

A RESPONSIBLE BUDGET WITH TARGETED MEASURES FOR QUEBECERS

EXPENDITURE MANAGEMENT STRATEGY

ADDITIONAL INFORMATION



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Expenditure Management Strategy and Additional Information
Expenditure Budget 2026-2027

Legal Deposit – March 2026
Bibliothèque et Archives nationales du Québec

ISBN: 978-2-555-03413-6 (Print Version)
ISBN: 978-2-555-03372-6 (Online)

ISSN 2561-6331 (Print Version)
ISSN 2561-634X (Online)

MESSAGE FROM THE CHAIR



Since 2018, the Government has supported the growing needs of the public while navigating successive crises: the pandemic, inflation, the imposition of US tariffs and global geopolitical instabilities that have had significant effects on prices. These disruptions have revealed the limits of our current approaches. As the state's resources are limited and the population is aging at an accelerated pace, it is necessary to rethink our modes of organization, management and delivery of services. The status quo is no longer an option.

Investing more is no longer enough: We must invest better. Returning to a balanced budget by 2029 2030 requires discipline that will allow us to preserve our public services and intergenerational equity. The 2026 2027 Expenditure Budget is set at \$134.0 billion. To respect this target, the Government's interventions must refocus on the essential, so that every dollar spent addresses a real priority for Quebecers.

Over the past few years, our government has demonstrated that it is possible to improve the state. This Expenditure Management Strategy sets out how we will accelerate the transformation already underway and control government spending by launching major initiatives, notably in government efficiency, public procurement and human resources management.

We know how to transform

Government efficiency is not a new concept for us. Since 2018, our Government has undertaken a major transformation of the public administration to make the state more efficient. The results speak for themselves: Nearly \$2 billion in annual savings are already being generated through improved IT management, more efficient acquisition of government goods and services and a review of programs, all without compromising public services.

We also undertook structuring innovations: the creation of the Ministère de la Cybersécurité et du Numérique, the overhaul of staffing processes, the introduction of hybrid telework and the rollout of Santé Québec. The Québec Infrastructure Plan, which reached a historic investment level on the order of \$167 billion, demonstrates our commitment to maintaining our assets in order to meet the needs of Quebecers.

State efficiency: An essential transformation of practices

Managing effectively means being willing to question how we do things. Since we formed a government, we have expanded the offering of public services: classroom assistants, specialized tribunals and increased availability of home care, for example. However, expenditures have grown faster than revenues, and a significant proportion of the public expects tangible improvements in services rendered.

The previous Expenditure Management Strategy launched a rigorous, targeted and surgical review of all government expenditures. In the coming months, we will go further by rolling out the Chantier gouvernemental de l'efficacité de l'État. This project focuses on three key areas: optimizing structures and work organization, strengthening the management of operating expenditures and investments and maximizing the impact of the state's transfer expenditures.

The objective is clear: We must eliminate administrative burdens and focus resources where they create the most value. This requires a collective commitment to changing organizational culture so that the audacity, accountability and commitment of our teams can once again make the State a place of innovation.

Public procurement in the service of Québec's economy

The Québec government awards over \$25 billion in public contracts every year. When managed well, every dollar invested can serve two objectives simultaneously: controlling costs for public finances while also acting as a major economic and strategic lever, particularly for our regions.

The Stratégie gouvernementale des marchés publics 2022-2026 has delivered tangible results. For example, the objective of increasing purchases from Québec businesses by \$1.5 billion was exceeded in the third year, now reaching \$2.2 billion.

The global context also reminds us that we must strengthen our economic sovereignty in strategic sectors such as agri-food and information technology. That is why the new strategy, to be announced soon following consultations, aims to go further by maximizing economic benefits, particularly in the regions, while simplifying access to public contracts for small- and medium-sized enterprises. This means public bodies must make full use of the tools already in place since 2022, and managers must have the courage to question established procurement practices and have the ambition to do things differently.

A more efficient state

The transformation of the state relies on those who keep it running every day. The reduction of 5,000 full-time equivalents by the end of 2026-2027 is not intended to weaken the state but to refocus it. By eliminating redundancies and structures that have become superfluous, we are freeing up resources for direct services to the public.

Finally, the findings of the Commission d'enquête sur la gestion de la modernisation des systèmes informatiques de la Société de l'assurance automobile du Québec are clear: rigour and transparency in the management of public projects are not optional; they are a prerequisite for maintaining public confidence. The monitoring committee, under my supervision, will ensure this accountability, particularly for IT projects, to ensure rigorous use of public funds.

What we ask of our teams is to be bold enough to question our practices, ensure rigour in measuring results and foster commitment to achieve this cultural shift. The question that will guide every decision is simple: How do we create the most value for Quebecers with the resources we have?

State efficiency is the answer.

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

France-Élaine Duranceau

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SECTION A

**EXPENDITURE
MANAGEMENT STRATEGY**



THE BUDGETARY CONTEXT

EVOLUTION OF PORTFOLIO EXPENDITURES

The Government has invested significant amounts to increase public services and ensure accessibility, in particular for health and education. Since 2018-2019, the portfolio expenditures of the Gouvernement du Québec have increased by \$59.8 billion, from \$98.2 billion to \$158.0 billion in 2025-2026. This sustained increase also enabled the Government to overcome the external challenges it faced, including the COVID-19 pandemic and the imposition of U.S. tariffs.

These significant investments in the portfolios provide the basic funding needed to meet the growing needs of the population, improve the accessibility and quality of services offered to the public, ensure the continuation of essential programs, and thus support the sustainability of public services.

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

	2025-2026	2018-2019	Variation	
			\$ million	%
Santé et Services sociaux	65,991.0	41,759.0	24,232.0	58.0
Éducation	23,516.0	14,890.0	8,626.0	57.9
Enseignement supérieur	11,335.0	7,873.0	3,462.0	44.0
Other portfolios	57,187.0	33,687.0	23,500.0	69.8
Portfolio expenditures	158,029.0	98,209.0	59,820.0	60.9

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

² Source: Ministère des Finances

RETURNING TO A BALANCED BUDGET

The Government must improve state efficiency in order to reduce economic expenditures in a gradual and measured manner. It must be agile and efficient in order to meet public expectations, in particular by simplifying processes and better directing its interventions. Public expectations are high, and the Government must be prepared to meet them.

In this regard, the 2026-2027 Expenditure Budget makes it possible to finance the Government's key missions and preserve services while maintaining the trajectory toward returning to a balanced budget.

This situation calls for increased vigilance and rigorous control of our public finances. The government maintains a clear commitment to respect the Balanced Budget Act (CQLR, chapter E-12.00002) by 2029-2030 and to avoid passing costs on to future generations.

Restoring a balanced budget is an opportunity to transform the State. These changes are necessary for both ensuring the sustainability of public services and meeting the public's needs. Continued hard work is therefore needed to reduce bureaucracy and ultimately make the State more efficient.

Strategic and concrete measures are being implemented to reduce budgetary expenditures and thus decrease their weight in the economy. The Secrétariat du Conseil du trésor conducted a review of budgetary expenditures in collaboration with all government entities, thereby identifying strategic efficiency measures that would not affect public services.

To reduce bureaucracy and transform administrative practices, a bill covering a series of initiatives was tabled in November 2025. Bill 7, An Act to reduce bureaucracy, increase state efficiency and reinforce the accountability of senior public servants aims, in particular, to transform administrative practices by optimizing expenditures, reducing the size of the State, simplifying processes and improving public services, including by pooling and potentially abolishing bodies. At the same time, the Government is executing the expenditure budget with discipline, in particular through the continuation of the recruitment freeze, a reduction in administrative costs, the centralization of certain services and the reduction of bureaucracy.

Bill 7: To Increase Efficiency and Reinforce Accountability

Bill 7 proposes a package of strategic measures to simplify administrative processes, expedite decision-making and strengthen accountability within the government apparatus.

The Secrétariat du Conseil du trésor coordinated work on this omnibus bill, an unprecedented initiative, in collaboration with the Ministère du Conseil exécutif and all the departments and bodies involved.

In line with the objectives for optimization and transformation of the State set out in the 2025-2026 Expenditure Management Strategy, the bill includes a number of measures intended to, among other things:

- optimize expenses;
- reduce the size of the State;
- simplify administrative processes;
- pool administrative services;
- eliminate control and accountability mechanisms deemed obsolete or non-essential;
- improve public services.

The bill is designed to increase administrative leeway and contribute to the evolution of government administration toward a simpler, more efficient and more accountable model.

Due to ongoing legislative work, the related impacts of measures set out in the bill are not included in the 2026-2027 Expenditure Budget. The effects will be reflected in subsequent expenditure budgets and will promote more efficient use of resources, in line with the Government's objectives for rigorous public finance management and improvements in services.

In the coming fiscal years, the Secrétariat du Conseil du trésor will continue to coordinate omnibus bills to support departmental portfolios in achieving their objectives, thus contributing to greater state efficiency on a continuous basis. The aim of this approach is to preserve essential services and missions and contribute to returning to a balanced budget.

BUDGETARY DISCIPLINE

IMPLEMENTATION AND MONITORING OF THE EXPENDITURE BUDGET

The 2025-2026 fiscal year was the first year of implementing the plan to restore fiscal balance, which must be completed by 2029-2030. In this context, collaboration among all government bodies and exemplary rigour proved necessary.

As announced in the 2025-2026 Expenditure Management Strategy, the Government has continued and strengthened its measures for executing and rigorously monitoring the expenditure budget. To ensure compliance with allocated envelopes, spending control measures have been implemented, such as limiting expenditures to those deemed essential and mission-related, including overtime, travel expenses and professional service contracts.

In order to optimize the government workforce, the recruitment freeze was maintained throughout the period for employees appointed under the Public Service Act (CQLR, chapter F-3.1.1), as well as for employees of organizations outside the public service. Exceptions were, however, allowed in order to preserve direct services to the public, particularly in school organizations, public health and social service institutions and government enterprises. In addition, a hiring freeze was imposed within the public service for staff movements related to transfers and promotions for departments and bodies that failed to respect their staffing levels.

In addition, a pause in the payment of financial aid, combined with a review of operating expenses, took place in fall 2025. This helped prioritize interventions by departments and bodies, with a view to ensuring sound management of public finances. This rigorous and responsible approach will continue at least through the period covered by the plan to restore fiscal balance.

Achieving the targets set out in the plan to restore fiscal balance will require sustained budgetary discipline, a revision of practices aimed at generating savings and proactive involvement on the part of all stakeholders.

GOVERNMENT PROJECT TO ACHIEVE STATE EFFICIENCY

Under this 2026-2027 Expenditure Management Strategy, the Government is implementing an integrated transformation of the State to return to a balanced budget in order to ensure the sustainability of public finances and the improvement of services. The continuous growth in expenditures in recent years, combined with more moderate growth in revenues, has resulted in significant deficits. In addition to the savings identified in the plan to restore fiscal balance, certain gaps must be eliminated starting in the 2027-2028 fiscal year.

