	70.9	20,552.9	20,403.5	149.4	(78.5)
Higher education networks	6,261.3	6,261.3	-	6,034.1	6,021.3	12.8	(12.8)
Institutions serving the northern and Indigenous population	1,272.9	1,272.0	0.9	1,278.2	1,305.5	(27.3)	28.2
Results before Consolidation Adjustments	28,649.7	28,577.9	71.8	27,865.2	27,730.3	134.9	(63.1)

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

² Source: Ministère des Finances

5. RESULTS OF DEFINED-PURPOSE ACCOUNTS IN 2025-2026

The forecast results of defined-purpose accounts show a deficit of \$8.4 million for the 2025-2026 fiscal year, compared to a surplus of \$15.3 million in 2024-2025, or a decrease of \$23.7 million.

Results of Defined-purpose Accounts in 2025-2026¹

(millions of dollars)

	2025-2026			2024-2025			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Results before Consolidation Adjustments	1,475.8	1,484.2	(8.4)	1,534.8	1,519.5	15.3	(23.7)

¹ The results of the fixed-term accounts are presented in the Budget summary section of the fixed-term accounts in the Portfolio appropriations and expenditure volume.

6. EVOLUTION IN FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2024-2025

The creation of Santé Québec as a body other than a budget-funded body, along with the consolidation of nearly all public health and social service bodies, came into effect on December 1, 2024. As such, variations in the forecast revenues, expenditures and results for the 2024-2025 fiscal year by type of entity have been impacted and, in some cases, cannot be compared, in particular for bodies other than budget-funded bodies and health and social service institutions serving northern and Indigenous communities, however, this does not have a global impact on the variation in results.

The forecast results of consolidated entities before consolidation adjustments are \$357.2 million higher than in the 2024-2025 Expenditure Budget:

- the forecast results of special funds improved by \$63.2 million;
- the forecast results of bodies other than budget-funded bodies improved by \$137.9 million;
- the forecast results of the education network improved by \$166.4 million;
- the forecast results for the higher education networks declined by \$19.5 million;
- the forecast results of defined-purpose accounts improved by \$36.5 million.

Evolution in Forecast Results of Consolidated Entities in 2024-2025^{1,2}

(millions of dollars)

	Probable Results			2024-2025 Expenditure Budget ³			Variation in results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Special Funds	28,217.0	25,740.4	2,476.6	26,818.1	24,404.7	2,413.4	63.2
Bodies Other than Budget-funded Bodies ⁵	77,861.2	78,131.9	(270.7)	31,620.5	32,029.1	(408.6)	137.9
	106,078.2	103,872.3	2,205.9	58,438.6	56,433.8	2,004.8	201.1
Education network ⁴	20,552.9	20,403.5	149.4	20,233.2	20,250.2	(17.0)	166.4
Higher education networks ⁴	6,034.1	6,021.3	12.8	6,045.4	6,013.1	32.3	(19.5)
Institutions serving the northern and Indigenous population ^{4,5}	1,278.2	1,305.5	(27.3)	43,717.0	43,717.0	-	(27.3)
Defined-purpose Accounts	1,534.8	1,519.5	15.3	1,402.4	1,423.6	(21.2)	36.5
Results before Consolidation Adjustments	135,478.2	133,122.1	2,356.1	129,836.6	127,837.7	1,998.9	357.2

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

² The probable results of the special funds and bodies other than budget-funded bodies are presented in appendices 1 and 2, respectively.

³ The 2024-2025 Budget measures and other variations have been integrated into the forecast, where applicable.

⁴ Source: Ministère des Finances

⁵ In addition to those presented for institutions serving northern and Indigenous communities, the data presented in the 2024-2025 Expenditure Budget included those of public health and social services institutions which were grouped together, as of December 1, 2024, under Santé Québec, a body other than a budget-funded body. The 2024-2025 probable results of these institutions are therefore presented under Santé Québec.

More specifically, the main variations in the forecast results of special funds and bodies other than budget-funded bodies, before consolidation adjustments, are due to the following factors:

- For the special funds:
 - a forecast deficit of \$176.0 million for the Land Transportation Network Fund in 2024-2025, compared to a forecast surplus of \$284.4 million in the 2024-2025 Expenditure Budget. This \$460.4-million decline in results is due mainly to the variation in revenues from the department responsible, as well as measures applicable to public transit and to financial assistance programs that promote the development and use of public transit or the development and use of passenger transportation modes;
 - a forecast surplus of \$101.4 million for the Labour Market Development Fund in 2024-2025, compared to an anticipated deficit of \$34.0 million in the 2024-2025 Expenditure Budget. This \$135.4-million improvement in results is due mainly to lower-than-expected expenditures for activities associated with public employment services, in particular for businesses;

- a forecast surplus of \$2,754.0 million for the Generations Fund in 2024-2025, compared to an anticipated surplus of \$2,622.0 million in the 2024-2025 Expenditure Budget. This \$132.0-million improvement in results is due mainly to an increase in investment income;
 - a forecast surplus of \$93.7 million in the Electrification and Climate Change Fund in 2024-2025, compared to an anticipated surplus of \$10.7 million in the 2024-2025 Expenditure Budget. This \$83.0-million improvement in results is due mainly to the merger of the Energy Transition, Innovation and Efficiency Fund into this Fund;
 - a forecast deficit of \$18.3 million in the Cybersecurity and Digital Technology Fund in 2024-2025, compared to an anticipated deficit of \$61.5 million in the 2024-2025 Expenditure Budget. This \$43.2-million improvement in results is due mainly to an increase in revenues from the 2024-2025 Budget measure to pursue the digital transformation;
 - a forecast surplus of \$24.5 million for the Highway Safety Fund in 2024-2025, compared to an anticipated deficit of \$11.8 million in the 2024-2025 Expenditure Budget. This \$36.3-million improvement in results is due mainly to an increase in the number of offences detected on roadwork sites, and to the increase in the value of these tickets;
 - a forecast surplus of \$115.0 million in the Fund for the Protection of the Environment and the Waters in the Domain of the State in 2024-2025, compared to an anticipated surplus of \$79.5 million in the 2024-2025 Expenditure Budget. This \$35.5-million improvement in results is due mainly to an increase in revenues from charges related to waste management and the reclamation of excavated contaminated soil in 2024-2025 compared to those anticipated in the 2024-2025 Expenditure Budget.
- For the bodies other than budget-funded bodies:
 - a forecast surplus of \$105.6 million for the Société de financement des infrastructures locales du Québec, compared to an anticipated surplus of \$54.7 million in the 2024-2025 Expenditure Budget. This \$50.9-million improvement in results is due mainly to higher-than-expected revenues, reflecting faster-than-anticipated completion of subsidized infrastructure projects;
 - a forecast deficit of \$12.0 million for the Société des Traversiers du Québec in 2024-2025, compared to an anticipated deficit of \$41.5 million in the 2024-2025 Expenditure Budget. This \$29.5-million improvement in results is due mainly to an increased balancing subsidy from the Ministère des Transports et de la Mobilité durable;
 - a forecast deficit of \$149.4 million for the Société de l'assurance automobile du Québec in 2024-2025, compared to an anticipated deficit of \$177.1 million in the 2024-2025 Expenditure Budget. This \$27.7-million improvement in results is due mainly to an increase in revenues from the Fonds d'assurance automobile du Québec;
 - a forecast deficit of \$17.2 million for the Commission des services juridiques, compared to an anticipated deficit of \$38.1 million in the 2024-2025 Expenditure Budget. This \$20.9-million improvement in results is due mainly to one-time financial assistance granted in 2024-2025 to support the services offered by the Commission;
 - a forecast deficit of \$288.7 million for the Société d'habitation du Québec, compared to an anticipated deficit of \$306.6 million in the 2024-2025 Expenditure Budget. This \$17.9-million improvement in results is due mainly to an increase in revenues from the subsidy from the Ministère des Affaires municipales et de l'Habitation and the Canada Mortgage and Housing Corporation;

- a forecast surplus of \$136.7 million for the Autorité des marchés financiers, compared to an anticipated surplus of \$125.4 million in the 2024-2025 Expenditure Budget. This \$11.3-million improvement in results is due mainly to higher-than-expected revenues from fees, contributions, and premiums;
- a forecast surplus of \$23.8 million for the Société du Plan Nord, compared to an anticipated surplus of \$13.5 million in the 2024-2025 Expenditure Budget. This \$10.3-million improvement in results is due mainly to higher-than-expected revenues from the Société ferroviaire et portuaire de Pointe-Noire and lower-than-expected expenditures under the 2023-2028 Northern Action Plan.

Evolution in Forecast Results of Special Funds and Bodies Other than Budget-funded Bodies in 2024-2025¹

(millions of dollars)

	Probable Results			2024-2025 Expenditure Budget ²			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Special Funds							
Land Transportation Network Fund	6,697.2	6,873.2	(176.0)	6,243.9	5,959.5	284.4	(460.4)
Labour Market Development Fund	1,190.3	1,088.9	101.4	1,185.8	1,219.8	(34.0)	135.4
Generations Fund	2,754.0	-	2,754.0	2,622.0	-	2,622.0	132.0
Electrification and Climate Change Fund	1,758.2	1,664.5	93.7	1,771.6	1,760.9	10.7	83.0
Cybersecurity and Digital Technology Fund	665.2	683.5	(18.3)	559.8	621.3	(61.5)	43.2
Highway Safety Fund	91.8	67.3	24.5	62.2	74.0	(11.8)	36.3
Fund for the Protection of the Environment and the Waters in the Domain of the State	369.9	254.9	115.0	330.2	250.7	79.5	35.5
Other Special Funds	14,690.5	15,108.1	(417.6)	15,664.1	16,072.2	(408.1)	(9.5)
	28,217.0	25,740.4	2,476.6	26,818.1	24,404.7	2,413.4	63.2
Bodies Other than Budget- funded Bodies							
Société de financement des infrastructures locales du Québec	809.0	703.4	105.6	583.0	528.3	54.7	50.9
Société des Traversiers du Québec	298.9	310.9	(12.0)	269.6	311.1	(41.5)	29.5
Société de l'assurance automobile du Québec	348.8	498.2	(149.4)	314.3	491.4	(177.1)	27.7
Commission des services juridiques	224.8	242.0	(17.2)	198.2	236.3	(38.1)	20.9
Société d'habitation du Québec	1,950.6	2,239.3	(288.7)	1,877.1	2,183.7	(306.6)	17.9
Autorité des marchés financiers	334.5	197.8	136.7	322.2	196.8	125.4	11.3
Société du Plan Nord	169.5	145.7	23.8	133.4	119.9	13.5	10.3
Santé Québec ³	44,901.7	44,901.7	-	-	-	-	-
Other Bodies Other than Budget-funded Bodies	28,823.4	28,892.9	(69.5)	27,922.7	27,961.6	(38.9)	(30.6)
	77,861.2	78,131.9	(270.7)	31,620.5	32,029.1	(408.6)	137.9
Results before Consolidation Adjustments	106,078.3	103,872.3	2,206.0	58,438.6	56,433.8	2,004.8	201.1

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

² The 2024-2025 Budget measures have been integrated into the forecast.

³ The 2024-2025 forecasts cover a full year.

APPENDIX 1

2024-2025 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2024-2025 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	Results
Affaires municipales et Habitation							
Regions and Rurality Fund	282.0	291.6	(9.6)	271.9	281.7	(9.8)	0.1
	282.0	291.6	(9.6)	271.9	281.7	(9.8)	0.1
Conseil du trésor et Administration gouvernementale							
Capitale-Nationale Region Fund	28.1	28.1	-	29.5	29.5	-	-
	28.1	28.1	-	29.5	29.5	-	-
Culture et Communications							
Avenir Mécénat Culture Fund	5.1	5.6	(0.5)	5.0	5.0	-	(0.5)
Québec Cultural Heritage Fund	22.5	24.9	(2.4)	21.6	42.5	(20.9)	18.5
	27.6	30.5	(2.9)	26.6	47.5	(20.9)	18.0
Cybersécurité et Numérique							
Cybersecurity and Digital Technology Fund	665.2	683.5	(18.3)	559.8	621.3	(61.5)	43.2
	665.2	683.5	(18.3)	559.8	621.3	(61.5)	43.2
Économie, Innovation et Énergie							
Natural Resources and Energy Capital Fund	9.6	8.4	1.2	10.1	0.2	10.0	(8.8)
Natural Resources Fund	10.9	5.6	5.3	29.1	29.4	(0.4)	5.7
Economic Development Fund	1,790.0	1,790.0	-	1,339.0	1,339.0	-	-
Québec Enterprise Growth Fund	0.3	0.1	0.3	0.3	0.2	0.1	0.1
	1,810.9	1,804.1	6.8	1,378.5	1,368.8	9.7	(3.0)
Éducation							
Sports and Physical Activity Development Fund	180.6	164.8	15.8	191.9	158.9	32.9	(17.2)
	180.6	164.8	15.8	191.9	158.9	32.9	(17.2)
Emploi et Solidarité sociale							
Assistance Fund for Independent Community Action	63.8	59.9	3.9	63.6	63.1	0.5	3.4
Labour Market Development Fund	1,190.3	1,088.9	101.4	1,185.8	1,219.8	(34.1)	135.5
Goods and Services Fund	200.0	222.7	(22.7)	189.2	213.4	(24.3)	1.6
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	18.2	18.2	-	18.3	18.3	-	-
Québec Fund for Social Initiatives	68.4	67.0	1.4	52.0	53.1	(1.2)	2.5
	1,540.7	1,456.7	84.0	1,508.8	1,567.8	(59.0)	143.0

APPENDIX 1 (cont'd)