It is from this perspective that the Government initiated the government project to achieve state efficiency (hereafter the Project). The purpose of the Project is not only to reduce public spending, but also to optimize the use of public resources in order to preserve and strengthen public services. To achieve these objectives, the following orientations are recommended:

- improve the value of public services by reallocating investments and resources to where they have the greatest public impact;
- optimize and better control the costs of indirect services, in particular those related to administrative services and support for public service delivery;
- carry out an orderly and rigorous review of the service offering to ensure its relevance and efficiency.

These orientations make it possible to refocus government action on what creates the most value for the population and to support the improvement of the quality of services offered. Given the challenges of sound public finance management, it is essential to change the way we act and work in managing the development of the public service offering. To make decisions about these changes in the proper order, three decision-making guidelines have been adopted:

1. essential services: protect the continuity of services that must be maintained for the health, safety and immediate well-being of the population;
2. essential missions: refocus the State on fulfilling its fundamental responsibilities, i.e., protecting the population, supporting education, guaranteeing justice, ensuring economic growth, supporting the most vulnerable and maintaining reliable infrastructure and public services;
3. service offering: review the scope and purpose of other services the State must offer.

TWO COMPLEMENTARY LEVELS OF IMPLEMENTATION

The Project's implementation is based on a structured approach, rolled out simultaneously at two complementary levels, reflecting the accountability expected of the public administration.

Departmental portfolios:

- Each minister, deputy minister and chief executive officer is responsible for managing their obligations, allocating resources and achieving results. As such, they are responsible for:
 - optimizing service delivery within their mission;
 - examining their service offering and organizational methods;
 - increasing the cost efficiency of these activities and regulations.

During the 2026-2027 fiscal year, those responsible for departmental portfolios will be asked to define a vision outlining the strategies needed to stay within their budget envelopes and staffing levels, as well as what they will leverage to help achieve the Project's objectives.

Public administration:

- The Secrétariat du Conseil du trésor ensures governmental coherence of the transformation, playing a central role in order to:
 - modernize the organization of support service work and administrative practices;
 - optimize budget allocation and the management of public investments;
 - step up the implementation of a results-based management framework, in particular by modernizing strategic plans, service statements and performance dashboards.

When structured in this way, the process ensures both the accountability of departmental portfolios and the coherence of government-wide initiatives. It also creates the conditions needed to refocus public action on what generates the most value for the public and businesses and to achieve sustainable savings.

These complementary responsibilities will also create the conditions needed to roll out the Project's three action pillars guiding all efforts to increase efficiency, improve budgetary rigour and optimize the use of public resources.

Transforming the Government into a more agile and efficient state to preserve public services for current and future generations



PILLAR 1 :
Optimizing
work organization
and administrative
structures



PILLAR 2 :
Strengthening
sound management
of operating expenses
and investments



PILLAR 3 :
Maximizing
the impact of State
transfer expenditures

OPTIMIZING WORK ORGANIZATION AND ADMINISTRATIVE STRUCTURES

The Project's first pillar requires sustained optimization of the way in which services are designed, organized and delivered. Starting in 2026-2027, a structured transformation will be required to reduce service implementation costs, concentrate resources on activities with real added value and improve the quality of public services.

The optimization of work organization and administrative structures will be rolled out by departmental portfolio and government wide. This work aims to:

- reduce formalities and simplify administrative processes;
- restructure the management of administrative services and staff for the various departments and bodies;
- optimize service delivery and harmonize work organization;
- regroup and pool services in cross-functional bodies, such as the Société québécoise des infrastructures, the Ministère de la Cybersécurité et du Numérique and the Centre d'acquisitions gouvernementales;
- abolish, merge and pool services through legislative action.

Some initiatives have already been launched as part of the 2025-2026 expenditure review. The Government's drive to modernize practices, reduce bureaucracy and improve the administration's collective ability to fulfill its essential missions will begin in 2026-2027 with a review of governmental human resources management and internal audit activities.

Simplifying Administrative Processes and Reducing Bureaucracy

Work carried out as part of the Governmental project to achieve state efficiency has led to the implementation of nearly 70 initiatives that will streamline accountability and public policy monitoring processes within several departments and bodies. They are divided into three main components:

- Simplifying certain publications and reporting requirements to focus on essential information;
- Reviewing the frequency with which numerous documents are analyzed, collected and updated so that appropriate actions are taken at the correct times;
- Reducing the number of superfluous reports and documents by removing duplicate obligations, requirements and accountability.

These initiatives are in addition to legislative measures proposed in Bill 7, An Act to reduce bureaucracy, increase state efficiency and reinforce the accountability of senior public servants, and Bill 11, An Act to amend various provisions for the main purpose of reducing regulatory and administrative burden, both introduced in the National Assembly.

Work to simplify administrative processes and reduce bureaucracy will continue over the coming year. Past and future initiatives will help reduce time spent on administrative tasks by departmental and body staff that could be spent on higher value-added tasks for the public

STRENGTHENING SOUND MANAGEMENT OF OPERATING EXPENSES AND INVESTMENTS

The Project's second pillar is built around two complementary ambitions: improving the efficiency of operating expenditures, in particular through acquisitions of goods and services, and optimizing investment in public infrastructure.

To achieve these objectives, work is underway to advance the normative framework and the efficiency of public procurement. This work involves consolidating and simplifying procurement processes, reinforcing and expanding the role and responsibilities of those charged with enforcing contract rules, and furthering the digital evolution of the *Système électronique d'appel d'offres* (SEAO).

A structured approach has been put in place to improve the management of public investments, particularly infrastructure. It is based on optimizing project planning and execution, improving management of the infrastructure portfolio under the responsibility of *Société québécoise des infrastructures* and improving management of government spaces. These actions increase discipline and ensure more predictable spending while generating recurring gains and maximizing the value of public assets.

Significant contributions are also expected from cross-functional bodies, such as the *Société québécoise des infrastructures*, the *Ministère de la Cybersécurité et du Numérique* and the *Centre d'acquisitions gouvernementales*. These bodies will pursue and consolidate the State's transformative initiatives as well as the abolition of intragovernmental pricing.

As with the first pillar, actions related to the second pillar will have a direct impact on the structure of government services.

MAXIMIZING THE IMPACT OF STATE TRANSFER EXPENDITURES

Under this third pillar, the Government is engaging in an extensive modernization of its transfer practices while rethinking the management of the service offering by adopting a pragmatic, results-oriented approach.

This entails refocusing public action on what truly matters, i.e. relevant programs that are tailored to beneficiaries' actual needs and aligned with government priorities, while taking into account taxpayers' ability to pay. Starting in the 2026-2027 fiscal year, all rules, directives and guides governing evaluation, audit and strategic planning will be revised to anchor this transformation in the day-to-day operations of the government apparatus.

This modernization will also entail making greater use of government digital data to simplify, improve and standardize procedures for beneficiaries. In this regard, the use of artificial intelligence to facilitate interactions with applicants and automate accounts will be analyzed and rolled out where its use would provide a real gain for the public and the public administration.

JOINING FORCES TO INNOVATE

The Project calls for renewed collaboration between departments, bodies and all government partners to accelerate innovation in the delivery of public services, encourage experimentation and continuous improvement, and share expertise and technological tools, particularly digital and artificial intelligence.

The Secrétariat du Conseil du trésor will play a central role in this transformation, exercising assertive leadership by ensuring the coherence of orientations, supporting organizations in implementing change and overseeing a priority portfolio of state modernization projects. It will also coordinate administrative reorganization, improve processes and standardize practices while supporting the rollout of innovative initiatives focused on the digital transformation, simplifying administrative processes and improving the public experience.

The Project's success depends on mobilizing all public administration and staff. Collective expertise is essential to improving the State's ability to modernize, innovate and offer more efficient public services. More than ever, overcoming today's challenges calls for all aspects of the public administration to work hand in hand to build a State that is more agile, efficient and resolutely focused on serving Quebecers.

EXPENDITURE BUDGET

2026-2027 CONSOLIDATED EXPENDITURE BUDGET

For the 2026-2027 fiscal year, the Government will continue the rigorous and responsible management of its expenditures by ensuring the financing required to meet the population's growing needs, improve accessibility to and the quality of public services and support the sustainability of those services. It will maintain its trajectory toward returning to a balanced budget by 2029-2030. To achieve its objectives and carry out its activities, the Government implements programs administered by governmental entities such as departments and bodies. All the entities under the responsibility of a Minister form a portfolio.

A department's portfolio expenditures include those of entities, as well as tax-funded expenditures that correspond to the domain covered by its portfolio¹. The consolidated expenditures represent portfolio expenditures plus debt service.

The consolidated government expenditures for the 2026-2027 fiscal year increased by \$2,573.0 million compared to the probable consolidated expenditures for the 2025-2026 fiscal year, representing an increase of 1.5%.

Excluding debt service, consolidated portfolio expenditures increased by 1.6% in 2026-2027, compared to the probable consolidated portfolio expenditures in the 2025-2026 fiscal year, to be set at \$160,489.0 million.

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

	2026-2027	2025-2026	Variation %
Santé et Services sociaux	68,708.0	65,991.0	4.1
Éducation	24,075.1	23,516.0	2.4
Enseignement supérieur	11,749.0	11,335.0	3.7
Other portfolios	56,556.9	57,187.0	(1.1)
Reallocation of government expenditures during the fiscal year	(600.0)	-	
Portfolio expenditures	160,489.0	158,029.0	1.6³
Debt service	10,268.0	10,155.0	1.1
Consolidated expenditures	170,757.0	168,184.0	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 2025-2026 expenses not recurring in 2026-2027, portfolio expenditure growth would be 3.3% rather than 1.6%. The breakdown of non-recurring items and the portfolio growth rates excluding these items are indicated in the Québec Budget Plan – March 2026 published by the Ministère des Finances.

¹ Detailed information is presented in the Additional Information section under Consolidated Government Expenditures.

2026-2027 PROGRAM SPENDING BUDGET

The 2026-2027 Program Spending Budget is set at \$133,989.2 million. After taking into account 2026-2027 Budget measures, the variation in program spending is \$4,451.3 million.

Based on reinvestments made in recent years, a reallocation of government expenditures of \$600 million is anticipated from the start of the 2026-2027 fiscal year. This reallocation will help maintain the level of services to the public.

As part of the ongoing plan to restore fiscal balance, various optimization measures have been integrated into the 2026-2027 Program Spending Budget. The aim of these initiatives is to offer the same services to the public at a lower cost.

Breakdown of the growth in 2026-2027 program spending considering the 2026-2027 Budget measures into the portfolios^{1,2}

(millions of dollars)

	2026-2027			2025-2026			Variation	
	2026-2027 Expenditure Budget	Budget Measures	2026-2027 Expenditure Budget (Including Measures)	2024-2025 Probable Expenditures	Non-recurring Elements 2026-2027	2025-2026 Comparative Probable Expenditure	\$ million	%
Santé et Services sociaux	60,099.7	479.1	60,578.8	58,269.0	(21.8)	58,247.2	2,331.6	4.0
Éducation	20,272.0	249.9	20,521.9	20,232.4	(157.6)	20,074.8	447.2	2.2
Enseignement supérieur	9,313.8	39.2	9,353.0	8,996.5	(121.5)	8,875.0	478.1	5.4
Other departments	28,993.8	1,074.1	30,067.9	29,924.1	(618.6)	29,305.6	762.3	2.6
Contingency Fund	15,909.9	(1,842.3)	14,067.6	14,855.7	(1,820.3)	13,035.4	1,032.2	
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	-	-	-	(600.0)	
Total	133,989.2	-	133,989.2	132,277.7	(2,739.8)	129,537.9	4,451.3	3.4

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.

2026-2027 PRINCIPAL GROWTH

Santé et Services sociaux

Health and social services are essential missions for the State, and financing them is a priority. For the 2026-2027 fiscal year, the expenditure budget of the Ministère de la Santé et des Services sociaux, including Budget measures, is set at \$60,578.8 million, an increase of \$2,331.6 million, or 4.0% from the 2025-2026 comparative probable expenditure.

Expenditure growth in 2026-2027 will enable the Government to, among other things, finance growth factors in the portfolio in order to ensure service delivery in health and social services institutions, fulfill government commitments, such as increased financing for home care support, provide financing for the operation of bodies reporting to the Minister of Health and support the various organizations operating in the health and social services sector.

Additional amounts invested in 2026-2027 at the Ministère de la Santé et des Services sociaux and at Santé Québec and in its network will be used to:

- maintain health care and social services in public health and social services institutions;
- consolidate pharmaceutical treatments offered in health and social services institutions;
- continue efforts to decrease surgery wait times;
- ensure the continuity of homeless services.

Santé Québec: A Network Serving the Public
<p>The 2025-2026 fiscal year marks a milestone for Santé Québec, as it is the first full fiscal year since its creation. During this pivotal period, the state-owned enterprise has adjusted its practices to ensure that every dollar invested generates maximum returns for the public.</p> <p>A structuring, modernized financial framework</p> <p>Santé Québec now relies on a modernized financial framework, designed to better reflect the changing needs of the population and support the network's performance. This approach aims to enhance financial predictability, reduce administrative complexity and improve resource alignment with the volume of care provided.</p> <p>The investments made in recent years have significantly increased the network's capacities. The current objective is to transform these resources into measurable gains in terms of access, fluidity and care management in the context of a Québec population that is both growing and getting older.</p>

Santé Québec: A Network Serving the Public

A renewed approach focused on value creation

With this in mind, Santé Québec has deployed a new financing model focused on improving access to health care and financial performance. This transformation is based on two strategic dimensions:

- greater budget predictability, with 99% of envelopes confirmed at the start of the fiscal year for institutions;
- financing based on volumes and performance, in particular through improved unit costs.

The strategy relies on two complementary approaches:

1. Maintaining the volume of care provided while reducing costs, in particular through increased use of regular workers, rather than independent workers or overtime hours that cost more;
2. Increasing volumes at constant cost by optimizing processes, for example in operating rooms, to increase capacities per shift.

Compelling financial and operational results

This approach made it possible to control increases in hours worked in 2024-2025. In addition, unit costs in the majority of sectors with high optimization potential have improved, either through a decrease or through growth below inflation.

Concrete results for the public

The tangible improvements for the public are as follows:

- a lower number of patients waiting more than a year for surgery, a decrease of 42.2%, representing 5,047 patients as at January 31, 2026, the lowest level in the past five years;
- increased access to mental health services within the prescribed timeframe, an increase of 12.6%, bringing the rate to 73.1%;
- a 29.7% reduction in the number of pending youth protection cases, for the first time in five years, bringing the number of young people on the waiting list below the 2,250 mark.

These results reflect the sustained efforts of our teams and demonstrate Santé Québec's ability to sustainably improve service access and quality for the Québec public while ensuring rigorous resource management.

Éducation

Education is a priority for the Government. Therefore, for the 2026-2027 fiscal year, the expenditures of the Ministère de l'Éducation, including Budget measures, are set at \$20,521.9 million, an increase of \$447.2 million, or 2.2%.

This growth in expenditures in 2026-2027 is due, among other things, to the financing of growth factors in the portfolio intended to ensure service delivery in the preschool, primary and secondary education networks, update the actuarial valuation of pension plans, variation the amounts granted for measures in the 2025-2026 Budget and previous budgets and provide economic updates.

Moreover, the growth in the 2026-2027 Expenditure Budget will allow the Ministère de l'Éducation and its network to:

- obtain compensation for the 3% cap on growth in school taxes;
- promote the academic success of students;
- meet urgent and temporary needs for school space;
- encourage people who have retired from the education network to return to work.

Enseignement supérieur

Higher education is a crucial lever for fostering Québec's socioeconomic development. For the 2026-2027 fiscal year, the expenditures of the Ministère de l'Enseignement supérieur, including Budget measures, are set at \$9,353.0 million, an increase of \$478.1 million, or 5.4%.

This increase in expenditures in 2026-2027 is due, among other things, to the financing of growth factors in the portfolio intended to ensure service delivery in the higher education networks, update the actuarial valuation of pension plans and decrease the amounts granted for measures in the previous budgets.

Moreover, the growth in the Expenditure Budget in 2026-2027 will also allow the Ministère de l'Enseignement supérieur to:

- continue to encourage and promote engineering and computer science disciplines;
- accommodate the increase in medical student cohorts;
- extend free services for recognition of prior learning and competencies in early childhood education.

Other departments

For the 2026-2027 fiscal year, expenditures for other departments², including Budget measures, total \$30,067.9 million. An increase of \$762.3 million, or 2.6%, is observed.

The 2026-2027 Budget presents measures that will enable the Government to support Quebecers and communities with targeted initiatives, sustain the Government's principal missions and accelerate Québec's economic transition. The main measures concern:

- the Ministère des Affaires municipales et de l'Habitation, to renovate the low-cost housing stock, renew units under the Rent Supplement Program and continue the Residential Adaptation Assistance Program;

² Excluding the Contingency Fund

- the Ministère de la Sécurité publique, to consolidate prevention and intervention activities ensuring security, renew the Action Plan 2021-2026 in response to the recommendations of the Select Committee on the Sexual Exploitation of Minors and continue efforts to combat armed violence;
- the Ministère des Ressources naturelles et des Forêts, to maintain investments in silvicultural work in public forests and abolish royalties to improve the competitiveness of the forestry sector;
- the Ministère de l'Économie, de l'Innovation et de l'Énergie, to set up a working capital assistance program for timber processing companies and support public research;
- the Ministère de l'Emploi et de la Solidarité sociale, to extend enhanced employment assistance benefits and increase funding for Les Banques alimentaires du Québec;
- the Ministère de la Culture et des Communications, to provide financial support for Québec's audiovisual industry and increase the funding available to the Société de développement des entreprises culturelles;
- the Ministère de la Justice, to support operations in the administration of justice, complete the rollout of the court specialized in violence and modernize the Act respecting the protection of persons whose mental state presents a danger to themselves or to others (CQLR, chapter P-38.001).

GAP TO ELIMINATE

Program expenditure objectives are determined according to fiscal approaches and budgetary capacity, and are considered in relation to the renewal costs of government programs as reflected in the needs expressed by departments and bodies, with a view to controlling any resulting yearly gap to eliminate. On the basis of the financial framework for the 2026-2027 Expenditure Budget, after the integration of the new measures announced and the reallocation of government expenditures during the fiscal year, the gap between the renewal costs of government programs and the expenditure objectives is set at \$448.1 million in 2027-2028 and at \$1,590.0 million in 2028-2029.

The government project to achieve state efficiency, an initiative put in place by the Government, will help reduce government expenditures in order to adhere to the expenditure levels assigned to departments and bodies based on Quebecers' ability to pay.

Against this backdrop, priorities must be established, and choices with respect to expenditure control measures, reallocations or target increases may be made in order to narrow or even eliminate the gap.

Gap to Eliminate¹ (millions of dollars)

	2026-2027	2027-2028	2028-2029
Program renewal costs	134,589.2	136,464.1	137,343.4
Program spending objectives	133,989.2	135,416.0	135,153.4
Reallocation of government expenditures during the fiscal year	(600.0)	(600.0)	(600.0)
Gap to eliminate	-	448.1	1,590.0

¹Figures 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, which is particularly influenced by variations in clientele and prices.

For the 2026-2027 fiscal year, these costs are set at \$3,886.0 million and represent 3.3% of the 2025-2026 comparative expenditure budget.

To achieve the objectives set out in the plan to restore fiscal balance, the State must be exemplary and improve its efficiency as well as its performance. The measures put in place, particularly as part of the budgetary expenditure review, as well as the gradual and responsible staff reduction will allow equivalent services to be provided to the public at a lower cost. All departments and bodies will optimize and simplify their practices in order to improve the State's productivity.

Against this backdrop, the 3.4% program spending growth in 2026-2027 will help protect the financing of public services.

Moreover, the government project to achieve state efficiency will make it possible to further optimize expenditures in a sustainable manner.

Cost to Maintain the Level of Services – 2026-2027

(millions of dollars)

	Program Spending			
	Santé et Services sociaux	Éducation	Enseignement supérieur	Total ³
2025-2026 comparative expenditure budget ¹	58,208.7	20,092.2	8,943.2	116,709.8
Cost to maintain services	2,187.5	410.6	461.1	3,886.0
Proportion	3.8%	2.0%	5.2%	3.3%
Program spending growth in 2026-2027²	4.0%	2.2%	5.4%	3.4%

¹ Excluding the Contingency Fund

² The subsidized infrastructure is integrated into the Contingency Fund.

³ Including all portfolios

FOLLOW-UP ON THE RECOMMENDATIONS OF THE COMMISSION D'ENQUÊTE SUR LA GESTION DE LA MODERNISATION DES SYSTÈMES INFORMATIQUES DE LA SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

On February 16, 2026, the Commission d'enquête sur la gestion de la modernisation des systèmes informatiques de la Société de l'assurance automobile du Québec submitted its final report. The report contains 26 recommendations and is divided into five chapters:

- Chapter 1 – To equip the State with a centralized body dedicated to its digital transformation;
- Chapter 2 – To tighten the governance rules of state-owned enterprises;
- Chapter 3 – To push forward laws and by-laws to ensure digital projects succeed;
- Chapter 4 – To foster transparency and access to reliable information;
- Chapter 5 – To enhance the powers of the State's institutional watchdogs.

In an effort to rebuild the public's trust and successfully carry out the digital transformation of public bodies, the Government intends to carry out the necessary analyses to respond more appropriately to the Commission's recommendations.

To ensure a strong, coherent and concerted response to the report's conclusions, a committee to follow up on the recommendations has been established under the supervision of the Chair of the Conseil du trésor. An action plan is underway, in particular to propose the necessary legislative and regulatory vehicles to modernize practices and strengthen governance in information technology.

EVOLVING PUBLIC PROCUREMENT

Public procurement is an important lever for supporting government priorities. In 2024-2025, public bodies subject to the Act respecting contracting by public bodies (CQLR, chapter C-65.1), that is, the departments and bodies of Administration gouvernementale, the institutions in the networks of Éducation, Enseignement supérieur and Santé et Services sociaux, awarded nearly 31,000 contracts, for a total value of \$26 billion.