2024-2025 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2024-2025 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Enseignement supérieur							
University Excellence and Performance Fund	25.0	25.0	-	25.0	25.0	-	-
	25.0	25.0	-	25.0	25.0	-	-
Environnement, Lutte contre les changements climatiques, Faune et Parcs							
Blue Fund	55.4	55.4	-	76.0	76.0	-	-
Electrification and Climate Change Fund	1,758.2	1,664.5	93.6	1,771.6	1,760.9	10.7	83.0
Fund for the Protection of the Environment and the Waters in the Domain of the State	369.9	254.9	115.0	330.2	250.7	79.5	35.5
Natural Resources Fund	-	-	-	0.2	0.1	0.2	(0.2)
Energy Transition, Innovation and Efficiency Fund	-	-	-	208.4	205.3	3.2	(3.2)
	2,183.5	1,974.8	208.7	2,386.5	2,292.9	93.5	115.1
Famille							
Educational Childcare Services Fund	3,541.0	3,541.0	-	3,392.2	3,392.2	-	-
	3,541.0	3,541.0	-	3,392.2	3,392.2	-	-
Finances							
Financing Fund	2,752.4	2,713.9	38.5	2,745.9	2,703.5	42.4	(3.9)
Special Contracts and Financial Assistance for Investment Fund	241.0	241.0	-	226.0	226.0	-	-
Fund to Combat Addiction	262.8	262.6	0.1	225.9	225.7	0.1	-
Generations Fund	2,754.0	-	2,754.0	2,622.0	-	2,622.0	132.0
IFC Montréal Fund	2.3	1.9	0.4	2.2	1.9	0.3	0.1
Northern Plan Fund	131.6	145.7	(14.1)	125.8	145.7	(19.9)	5.8
Fund of the Financial Markets Administrative Tribunal	3.6	3.6	(0.1)	3.5	4.0	(0.4)	0.4
Tax Administration Fund	1,327.7	1,327.7	-	1,282.7	1,282.7	-	-
	7,475.2	4,696.4	2,778.8	7,233.9	4,589.4	2,644.5	134.4
Justice							
Access to Justice Fund	30.6	38.2	(7.6)	30.7	42.0	(11.4)	3.8
Fund dedicated to assistance for persons who are Victims of Criminal Offences	52.8	60.8	(8.0)	32.7	54.5	(21.9)	13.9
Register Fund of the Ministère de la Justice	52.1	50.2	1.9	44.2	51.5	(7.3)	9.2
Fund of the Administrative Tribunal of Québec	49.9	51.0	(1.2)	49.9	51.0	(1.2)	-
	185.4	200.2	(14.8)	157.4	199.1	(41.7)	26.9

APPENDIX 1 (cont'd)

2024-2025 Probable Results of the Special Funds¹

(millions of dollars)

	Probable Results			2024-2025 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Ressources naturelles et Forêts							
Natural Resources Fund	800.7	819.2	(18.4)	818.5	858.1	(39.6)	21.1
Territorial Information Fund	207.4	582.6	(375.2)	203.8	590.1	(386.3)	11.1
	1,008.1	1,401.8	(393.6)	1,022.3	1,448.2	(425.9)	32.2
Santé et Services sociaux							
Cannabis Prevention and Research Fund	124.5	124.5	-	98.0	122.6	(24.7)	24.7
Health and Social Services Information Resources Fund	684.8	716.5	(31.7)	613.9	613.9	-	(31.7)
	809.3	841.0	(31.7)	711.9	736.6	(24.7)	(7.0)
Sécurité publique							
Police Services Fund	882.9	882.9	-	828.8	828.8	-	-
	882.9	882.9	-	828.8	828.8	-	-
Tourisme							
Tourism Partnership Fund	395.4	392.6	2.8	384.9	385.8	(0.9)	3.7
	395.4	392.6	2.8	384.9	385.8	(0.9)	3.7
Transports et Mobilité durable							
Air Service Fund	105.3	102.9	2.3	110.4	108.9	1.5	0.8
Rolling Stock Management Fund	179.8	179.8	-	189.8	186.9	2.9	(2.9)
Highway Safety Fund	91.8	67.3	24.5	62.2	74.0	(11.8)	36.2
Land Transportation Network Fund	6,697.2	6,873.2	(176.1)	6,243.9	5,959.5	284.3	(460.4)
	7,074.0	7,223.2	(149.2)	6,606.3	6,329.3	277.0	(426.2)
Travail							
Administrative Labour Tribunal Fund	102.1	102.1	-	102.1	102.1	-	-
	102.1	102.1	-	102.1	102.1	-	-
Total before Consolidation Adjustments	28,217.0	25,740.4	2,476.6	26,818.2	24,404.7	2,413.5	63.2

¹ Figures are rounded and the amounts recorded may not correspond to the total. The results of consolidated entities are presented before consolidation adjustments.

² The 2024-2025 Budget measures and other elements of variation have been integrated into the forecast.

APPENDIX 2

2024-2025 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2024-2025 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Société d'habitation du Québec	1,950.6	2,239.3	(288.7)	1,877.1	2,183.7	(306.5)	17.8
	1,950.6	2,239.3	(288.7)	1,877.1	2,183.7	(306.5)	17.8
Agriculture, Pêcheries et Alimentation							
Institut de technologie agroalimentaire du Québec	42.2	48.4	(6.2)	40.2	43.3	(3.0)	(3.1)
La Financière agricole du Québec	649.5	745.6	(96.1)	632.4	722.0	(89.6)	(6.5)
	691.7	794.1	(102.3)	672.6	765.3	(92.7)	(9.6)
Conseil du trésor et Administration gouvernementale							
Autorité des marchés publics	37.0	37.9	(0.9)	37.1	38.0	(0.9)	-
Centre d'acquisitions gouvernementales	66.9	66.5	0.4	59.1	57.2	1.9	(1.5)
Commission de la capitale nationale du Québec	35.1	38.0	(2.9)	27.0	35.4	(8.4)	5.4
Office des professions du Québec	13.3	13.4	(0.1)	13.2	14.2	(1.0)	0.9
Société québécoise des infrastructures	3,881.9	3,887.6	(5.7)	3,888.6	3,885.0	3.6	(9.3)
	4,034.2	4,043.4	(9.2)	4,025.1	4,029.8	(4.8)	(4.4)
Culture et Communications							
Bibliothèque et Archives nationales du Québec	117.8	119.9	(2.1)	108.0	111.9	(4.0)	1.9
Conseil des arts et des lettres du Québec	194.2	194.1	-	171.1	172.0	(0.9)	0.9
Conservatoire de musique et d'art dramatique du Québec	39.1	40.4	(1.3)	39.2	38.7	0.5	(1.9)
Musée d'Art contemporain de Montréal	16.7	16.7	0.1	13.2	17.0	(3.8)	3.9
Musée de la Civilisation	43.2	45.4	(2.1)	46.9	48.1	(1.3)	(0.9)
Musée national de l'histoire du Québec	-	0.7	(0.7)	-	-	-	(0.7)
Musée national des beaux-arts du Québec	34.1	34.1	-	34.5	34.5	-	-
Société de développement des entreprises culturelles	192.1	181.8	10.3	176.1	170.8	5.3	5.0
Société de la Place des Arts de Montréal	49.8	49.9	(0.1)	49.0	49.3	(0.3)	0.3
Société de télédiffusion du Québec	138.0	138.0	-	128.4	136.4	(8.0)	8.0
Société du Grand Théâtre de Québec	19.5	19.3	0.2	17.4	18.1	(0.7)	1.0
	844.6	840.2	4.3	783.7	796.9	(13.2)	17.5

APPENDIX 2 (cont'd)

2024-2025 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2024-2025 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Économie, Innovation et Énergie							
Fonds de recherche du Québec	350.2	360.8	(10.6)	347.5	347.5	-	(10.6)
Régie de l'énergie	17.2	20.0	(2.8)	17.5	20.5	(3.0)	0.2
	367.4	380.8	(13.4)	365.0	368.1	(3.0)	(10.4)
Éducation							
Institut national des mines	1.5	1.5	-	1.0	1.0	-	-
Société des établissements de plein air du Québec	257.8	259.3	(1.5)	252.2	259.8	(7.6)	6.1
	259.4	260.8	(1.4)	253.2	260.8	(7.6)	6.2
Emploi et Solidarité sociale							
Cree Hunters Economic Security Board	31.9	31.9	-	31.8	31.8	-	-
	31.9	31.9	-	31.8	31.8	-	-
Enseignement supérieur							
Institut de tourisme et d'hôtellerie du Québec	56.8	56.8	0.1	52.6	52.6	-	0.1
	56.8	56.8	0.1	52.6	52.6	-	0.1
Environnement, Lutte contre les changements climatiques, Faune et Parcs							
Fondation de la faune du Québec	17.9	17.8	-	21.3	21.2	-	-
Société québécoise de récupération et de recyclage	73.4	73.4	-	94.9	94.7	0.2	(0.2)
	91.2	91.2	-	116.2	116.0	0.3	(0.2)
Finances							
Agence du revenu du Québec	1,615.6	1,615.6	-	1,529.4	1,529.4	-	-
Autorité des marchés financiers	334.5	197.8	136.7	322.2	196.8	125.4	11.3
Financement-Québec	376.5	370.6	5.9	333.2	325.9	7.3	(1.5)
Institut de la statistique du Québec	56.1	55.9	0.2	54.4	56.2	(1.8)	2.1
Société de financement des infrastructures locales du Québec	809.0	703.4	105.6	583.0	528.3	54.7	50.8
	3,191.8	2,943.4	248.4	2,822.2	2,636.6	185.6	62.7
Justice							
Commission des services juridiques	224.8	242.0	(17.2)	198.2	236.3	(38.1)	20.9
Fonds d'aide aux actions collectives	12.1	4.7	7.4	4.7	4.7	-	7.4
Société québécoise d'information juridique	27.5	27.5	-	28.6	28.6	-	-
	264.4	274.2	(9.8)	231.5	269.5	(38.1)	28.3
Langue française							
Centre de la francophonie des Amériques	3.2	3.4	(0.1)	2.9	3.1	(0.2)	0.1
	3.2	3.4	(0.1)	2.9	3.1	(0.2)	0.1

APPENDIX 2 (cont'd)

2024-2025 Probable Results of the Bodies Other than Budget-funded Bodies¹

(millions of dollars)

	Probable Results			2024-2025 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Relations internationales et Francophonie							
Office Québec-Monde pour la jeunesse	4.7	5.5	(0.8)	7.5	7.9	(0.4)	(0.4)
	4.7	5.5	(0.8)	7.5	7.9	(0.4)	(0.4)
Ressources naturelles et Forêts							
Société de développement de la Baie-James	154.5	87.7	66.8	205.1	107.7	97.5	(30.6)
Société du Plan Nord	169.5	145.7	23.8	133.4	119.9	13.5	10.3
	324.0	233.4	90.7	338.6	227.6	111.0	(20.3)
Santé et Services sociaux							
Prescription Drug Insurance Fund	4,381.4	4,381.4	-	4,141.3	4,141.3	-	-
Héma-Québec	571.7	581.2	(9.5)	574.5	574.5	-	(9.5)
Institut national de santé publique du Québec	112.3	114.4	(2.1)	110.4	112.9	(2.5)	0.4
Institut national d'excellence en santé et en services sociaux	39.7	39.7	-	38.0	40.4	(2.3)	2.3
Régie de l'assurance maladie du Québec	14,459.8	14,459.8	-	14,073.1	14,073.1	-	-
Santé Québec	44,901.7	44,901.7	-	-	-	-	-
Urgences-santé	206.5	208.3	(1.7)	201.5	201.8	(0.3)	(1.5)
	64,673.2	64,686.5	(13.3)	19,138.9	19,144.0	(5.1)	(8.2)
Sécurité publique							
École nationale de police du Québec	66.0	66.0	-	63.6	63.6	-	-
École nationale des pompiers du Québec	3.1	3.3	(0.2)	3.1	3.5	(0.4)	0.2
	69.0	69.3	(0.2)	66.7	67.1	(0.4)	0.2
Tourisme							
Société de développement et de mise en valeur du Parc olympique	159.6	179.4	(19.8)	61.2	77.7	(16.5)	(3.4)
Société du Centre des congrès de Québec	31.5	35.1	(3.7)	29.8	33.5	(3.8)	0.1
Société du Palais des congrès de Montréal	55.3	60.8	(5.5)	53.6	59.7	(6.2)	0.6
	246.3	275.3	(29.0)	144.6	170.9	(26.4)	(2.6)
Transports et Mobilité durable							
Société de l'assurance automobile du Québec	348.8	498.2	(149.3)	314.3	491.4	(177.1)	27.8
Société des Traversiers du Québec	298.9	310.9	(12.0)	269.6	311.1	(41.5)	29.4
	647.7	809.1	(161.4)	583.9	802.4	(218.6)	57.2
Travail							
Régie du bâtiment du Québec	109.0	93.5	15.5	106.5	94.9	11.6	3.9
	109.0	93.5	15.5	106.5	94.9	11.6	3.9
Total before Consolidation Adjustments	77,861.2	78,131.9	(270.6)	31,620.6	32,029.1	(408.5)	137.9

¹ Figures are rounded and the amounts recorded may not correspond to the total. The results of consolidated entities are presented before consolidation adjustments.

² The 2024-2025 Budget measures and other elements of variation have been integrated into the forecast.

2025-2026 EXPENDITURE BUDGET BREAKDOWN BY CATEGORY AND BENEFICIARY

1. BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

For the 2025-2026 fiscal year, the expenditure budget of the Government is set at \$137,083.5 million, of which \$130,633.6 million, or 95.3%, is allocated to program spending and \$6,449.9 million, or 4.7%, to debt service.

Program spending in 2025-2026 is broken down mainly among the following categories:

- \$63,955.9 million, or 49.0%, in remuneration expenditures;
- \$28,660.7 million, or 21.9%, in support expenditures;
- \$24,780.4 million, or 19.0%, in operating expenditures and other.

The breakdown of the expenditure budget by portfolio and category is presented in Appendix 1.

2025-2026 Expenditure Budget by Supercategory and Category¹

(millions of dollars)

	Categories						Total	
	Remuneration	Operating and Other	Capital	Interest	Support	Doubtful Accounts and Other Allowances	\$ million	%
Supercategory								
Remuneration	4,780.2	-	-	-	-	-	4,780.2	3.5
Operating	-	9,061.8	-	-	-	-	9,061.8	6.6
Transfer	58,445.7	15,563.6	11,412.2	1,153.1	21,883.3	-	108,458.0	79.1
Allocation to a Special Fund	729.9	755.0	22.4	216.6	6,777.4	-	8,501.3	6.2
Doubtful Accounts and Other Allowances	-	-	-	-	-	432.3	432.3	0.3
Reallocation of government expenditures during the fiscal year	-	(600.0)	-	-	-	-	(600.0)	(0.4)
Program Spending	63,955.9	24,780.4	11,434.7	1,369.7	28,660.7	432.3	130,633.6	95.3
%	49.0	19.0	8.8	1.0	21.9	0.3	100.0	
Debt Service	-	-	-	6,449.9	-	-	6,449.9	4.7
Budget Expenditures	63,955.9	24,780.4	11,434.7	7,819.6	28,660.7	432.3	137,083.5	100.0
2024-2025 Comparative Expenditures ²	62,433.4	25,822.6	11,736.9	8,087.7	28,042.5	216.1	136,339.2	

¹ Figures are rounded and the sum of the amounts recorded may not correspond to the total. The breakdown of the expenditure budget by portfolio and by category is presented in Appendix 1.

² For this chapter, the comparative 2024-2025 expenditures represent the 2024-2025 Expenditure Budget presented in the 2025-2026 structure for better comparability.

REMUNERATION EXPENDITURES

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

Finally, remuneration expenditures include transfers for the remuneration of the personnel of bodies controlled by the Government, meaning those included in its reporting entity, and for the fees of health professionals, as well as allocations for the remuneration of personnel applied against a special fund.

Remuneration expenditures are set at \$63,955.9 million in 2025-2026, broken down as follows:

- \$28,145.8 million, or 44.0%, for health and social services institutions;
- \$20,261.8 million, or 31.7%, for educational institutions;
- \$9,214.5 million, or 14.4%, for health professionals;
- \$6,333.8 million, or 9.9%, for departmental staff and other beneficiaries.

In 2025-2026, remuneration expenditures increase by \$1,522.5 million from the 2024-2025 comparative expenditures. This increase is due mainly to the following variations:

- in the "Santé et Services sociaux" portfolio, an increase of \$729.3 million, due mainly to salary adjustments, pay scale increases and revised retirement plan costs;
- in the "Éducation" portfolio, an increase of \$569.2 million, due mainly to the combined effect of salary adjustments, sectoral measures arising from the latest collective agreements, revised retirement plan costs, the effect of clienteles on education networks and the implementation of optimization measures;
- in the "Enseignement supérieur" portfolio, an increase of \$215.5 million, due mainly to salary adjustments, pay scale increases and revised retirement plan costs;
- in the "Sécurité publique" portfolio, a decrease of \$120.6 million, due mainly to increased expenditures in 2024-2025 arising from the settlement of the collective agreement with the Association des policières et policiers provinciaux du Québec;
- in the "Conseil du trésor et Administration gouvernementale" portfolio, an increase of \$55.4 million, due mainly to the increase in certain expenditures as a public service employer and revised retirement plan costs for government and public body employees.

2025-2026 Forecast Remuneration Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2025-2026 Expenditure Budget					2024-2025 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	23,470.6	1,840.4	2,833.6	28,144.5	44.0	27,274.2	870.3
Health Professionals	9,214.5	-	-	9,214.5	14.4	9,358.4	(143.9)
Department	119.2	-	13.1	132.3	0.2	157.9	(25.7)
Other Beneficiaries	335.7	-	50.4	386.1	0.6	357.6	28.5
	33,140.0	1,840.4	2,897.1	37,877.4	59.2	37,148.1	729.3
Éducation							
Educational Institutions	13,246.3	1,599.0	1,490.5	16,335.7	25.5	15,767.7	568.0
Department	99.5	-	9.6	109.1	0.2	107.9	1.2
Other Beneficiaries	3.9	-	-	3.9	-	3.9	-
	13,349.7	1,599.0	1,500.0	16,448.7	25.7	15,879.5	569.2
Enseignement supérieur							
Educational Institutions	3,310.7	270.7	324.1	3,905.5	6.1	3,697.5	208.0
Department	52.8	-	6.0	58.8	0.1	54.7	4.1
Other Beneficiaries	22.4	-	4.2	26.6	-	23.2	3.4
	3,385.9	270.7	334.4	3,990.9	6.2	3,775.4	215.5
Sécurité publique							
Department	1,228.6	-	100.3	1,328.9	2.1	1,449.5	(120.6)
	1,228.6	-	100.3	1,328.9	2.1	1,449.5	(120.6)
Conseil du trésor et Administration gouvernementale							
Department	156.0	717.5	44.2	917.7	1.4	861.0	56.7
Educational Institutions	-	19.4	1.1	20.6	-	22.7	(2.1)
Health and Social Services Establishments	-	-	1.3	1.3	-	1.3	-
Other Beneficiaries	41.5	-	7.8	49.3	0.1	48.6	0.8
	197.5	736.9	54.5	988.9	1.5	933.5	55.4
Other Portfolios							
Departments	2,660.2	12.7	290.4	2,963.4	4.6	2,902.4	61.0
Other Beneficiaries	316.0	-	41.6	357.6	0.6	344.9	12.7
	2,976.2	12.7	332.0	3,321.0	5.2	3,247.3	73.7
Total	54,277.9	4,459.7	5,218.2	63,955.9	100.0	62,433.4	1,522.5
2024-2025 Comparative Expenditures	53,068.4	4,247.9	5,117.0	62,433.4			

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

² Includes expenditures of the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

2025-2026 Forecast Remuneration Expenditures by Portfolio^{1,2}
(millions of dollars)

	2025-2026 Expenditure Budget					2024-2025 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
National Assembly	125.7	12.2	15.1	152.9	0.2	143.6	9.3
Persons Appointed by the National Assembly	104.3	0.6	11.4	116.3	0.2	104.9	11.4
Affaires municipales et Habitation	117.3	-	16.6	133.9	0.2	121.5	12.4
Agriculture, Pêcheries et Alimentation	225.0	-	15.4	240.5	0.4	225.7	14.8
Conseil du trésor et Administration gouvernementale	197.5	736.9	54.5	988.9	1.5	933.5	55.4
Conseil exécutif	125.7	-	14.4	140.1	0.2	138.4	1.8
Culture et Communications	119.8	-	18.7	138.4	0.2	140.0	(1.6)
Cybersécurité et Numérique	65.4	-	8.7	74.1	0.1	79.1	(5.0)
Économie, Innovation et Énergie	67.4	-	8.7	76.1	0.1	75.3	0.8
Éducation	13,349.7	1,599.0	1,500.0	16,448.7	25.7	15,879.5	569.2
Emploi et Solidarité sociale	343.0	-	38.8	381.8	0.6	369.7	12.1
Enseignement supérieur	3,385.9	270.7	334.4	3,990.9	6.2	3,775.4	215.5
Environnement, Lutte contre les changements climatiques, Faune et Parcs	200.4	-	24.7	225.1	0.4	224.8	0.3
Famille	95.8	-	11.9	107.8	0.2	105.0	2.7
Finances	101.7	-	10.8	112.5	0.2	111.5	1.0
Immigration, Francisation et Intégration	148.2	-	12.7	160.9	0.3	146.1	14.8
Justice	665.3	-	76.4	741.8	1.2	747.6	(5.9)
Langue française	42.0	-	4.2	46.3	0.1	46.1	0.2
Relations internationales et Francophonie	77.9	-	4.5	82.4	0.1	85.4	(3.0)
Ressources naturelles et Forêts	148.1	-	20.0	168.2	0.3	164.1	4.1
Santé et Services sociaux	33,140.0	1,840.4	2,897.1	37,877.4	59.2	37,148.1	729.3
Sécurité publique	1,228.6	-	100.3	1,328.9	2.1	1,449.5	(120.6)
Tourisme	24.4	-	2.6	27.0	-	26.8	0.3
Transports et Mobilité durable	164.3	-	14.8	179.1	0.3	178.3	0.8
Travail	14.4	-	1.5	15.9	-	13.6	2.4
Total	54,277.9	4,459.7	5,218.2	63,955.9	100.0	62,433.4	1,522.5
2024-2025 Comparative Expenditures	53,068.4	4,247.9	5,117.0	62,433.4			

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

² Includes expenditures of the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

OPERATING EXPENDITURES

Operating expenditures include the amounts allocated for support and administrative expenditures incurred in carrying out the programs of departments and budget-funded bodies, including the Contingency Fund. In particular, they include 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. Operating expenditures include 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.

Finally, they include transfers for the operation of bodies controlled by the Government, that is, those included in its reporting entity, and allocations for the operation of a special fund, including the depreciation of fixed assets and other costs arising from obligations related to the decommissioning of fixed assets.

Operating expenditures are set at \$24,780.4 million in 2025-2026, broken down as follows:

- \$11,565.2 million, or 46.7%, for health and social services institutions;
- \$9,216.8 million, or 37.2%, for departments;
- \$2,946.0 million, or 11.9%, for educational institutions;
- \$1,052.4 million, or 4.2%, for other beneficiaries.

In 2025-2026, operating expenditures decrease by \$1,042.3 million from 2024-2025 comparative expenditures. This decrease is due mainly to the following variations:

- in the "Santé et Services sociaux" portfolio, an increase of \$388.9 million, due mainly to the indexation of non-salary expenditures in health and social services institutions, as well as to ongoing government commitments, in particular the development of accommodation places for seniors experiencing loss of autonomy;
- in the "Conseil du trésor et Administration gouvernementale" portfolio, a decrease of \$714.9 million, due mainly to amounts integrated for unforeseen expenditures that may arise in any department and budget-funded body program during the fiscal year, as well as to transformation initiatives of the Government and for bodies with inter-departmental roles in public administration, particularly the Société québécoise des infrastructures, the Ministère de la Cybersécurité et du Numérique and the Centre d'acquisitions gouvernementales, and by the decrease in asset retirement obligations in 2025-2026;
- in the "Éducation" portfolio, an increase of \$37.5 million, due mainly to the combined effect of the indexing of non-salary expenditures, the effect of clienteles on education networks and the implementation of optimization measures;
- In the "Transports et Mobilité durable" portfolio, a decrease of \$51.1 million, due mainly to the implementation of optimization measures in the portfolio, as well as a reduction in the appropriations from the Department to the Land Transportation Fund for the operating expenditures of this Fund;

- in the "Enseignement supérieur" portfolio, a decrease of \$59.3 million, due mainly to the implementation of optimization measures;
- in the "Sécurité publique" portfolio, a decrease of \$57.8 million, due mainly to exceptional expenditures in 2024-2025 for the suppression of forest fires by the Société de protection des forêts contre le feu, as well as to the end of previous budget measures;
- a reallocation of government expenditures of \$600.0 million is anticipated at the start of the 2025-2026 fiscal year to help maintain the level of services to the public.