To play its role as a lever efficiently and effectively, the normative framework for public procurement must change in line with the needs of public bodies and government priorities. That is why, over the past few years, the Government has worked to adapt it according to the constantly changing economic and social environment:

- need to strengthen Québec's supply chains and decrease our dependence on foreign supply chains;
- importance of promoting Québec-sourced purchasing and responsible procurement;
- need to provide an appropriate response to the significant challenges in public infrastructure and the construction industry;
- resilience to the political and economic context and to U.S. tariffs;
- necessary increase in the efficiency of the State, in particular to return to healthy public spending and respect the public's ability to pay.

In this regard, the Stratégie gouvernementale des marchés publics, launched in 2022, makes Québec-sourced purchasing, sustainable procurement and innovation in public procurement a priority for the Government. The efforts made by public bodies since the launch of the Stratégie have generated significant economic benefits for Québec:

- \$1.2-billion increase in the procurement of Québec goods;
- \$2.1-billion increase in Québec's real gross domestic product (GDP);
- \$1.3-billion net decrease in imports;
- \$800-million increase in private investments.

In more concrete terms, when the Stratégie was launched, the level of procurement of Québec sourced goods by public bodies was 38%. Thanks to measures under the Stratégie and the involvement of public bodies, that figure stands at 52% today.

The rolling out of the Stratégie ends on March 31, 2026. The Government is already taking action with its partners to table a new Stratégie next spring. It will aim not only to promote Québec-sourced purchasing through innovative solutions but also to review the public procurement system so that practices are focused on efficiency.

MAXIMIZING QUÉBEC-SOURCED PURCHASING

The measures of the 2022-2026 Stratégie gouvernementale des marchés publics, including those focused on developing mechanisms to promote Québec-sourced purchasing, have generated significant benefits for the Québec economy. Procurement tracking and reporting tools, such as the rapport Statistiques sur les contrats des organismes publics, the Système électronique d'appels d'offres (SEAO) and personalized portraits of public bodies' contractual activities have been adopted to better track the progress of measures targeting Québec-sourced purchases. Building on these positive results, the Government intends to maximize the levers rolled out since launching the Priorité à l'achat québécois: l'État donne l'exemple³ initiative, such as the diversification of procurement strategies, the use of allotment⁴ or of the preferential margin⁵.

The next government public procurement strategy will aim to ensure that the practices that promote purchasing from Québec businesses are further leveraged by public bodies, including through a highly efficient, coherent and easily accessible procurement system. The Government aims to integrate and consolidate this cultural shift in procurement for the benefit of the businesses and economy of Québec.

A CONSULTATION TO JOINTLY DEFINE THE PUBLIC PROCUREMENT OF TOMORROW

The next government public procurement strategy will benefit from the proposals received as part of the broad public consultation on the evolution of public procurement, launched on November 15, 2025, by the Minister Responsible for Government Administration and State Efficiency and Chair of the Conseil du trésor. That consultation ended on February 9, 2026.

The process, carried out in two phases, made it possible to organize discussion tables and conduct an online public consultation aimed at developing a new strategy better adapted to current economic realities. In addition to representatives from the business sector, those from other sectors of the economy also took part (construction, information technology, health and agri-food), together representing more than 85% of the value of public contracts in 2023-2024.

The discussions, structured around two central themes, were particularly rich and allowed for a better understanding of the needs and expectations of Québec businesses:

- The first theme, regarding ways to award a greater share of public contracts to Québec businesses, especially in the regions, has in particular allowed for reflection on the levers that could help increase the share of Québec-sourced purchasing, while respecting the government procurement liberalization agreements in force.

³ Note that this initiative included the adoption of Bill 18, the Act mainly to promote Québec-sourced and responsible procurement by public bodies, to reinforce the integrity regime of enterprises and to increase the powers of the Autorité des marchés publics (S.Q. 2022, chapter 18) as well as the Stratégie gouvernementale des marchés publics: Pour des marchés publics innovants.

⁴ Allotment is a tender management method that involves dividing a contract into separate lots (for example, by type of work, by region or by stage), each of which may be awarded to a different bidder.

⁵ Preferential margin is a percentage applied to the price of an eligible bid, enabling that price to be artificially lowered for the purpose of comparative evaluation with the other bids. It is an advantage granted to certain businesses during the evaluation of bids in order to promote economic or social objectives (for example, Québec-sourced purchasing).

- The second theme, aimed at establishing agile and resilient public procurement, allowed for discussions on the adaptations and improvements that would be most useful to simplify the process for Québec businesses and decrease their administrative barriers, while maintaining the transparency and integrity of public procurement.

The consultation made it possible to gather many proposals. These address a variety of issues, including contracts in information technology, health, Québec-sourced purchasing, ethics, access to public procurement, sustainable development, the diversification of procurement strategies and communication with suppliers.

In addition, several proposals collected from participants aim to decrease administrative barriers in order to make public procurement simpler to access for businesses.

Based on these findings, the Secrétariat du Conseil du trésor has begun the development of the next government public procurement strategy. It will revolve around two major government priorities: maximizing Québec-sourced purchasing and increasing efficiency in public procurement.

TOWARD GREATER EFFICIENCY

Because it constitutes an important pillar of government action and generates considerable economic benefits, public procurement contributes significantly to the efficiency of the State.

Drawing on the results of the consultation exercise on the evolution of public procurement, the measures of the next government public procurement strategy will draw in particular on an upcoming review of public procurement practices in order to strengthen Québec-sourced purchasing in a coherent, efficient and rapid manner. For example, certain provisions will be aimed at promoting the quality and value of Québec-sourced goods, rather than the lowest compliant price, in awarding contracts and encouraging more formal dialogue between public bodies and representatives from various business sectors via discussion tables.

To facilitate the implementation of these measures, partnerships will be developed with stakeholders from the government sector, such as the Centre d'acquisitions gouvernementales and the Ministère de l'Économie, de l'Innovation et de l'Énergie, recognized for their specific expertise or whose mission contributes to achieving the new objectives.

WORKFORCE MANAGEMENT

WORKFORCE SITUATION IN 2026-2027

The Government is continued to reduce the size of the State through a gradual and responsible approach to staffing initiated in the 2025-2026 fiscal year. These efforts will continue in 2026-2027.

By March 31, 2027, the Government aims to reduce the number of full-time equivalent employees (FTEs) by 5,000, compared with usage in fiscal year 2024-2025, including 4,000 FTEs in departments and bodies whose personnel are subject to the Public Service Act (CQLR, chapter F-3.1.1) and 1,000 FTEs in bodies outside the public service. Government enterprises,⁶ the National Assembly, individuals appointed by the National Assembly, and the Commissaire à la lutte contre la corruption are all exempt from its application, as are Santé Québec, health and social services institutions serving northern and Indigenous populations, and the education and higher education networks.

Considering the proportion that remuneration accounts for in government expenditures, representing nearly 50% of program spending, staffing level growth must be limited in order to return to a balanced budget by 2029-2030,

To achieve this objective, the Government will leverage the following:

- maintenance of the hiring freeze, with the exception of Santé Québec, health and social service establishments serving northern and Indigenous populations, education and higher education networks (except for their administrative staff) and government enterprises, as well as maintenance of the hiring freeze for public service departments and bodies that have not achieved their objectives;
- simplified administrative processes and reduced bureaucracy;
- the government project to achieve state efficiency;
- possible reduction of the work week, which is currently 35 hours, to 32 or fewer hours for employees who so wish, offering flexibility in employee schedules as well as an opportunity for work-life balance.

The government thus continues to limit increases in staff usage throughout 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 those related to government priorities, direct services to the public, and extraordinary events that may occur during the fiscal year.

⁶ Government enterprises are the following: Hydro-Québec, Loto-Québec, the Société des alcools du Québec, Investissement Québec and the Société du parc industriel et portuaire de Bécancour.

Moreover, the following governmental initiatives have been prioritized for the 2026-2027 fiscal year:

- Justice: support compensation for victims of criminal offences⁷, complete the rollout of the court specialized in sexual and domestic violence, continue efforts to combat armed violence and promote access to justice in Nord-du-Québec;
- Health and social services: continue to enhance home care services, improve access, prevent hospitalization, enhance the provision of mental health accommodation and accelerate the registration of new drugs following evaluation by the Institut national d'excellence en santé et en services sociaux.

Finally, in the interest of returning to sound public finances, the monitoring of FTEs carried out by the Secrétariat du Conseil du trésor will continue, in collaboration with all departments and bodies, in order to achieve the Government's objective of reducing the size of the State. Staffing control measures will also be closely monitored, and their implementation will be periodically reassessed.

FORECAST RESULTS FOR 2025-2026 AND REAL DATA FOR 2024-2025

In keeping with the Government's commitment to reduce the size of the State, a reduction in the number of FTEs is planned for the 2025-2026 and 2026-2027 fiscal years.

Excluding Santé Québec, health and social service institutions serving northern and Indigenous populations, education and higher education networks and government enterprises, which are not included in the target reduction of 5,000 FTEs by March 31, 2027, compared to the 2024-2025 fiscal year, a decrease of 3,540 FTEs is anticipated in 2025-2026, or 3.3%, in line with the Government's commitment to reduce the size of the State. This decrease is due mainly to sustained efforts by departments and bodies to respect their staffing levels, the effects of recruitment and hiring freezes, where applicable, the limitation of overtime and the reduction of bureaucracy.

For Santé Québec, health and social service institutions serving northern and Indigenous populations, education and higher education networks and government enterprises, which represent nearly 83.0% of the total staff in 2025-2026, a usage of 503,742 FTEs is anticipated. Compared to the 2024-2025 fiscal year (497,466 FTEs), this represents an increase of 6,276 FTEs, or 1.3%. This increase was due mainly to the following initiatives:

- Éducation: promoting academic success, for example, by adding classroom assistants;
- Enseignement supérieur: ensuring service delivery in CEGEPs;
- Santé et Services sociaux: integrating necessary staff to reduce Santé Québec's need to engage independent labour and rolling out new health and social service facilities.

⁷ These are the responsibilities related to the administration of financial aid provided under the Act to assist persons who are victims of criminal offences and to facilitate their recovery (CQLR, chapter P-9.2.1), which are delegated to the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

Variation in Staff Usage¹ (in FTEs)

	Outside the Public Service				Total
	Public Service	<i>Excluding Santé Québec, networks and state-owned enterprises</i>	<i>Santé Québec, networks and state-owned enterprises</i>	Total	
Staff usage in 2023-2024 ²	78,386	27,104	468,345	495,449	574,285
Occasional drop in 2023-2024 due to strikes	-	-	8,375	8,375	8,375
Variation	1,575	296	20,746	21,042	22,617
Forecast staff usage in 2024-2025	80,411	27,400	497,466	524,866	605,277
Forecast variation	(3,106)	(434)	6,276	5,842	2,736
Forecast staff usage in 2025-2026	77,305	26,966	503,742	530,708	608,013

¹ From a staff-level control perspective, 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.