2025-2026 Forecast Operating and Other Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2025-2026 Expenditure Budget					2024-2025 Comparative Expenditures	Variation
	Operating and Other	Transfer		Total			
		Networks	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	-	11,565.2	-	11,565.2	46.7	11,200.0	365.1
Government Enterprises and Bodies	-	-	685.2	685.2	2.8	353.1	332.1
Department	167.6	-	-	167.6	0.7	476.5	(309.0)
Other Beneficiaries	-	-	27.6	27.6	0.1	27.0	0.6
	167.6	11,565.2	712.8	12,445.6	50.2	12,056.7	388.9
Conseil du trésor et Administration gouvernementale							
Department	5,964.1	-	-	5,964.1	24.1	6,679.5	(715.3)
Other Beneficiaries	-	-	34.5	34.5	0.1	34.0	0.5
	5,964.1	-	34.5	5,998.7	24.2	6,713.5	(714.9)
Éducation							
Educational Institutions	-	2,386.9	-	2,386.9	9.6	2,346.4	40.5
Department	283.1	-	-	283.1	1.1	285.9	(2.8)
Other Beneficiaries	-	-	3.9	3.9	-	4.1	(0.3)
	283.1	2,386.9	3.9	2,673.9	10.8	2,636.4	37.5
Transports et Mobilité durable							
Department	855.8	-	-	855.8	3.5	906.8	(51.1)
	855.8	-	-	855.8	3.5	906.8	(51.1)
Enseignement supérieur							
Educational Institutions	-	559.1	-	559.1	2.3	613.8	(54.7)
Department	51.5	-	-	51.5	0.2	53.8	(2.3)
Other Beneficiaries	-	-	6.7	6.7	-	9.1	(2.3)
	51.5	559.1	6.7	617.3	2.5	676.6	(59.3)
Sécurité publique							
Department	572.2	-	-	572.2	2.3	630.0	(57.8)
Other Beneficiaries	-	-	5.1	5.1	-	5.1	-
	572.2	-	5.1	577.2	2.3	635.0	(57.8)
Reallocation of government expenditures during the fiscal year							
Department	(600.0)	-	-	(600.0)	(2.4)	-	(600.0)
	(600.0)	-	-	(600.0)	(2.4)	-	(600.0)

2025-2026 Forecast Operating and Other Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2025-2026 Expenditure Budget					2024-2025 Comparative Expenditures	Variation
	Operating and Other	Transfer		Total			
		Networks	Other	\$ million	%		
Other Portfolios							
Departments	1,922.5	-	-	1,922.5	7.8	1,907.4	15.2
Government Enterprises and Bodies	-	-	289.2	289.2	1.2	290.0	(0.8)
Other Beneficiaries	-	-	0.3	0.3	-	0.3	-
	1,922.5	-	289.4	2,212.0	8.9	2,197.6	14.4
Total	9,216.7	14,511.2	1,052.4	24,780.4	100.0	25,822.6	(1,042.3)
2024-2025 Comparative Expenditures	10,939.8	14,160.2	722.6	25,822.6			

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

² Includes expenditures of the "Operating" supercategory, and the "Operating" category of the "Transfer" and "Allocation to a Special Fund" supercategories

2025-2026 Forecast Operating and Other Expenditures by Portfolio^{1,2}
(millions of dollars)

	2025-2026 Expenditure Budget					2024-2025 Comparative Expenditures	Variation
	Operating and Other	Transfer		Total			
		Networks	Other	\$ million	%		
National Assembly	45.0	-	-	45.0	0.2	46.7	(1.7)
Persons Appointed by the National Assembly	41.6	-	-	41.6	0.2	37.0	4.6
Affaires municipales et Habitation	33.9	-	25.1	59.0	0.2	56.8	2.2
Agriculture, Pêcheries et Alimentation	90.0	-	27.5	117.4	0.5	119.8	(2.3)
Conseil du trésor et Administration gouvernementale	5,964.1	-	34.5	5,998.7	24.2	6,713.5	(714.9)
Conseil exécutif	22.4	-	-	22.4	0.1	24.7	(2.3)
Culture et Communications	36.6	-	186.4	223.0	0.9	219.6	3.4
Cybersécurité et Numérique	97.8	-	-	97.8	0.4	111.4	(13.6)
Économie, Innovation et Énergie	33.8	-	2.8	36.6	0.1	33.5	3.1
Éducation	283.1	2,386.9	3.9	2,673.9	10.8	2,636.4	37.5
Emploi et Solidarité sociale	190.5	-	0.7	191.3	0.8	191.4	(0.1)
Enseignement supérieur	51.5	559.1	6.7	617.3	2.5	676.6	(59.3)
Environnement, Lutte contre les changements climatiques, Faune et Parcs	147.4	-	-	147.4	0.6	148.5	(1.1)
Famille	121.2	-	-	121.2	0.5	123.2	(2.1)
Finances	51.3	-	7.3	58.6	0.2	58.6	-
Immigration, Francisation et Intégration	375.8	-	-	375.8	1.5	361.8	14.0
Justice	380.0	-	21.9	401.9	1.6	370.0	31.9
Langue française	18.7	-	2.4	21.0	0.1	21.7	(0.7)
Relations internationales et Francophonie	27.2	-	-	27.2	0.1	29.1	(1.9)
Ressources naturelles et Forêts	194.9	-	-	194.9	0.8	203.1	(8.2)
Santé et Services sociaux	167.6	11,565.2	712.8	12,445.6	50.2	12,056.7	388.9
Sécurité publique	572.2	-	5.1	577.2	2.3	635.0	(57.8)
Tourisme	6.1	-	15.3	21.4	0.1	33.3	(12.0)
Transports et Mobilité durable	855.8	-	-	855.8	3.5	906.8	(51.1)
Travail	8.3	-	-	8.3	-	7.3	1.0
Reallocation of government expenditures during the fiscal year	(600.0)	-	-	(600.0)	(2.4)	-	(600.0)
Total	9,216.7	14,511.2	1,052.4	24,780.4	100.0	25,822.6	(1,042.3)
2024-2025 Comparative Expenditures	10,939.8	14,160.2	722.6	25,822.6			

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

² Includes expenditures of the "Operating" supercategory, and the "Operating" category of the "Transfer" and "Allocation to a Special Fund" supercategories

CAPITAL EXPENDITURES

Capital expenditures include transfers and allocations for the acquisition, construction, development and improvement of fixed assets. They include, in particular, the construction work, renovation and maintenance of buildings, they also include work on technology infrastructure, such as those for the development of new government applications. Transfers and allocations can be made for bodies controlled by the Government, including those in its reporting entity, such as hospitals and school service centres, or to subsidize fixed assets that belong to third parties, such as municipalities in cases of public transport and water sanitation or cultural institutions in the case of cultural facilities.

Most capital expenditures for fixed assets purposes relate to public infrastructure and are planned over a ten-year period under the 2025-2035 Québec Infrastructure Plan (QIP). Subsidized infrastructure recognized in the QIP have a budgetary impact of \$10,177.0 million for the 2025-2026 fiscal year. A provision for this amount has been set aside in the Contingency Fund, with the departments as beneficiaries, given that the ultimate beneficiaries of this provision will be known at the end of its utilization.

To this end, as of the 2024-2025 Budget, the expenditures allocated for the repayment of a long-term debt service principal were removed from the forecasts of departments and budget-funded bodies since the subsidies relating to fixed assets are now cash payments, in repayment of temporary loans taken out during construction, development and improvement.

Moreover, capital expenditures are also forecast outside the QIP for subsidized private fixed assets. These expenditures are recorded in the portfolios concerned.

Forecast capital expenditures are set at \$11,434.7 million in 2025-2026, a decrease of \$302.2 million from the 2024-2025 comparative expenditures. This decrease is due mainly to the following variations:

- in the "Conseil du Trésor et Administration Gouvernementale" portfolio, a decrease of \$208.3 million, due mainly to provisions for subsidized infrastructure in the Contingency Fund;
- in the "Transports et Mobilité durable" portfolio, an increase of \$45.6 million, due mainly to increased transfer expenditures for the funding of rail transportation infrastructure;
- in the "Agriculture, Pêcheries et Alimentation" portfolio, a decrease of \$41.4 million, due mainly to the end of certain departmental initiatives and standardized programs;
- in the "Économie, Innovation et Énergie" portfolio, a decrease of \$11.8 million, due mainly to the fact that funding for certain subsidized infrastructure projects planned outside the QIP ended in 2024-2025;

- in the "Ressources naturelles et Forêts" portfolio, a decrease of \$25.8 million, due mainly to changes in measures announced in the 2022-2023 Budget, including initiatives to foster innovation in the forestry industry, to pursue the development of multi-resource roads and to modernize forestry operations;
- in the "Affaires municipales et Habitation" portfolio, a decrease of \$63.8 million, due mainly to expenditures incurred by the Department in 2024-2025 for the construction of new social and affordable housing through partnerships with tax-advantaged funds.

2025-2026 Forecast Capital Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Conseil du trésor et Administration gouvernementale						
Department	11,177.0	-	11,177.0	97.7	11,385.3	(208.3)
	11,177.0	-	11,177.0	97.7	11,385.3	(208.3)
Transports et Mobilité durable						
Government Enterprises and Bodies	91.2	-	91.2	0.8	36.5	54.7
Private sector enterprises	72.7	-	72.7	0.6	84.7	(12.0)
Other Beneficiaries	20.2	-	20.2	0.2	17.3	2.9
	184.0	-	184.0	1.6	138.4	45.6
Agriculture, Pêcheries et Alimentation						
Private sector enterprises	40.4	-	40.4	0.4	81.8	(41.4)
Other Beneficiaries	0.3	-	0.3	-	0.3	(0.1)
	40.7	-	40.7	0.4	82.1	(41.4)
Économie, Innovation et Énergie						
Non-profit Bodies	9.5	-	9.5	0.1	21.3	(11.8)
	9.5	-	9.5	0.1	21.3	(11.8)
Ressources naturelles et Forêts						
Department	-	7.5	7.5	0.1	33.3	(25.8)
	-	7.5	7.5	0.1	33.3	(25.8)
Affaires municipales et Habitation						
Municipalities	-	-	-	-	63.8	(63.8)
	-	-	-	-	63.8	(63.8)
Other Portfolios						
Departments	-	14.9	14.9	0.1	11.7	3.3
Other Beneficiaries	1.0	-	1.0	-	1.0	-
	1.0	14.9	15.9	0.1	12.7	3.3
Total	11,412.2	22.4	11,434.7	100.0	11,736.9	(302.2)
2024-2025 Comparative Expenditures	11,691.9	45.0	11,736.9			

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

² Includes expenditures in the "Capital" category of the "Transfer" and "Allocation to a Special Fund" supercategories

2025-2026 Forecast Capital Expenditures by Portfolio^{1,2}
(millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Affaires municipales et Habitation	-	-	-	-	63.8	(63.8)
Agriculture, Pêcheries et Alimentation	40.7	-	40.7	0.4	82.1	(41.4)
Conseil du trésor et Administration gouvernementale	11,177.0	-	11,177.0	97.7	11,385.3	(208.3)
Culture et Communications	1.0	-	1.0	-	1.0	-
Économie, Innovation et Énergie	9.5	-	9.5	0.1	21.3	(11.8)
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	6.0	6.0	0.1	-	6.0
Ressources naturelles et Forêts	-	7.5	7.5	0.1	33.3	(25.8)
Tourisme	-	8.9	8.9	0.1	11.7	(2.7)
Transports et Mobilité durable	184.0	-	184.0	1.6	138.4	45.6
Total	11,412.2	22.4	11,434.7	100.0	11,736.9	(302.2)
2024-2025 Comparative Expenditures	11,691.9	45.0	11,736.9			

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

² Includes expenditures in the "Capital" category of the "Transfer" and "Allocation to a Special Fund" supercategories

INTEREST EXPENDITURES

Interest expenditures include transfers and allocations for the payment of interest on loans contracted for subsidized fixed assets where the interest expenditure is partially or entirely met by the Government. Transfers and allocations may be made for bodies controlled by the Government, including those in its reporting entity, or to subsidize interest on loans contracted for fixed assets that belong to third parties. Interest expenditures also include those used to pay interest on government debt.

Interest expenditures met by the Government are set at \$7,819.6 million in 2025-2026. This is a decrease of \$268.1 million from the 2024-2025 comparative expenditures.

Interest on the debt attributable to Program Spending

Interest on the debt attributable to program spending are set at \$1,369.7 million, a decrease of \$143.0 million compared to 2024-2025, due mainly to a decrease in the "Santé et Services sociaux" portfolio attributable to the repayment of principal on the subsidized debt of its health and social services institutions, and by a decrease in the "Éducation" and "Enseignement supérieur" portfolios due to the variation in interest rates and borrowing levels for funding infrastructure in their respective networks.

Interest on the debt of the general fund of the Consolidated Revenue Fund

The 2025-2026 expenditures allocated to debt service decrease by \$125.2 million from 2024-2025 to be set at \$6,449.9 million. This reduction is due mainly to the expected evolution in interest rates.

2025-2026 Forecast Interest Expenditures by Portfolio and by Beneficiary¹
(millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Santé et Services sociaux						
Health and Social Services Establishments	340.4	-	340.4	24.9	391.9	(51.5)
	340.4	-	340.4	24.9	391.9	(51.5)
Éducation						
Educational Institutions	333.3	-	333.3	24.3	395.6	(62.3)
Other Beneficiaries	0.2	-	0.2	-	1.6	(1.4)
	333.6	-	333.6	24.4	397.2	(63.6)
Enseignement supérieur						
Educational Institutions	197.4	-	197.4	14.4	224.3	(26.8)
Other Beneficiaries	1.6	-	1.6	0.1	1.7	(0.1)
	199.0	-	199.0	14.5	226.0	(27.0)
Other Portfolios						
Municipalities	157.6	-	157.6	11.5	165.1	(7.5)
Non-profit Bodies	91.1	-	91.1	6.6	85.2	5.9
Other Beneficiaries	248.0	-	248.0	18.1	247.3	0.7
	496.7	-	496.7	36.3	497.6	(0.8)
Program Spending	1,369.7	-	1,369.7	100.0	1,512.6	(143.0)
Debt Service						
Debt Service	-	6,859.9	6,859.9		6,379.1	480.8
Retirement Plans Account	-	(354.0)	(354.0)		251.0	(605.0)
Future Employee Benefits	-	(56.0)	(56.0)		(55.0)	(1.0)
	-	6,449.9	6,449.9		6,575.1	(125.2)
Total	1,369.7	6,449.9	7,819.6		8,087.7	(268.1)
2024-2025 Comparative Expenditures	1,512.6	6,575.1	8,087.7			

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

² Includes expenditures in the "Interest" category of the "Transfer" and "Allocation to a Special Fund" supercategories

2025-2026 Forecast Interest Expenditures by Portfolio¹

(millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Affaires municipales et Habitation	199.4	-	199.4	14.6	216.6	(17.2)
Agriculture, Pêcheries et Alimentation	-	-	-	-	-	-
Conseil du trésor et Administration gouvernementale	0.7	-	0.7	0.1	1.0	(0.3)
Conseil exécutif	4.0	-	4.0	0.3	3.0	1.0
Culture et Communications	62.7	-	62.7	4.6	51.7	11.0
Économie, Innovation et Énergie	1.5	-	1.5	0.1	1.3	0.1
Éducation	333.6	-	333.6	24.4	397.2	(63.6)
Emploi et Solidarité sociale	0.8	-	0.8	0.1	0.8	-
Enseignement supérieur	199.0	-	199.0	14.5	226.0	(27.0)
Environnement, Lutte contre les changements climatiques, Faune et Parcs	0.4	-	0.4	-	0.6	(0.1)
Famille	24.3	-	24.3	1.8	18.1	6.2
Ressources naturelles et Forêts	0.4	-	0.4	-	0.4	-
Santé et Services sociaux	340.4	-	340.4	24.9	391.9	(51.5)
Sécurité publique	1.9	-	1.9	0.1	0.7	1.1
Tourisme	9.1	-	9.1	0.7	10.4	(1.3)
Transports et Mobilité durable	191.7	-	191.7	14.0	192.9	(1.2)
Program Spending	1,369.7	-	1,369.7	100.0	1,512.6	(143.0)
Debt Service						
Debt Service	-	6,859.9	6,859.9		6,379.1	480.8
Retirement Plans Account	-	(354.0)	(354.0)		251.0	(605.0)
Future Employee Benefits	-	(56.0)	(56.0)		(55.0)	(1.0)
	-	6,449.9	6,449.9		6,575.1	(125.2)
Total	1,369.7	6,449.9	7,819.6		8,087.7	(268.1)
2024-2025 Comparative Expenditures	1,512.6	6,575.1	8,087.7			

¹ Figures are rounded and the sum of the amounts and percentages recorded may not correspond to the total.² Includes expenditures in the "Interest" category of the "Transfer" and "Allocation to a Special Fund" supercategories

SUPPORT EXPENDITURES

Support expenditures include transfers and allocations intended to provide beneficiaries with financial support for purposes other than those mentioned in the "Remuneration," "Operating," "Capital" and "Interest" categories. For the Government, they do not constitute direct acquisitions of goods and services or amounts allocated in order to obtain a return, as in the case of 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.

Support expenditures are set at \$28,660.7 million in 2025-2026, broken down as follows:

- \$9,205.5 million, or 32.1%, for individuals;
- \$6,510.2 million, or 22.7%, for non-profit bodies;
- \$3,526.7 million, or 12.3%, for municipalities;
- \$3,520.2 million, or 12.3%, for businesses;
- \$3,278.2 million, or 11.4%, for educational institutions;
- \$2,619.9 million, or 9.2%, for other beneficiaries.

In 2025-2026, support expenditures increase by \$618.2 million from the 2024-2025 comparative expenditures. This increase is due mainly to the following variations:

- in the "Santé et Services sociaux" portfolio, an increase of \$398.0 million, due mainly to an increase in the cost of medications and pharmaceutical services, as well as to ongoing government commitments, including the consolidation of pre-hospital emergency services initiatives and support for community organizations;
- in the "Emploi et Solidarité sociale" portfolio, a decrease of \$152.0 million, due mainly to the number of households eligible for social assistance programs in 2024-2025 and the reduction in amounts set aside for measures in previous budgets;
- in the "Enseignement supérieur" portfolio, a decrease of \$64.4 million, due mainly to the combined effect of increased amounts set aside for bursaries provided with loans, the gradual end of the Québec Perspective Scholarship Program and a decrease in transfers for the operation of charter universities, i.e. those excluded from the Government's reporting entity;
- in the "Famille" portfolio, an increase of \$407.2 million, due mainly to the financial impact in 2024-2025 of a \$285.0-million advance payment made in 2023-2024 to finance subsidized educational childcare services. Excluding this impact, support expenditures for this portfolio increase by \$122.2 million, due mainly to the implementation of measures under the Grand chantier pour les familles - Plan d'action pour compléter le réseau des services de garde éducatifs à l'enfance, the conversion of non-subsidized childcare spaces to subsidized ones and the updating of the funding parameters of the network;

- in the "Affaires municipales et Habitation" portfolio, an increase of \$583.8 million, due mainly to an increase in amounts granted under the housing development assistance programs of the Société d'habitation du Québec;
- in the "Transports et Mobilité durable" portfolio, an increase of \$258.4 million, due mainly to the measure to support the transition of public transit bodies announced in the Fall 2024 Economic Update;
- in the "Économie, Innovation et Énergie" portfolio, a decrease of \$281.2 million, due mainly to a change in the amount allocated to the roll-out of the 2022-2027 Québec Strategy to Support Research and Investment in Innovation, the end of measures announced in previous budgets, such as the 2022-2025 Québec Life Sciences Strategy, support for regional businesses and community revitalization, and the ongoing Digital Transformation Offensive, as well as to a decrease in costs associated with financial interventions carried out under government mandates;
- in the "Culture et Communications" portfolio, a decrease of \$144.2 million, due mainly to the end of measures from previous budgets;
- in the "Éducation" portfolio, a decrease of \$83.7 million, due mainly to a decrease in amounts allocated for various measures in the 2024-2025 Budget, and in previous budgets and economic updates;
- in the "Sécurité publique" portfolio, a decrease of \$158.0 million, due mainly to one-time expenditures in 2024-2025 to manage recovery from major disasters, including post-tropical storm Debby.

2025-2026 Forecast Support Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Santé et Services sociaux						
Individuals	2,958.4	-	2,958.4	10.3	2,664.3	294.1
Health and Social Services Establishments	1,249.1	-	1,249.1	4.4	1,361.5	(112.3)
Non-profit Bodies	1,215.9	-	1,215.9	4.2	1,190.3	25.6
Private sector enterprises	763.2	-	763.2	2.7	748.5	14.7
Government Enterprises and Bodies	176.0	-	176.0	0.6	-	176.0
Municipalities	2.4	-	2.4	-	2.4	-
	6,365.0	-	6,365.0	22.2	5,967.0	398.0
Emploi et Solidarité sociale						
Individuals	3,556.0	277.8	3,833.8	13.4	3,950.0	(116.2)
Non-profit Bodies	72.5	446.4	519.0	1.8	551.9	(33.0)
Private sector enterprises	18.6	127.7	146.3	0.5	145.0	1.3
Educational Institutions	-	52.2	52.2	0.2	54.2	(2.1)
Municipalities	-	16.6	16.6	0.1	17.9	(1.4)
Other Beneficiaries	-	57.5	57.5	0.2	58.2	(0.7)
	3,647.1	978.2	4,625.3	16.1	4,777.3	(152.0)
Enseignement supérieur						
Educational Institutions	3,037.7	25.0	3,062.7	10.7	3,104.1	(41.5)
Individuals	1,025.2	-	1,025.2	3.6	1,038.5	(13.3)
Non-profit Bodies	11.3	-	11.3	-	20.8	(9.6)
	4,074.1	25.0	4,099.1	14.3	4,163.5	(64.4)
Famille						
Non-profit Bodies	98.5	2,737.4	2,835.9	9.9	2,533.5	302.4
Private sector enterprises	10.1	971.9	982.0	3.4	877.4	104.6
Municipalities	2.6	1.5	4.1	-	3.9	0.2
Educational Institutions	0.8	-	0.8	-	0.7	0.1
Other Beneficiaries	-	-	-	-	-	-
	112.1	3,710.7	3,822.8	13.3	3,415.5	407.2

2025-2026 Forecast Support Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Affaires municipales et Habitation						
Municipalities	2,003.2	227.8	2,231.0	7.8	1,864.4	366.5
Non-profit Bodies	425.0	44.6	469.7	1.6	457.3	12.4
Individuals	296.7	-	296.7	1.0	374.4	(77.6)
Private sector enterprises	285.6	4.9	290.5	1.0	9.2	281.3
Educational Institutions	0.2	2.5	2.7	-	1.5	1.2
Other Beneficiaries	0.1	-	0.1	-	-	0.1
	3,010.8	279.8	3,290.6	11.5	2,706.8	583.8
Transports et Mobilité durable						
Government Enterprises and Bodies	211.9	812.3	1,024.3	3.6	976.6	47.7
Municipalities	146.0	370.3	516.3	1.8	302.6	213.6
Individuals	59.0	-	59.0	0.2	59.0	-
Non-profit Bodies	4.9	-	4.9	-	7.4	(2.5)
Private sector enterprises	1.0	-	1.0	-	1.4	(0.4)
Educational Institutions	0.3	-	0.3	-	0.3	-
	423.0	1,182.6	1,605.7	5.6	1,347.2	258.4
Économie, Innovation et Énergie						
Private sector enterprises	36.5	331.2	367.7	1.3	508.5	(140.8)
Non-profit Bodies	238.3	-	238.3	0.8	378.2	(139.9)
Educational Institutions	116.5	-	116.5	0.4	117.2	(0.7)
Municipalities	104.4	-	104.4	0.4	104.6	(0.2)
Individuals	96.9	-	96.9	0.3	96.5	0.4
Other Beneficiaries	39.4	2.1	41.5	0.1	41.4	0.2
	632.0	333.3	965.3	3.4	1,246.4	(281.2)
Culture et Communications						
Non-profit Bodies	312.6	-	312.6	1.1	399.4	(86.8)
Private sector enterprises	56.3	-	56.3	0.2	107.7	(51.5)
Individuals	14.2	-	14.2	-	17.1	(2.9)
Municipalities	6.5	-	6.5	-	8.7	(2.2)
Educational Institutions	1.9	-	1.9	-	2.0	(0.1)
Other Beneficiaries	4.2	-	4.2	-	5.1	(0.8)
	395.7	-	395.7	1.4	539.9	(144.2)

2025-2026 Forecast Support Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Éducation						
Non-profit Bodies	306.6	-	306.6	1.1	314.5	(7.9)
Individuals	40.1	-	40.1	0.1	40.1	-
Educational Institutions	14.5	-	14.5	0.1	91.6	(77.0)
Other Beneficiaries	7.6	0.8	8.3	-	7.0	1.3
	368.7	0.8	369.5	1.3	453.2	(83.7)
Sécurité publique						
Municipalities	192.7	-	192.7	0.7	260.6	(68.0)
Non-profit Bodies	41.6	-	41.6	0.1	48.8	(7.2)
Individuals	12.9	-	12.9	-	81.6	(68.7)
Private sector enterprises	2.7	-	2.7	-	14.2	(11.5)
Educational Institutions	0.4	-	0.4	-	0.5	(0.1)
Other Beneficiaries	11.5	-	11.5	-	14.2	(2.6)
	261.8	-	261.8	0.9	419.8	(158.0)
Other Portfolios						
Private sector enterprises	810.9	99.6	910.5	3.2	943.6	(33.1)
Individuals	868.3	-	868.3	3.0	771.4	96.9
Non-profit Bodies	435.9	118.6	554.5	1.9	679.9	(125.4)
Municipalities	406.5	46.4	452.9	1.6	491.4	(38.5)
Educational Institutions	26.4	-	26.4	0.1	31.0	(4.6)
Other Beneficiaries	45.0	2.3	47.3	0.2	88.5	(41.1)
	2,593.0	267.0	2,860.0	10.0	3,005.8	(145.8)
Total	21,883.3	6,777.4	28,660.7	100.0	28,042.5	618.2
2024-2025 Comparative Expenditures	21,412.7	6,629.8	28,042.5			

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

2025-2026 Forecast Support Expenditures by Portfolio¹

(millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
National Assembly	0.1	-	0.1	-	0.1	-
Persons Appointed by the National Assembly	14.5	-	14.5	0.1	13.6	0.9
Affaires municipales et Habitation	3,010.8	279.8	3,290.6	11.5	2,706.8	583.8
Agriculture, Pêcheries et Alimentation	863.0	-	863.0	3.0	860.2	2.8
Conseil du trésor et Administration gouvernementale	29.2	25.0	54.2	0.2	58.4	(4.2)
Conseil exécutif	400.1	-	400.1	1.4	414.4	(14.3)
Culture et Communications	395.7	-	395.7	1.4	539.9	(144.2)
Cybersécurité et Numérique	81.4	-	81.4	0.3	125.1	(43.7)
Économie, Innovation et Énergie	632.0	333.3	965.3	3.4	1,246.4	(281.2)
Éducation	368.7	0.8	369.5	1.3	453.2	(83.7)
Emploi et Solidarité sociale	3,647.1	978.2	4,625.3	16.1	4,777.3	(152.0)
Enseignement supérieur	4,074.1	25.0	4,099.1	14.3	4,163.5	(64.4)
Environnement, Lutte contre les changements climatiques, Faune et Parcs	110.3	39.9	150.2	0.5	174.0	(23.7)
Famille	112.1	3,710.7	3,822.8	13.3	3,415.5	407.2
Finances	37.8	0.6	38.4	0.1	39.2	(0.8)
Immigration, Francisation et Intégration	269.5	-	269.5	0.9	271.7	(2.2)
Justice	711.0	20.8	731.9	2.6	667.4	64.4
Langue française	13.1	-	13.1	-	13.9	(0.7)
Relations internationales et Francophonie	50.6	3.1	53.7	0.2	58.5	(4.8)
Ressources naturelles et Forêts	0.6	120.0	120.7	0.4	150.8	(30.2)
Santé et Services sociaux	6,365.0	-	6,365.0	22.2	5,967.0	398.0
Sécurité publique	261.8	-	261.8	0.9	419.8	(158.0)
Tourisme	-	57.5	57.5	0.2	142.2	(84.7)
Transports et Mobilité durable	423.0	1,182.6	1,605.7	5.6	1,347.2	258.4
Travail	11.7	-	11.7	-	16.3	(4.6)
Total	21,883.3	6,777.4	28,660.7	100.0	28,042.5	618.2
2024-2025 Comparative Expenditures	21,412.7	6,629.8	28,042.5			

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

EXPENDITURES RELATED TO PROVISIONS FOR DOUBTFUL ACCOUNTS AND OTHER ALLOWANCES

Expenditures related to provisions for doubtful accounts and other allowances consist of the variations in the provisions for doubtful accounts, the provisions for losses on government-backed financial initiatives, and of provisions for write-downs for loans, investments and advances.