GOVERNMENT HUMAN RESOURCES

In a context of transformation and increased financial pressures, strategic management of government human resources is essential. This section aims to demonstrate the Government's ongoing effort to maintain a healthy, engaged and high-performance workplace by addressing two priority issues: the evolution of the policy framework on teleworking for public service employees and a portrait of personal health and trends in absenteeism.

EVOLUTION OF THE FRAMEWORK POLICY ON TELEWORKING

The changes to the framework policy took effect on January 26, 2026. The hybrid work model has since been based on a maximum of two telework days per week. These changes are part of an effort to make workplaces more dynamic, reduce bureaucracy and increase the efficiency of the State. They are also intended to promote creativity, mentorship, optimal integration of employees and the maintenance of close relationships among managers and employees.

In addition, the new terms of the framework policy were introduced to enable employees who so wish to benefit from reorganized working time, thus favouring better work-life balance.

TRENDS IN WORKPLACE HEALTH AND ABSENTEEISM

The Secrétariat du Conseil du trésor continued to roll out the Vision globale en santé des personnes in order to guide all departments and bodies in their actions regarding their staff's physical, psychological and social health.

To give greater impetus to the global vision and encourage bodies to prioritize health in their decisions, a number of tools, guides, self-assessments, webinars, advisories, training activities and partnerships were offered to support them in their actions. The Secrétariat du Conseil du trésor has also provided ongoing support to help departments and bodies manage psychosocial risks and risk factors, as stipulated in the Act respecting occupational health and safety (CQLR, chapter S-2.1), since October 2025. Over the course of 2026–2027, the Secrétariat du Conseil du trésor will be making additional efforts to prevent and manage psychosocial risks and risk factors.

In terms of the rate of absenteeism, disability management data for the second quarter of the 2025-2026 fiscal year shows that the rate of absenteeism for disability insurance reached 6.12%, the highest level observed since 2015. The annual forecast for the total cost of disability insurance benefits is \$238.8 million, compared to \$225.6 million in 2024-2025. Every day, nearly 4,455 people are absent from work in the public service for personal or professional reasons. This figure indicates the scale of the phenomenon and points to the importance of making a collective effort when it comes to health and well-being in the workplace.

Faced with rising rates of absenteeism and the related costs, along with growing organizational needs, specific actions will be taken by the Secrétariat du Conseil du trésor to optimize and standardize the Government's disability management. This work will be carried out with the aim of proposing and implementing targeted preventive or curative actions in workplaces, particularly in terms of psychosocial risks and risk factors, in order to prioritize and identify interventions that impact the reduction, duration or occurrence of certain disabilities.

RENEWAL OF WORKING CONDITIONS

PUBLIC AND PARAPUBLIC SECTORS

The Conseil du trésor exercises duties, responsibilities and powers in the areas of negotiation, remuneration, group plans and other working conditions of interest to the Government for all public and parapublic sector employees as well as other groups for which the Government controls remuneration expenses of approximately \$60 billion, or close to 800,000 people.

Collective agreements covering more than 600,000 employees in the public and parapublic sectors (public service, school service centres, school boards, higher education and health and social services) were set to expire on March 31, 2023.

Agreements in principle were reached at the bargaining table and with several groups in the health and social services, education, higher education and public sectors. In particular, the agreements provide for 17.4% in salary parameters for employees in these sectors for the 2023-2024 to 2027-2028 fiscal years in return for significant gains in work organization.

OTHER GROUPS

The renewal of collective agreements for certain groups of managers and employees covered by the Act respecting the negotiation and determination of conditions of employment requiring national coordination in particular in the public and parapublic sectors (CQLR., chapter N-0.1) was also achieved in fiscal year 2025-2026. To this end, agreements were reached with employees and managers of childcare centres and with Sûreté du Québec officers.⁸ Negotiations are ongoing with certain groups, such as paramedics.

As in the public and parapublic sectors, most of the agreements concerning groups providing services for the Government, such as intermediate and family-type resources, educational childcare providers and doctors, also expired on March 31, 2023. Agreements have been reached with certain unions representing intermediate and family-type resources, medical residents, general practitioners and specialists in oral and maxillofacial surgery. Negotiations with groups of service providers are expected to continue, particularly with medical specialists, midwives and dental surgeons, over the course of 2026-2027.

⁸ For the other groups, the agreement periods are generally not the same as for employees in the public and parapublic sectors.

PUBLIC INFRASTRUCTURE

A QUÉBEC INFRASTRUCTURE PLAN ALIGNED WITH RESTORING A BALANCED BUDGET

To ensure the quality of public service, stimulate the economy and expand Québec's economic potential, the Government intends to increase public investment in infrastructures.

Québec Infrastructure Plan
<p>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.</p> <p>It contains information on government investment planning in public infrastructure over a ten-year period.</p> <p>In particular, the purpose of this annual exercise is to:</p> <ul style="list-style-type: none"> • obtain a long-term vision of government investments in infrastructure; • ensure adequate planning of public infrastructure, particularly by requiring 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. <p>The QIP is a planning tool to ensure that public funds are invested optimally, in line with government priorities and Quebecers' ability to pay.</p> <p>For the 2026-2036 period, the Government has set the level of investment at \$167.0 billion, 71% of which will be used to maintain public infrastructure, excluding the central envelope.</p> <p>To ensure contributions to major projects prioritized mainly for opportunity case or business case approval by March 31, 2027, the Government has set aside \$18.0 billion in a central envelope in the 2026-2036 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.</p> <p>Impact of the application of the accounting standard respecting transfer payments</p> <p>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.</p> <p>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.</p>

Québec Infrastructure Plan

Subsidized infrastructure under the 2026-2036 Québec Infrastructure Plan have a budgetary impact of \$11.2 billion for the 2026-2027 fiscal year. A provision for this amount has been set aside in the Contingency Fund.

The subsidized infrastructure counted in program spending includes transfers for infrastructure in Québec's health, education and university networks, as well as the college network. The infrastructure of these networks belongs to the government, as these are network bodies within the Government's reporting entity. Excluding transfers to these networks, the transfer expenditure in 2025-2026 to bodies outside the reporting entity is \$4.6 billion.

SECTION B

**ADDITIONAL
INFORMATION**



B

CONSOLIDATED GOVERNMENT EXPENDITURES

1. 2026-2027 CONSOLIDATED GOVERNMENT EXPENDITURES

For the 2026-2027 fiscal year, the Government will continue the rigorous and responsible management of its expenditures while ensuring the necessary financing to meet the growing needs of the population, improve the accessibility and quality of services provided to the public, and support the sustainability of public services. It remains on track to return to a balanced budget by 2029-2030.

The consolidated government expenditures consist of portfolio expenditures associated with the delivery of public services, which are influenced by demographics and prices, as well as the debt service, which is mainly guided by its level and interest rates.

The consolidated government expenditures for the 2026-2027 fiscal year are set at \$170,757.0 million, broken down as follows:

- \$160,489.0 million in portfolio expenditures;
- \$10,268.0 million in debt service expenditures.

The consolidated government expenditures increased by \$2,573.0 million from the probable consolidated expenditures for the previous year, representing a growth of 1.5%.

Portfolio expenditures for 2026-2027 increased by 1.6% to \$160,489.0 million, compared to the 2025-2026 probable portfolio expenditures. The growth in portfolio expenditures is set at 3.3%, excluding \$2.7 billion in 2025-2026 expenditures without recurrence in 2026-2027.

Debt service increased by \$113.0 million compared to the previous fiscal year, an increase of 1.1%.

Consolidated Expenditures^{1,2}

(millions of dollars)

	2026-2027	2025-2026	Variation	
			\$ million	%
Expenditures of the Portfolios	160,489.0	158,029.0	2,460.0	1.6 ³
Debt Service	10,268.0	10,155.0	113.0	1.1
Consolidated Expenditures	170,757.0	168,184.0	2,573.0	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 2025-2026 expenditures with no recurrence in 2026-2027 of \$2.7 billion, growth in portfolio expenditures would be 3.3% rather than 1.6%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in the Québec Budget Plan – March 2026 of the Ministère des Finances.

In order 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 the “Santé et Services sociaux” portfolio primarily cover the activities of Santé Québec and health and social services institutions serving northern and Indigenous populations, as well as programs administered by the Régie de l’assurance maladie du Québec. They also cover the activities of other government bodies related to health and social services, such as Héma-Québec.
- The expenditures in this portfolio are influenced by demographics, the range of care and services provided, remuneration and advances in technology.

ÉDUCATION

- The expenditures in the “Éducation” portfolio are primarily dedicated to the activities of preschool, primary and secondary education institutions. This portfolio also includes programs aimed at promoting sports and recreational 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 the “Enseignement supérieur” portfolio are primarily dedicated to the activities of colleges and universities. This portfolio also includes financial assistance 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 2026-2027 and 2025-2026 fiscal years.

2. CONSOLIDATED GOVERNMENT EXPENDITURES ACCORDING TO THE FINANCIAL STRUCTURE

Government expenditures, set at \$170,757.0 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 organizations in the education and higher education networks and the health and social service institutions serving northern and Indigenous populations that have not been merged with Santé Québec;
- 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)

	2026-2027	2025-2026	Variation	
			\$ million	%
Expenditures of the Departments and Budget-funded Bodies (general fund)	133,989.2	132,277.7	1,711.5	1.3⁴
Expenditures of Consolidated Entities				
Special Funds	22,800.0	22,654.6		
Bodies Other than Budget-funded Bodies	81,393.5	80,621.9		
Network Bodies	29,678.1	28,825.0		
Defined-purpose Accounts	1,478.0	1,573.9		
Subtotal	135,349.6	133,675.4		
Expenditures Financed by the Tax System	12,461.0	12,437.0		
Budget Measures ³	1.4	-		
Consolidation Adjustments and Other Adjustments	(121,312.2)	(120,361.1)		
Expenditures of the Portfolios	160,489.0	158,029.0	2,460.0	1.6⁵
Service of Debt from the Departments and Budget funded Bodies (general fund)	7,195.2	7,056.0		
Service of Debt from the Consolidated Entities	5,742.4	5,676.2		
Debt Service Consolidation Adjustments	(2,669.6)	(2,577.2)		
Debt Service	10,268.0	10,155.0	113.0	1.1
Consolidated Expenditures	170,757.0	168,184.0	2,573.0	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 2026-2027 Budget measures added to the forecast expenditures consist of \$696.7 million for the special funds, \$402.0 million for the bodies other than budget-funded bodies, \$177.7 million for network bodies, \$1.5 million for expenditures financed by the tax system and \$1,276.5 million in negative eliminations for other adjustments.

⁴ Excluding the 2025-2026 expenditures with no recurrence in 2026-2027, growth in expenditures of the departments and budget-funded bodies would be 3.4% rather than 1.3%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in Appendix 1, on pages B-20 through B-22.

⁵ Excluding the 2025-2026 expenditures with no recurrence in 2026-2027, growth in portfolio expenditures would be 3.3% rather than 1.6%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in the Québec Budget Plan – March 2026 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 \$170,757.0 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	133,989.2
Debt Service	7,195.2
Including allocations to special funds and subsidies to bodies other than budget-funded bodies	
Budget Expenditures	141,184.4

Expenditures of Consolidated Entities

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

Special Funds Budget	22,800.0
Budget of the Bodies Other than Budget-funded Bodies	81,393.5
Budget for Network Bodies	29,678.1
Budget for Defined-purpose Accounts	1,478.0
Debt Service for Consolidated Entities	5,742.4
Total	141,092.0

Consolidated Expenditures

Consolidation and Other Adjustments (intra- and inter-sector eliminations)	(121,312.2)
Budget Measures and Other Variations	1.4
Debt Service Consolidation Adjustments	(2,669.6)
Total	(123,980.4)

Other Expenditures

From consolidated revenues

Expenditures Financed by the Tax System	12,461.0
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Consolidated Expenditures

Expenditures of the Portfolios	160,489.0
Debt Service	10,268.0
Consolidated Expenditures	170,757.0

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)

	2026-2027	2025-2026	Variation	
			\$ million	%
Santé et Services sociaux	68,708.0	65,991.0	2,717.0	4.1
Éducation	24,075.1	23,516.0	559.1	2.4
Enseignement supérieur	11,749.0	11,335.0	414.0	3.7
Other Portfolios	56,556.9	57,187.0	(630.1)	(1.1)
Reallocation of Government Expenditures During the Fiscal Year	(600.0)	-		
Expenditures of the Portfolios	160,489.0	158,029.0	2,460.0	1.6³
Debt Service	10,268.0	10,155.0	113.0	1.1
Consolidated Expenditures	170,757.0	168,184.0	2,573.0	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 2025-2026 expenditures with no recurrence in 2026-2027, growth in portfolio expenditures would be 3.3% rather than 1.6%. Details of non-recurring elements and the growth rates of the portfolios excluding these elements are indicated in the Québec Budget Plan – March 2026 of the Ministère des Finances.

EXPENDITURE BUDGET FOR THE DEPARTMENTS AND BUDGET-FUNDED BODIES

1. 2025-2026 BUDGETARY EXPENDITURES

The 2025-2026 fiscal year was the first year of implementing the plan to restore a balanced budget, which must be completed by 2029-2030. In this context, collaboration among all government bodies and exemplary rigour proved necessary.

In addition, the Government has continued and stepped up its measures for executing and rigorously monitoring the expenditure budget. To ensure compliance with the objectives set, expenditure control measures have been implemented, such as:

- the limitation of expenditures to those deemed essential and mission-related, including in terms of overtime, travel expenses and professional service contracts;
- maintenance of the hiring freeze, with the exception of Santé Québec, health and social service establishments serving northern and Indigenous populations, and education and higher education networks, except for their administrative staff, as well as government enterprises, and the implementation of a hiring freeze for public service departments and bodies that have not respected their staffing levels;
- re-prioritization of financial assistance payments, combined with the review of operating expenses.

With the rolling out of these measures as well as rigorous monitoring, the reallocation of program expenditures during the fiscal year was made possible up to nearly 1.0%. This reallocation is part of the actions implemented to effectively manage the Government's budgetary resources throughout the year.

For the 2025-2026 fiscal year, the probable budgetary expenditures of the Government are set at \$139,334.1 million, an increase of \$2,250.6 million compared to the expenditures target published in the 2025-2026 Budget of \$137,083.5 million. This consists of program spending set at \$132,277.7 million and debt service at \$7,056.4 million.

Program spending in 2025-2026 increased by \$1,644.1 million compared to the initial objective of \$130,633.6 million.

This increase is due mainly to \$19.2 million in new initiatives announced since the release of the 2025-2026 Budget to protect purchasing power and the economy as well as to revisions of the economic and budgetary situation of \$1,624.9 million. These revisions are due mainly to:

- \$920.0 million in anticipated payments for financial assistance by the Ministère des Transports et de la Mobilité durable for public transit infrastructure projects;
- \$402.3 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;

- \$500.0 million in one-time increases, that is \$250.0 million for the “Éducation” portfolio related to the reinvestment in education announced in summer 2025 and \$250.0 million for the “Santé et Services sociaux” portfolio;
- \$181.2 million for the downward reassessment of the provision arising from obligations related to asset retirement.

In addition, program spending includes a reallocation of nearly 1.0% of expenditures, equivalent to approximately \$1,000.0 million, of which a reallocation of \$600.0 million was expected in the 2025-2026 Budget. This was made possible by the rigorous monitoring of budget envelopes allocated to the departments and bodies, promoting the achievement of the objectives set. This reallocation is due primarily to the following savings:

- \$484.5 million for the downward update of the actuarial valuation of retirement plans;
- \$230.0 million for the revision of the level of central provisions according to the needs presented by the departments and bodies;
- Approximately \$275.0 million related to the re-prioritization of financial assistance payments, combined with the review of operating expenses;
- \$150.0 million for the decrease in the provision for contingency;
- \$210.0 million following the reassessment of expenditures for certain portfolios.

The unanticipated balance of the reallocation of 1.0% of expenditures, combined with the increase of the expenditure objective of \$920.0 million for anticipated payments for financial assistance for infrastructure projects, made it possible to bring the total of that assistance by the Ministère des Transports et de la Mobilité durable to \$1,730.0 million, that is:

- \$1,400.0 million for the extension of the Montréal metro’s blue line, from Saint-Michel station to Anjou;
- \$330.0 million for preparatory work related to the construction projects of the Québec tramway.

The debt service for 2025-2026, on the general fund of the Consolidated Revenue Fund increased by \$606.5 million compared to the initial target of \$6,449.9 million, due mainly to global long-term interest rates that were higher than anticipated.

Evolution of the 2025-2026 Budget Expenditures¹
(millions of dollars)

	Program spending	Debt service	Budgetary expenditures
2025-2026 Expenditure Budget	130,633.6	6,449.9	137,083.5
New initiatives since March 2025			
Protect purchasing power and the economy	19.2	-	19.2
Subtotal – New initiatives since March 2025	19.2		19.2
Revision of the economic and budgetary situation			
Anticipated payments for financial assistance for infrastructure projects	920.0	-	920.0
Variation in the permanent decline in value	402.3	-	402.3
One-time increase in the “Éducation” portfolio	250.0		250.0
One-time increase in the “Santé et Services sociaux” portfolio	250.0		250.0
Asset retirement obligations	(181.2)	-	(181.2)
Other elements	(16.2)	-	(16.2)
Subtotal – Revision of the economic and budgetary situation	1,624.9		1,624.9
Debt service	-	606.5	606.5
	1,644.1	606.5	2,250.6
2025-2026 Probable Expenditure	132,277.7	7,056.4	139,334.1

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

Excluding non-recurring 2025-2026 program expenditures in the 2026-2027 Budget, to ensure better comparability of data, the comparative program spending for 2025-2026 is set at \$129,537.9 million. This represents an increase of \$3,088.5 million, or 2.4%, compared to the 2024-2025 comparative program spending of \$126,449.4 million.

The debt service of \$7,056.4 million represents an increase of \$57.1 million, or 0.8%, compared to 2024-2025. This variation is due mainly to an increase in the debt level.

In all, the comparative budgetary expenditures of the Government for 2025-2026 are set at \$136,594.2 million, an increase of \$3,145.6 million or 2.4% from the previous fiscal year.

Variation in Budgetary Expenditures in 2025-2026¹

(millions of dollars)

	2025-2026	2024-2025	Variation	
			\$ million	%
Program spending	132,277.7	128,132.5 ²	4,145.2	3.2
Minus: non-recurring elements in the 2026-2027 Budget ³	(2,739.8)		(2,739.8)	
Minus: non-recurring elements in the 2025-2026 Budget ⁴	-	(1,683.1)	(1,683.1)	
Comparative program spending	129,537.9	126,449.4	3,088.5	2.4
Debt service	7,056.4	6,999.3 ²	57.1	0.8
Comparative budgetary expenditures	136,594.2	133,448.7	3,145.6	2.4

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

² 2024-2025 Public Accounts

³ Information on the details of non-recurring elements in the 2026-2027 Budget is presented in Appendix 1.

⁴ Including, in particular, the impact of tropical storm Debby in summer 2024, the additional expenditures incurred by the Olympic Park following the fire on March 21, 2024, as well as the one-time measures from the 2024-2025 Budget and the November 2024 Economic Update.

2. 2026-2027 EXPENDITURE BUDGET

The 2026-2027 fiscal year marks the second year of the plan to restore budgetary balance. The achievement of the objectives of this plan will require sustained budgetary discipline, a review of practices to generate savings, while relying on the proactive involvement on the part of all stakeholders.

The Government must be exemplary and improve its efficiency as well as its performance. The measures implemented, in particular as part of the budgetary expenditures review and the gradual and responsible decrease in staff, will make it possible to offer equivalent services to the public at a lower cost.

For the 2026-2027 fiscal year, the Government will continue the rigorous and responsible management of its expenditures by ensuring the necessary financing to meet the growing needs of the population, improve the accessibility and quality of services offered to the public, and support the sustainability of public services. It remains on track to return to a balanced budget by 2029-2030.

Program spending is set at \$133,989.2 million in 2026-2027, considering the measures in the 2026-2027 Budget. The increase is \$4,451.3 million, or 3.4%, from 2025-2026, excluding non-recurring 2025-2026 expenditures in the 2026-2027 Budget.

Based on reinvestments made in recent years, a reallocation of government expenditures of \$600.0 million is anticipated in the 2026-2027 fiscal year.

Debt service is set at \$7,195.2 million, an increase of \$138.8 million, or 2.0% from 2025-2026, due mainly to the expected evolution of interest rates.

In total for the 2026-2027 fiscal year, the budgetary expenditures of the Government represent an increase of 3.4% from the 2025-2026 comparative budgetary expenditures, to be set at \$141,184.4 million.

Variation in Budgetary Expenditures in 2026-2027¹

(millions of dollars)

	2026-2027	2025-2026	Variation	
			\$ million	%
Program spending	133,989.2	132,277.7	1,711.5	1.3
Minus: non-recurring elements in the 2026-2027 Budget		(2,739.8)	2,739.8	
Comparative program spending	133,989.2	129,537.9	4,451.3	3.4
Debt service	7,195.2	7,056.4	138.8	2.0
Comparative budgetary expenditures	141,184.4	136,594.2	4,590.2	3.4

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

Considering the 2026-2027 Budget measures and excluding subsidized infrastructure integrated into the Contingency Fund, the variation in comparative program spending of \$4,451.3 million in 2026-2027 is due to:

- an increase of \$2,331.6 million for the Ministère de la Santé et des Services sociaux, or 4.0%;
- an increase of \$447.2 million for the Ministère de l'Éducation, or 2.2%;
- an increase of \$478.1 million for the Ministère de l'Enseignement supérieur, or 5.4%;
- an increase of \$762.3 million for the other departments, or 2.6%;
- an increase of \$1,032.2 million in the provision for the Contingency Fund administered by the Conseil du trésor, which aims 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 2026-2027, which serves to maintain service levels to the public.