Expenditures related to provisions for doubtful accounts and other allowances are set at \$432.3 million in 2025-2026, an increase of \$216.2 million from the 2024-2025 comparative expenditures. This increase is due mainly to a \$219.2-million increase in provisions for losses associated with financial interventions by the Government under the Economic Development Fund in the "Économie, Innovation et Énergie" portfolio.

Expenditures Related to Provisions for Doubtful Accounts and Other Allowances in 2025-2026 by Portfolio¹ (millions of dollars)

	2025-2026 Expenditure Budget				2024-2025 Comparative Expenditures	Variation
	Doubtful Accounts	Other Allowances	Total			
			\$ million	%		
Conseil exécutif	-	1.0	1.0	0.2	1.0	-
Culture et Communications	-	0.2	0.2	-	0.2	-
Économie, Innovation et Énergie	-	407.3	407.3	94.2	188.1	219.2
Emploi et Solidarité sociale	5.5	-	5.5	1.3	5.5	-
Enseignement supérieur	3.0	-	3.0	0.7	6.0	(3.0)
Environnement, Lutte contre les changements climatiques, Faune et Parcs	0.1	-	0.1	-	0.1	-
Famille	0.1	0.1	0.2	-	0.2	-
Justice	15.0	-	15.0	3.5	15.0	-
Total	23.8	408.6	432.3	100.0	216.1	216.2
2024-2025 Comparative Expenditures	26.8	189.3	216.1			

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

2. BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

The 2025-2026 program spending of \$130,633.6 million is broken down primarily between the following three beneficiaries:

- \$41,338.2 million, or 31.6%, for health and social services institutions;
- \$27,019.4 million, or 20.7%, for educational institutions;
- \$26,575.7 million, or 20.3%, for departments.

The balance of \$35,700.3 million is broken down between the following beneficiaries:

- \$18,437.5 million, or 14.1%, for expenditures dedicated to individuals, of which \$9,214.5 million, or 7.1%, is for health professionals;
- \$6,638.6 million, or 5.1%, for non-profit bodies;
- \$3,687.3 million, or 2.8%, for municipalities;
- \$3,636.8 million, or 2.8%, for businesses;
- \$3,300.1 million, or 2.6%, for Government bodies and enterprises.

The breakdown of program spending by portfolio and by beneficiary is presented in Appendix 2.

2025-2026 Expenditure Budget Breakdown by Portfolio and by Category¹
(millions of dollars)

APPENDIX 1

	Remuneration	Operating and Other	Capital	Interest	Support	Doubtful Accounts and Other Allowances	Total
National Assembly	152.9	45.0	-	-	0.1	-	198.0
Persons Appointed by the National Assembly	116.3	41.6	-	-	14.5	-	172.4
Affaires municipales et Habitation	133.9	59.0	-	199.4	3,290.6	-	3,682.9
Agriculture, Pêcheries et Alimentation	240.5	117.4	40.7	-	863.0	-	1,261.6
Conseil du trésor et Administration gouvernementale	988.9	5,998.7	11,177.0	0.7	54.2	-	18,219.5
Conseil exécutif	140.1	22.4	-	4.0	400.1	1.0	567.6
Culture et Communications	138.4	223.0	1.0	62.7	395.7	0.2	820.9
Cybersécurité et Numérique	74.1	97.8	-	-	81.4	-	253.4
Économie, Innovation et Énergie	76.1	36.6	9.5	1.5	965.3	407.3	1,496.3
Éducation	16,448.7	2,673.9	-	333.6	369.5	-	19,825.6
Emploi et Solidarité sociale	381.8	191.3	-	0.8	4,625.3	5.5	5,204.6
Enseignement supérieur	3,990.9	617.3	-	199.0	4,099.1	3.0	8,909.4
Environnement, Lutte contre les changements climatiques, Faune et Parcs	225.1	147.4	6.0	0.4	150.2	0.1	529.3
Famille	107.8	121.2	-	24.3	3,822.8	0.2	4,076.2
Finances	112.5	58.6	-	-	38.4	-	209.6
Immigration, Francisation et Intégration	160.9	375.8	-	-	269.5	-	806.2
Justice	741.8	401.9	-	-	731.9	15.0	1,890.5
Langue française	46.3	21.0	-	-	13.1	-	80.4
Relations internationales et Francophonie	82.4	27.2	-	-	53.7	-	163.3
Ressources naturelles et Forêts	168.2	194.9	7.5	0.4	120.7	-	491.7
Santé et Services sociaux	37,877.4	12,445.6	-	340.4	6,365.0	-	57,028.4
Sécurité publique	1,328.9	577.2	-	1.9	261.8	-	2,169.8
Tourisme	27.0	21.4	8.9	9.1	57.5	-	123.9
Transports et Mobilité durable	179.1	855.8	184.0	191.7	1,605.7	-	3,016.2
Travail	15.9	8.3	-	-	11.7	-	35.9
Reallocation of government expenditures during the fiscal year	-	(600.0)	-	-	-	-	(600.0)
Program Spending	63,955.9	24,780.4	11,434.7	1,369.7	28,660.7	432.3	130,633.6
Debt Service	-	-	-	6,449.9	-	-	6,449.9
Budget Expenditures	63,955.9	24,780.4	11,434.7	7,819.6	28,660.7	432.3	137,083.5

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

2025-2026 Program Spending Breakdown by Portfolio and by Beneficiary¹ (millions of dollars)

APPENDIX 2

	Health and Social Services Establishments	Educational Institutions	Individuals ²	Departments	Non-profit Bodies	Private sector enterprises	Municipalities	Government Enterprises and Bodies	Total
National Assembly	-	-	-	198.0	0.1	-	-	-	198.0
Persons Appointed by the National Assembly	-	-	-	157.9	14.5	-	-	-	172.4
Affaires municipales et Habitation	-	2.9	297.0	136.4	529.3	290.5	2,370.3	56.5	3,682.9
Agriculture, Pêcheries et Alimentation	-	20.4	-	236.5	97.8	782.3	1.3	123.4	1,261.6
Conseil du trésor et Administration gouvernementale	1.3	20.9	-	18,058.8	8.2	-	41.8	88.5	18,219.5
Conseil exécutif	-	1.0	-	163.6	42.0	10.6	350.4	-	567.6
Culture et Communications	-	2.8	14.2	82.8	343.3	56.3	19.2	302.4	820.9
Cybersécurité et Numérique	-	-	-	171.9	2.9	56.6	21.9	-	253.4
Économie, Innovation et Énergie	37.2	118.0	96.9	509.4	247.8	367.7	104.4	15.0	1,496.3
Éducation	-	19,070.5	40.1	392.2	306.6	-	-	16.3	19,825.6
Emploi et Solidarité sociale	0.5	52.2	3,833.8	577.1	519.0	146.3	16.6	59.2	5,204.6
Enseignement supérieur	-	7,724.7	1,025.2	113.3	11.3	-	-	34.9	8,909.4
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	-	378.6	112.7	-	26.7	11.3	529.3
Famille	-	0.8	-	253.4	2,835.9	982.0	4.1	-	4,076.2
Finances	-	2.0	-	144.2	20.8	-	4.7	37.9	209.6
Immigration, Francisation et Intégration	-	-	167.9	536.7	92.3	-	9.3	-	806.2
Justice	-	-	700.0	1,043.2	31.9	-	-	115.5	1,890.5
Langue française	-	1.0	-	64.9	9.0	0.1	-	5.3	80.4
Relations internationales et Francophonie	-	1.7	0.4	109.5	45.1	1.6	-	4.9	163.3
Ressources naturelles et Forêts	-	-	-	370.6	23.5	96.8	0.4	0.4	491.7
Santé et Services sociaux	41,299.2	-	12,172.9	299.8	1,243.5	763.2	2.4	1,247.3	57,028.4
Sécurité publique	-	0.4	12.9	1,901.3	41.6	2.7	194.3	16.6	2,169.8
Tourisme	-	-	-	28.4	54.1	2.8	0.1	38.5	123.9
Transports et Mobilité durable	-	0.3	76.3	1,222.9	4.9	77.2	519.3	1,115.5	3,016.2
Travail	-	-	-	24.3	0.8	-	-	10.9	35.9
Reallocation of government expenditures during the fiscal year	-	-	-	(600.0)	-	-	-	-	(600.0)
Program Spending	41,338.2	27,019.4	18,437.5	26,575.7	6,638.6	3,636.8	3,687.3	3,300.1	130,633.6

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

² Including assistance to individuals and health professionals

STAFFING LEVEL WITHIN GOVERNMENT DEPARTMENTS, PUBLIC SECTOR BODIES AND NETWORKS, AND STATE-OWNED ENTERPRISES

1. 2025-2026 STAFFING LEVELS AND ANTICIPATED GROWTH

In the 2025-2026 Budget, the Government maintains its commitment to return to a balanced budget by 2029-2030. Given that remuneration accounts for a significant proportion of government expenditures, growth must be limited in order to achieve this objective. Therefore, for the 2025-2026 fiscal year, the Government will limit staff increases in all public bodies subject to the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises (CQLR, chapter G-1.011) to the following:

- government priorities, primarily those arising from budget measures and economic updates, the renewal of collective agreements as well as service delivery requirements in health and social service institutions and education and higher education networks;
- direct services to the population;
- extraordinary events that may occur during the fiscal year.

Specifically concerning public service, there are no plans to increase overall staffing levels, apart from that needed to implement certain measures in the 2025-2026 Budget. Bodies will therefore need to prioritize the reallocation of their available staff to implement their priorities.

With regard to staffing levels in bodies outside the public service, additions may be made over the course of the fiscal year, depending in particular on additional needs regarding the clientele of health and social services institutions as well as education and higher education networks. Thus, for the 2025-2026 fiscal year, a total increase in public administration employees of 1.6% is anticipated.

To this end, the following governmental initiatives have been prioritized for the 2025-2026 fiscal year:

- Éducation: promote academic success by increasing the number of classroom assistants and supporting the linguistic, academic, and social integration of new arrivals;
- Enseignement supérieur: support the coordination and completion of internships in fields like nursing and support and facilitate the transition to digital operations and rapidly evolving disciplines;
- Santé et Services sociaux: reduce Santé Québec's need to engage independent labour and roll out new health and social service installations.

As part of our commitment to return to sound public finances, the Secrétariat du Conseil du trésor will carry out rigorous monitoring, in collaboration with departments and bodies, to ensure that growth is limited to identified priorities. Corrective measures will be applied in the event of any discrepancies.

In addition, a recruitment freeze for regular and casual jobs came into effect on November 1, 2024, aimed among other things, at curbing growth in staff usage. This freeze concerns bodies subject to the Public Service Act (CQLR, chapter F-3.1.1) as well as those outside the public service.

Government enterprises, the National Assembly, persons appointed by the National Assembly, the Anti-Corruption Commissioner, and education and higher education networks are not affected by this measure with the exception of their administrative staff.

Finally, the recruitment freeze will continue in 2025-2026 to ensure better control of the size of the State, contain remuneration expenditures, and foster a culture of optimization while preserving priority services. Also in 2025-2026, the Government will continue limiting certain specific expenditures, including those related to overtime hours. These measures will be monitored closely, and their implementation will be periodically re-evaluated.

2. FORECAST USAGE IN 2024-2025

For the 2024-2025 fiscal year, an increase of 7,800 full-time equivalent positions (FTEs) was anticipated, including 900 FTEs for the public service workforce and 6,900 FTEs for the non-public service workforce, representing an increase of 1.4% compared to the 2023-2024 fiscal year.

For the 2024-2025 fiscal year, the forecast utilized staff level of public bodies is estimated at 608,793 FTEs. Compared to real usage during the 2023-2024 fiscal year of 574,285 FTEs and considering exceptional occasional decreases in staff use due to strikes in 2023-2024, estimated at 8,375 FTEs, an increase of 26,133 FTEs is anticipated in 2024-2025, which represents a 4.5% increase or 18,333 FTEs higher than the forecast growth.

- For departments and bodies whose employees are subject to the Public Service Act, a usage of 80,521 FTEs is anticipated, which represents an increase of 1,684 FTEs, or 2.1%, compared to 2023-2024 (78,836 FTEs). This growth is attributable in particular to the staffing levels required to increase Québec's disaster response capacity, improve security in courthouses, support the promotion and enhancement of the French language, and respond to the significant increase in the number of francization clients.
- For bodies outside the public service, which represent 85.0% of total staffing for the 2024-2025 fiscal year, usage of 528,273 FTEs is forecast. Compared to the 2023-2024 fiscal year (495,449 FTEs) and considering the unusual occurrence of strikes (use of 8,375 fewer FTEs), this represents an increase of 24,449 FTEs, or 4.9%.

This increase was due mainly to the following:

- **Éducation:** implementation of various measures to improve and strengthen direct educational services and mitigate the impact of staff shortages, in particular by adding classroom assistants and liaison agents to facilitate relations with Indigenous students;

- Santé et Services sociaux: hiring of staff to reduce the need to engage independent labour, ensure the opening of retirement homes, and deliver more services, namely by increasing home-based support and decreasing surgery wait times.