Breakdown of the Growth in 2026-2027 Program Spending Considering the Budget Measures Integrated into the Portfolios^{1,2}

(millions of dollars)

	2026-2027			2025-2026			Variation	
	2026-2027 Expenditure Budget	Budget Measures	2026-2027 Expenditure Budget (Including Measures)	2025-2026 Probable Expenditure	Non-recurring Budget Items 2026-2027	2025-2026 Comparative Probable Expenditure	\$ million	%
Santé et Services sociaux	60,099.7	479.1	60,578.8	58,269.0	(21.8)	58,247.2	2,331.6	4.0
Éducation	20,272.0	249.9	20,521.9	20,232.4	(157.6)	20,074.8	447.2	2.2
Enseignement supérieur	9,313.8	39.2	9,353.0	8,996.5	(121.5)	8,875.0	478.1	5.4
Other departments	28,993.8	1,074.1	30,067.9	29,924.1	(618.6)	29,305.6	762.3	2.6
Contingency Fund	15,909.9	(1,842.3)	14,067.6	14,855.7	(1,820.3)	13,035.4	1,032.2	
Reallocation of government expenditures during the fiscal year	(600.0)	-	(600.0)	-	-	-	(600.0)	
Total	133,989.2	-	133,989.2	132,277.7	(2,739.8)	129,537.9	4,451.3	3.4

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 that progress, the variations in program spending, including subsidized infrastructure projects, are due to:

- an increase of \$2,006.3 million for the Ministère de la Santé et des Services sociaux, or 3.2%;
- an increase of \$491.5 million for the Ministère de l'Éducation, or 2.1%;
- an increase of \$490.7 million for the Ministère de l'Enseignement supérieur, or 4.9%;
- an increase of \$1,021.7 million for the other departments, or 3.2%;
- an increase of \$1,041.2 million in the provision to the Contingency Fund, considering a \$9.0-million decrease in the level of subsidized infrastructure for 2026-2027 of \$11,179.0 million, compared to \$11,188.0 million for 2025-2026, excluding the anticipated payment of \$1,820.3 million for financial assistance in 2025-2026 for infrastructure projects, without recurrence in the 2026-2027 Budget, mainly to the Ministère des Transports et de la Mobilité durable for an amount of \$1,730.0 million.

Breakdown of the Growth in 2026-2027 Program Spending Considering the Subsidized Infrastructure into the Portfolios¹

(millions of dollars)

	2026-2027			2025-2026			Variation	
	2026-2027 Expenditure Budget (Including Measures)	Subsidized Infrastructure	2026-2027 Expenditure Budget (Including Elements) ²	2025-2026 Comparative Probable Expenditure ³	Subsidized Infrastructure	2025-2026 Comparative Probable Expenditure	\$ million	%
Santé et Services sociaux	60,578.8	3,536.3	64,115.1	58,247.2	3,861.6	62,108.8	2,006.3	3.2
Éducation	20,521.9	3,368.3	23,890.2	20,074.8	3,323.9	23,398.6	491.5	2.1
Enseignement supérieur	9,353.0	1,198.0	10,551.0	8,875.0	1,185.4	10,060.3	490.7	4.9
Other departments	30,067.9	3,076.4	33,144.3	29,305.6	2,817.1	32,122.6	1,021.7	3.2
Contingency Fund	14,067.6	(11,179.0)	2,888.6	13,035.4	(11,188.0)	1,847.4	1,041.2	
Reallocation of government expenditures during the fiscal year	(600.0)		(600.0)	-	-	-	(600.0)	
Total	133,989.2	-	133,989.2	129,537.9	-	129,537.9	4,451.3	3.4

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

² Budget elements integrated into the Contingency Fund

³ The subsidized infrastructure is integrated into the Contingency Fund.

Appendix 1 shows the variation in 2026-2027 program spending by department.

SANTÉ ET SERVICES SOCIAUX

An increase of \$2,331.6 million in the 2026-2027 Expenditure Budget, excluding subsidized infrastructure

The growth allocated to the Ministère de la Santé et des Services sociaux is set at \$2,331.6 million in 2026-2027, or 4.0%.

This variation is due mainly to:

- the funding of portfolio growth factors to ensure the delivery of services in health and social services institutions;
- the continuation of government commitments, including increased funding for home care support;
- the amounts allocated in the 2026-2027 Budget, particularly to support services to the public.

The 2026-2027 Expenditure Budget also provides funding for the operation of bodies reporting to the Minister of Health and the support of those working in the health and social services sector.

The 2026-2027 Expenditure Budget may also be increased by an additional \$350.0 million to ensure funding for needs related to health and social services provided to the public, which is currently provisioned under the supercategory “Loans, Investments, Advances and Other Costs.”

Taking into account the \$325.3-million decrease in subsidized infrastructure, the budget of the Department increases by \$2,006.3 million.

ÉDUCATION

An increase of \$447.2 million in the 2026-2027 Expenditure Budget, excluding subsidized infrastructure

The growth allocated to the Ministère de l'Éducation is set at \$447.2 million in 2026-2027, or 2.2%.

This 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;
- the downward update of the actuarial valuation of retirement plans;
- a decrease in the amounts allocated for measures in the 2025-2026 Budget and previous budgets and due to economic updates.

In addition, the allocated growth will enable the Ministère de l'Éducation and its network:

- to obtain compensation for the capping at 3% of growth in school taxes;
- to promote student academic success;
- to meet urgent and temporary needs for school space;
- promote the return to employment of retired education workers.

The 2026-2027 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 \$44.3 million increase in subsidized infrastructure, the budget of the Department increases by \$491.5 million.

ENSEIGNEMENT SUPÉRIEUR

An increase of \$478.1 million in the 2026-2027 Expenditure Budget, excluding subsidized infrastructure

The growth allocated to the Ministère de l'Enseignement supérieur is set at \$478.1 million in 2026-2027, or 5.4%.

This variation is due mainly to:

- the funding of growth factors in the portfolio to ensure service delivery for higher education networks;
- the downward update of the actuarial valuation of retirement plans;
- the decrease in the amounts allocated for measures in previous budgets.

In addition, the allocated growth will enable the Ministère de l'Enseignement supérieur:

- to continue to encourage and promote engineering and computer science disciplines;
- to accommodate the increase in medical student cohorts;
- to extend free services for recognition of prior learning and competencies in early childhood education.

The 2026-2027 Expenditure Budget may also be increased by an additional \$100.0 million to ensure funding for needs related to higher education, which is currently provisioned under the supercategory "Loans, Investments, Advances and Other Costs."

Taking into account the \$12.6-million increase in subsidized infrastructure, the budget of the Department increases by \$490.7 million.

OTHER DEPARTMENTS

An increase of \$762.3 million in the 2026-2027 Expenditure Budget, excluding subsidized infrastructure

The growth allocated to other departments, excluding the Contingency Fund, is set at \$762.3 million in 2026-2027, or 2.6%.

The main variations in other departments are as follows:

- the **National Assembly** budget increases by \$8.0 million. This variation is due mainly to the increase in remuneration provided for in collective agreements and to the increase in expenditures for the depreciation of fixed assets;
- the budget for **Persons Appointed by the National Assembly** increases by \$128.0 million. This variation is due mainly to expenditures related to the organization and holding of the 2026 provincial general elections;

- the budget for the **Ministère des Affaires municipales et de l'Habitation** increases by \$86.1 million. This variation is due mainly to the measures announced in the 2026-2027 Budget, the increase in payments under the QST one-point increase sharing program, as well as the greater financial impact in 2025-2026 to support access to housing. Taking into account the \$153.1-million increase in subsidized infrastructure, the budget of the Department increases by \$239.1 million;
- the budget for the **Ministère de l'Agriculture, des Pêcheries et de l'Alimentation** increases by \$24.3 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget and the 2025-2026 Budget, and to the decrease in amounts allocated for measures from previous budgets. Taking into account the \$6.3-million increase in subsidized infrastructure, the budget of the Department increases by \$30.6 million;
- the budget for the **Conseil du trésor, de l'Administration gouvernementale et de l'Efficacité de l'État**, excluding the Contingency Fund, increases by \$49.5 million. This variation is due mainly to the increase in certain expenditures as a public service employer and to the downward update of the actuarial valuation of the retirement plans for employees of the Government and public bodies. Taking into account the \$3.1-million decrease in subsidized infrastructure, the budget of the Department increases by \$46.4 million.
- the budget for the **Ministère du Conseil exécutif** increases by \$5.3 million. This variation is due mainly to the combined impact of indexations related to major agreements with First Nations and Inuit and the continuation of optimization measures aimed at returning to a balanced budget. Taking into account the \$4.6-million decrease in subsidized infrastructure, the budget of the Department increases by \$0.7 million;
- the budget for the **Ministère de la Culture et des Communications** increases by \$65.8 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget and the end of previous budget measures. Taking into account the \$51.0-million increase in subsidized infrastructure, the budget of the Department increases by \$116.8 million;
- the budget for the **Ministère de la Cybersécurité et du Numérique** decreases by \$96.5 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget, the decrease in amounts earmarked for digital transformation and cybersecurity measures announced in previous budgets, and the gradual end of the subsidy programs related to connecting all Québec households to high-speed Internet. Taking into account the \$8.4-million increase in subsidized infrastructure, the budget of the Department decreases by \$88.1 million;
- the budget for the **Ministère de l'Économie, de l'Innovation et de l'Énergie** increases by \$175.3 million. This variation is due mainly to the measures announced in the 2026-2027 Budget, the implementation of measures announced in the 2025-2026 Budget, the end of non-recurring measures announced in previous budgets and economic updates, the variation in the cost of interventions carried out under the Economic Development Fund, and the continuation of optimization measures aimed at returning to a balanced budget. Taking into account the \$11.7-million increase in subsidized infrastructure, the budget of the Department increases by \$187.0 million;
- the budget for the **Ministère de l'Emploi et de la Solidarité sociale** increases by \$59.9 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget, the funding of growth factors in social assistance programs, including the number of eligible households, and the continuation of optimization measures aimed at returning to a balanced budget;