Variation in staff usage¹

(in thousands of paid hours and FTEs)

	Public service		Outside the Public Service		Total	
	Paid hours	FTEs	Paid hours	FTEs	Paid hours	FTEs
Staff usage in 2022-2023	135,924.2	74,426	896,608.2	490,942	1,032,532.4	565,368
Variation	8,054.3	4,410	8,230.5	4,507	16,284.9	8,917
Staff usage in 2023-2024 ²	143,978.5	78,836	904,838.7	495,449	1,048,817.3	574,285
Occasional drop in 2023-2024 due to strikes	—	—	15,295.3	8,375	15,295.3	8,375
Forecast variation	3,076.2	1,684	44,650.6	24,449	47,726.7	26,133
Forecast staff usage in 2024-2025	147,054.7	80,521	964,784.6	528,273	1,111,839.3	608,793

¹ From a staff-level control perspective, the National Assembly and persons appointed by the National Assembly, the Université du Québec and its constituent universities, research institutes and superior schools, school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons (CQLR, chapter I-14), the Anti-Corruption Commissioner and Investissement Québec are excluded. Also excluded are paid hours for staff hired to fill student jobs or for internships in the departments and bodies subject to the Public Service Act.

² The period covered includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

3. USAGE IN 2023-2024

During the 2023-2024 fiscal year, all public bodies subject to the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises reported a total consumption of 574,285 FTEs. Compared to the 2022-2023 fiscal year (565,368 FTEs), this represents a growth of 8,917 FTEs, or 1.6%.

For departments and bodies whose employees are subject to the Public Service Act, usage of 78,836 FTEs was recorded in 2023-2024, which represents an increase of 4,410 FTEs, or 5.9%, compared to the previous fiscal year (74,726 FTEs). This increase was due mainly to the following:

- various exceptional elements linked to an increase in requests for last-resort financial assistance, particularly from asylum seekers and Ukrainian nationals;
- significant increase in demand for francization;

- implementation of the digital transformation plan of the Société de l'assurance automobile du Québec;
- adjustment of working hours from 35 to 37.5 hours a week for certain job categories.

In addition, a total usage of 495,449 FTEs was recorded for bodies outside the public service. Compared to the 2022-2023 fiscal year (490,942 FTEs), this represents a growth of 4,507 FTEs, or 0.9%. This increase was due mainly to measures put in place for the following reasons:

- make the healthcare system more efficient and more flexible for the population;
- caring for seniors and informal caregivers;
- support more vulnerable members of the public.

Details by public bodies whose employees are subject to the Public Service Act and by bodies considered as outside the public service are presented in Appendices 1 and 2, respectively.

Staff Usage in 2023-2024^{1,2,3}**Government Departments, Public Sector Bodies and Networks, and State-Owned Enterprises**
(in paid hours and FTEs)

	Public service		Outside the Public Service		Total	
	Paid hours	FTEs	Paid hours	FTEs	Paid hours	FTEs
Affaires municipales et Habitation	2,359,115	1,292			2,359,115	1,292
Agriculture, Pêcheries et Alimentation	3,851,533	2,109	483,866	265	4,335,398	2,374
Conseil du trésor et Administration gouvernementale	2,191,812	1,200	3,214,215	1,760	5,406,027	2,960
Conseil exécutif	2,412,520	1,321	30,800	17	2,443,320	1,338
Culture et Communications	812,913	445	3,624,526	1,985	4,437,439	2,430
Cybersécurité et Numérique	3,729,955	2,042			3,729,955	2,042
Économie, Innovation et Énergie	1,108,497	607	44,006,799	24,096	45,115,297	24,703
Éducation	2,132,503	1,168	248,856,460	136,263	250,988,963	137,430
Emploi et Solidarité sociale	12,629,842	6,916	28,671	16	12,658,513	6,931
Enseignement supérieur	1,238,641	678	43,764,411	23,963	45,003,052	24,642
Environnement, Lutte contre les changements climatiques, Faune et Parcs	6,585,489	3,606	186,563	102	6,772,051	3,708
Famille	2,753,132	1,507			2,753,132	1,507
Finances	5,845,627	3,201	36,943,943	20,229	42,789,570	23,430
Immigration, Francisation et Intégration	3,700,434	2,026			3,700,434	2,026
Justice	11,574,866	6,338	2,510,285	1,375	14,085,151	7,712
Langue française	826,293	452			826,293	452
Région de la Capitale nationale			97,881	54	97,881	54
Relations internationales et Francophonie	1,229,248	673	41,844	23	1,271,092	696
Ressources naturelles et Forêts	5,595,848	3,064	414,167	227	6,010,014	3,291
Santé et Services sociaux	6,562,030	3,593	517,407,975	283,309	523,970,005	286,902
Sécurité publique	30,550,668	16,728	681,505	373	31,232,173	17,101
Tourisme	384,255	210	1,028,629	563	1,412,884	774
Transports et Mobilité durable	24,288,128	13,299	1,516,143	830	25,804,271	14,129
Travail	11,615,219	6,360			11,615,219	6,360
Staff usage in 2023-2024	143,978,568	78,836	904,838,683	495,449	1,048,817,250	574,285

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

² The data is presented in accordance with the 2023-2024 budget structure.

³ The period covered includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

APPENDIX 1

Staff Usage in 2023-2024^{1,2}

Public Service Act

(in paid hours and FTEs)

	Paid hours	FTEs
Affaires municipales et Habitation		
Affaires municipales et Habitation	1,068,860	585
Commission municipale du Québec	160,972	88
Société d'habitation du Québec	643,371	352
Administrative Housing Tribunal	485,911	266
Total Affaires municipales et Habitation	2,359,115	1,292
Agriculture, Pêcheries et Alimentation		
Agriculture, Pêcheries et Alimentation	2,479,741	1,358
Commission de protection du territoire agricole du Québec	174,343	95
La Financière agricole du Québec	1,128,465	618
Régie des marchés agricoles et alimentaires du Québec	68,984	38
Total Agriculture, Pêcheries et Alimentation	3,851,533	2,109
Conseil du trésor et Administration gouvernementale		
Conseil du trésor et Administration gouvernementale	1,331,544	729
Centre d'acquisitions gouvernementales	658,379	360
Commission de la fonction publique	62,491	34
Office des professions du Québec	139,398	76
Total Conseil du trésor et Administration gouvernementale	2,191,812	1,200
Conseil exécutif		
Conseil exécutif	2,250,166	1,232
Commission d'accès à l'information	162,353	89
Total Conseil exécutif	2,412,520	1,321
Culture et Communications		
Culture et Communications	804,430	440
Conseil du patrimoine culturel du Québec	8,483	5
Total Culture et Communications	812,913	445
Cybersécurité et Numérique		
Cybersécurité et Numérique	790,514	433
Cybersecurity and Digital Technology Fund	2,939,441	1,610
Total Cybersécurité et Numérique	3,729,955	2,042
Économie, Innovation et Énergie		
Économie, Innovation et Énergie	1,053,452	577
Commission de l'éthique en science et en technologie	11,707	6
Natural Resources Fund	43,338	24
Total Économie, Innovation et Énergie	1,108,497	607

APPENDIX 1 (CONT'D)

Staff Usage in 2023-2024^{1,2}**Public Service Act**

(in paid hours and FTEs)

	Paid hours	FTEs
Éducation		
Éducation	2,028,295	1,111
Conseil supérieur de l'éducation	55,214	30
National Student Ombudsman	48,994	27
Total Éducation	2,132,503	1,168
Emploi et Solidarité sociale		
Emploi et Solidarité sociale	12,604,419	6,902
Conseil de gestion de l'assurance parentale	25,423	14
Total Emploi et Solidarité sociale	12,629,842	6,916
Enseignement supérieur		
Enseignement supérieur	1,203,216	659
Commission d'évaluation de l'enseignement collégial	35,425	19
Total Enseignement supérieur	1,238,641	678
Environnement, Lutte contre les changements climatiques, Faune et Parcs		
Environnement, Lutte contre les changements climatiques, Faune et Parcs	6,505,554	3,562
Bureau d'audiences publiques sur l'environnement	79,935	44
Total Environnement, Lutte contre les changements climatiques, Faune et Parcs	6,585,489	3,606
Famille		
Famille	1,201,943	658
Public Curator	1,551,188	849
Total Famille	2,753,132	1,507
Finances		
Finances	1,072,788	587
Financing Fund	30,497	17
Fund of the Financial Markets Administrative Tribunal	30,172	17
Institut de la statistique du Québec	785,919	430
Retraite Québec	3,926,251	2,150
Total Finances	5,845,627	3,201
Immigration, Francisation et Intégration		
Immigration, Francisation et Intégration	3,700,434	2,026
Total Immigration, Francisation et Intégration	3,700,434	2,026

APPENDIX 1 (CONT'D)**Staff Usage in 2023-2024^{1,2}****Public Service Act**

(in paid hours and FTEs)

	Paid hours	FTEs
Justice		
Justice	7,170,172	3,926
Conseil de la magistrature	17,618	10
Director of Criminal and Penal Prosecutions	2,720,040	1,489
Access to Justice Fund	13,646	7
Fund dedicated to assistance for persons who are Victims of Criminal Offences	32,642	18
Fonds d'aide aux actions collectives	12,201	7
Register Fund of the Ministère de la Justice	165,935	91
Fund of the Administrative Tribunal of Québec	533,559	292
Magistrature and Nomination of Judges	680,790	373
Office de la protection du consommateur	228,265	125
Total Justice	11,574,866	6,338
Langue française		
Langue française	143,445	79
Office québécois de la langue française	682,848	374
Total Langue française	826,293	452
Relations internationales et Francophonie		
Relations internationales et Francophonie	1,183,392	648
Conseil du statut de la femme	45,856	25
Total Relations internationales et Francophonie	1,229,248	673
Ressources naturelles et Forêts		
Ressources naturelles et Forêts	2,704,182	1,481
Natural Resources Fund	1,873,467	1,026
Territorial Information Fund	1,018,199	558
Total Ressources naturelles et Forêts	5,595,848	3,064
Santé et Services sociaux		
Santé et Services sociaux	2,971,916	1,627
Health and Welfare Commissioner	42,756	23
Office des personnes handicapées du Québec	218,120	119
Régie de l'assurance maladie du Québec	3,329,238	1,823
Total Santé et Services sociaux	6,562,030	3,593

APPENDIX 1 (CONT'D)

Staff Usage in 2023-2024^{1,2}**Public Service Act**

(in paid hours and FTEs)

	Paid hours	FTEs
Sécurité publique		
Sécurité publique	12,253,641	6,710
Bureau des enquêtes indépendantes	93,031	51
Office of the Coroner	113,435	62
Police Ethics Commissioner	86,772	48
Commission québécoise des libérations conditionnelles	81,103	44
Police Services Fund	10,993,570	6,020
Régie des alcools, des courses et des jeux	355,216	195
Sûreté du Québec	6,548,061	3,585
Tribunal administratif de déontologie policière	25,839	14
Total Sécurité publique	30,550,668	16,728
Tourisme		
Tourism Partnership Fund	384,255	210
Total Tourisme	384,255	210
Transports et Mobilité durable		
Transports et Mobilité durable	2,550,978	1,397
Commission des transports du Québec	181,593	99
Air Service Fund	471,429	258
Rolling Stock Management Fund	777,161	426
Land Transportation Network Fund	12,050,300	6,598
Société de l'assurance automobile du Québec	8,256,667	4,521
Total Transports et Mobilité durable	24,288,128	13,299
Travail		
Travail	226,565	124
Commission des normes, de l'équité, de la santé et de la sécurité du travail	9,328,628	5,108
Administrative Labour Tribunal Fund	997,060	546
Régie du bâtiment du Québec	1,062,967	582
Total Travail	11,615,219	6,360
Total - Public Service Act	143,978,568	78,836

¹ The data is presented in accordance with the 2023-2024 budget structure.² The period covered includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

APPENDIX 2

Staff Usage in 2023-2024^{1,2} Outside the Public Service (in paid hours and FTEs)

	Paid hours	FTEs
Agriculture, Pêcheries et Alimentation		
Institut de technologie agroalimentaire du Québec	483,866	265
Total Agriculture, Pêcheries et Alimentation	483,866	265
Conseil du trésor et Administration gouvernementale		
Autorité des marchés publics	369,214	202
Société québécoise des infrastructures	2,845,001	1,558
Total Conseil du trésor et Administration gouvernementale	3,214,215	1,760
Conseil exécutif		
Centre de la francophonie des Amériques	30,800	17
Total Conseil exécutif	30,800	17
Culture et Communications		
Bibliothèque et Archives nationales du Québec	1,112,542	609
Conseil des arts et des lettres du Québec	155,089	85
Conservatoire de musique et d'art dramatique du Québec	369,838	203
Musée d'Art contemporain de Montréal	110,861	61
Musée de la Civilisation	444,106	243
Musée national des beaux-arts du Québec	274,590	150
Société de développement des entreprises culturelles	240,493	132
Société de la Place des Arts de Montréal	331,986	182
Société de télédiffusion du Québec	446,349	244
Société du Grand Théâtre de Québec	138,672	76
Total Culture et Communications	3,624,526	1,985
Économie, Innovation et Énergie		
Québec Research Fund - Nature and Technology	79,631	44
Québec Research Fund - Health	80,749	44
Québec Research Fund - Society and Culture	61,536	34
Hydro-Québec	43,547,175	23,844
Régie de l'énergie	160,503	88
Société du parc industriel et portuaire de Bécancour	77,205	42
Total Économie, Innovation et Énergie	44,006,799	24,096
Éducation		
School Service Centres and School Boards	245,634,445	134,498
Institut national des mines	13,302	7
Société des établissements de plein air du Québec	3,208,713	1,757
Total Éducation	248,856,460	136,263

APPENDIX 2 (CONT'D)

Staff Usage in 2023-2024^{1,2}
Outside the Public Service
(in paid hours and FTEs)

	Paid hours	FTEs
Emploi et Solidarité sociale		
Cree Hunters Economic Security Board	28,671	16
Total Emploi et Solidarité sociale	28,671	16
Enseignement supérieur		
CEGEP	43,145,717	23,625
Institut de tourisme et d'hôtellerie du Québec	618,693	339
Total Enseignement supérieur	43,764,411	23,963
Environnement, Lutte contre les changements climatiques, Faune et Parcs		
Fondation de la faune du Québec	43,379	24
Société québécoise de récupération et de recyclage	143,184	78
Total Environnement, Lutte contre les changements climatiques, Faune et Parcs	186,563	102
Finances		
Agence du revenu du Québec	22,217,300	12,165
Autorité des marchés financiers	1,618,486	886
Financement-Québec	7,235	4
Loto-Québec	1,913,465	1,048
Société des alcools du Québec	11,187,457	6,126
Total Finances	36,943,943	20,229
Justice		
Commission des droits de la personne et des droits de la jeunesse	367,755	201
Commission des services juridiques	1,892,792	1,036
Société québécoise d'information juridique	249,738	137
Total Justice	2,510,285	1,375
Région de la Capitale nationale		
Commission de la capitale nationale du Québec	97,881	54
Total Région de la Capitale nationale	97,881	54
Relations internationales et Francophonie		
Office Québec-Monde pour la jeunesse	41,844	23
Total Relations internationales et Francophonie	41,844	23
Ressources naturelles et Forêts		
Société de développement de la Baie-James	261,468	143
Société du Plan Nord	152,699	84
Total Ressources naturelles et Forêts	414,167	227

APPENDIX 2 (CONT'D)**Staff Usage in 2023-2024^{1,2}****Outside the Public Service**

(in paid hours and FTEs)

	Paid hours	FTEs
Santé et Services sociaux		
Integrated health and social services centres, integrated university health and social services centres, public institutions	505,757,243	276,930
Regional council established under the Act respecting health services and social services for Cree Native persons	4,076,252	2,232
Corporation d'urgences-santé	2,800,386	1,533
Héma-Québec	2,929,039	1,604
Institut national de santé publique du Québec	1,361,282	745
Institut national d'excellence en santé et en services sociaux	483,773	265
Total Santé et Services sociaux	517,407,975	283,309
Sécurité publique		
École nationale de police du Québec	650,180	356
École nationale des pompiers du Québec	31,325	17
Total Sécurité publique	681,505	373
Tourisme		
Société de développement et de mise en valeur du Parc olympique	590,343	323
Société du Centre des congrès de Québec	130,134	71
Société du Palais des congrès de Montréal	308,153	169
Total Tourisme	1,028,629	563
Transports et Mobilité durable		
Société des Traversiers du Québec	1,516,143	830
Total Transports et Mobilité durable	1,516,143	830
Total - Outside the Public Service	904,838,683	495,449

¹ The data is presented in accordance with the 2023-2024 budget structure.² The period covered includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

APPENDIX 3

Adjusted Head Count within Public Bodies^{1,2}
 (in FTEs)

	2021-2022	2022-2023	2023-2024 ^{3,4}	2024-2025 (forecast)
Categories				
Management Personnel	28,619	29,977	31,986	33,660
Professional Personnel	98,897	103,090	109,182	115,347
Nursing Staff	71,806	72,256	73,046	76,491
Teaching Staff	84,259	86,677	83,893	91,444
Office Personnel, Technicians and Equivalent Staff	220,124	221,070	224,678	238,607
Peace Officers	11,354	11,468	11,689	12,049
Labourers, Maintenance and Service Personnel	52,509	51,970	51,426	52,967
Students and Interns	3,069	3,300	3,779	4,146
Utilized Staff Level – Head Count	570,636	579,810	589,679	624,711
Less: Staffing Excluded from Control ⁵	(12,665)	(14,442)	(15,394)	(15,918)
Utilized Staff Level – Control	557,971	565,368	574,285	608,793

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

² For the head count for the Université du Québec and its constituent universities, and for research institutes and superior schools, the data corresponds to the period from May 1 to April 30 of each fiscal year. No adjustments were made to this data.

³ Data from the 2022-2023 fiscal year were used for the head count for school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons.

⁴ The period covered includes 260 business days. Adjustments were made to bring staffing data to a comparable base of 261 business days.

⁵ From a staff-level control perspective, the National Assembly and persons appointed by the National Assembly, the Université du Québec and its constituent universities, research institutes and superior schools, school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons, the Anti-Corruption Commissioner and Investissement Québec are excluded. Also excluded are paid hours for staff hired to fill student jobs or for internships in the departments and bodies subject to the Public Service Act.

APPENDIX 3 (CONT'D)

For the head count data, public bodies include the following:

- departments and budget-funded bodies, as well as bodies other than budget-funded bodies subject to or not subject to the Public Service Act;
- the Université du Québec and its constituent universities, as well as research institutes and superior schools;
- CEGEPs, school service centres and school boards;
- integrated health and social services centres, integrated university health and social services centres, public health and social services establishments as well as the regional council constituted by the Act respecting health services and social services for Cree native persons (CQLR, chapter S-5);
- state-owned enterprises.

The data excludes the head count for the National Assembly and persons appointed by the National Assembly as well as private establishments under agreement subject to the Act respecting health services and social services (CQLR, chapter S-4.2).

APPENDIX 4**GLOSSARY**

Staffing level: maximum level of paid hours to be respected by a public body.

Paid hours: number of hours worked and number of overtime hours worked.

Hours worked: number of hours associated with a job class under the conditions of employment from which periods of leave without pay (other than those described in the following paragraph) and periods of reorganized working time resulting in a reduction in the number of hours are deducted. For personnel for whom the deputy minister or the chief executive officer of a public body determines the work schedule, the number of hours worked is considered to be 35 hours per week.

Also counted in the hours worked are periods when the employee receives employment insurance or compensation for occupational injury or disease, as well as periods when the employee is on preventive withdrawal, parental leave or on full or partial pre-retirement.

Overtime hours worked: paid hours that exceed the normal hours of the job class. Hours paid at a premium rate are calculated in the same manner as overtime hours paid at a straight-time rate.

FTEs: number of paid hours converted into full-time equivalent employees (FTEs) based on 35 hours per week. To do this, the total number of paid hours is divided by 1,826.3.

APPENDIX

APPENDIX A

ECONOMIC AND BUDGETARY INDICATORS

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 2016-2017 fiscal year over a period of 10 years. It is composed of three tables presenting:

- the evolution of program spending, debt service and budget expenditures;
- the evolution in certain specific indicators for Québec;
- the expenditures by portfolio.

A.1**Evolution of Program Spending, Debt Service and Budget Expenditures¹**

	Program Spending		Debt Service		Budget Expenditures	
	\$ million	% variation	\$ million	% variation	\$ million	% variation
2016-2017	69,491	3,5	7,536	(5,3)	77,027	2,6
2017-2018	72,745	4,7	7,162	(5,0)	79,907	3,7
2018-2019	76,517	5,2	6,665	(6,9)	83,182	4,1
2019-2020	86,664	13,3	5,474	(17,9)	92,138	10,8
2020-2021	102,088	17,8	5,438	(0,7)	107,526	16,7
2021-2022	113,575	11,3	6,404	17,8	119,979	11,6
2022-2023	117,781	3,7	7,272	13,6	125,053	4,2
2023-2024	118,092	0,3	6,821	(6,2)	124,913	(0,1)
2024-2025 ²	129,764	9,9	6,575	(3,6)	136,339	9,1
2025-2026 ²	130,634	0,7	6,450	(1,9)	137,084	0,5

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

² Forecast

A.2

Evolution in Certain Specific Indicators for Québec^{1,2}

	Population in thousands ³	GDP Growth Rate ⁴	Inflation rate in Canada ⁵	Program Spending		
				%	per capita	
				of GDP	\$	% variation
2016-2017	8,225	3.0	1.4	17.4	8,449	2.8
2017-2018	8,293	4.9	1.6	17.4	8,772	3.7
2018-2019	8,387	5.0	2.3	17.4	9,123	3.9
2019-2020	8,483	4.6	1.9	18.8	10,216	10.7
2020-2021	8,551	(1.8)	0.7	22.6	11,939	14.4
2021-2022	8,572	12.4	3.4	22.4	13,250	9.9
2022-2023	8,673	8.7	6.8	21.3	13,580	2.4
2023-2024	8,848	5.0	3.9	20.4	13,347	(1.7)
2024-2025 ⁶	9,056	5.3	2.4	21.3	14,329	6.9
2025-2026 ⁶	9,101	3.4	2.2	20.7	14,353	0.2

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

² Information concerning economic data is from Institut de la statistique du Québec, Institut Statistics Canada and Ministère des Finances.

³ Population as of July 1, of the fiscal year considered

⁴ The GDP is calculated on a nominal basis, taking the annual average for the calendar year ending three months before the end of the fiscal year considered.

⁵ For the calendar year ending three months before the end of the fiscal year considered

⁶ Forecast

A.3

Expenditures by Portfolio¹

(millions of dollars)

	2025-2026 Expenditure Budget	2024-2025 Probable Expenditure	Actual Expenditures		
			2023-2024	2022-2023	2021-2022
National Assembly	198	190	182	167	143
Persons Appointed by the National Assembly	172	157	139	230	121
Affaires municipales et Habitation	3,683	3,162	4,160	4,272	3,194
Agriculture, Pêcheries et Alimentation	1,262	1,285	1,234	1,171	1,142
Conseil du trésor et Administration gouvernementale ²	18,220	16,380	648	2,789	1,155
Conseil exécutif ²	568	588	644	524	484
Culture et Communications	821	961	1,112	1,068	1,111
Cybersécurité et Numérique ²	253	346	438	374	169
Économie, Innovation et Énergie	1,496	2,317	1,725	1,702	1,631
Éducation	19,826	19,798	21,668	22,320	18,575
Emploi et Solidarité sociale	5,205	5,437	5,238	4,978	4,330
Enseignement supérieur	8,909	8,817	9,600	8,988	8,009
Environnement, Lutte contre les changements climatiques, Faune et Parcs	529	545	574	534	690
Famille	4,076	3,677	4,301	3,506	3,568
Finances ²	210	160	151	153	221
Immigration, Francisation et Intégration ²	806	566	595	491	364
Justice	1,891	1,824	1,737	1,364	1,244
Langue française	80	82	70	59	56
Relations internationales et Francophonie	163	177	178	168	177
Ressources naturelles et Forêts	492	575	556	486	463
Santé et Services sociaux	57,028	55,979	57,315	56,870	55,782
Sécurité publique	2,170	2,638	2,544	2,075	1,849
Tourisme	124	273	469	364	367
Transports et Mobilité durable	3,016	3,781	2,768	3,085	8,683
Travail	36	49	47	44	47
Reallocation of government expenditures during the fiscal year	(600)	-	-	-	-
Change in the application of the accounting standard	-	-	-	-	-
Program Spending	130,634	129,764	118,092	117,781	113,575
Debt Service	6,450	6,575	6,821	7,272	6,404
Budget Expenditures	137,084	136,339	124,913	125,053	119,979

¹ Expenditures by portfolio are presented in accordance with the 2025-2026 budget structure. Figures are rounded and the sum of the amounts may not correspond to the total. It should be noted that the reclassification of expenditures by portfolio is not definitive. Additional discussions may change the breakdown of expenditures.

² The 2025-2026 Expenditure Budget of this portfolio contains one or more provisions which allow for transfers of appropriations to other portfolios and expenditures recorded in this portfolio in prior fiscal years are decreased due to such transfers.

	Actual Expenditures				
	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017
National Assembly	143	133	138	135	135
Persons Appointed by the National Assembly	104	100	183	99	88
Affaires municipales et Habitation	3,606	2,577	1,980	1,930	1,777
Agriculture, Pêcheries et Alimentation	1,064	1,014	942	885	846
Conseil du trésor et Administration gouvernementale	1,191	1,967	849	738	870
Conseil exécutif	1,087	473	392	366	355
Culture et Communications	1,162	880	785	807	718
Cybersécurité et Numérique	74	122	39	22	7
Économie, Innovation et Énergie	1,823	2,707	1,325	895	1,051
Éducation	17,023	13,974	12,483	11,417	10,739
Emploi et Solidarité sociale	4,436	4,474	4,414	4,300	4,297
Enseignement supérieur	7,635	7,235	6,909	6,595	6,356
Environnement, Lutte contre les changements climatiques, Faune et Parcs	496	397	366	448	281
Famille	3,011	2,879	2,576	2,518	2,519
Finances	490	365	269	228	112
Immigration, Francisation et Intégration	337	329	207	219	168
Justice	1,099	1,068	1,001	926	862
Langue française	61	31	33	29	28
Relations internationales et Francophonie	141	138	135	144	129
Ressources naturelles et Forêts	528	405	396	448	353
Santé et Services sociaux	51,458	40,225	38,191	36,731	35,427
Sécurité publique	1,846	1,766	1,708	1,602	1,453
Tourisme	357	210	194	213	147
Transports et Mobilité durable	2,853	1,072	840	686	635
Travail	64	88	31	34	29
Reallocation of government expenditures during the fiscal year	-	-	-	-	-
Change in the application of the accounting standard ³	-	2,035	132	329	108
Program Spending	102,088	86,664	76,517	72,745	69,491
Debt Service	5,438	5,474	6,665	7,162	7,536
Budget Expenditures	107,526	92,138	83,182	79,907	77,027

³ This refers to the impact of the change in the application of the accounting standard respecting transfer payments. Breakdown by portfolio is not available. For the 2018-2019 and prior fiscal years, only the consolidated impact was considered.

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