- the budget for the **Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs** increases by \$22.2 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget, the addition of the initiatives announced in the 2025-2026 Budget, including the measure to ensure the issuance of environmental permits within an optimal timeframe, and the end of certain measures related to previous budgets. Taking into account the \$15.9-million increase in subsidized infrastructure, the budget of the Department increases by \$38.1 million;
- the budget for the **Ministère de la Famille** increases by \$238.2 million. This variation is 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, namely the creation and conversion of non-subsidized childcare spaces to subsidized ones, including that provided for in the measure announced in the 2026-2027 Budget, and the updating of network funding parameters, which considers the renewal of collective agreements for childcare staff. Taking into account the \$33.5-million decrease in subsidized infrastructure, the budget of the Department increases by \$204.7 million.
- excluding debt service, the budget for the **Ministère des Finances** increases by \$5.8 million. This variation is due mainly to the measures announced in the 2026-2027 Budget;
- the budget for the **Ministère de l'Immigration, de la Francisation et de l'Intégration** is comparable to the 2025-2026 comparative probable expenditure;
- the budget for the **Ministère de la Justice** increases by \$19.9 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget, the decrease in the Department's contribution according to the forecast expenditures for the compensation of victims of criminal offences, and the continuation of optimization measures aimed at returning to a balanced budget. Taking into account the \$2.1-million increase in subsidized infrastructure, the budget of the Department increases by \$22.0 million;
- the budget for the **Ministère de la Langue française** is comparable to the 2025-2026 comparative probable expenditure;
- the budget for the **Ministère des Relations internationales et de la Francophonie** decreases by \$8.2 million. This variation is due mainly to the continuation of optimization measures aimed at returning to a balanced budget;
- the budget for the **Ministère des Ressources naturelles et des Forêts** increases by \$83.2 million. This variation is due mainly to the measures announced in the 2026-2027 Budget, the end of measures from previous budgets, and the continuation of optimization measures aimed at returning to a balanced budget. Taking into account the \$80.6-million increase in subsidized infrastructure, the budget of the Department increases by \$163.8 million;
- the budget for the **Ministère de la Sécurité publique** decreases by \$18.1 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget and the decrease in funding provided for in previous budgets and economic and financial updates. The budget may also be increased by an additional \$50.0 million to ensure funding for needs related to public safety, which is currently provisioned under the supercategory "Loans, Investments, Advances and Other Costs." Taking into account the \$13.5-million increase in subsidized infrastructure, the budget of the Department decreases by \$4.6 million;

- the budget for the **Ministère du Tourisme** increases by \$0.9 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget, the increase in expenditures to support festivals and tourism events, and the end of certain measures announced in previous budgets. Taking into account the \$74.2-million decrease in subsidized infrastructure, the budget of the Department decreases by \$73.3 million;
- the budget for the **Ministère des Transports et de la Mobilité durable** decreases by \$79.7 million. This variation is due mainly to the combined impact of the measures announced in the 2026-2027 Budget and the implementation of the measure to act immediately to support sectors essential to regional vitality announced in the Fall 2025 Economic and Financial Update. Taking into account the \$32.0-million increase in subsidized infrastructure, the budget of the Department decreases by \$47.7 million;
- the budget for the **Ministère du Travail** decreases by \$5.5 million. This variation is due mainly to the end of a measure from a previous budget and the continuation of optimization measures aimed at returning to a balanced budget.

More specifically, the measures announced in the 2026-2027 Budget will enable the Government to support Quebecers and communities with targeted actions, sustain the Government's principal missions and accelerate Québec's economic transition. The main measures specifically concern the:

- **Ministère des Affaires municipales et de l'Habitation**, to renovate the low-cost housing stock, renew units under the Rent Supplement Program and continue the Residential Adaptation Assistance Program.
- **Ministère de la Culture et des Communications**, to provide financial support for Québec's audiovisual industry and increase the funding available to the Société de développement des entreprises culturelles;
- **Ministère de l'Économie, de l'Innovation et de l'Énergie**, to set up a working capital assistance program for timber processing companies, continue supporting priority projects and support public research;
- **Ministère de l'Emploi et de la Solidarité sociale**, to extend enhanced employment assistance benefits and increase funding for the Food Banks of Québec;
- **Ministère de la Justice**, to support operations in the administration of justice, complete the rollout of the court specialized in violence and modernize the Act respecting the protection of persons whose mental state presents a danger to themselves or to others (CQLR, chapter P-38.001);
- **Ministère des Ressources naturelles et des Forêts**, to maintain investments in silvicultural work in public forests and abolish charges payable to improve the competitiveness of the forestry sector;
- **Ministère de la Sécurité publique**, to consolidate prevention and intervention activities ensuring security, renew the 2021-2026 Action Plan in response to the recommendations of the Select Committee on the Sexual Exploitation of Minors and continue efforts to combat armed violence.

CONTINGENCY FUND

An increase of \$1,032.2 million in the 2026-2027 Expenditure Budget, excluding the impact of the integration of subsidized infrastructure in the portfolios

The net increase allocated to the provision for the Contingency Fund administered by the Conseil du trésor is set at \$1,032.2 million in 2026-2027.

Taking into account the integration of subsidized infrastructure in the portfolios, the increase in the provision for the Contingency Fund is \$1,041.2 million.

The Contingency Fund makes it possible to fund, among other things:

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

This increase is offset by the addition of forecast net amounts of \$1,842.3 million to account for the measures announced in the 2026-2027 Budget and \$11,179.0 million for subsidized infrastructure.

REALLOCATION OF GOVERNMENT EXPENDITURES DURING THE FISCAL YEAR

Reallocation of \$600.0 million in 2026-2027

The 2026-2027 Expenditure Budget is based on a continuation of the efforts made in recent years to increase efficiency and ensure sound management of public finances.

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 program spending during the fiscal year.

Based on reinvestments made in recent years, a reallocation of government expenditures of \$600.0 million is anticipated in the 2026-2027 fiscal year. This budgetary strategy will thus protect services to the public. This reallocation is part of the actions implemented to effectively manage the Government's budgetary resources throughout the year.

APPENDIX 1

Expenditure Budget¹

(millions of dollars)

	2026-2027 Expenditure Budget	Elements Integrated into the Contingency Fund		2026-2027 Expenditure Budget (Including Elements)	2025-2026 Probable Expenditures	Subsidized infrastructure integrated into the Contingency Fund
		Budget Measures	Subsidized Infrastructures			
National Assembly ²	205.1	-	-	205.1	197.1	-
Persons Appointed by the National Assembly ²	301.5	-	-	301.5	173.5	-
Affaires municipales et Habitation	3,588.5	212.5	1,312.6	5,113.6	3,838.2	1,159.5
Agriculture, Pêcheries et Alimentation	1,251.2	20.0	24.9	1,296.1	1,263.1	18.6
Conseil du trésor, Administration gouvernementale et Efficacité de l'État ³	17,441.9	(1,842.3)	(11,169.8)	4,429.8	15,848.4	(12,996.2)
Conseil exécutif	608.4	-	17.7	626.1	611.2	22.3
Culture et Communications	855.4	91.2	418.9	1,365.5	887.3	367.8
Cybersécurité et Numérique	175.7	36.0	68.1	279.8	308.2	59.7
Économie, Innovation et Énergie	1,988.8	22.7	156.5	2,168.1	2,246.7	235.2
Éducation	20,272.0	249.9	3,368.3	23,890.2	20,232.4	3,323.9
Emploi et Solidarité sociale	5,178.1	134.4	-	5,312.5	5,314.2	-
Enseignement supérieur	9,313.8	39.2	1,198.0	10,551.0	8,996.5	1,185.4
Environnement, Lutte contre les changements climatiques, Faune et Parcs	535.5	15.6	21.3	572.4	529.0	5.3
Famille	4,726.6	22.4	243.8	4,992.8	4,520.0	277.2
Finances	189.3	7.9	-	197.2	149.6	-
Immigration, Francisation et Intégration	797.6	2.6	-	800.2	572.6	-
Justice	1,597.8	82.7	6.9	1,687.4	1,796.6	4.8
Langue française	82.1	1.3	-	83.4	85.8	0.1
Relations internationales et Francophonie	144.0	-	-	144.0	155.8	-
Ressources naturelles et Forêts	503.5	168.8	154.9	827.3	611.4	74.4
Santé et Services sociaux	60,099.7	479.1	3,536.3	64,115.1	58,269.0	3,861.6
Sécurité publique	1,974.2	197.9	36.3	2,208.4	2,506.1	22.8
Tourisme	116.0	21.3	290.3	427.6	139.3	364.5
Transports et Mobilité durable	2,613.4	36.8	315.1	2,965.4	2,980.0	2,013.1
Travail	28.9	-	-	28.9	45.7	-
Reallocation of government expenditures during the fiscal year	(600.0)	-	-	(600.0)	-	-
Program Spending	133,989.2	-	-	133,989.2	132,277.7	-
Debt Service	7,195.2	-	-	7,195.2	7,056.4	-
Budget Expenditures	141,184.4	-	-	141,184.4	139,334.1	-

APPENDIX 1 (cont'd)

	Non-recurring budget items 2026-2027			2025-2026 Comparative Probable Expenditure	Variation excluding or including infrastructure			
	Loyers SQI ⁴	Transfers from provisions	Other elements		Excluding		Including	
					\$ million	%	\$ million	%
National Assembly ²	-	-	-	197.1	8.0	4.1	8.0	4.1
Persons Appointed by the National Assembly ²	-	-	-	173.5	128.0	73.7	128.0	73.7
Affaires municipales et Habitation	(10.1)	-	(113.1) ⁵	4,874.5	86.1	2.3	239.1	4.9
Agriculture, Pêcheries et Alimentation	(16.3)	-	-	1,265.4	24.3	2.0	30.6	2.4
Conseil du trésor, Administration gouvernementale et Efficacité de l'État ³	489.9	-	-	3,342.1	1,081.7	7.5	1,087.7	32.5
Conseil exécutif	(8.1)	-	-	625.4	5.3	0.9	0.7	0.1
Culture et Communications	(6.4)	-	-	1,248.7	65.8	7.5	116.8	9.4
Cybersécurité et Numérique	-	-	-	367.8	(96.5)	(31.3)	(88.1)	(23.9)
Économie, Innovation et Énergie	(8.1)	-	(492.7) ⁶	1,981.1	175.3	9.5	187.0	9.4
Éducation	(11.3)	(146.3)	-	23,398.6	447.2	2.2	491.5	2.1
Emploi et Solidarité sociale	-	(61.6)	-	5,252.6	59.9	1.1	59.9	1.1
Enseignement supérieur	(4.6)	(27.4)	(89.5) ⁷	10,060.3	478.1	5.4	490.7	4.9
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	-	534.3	22.2	4.2	38.1	7.1
Famille	(9.2)	-	-	4,788.0	238.2	5.3	204.7	4.3
Finances	(8.1)	49.8	-	191.3	5.8	3.1	5.8	3.1
Immigration, Francisation et Intégration	(14.4)	244.9	-	803.1	(2.9)	(0.4)	(2.9)	(0.4)
Justice	(117.6)	(8.1)	(10.3) ⁸	1,665.4	19.9	1.2	22.0	1.3
Langue française	(3.2)	-	-	82.7	0.8	0.9	0.7	0.9
Relations internationales et Francophonie	(3.7)	-	-	152.2	(8.2)	(5.4)	(8.2)	(5.4)
Ressources naturelles et Forêts	(22.3)	-	-	663.5	83.2	14.1	163.8	24.7
Santé et Services sociaux	(9.8)	(12.0)	-	62,108.8	2,331.6	4.0	2,006.3	3.2
Sécurité publique	(233.8)	(27.9)	(54.2) ⁹	2,213.0	(18.1)	(0.8)	(4.6)	(0.2)
Tourisme	(2.8)	-	-	501.0	0.9	0.7	(73.3)	(14.6)
Transports et Mobilité durable	-	-	(1,980.0) ¹⁰	3,013.1	(79.7)	(2.9)	(47.7)	(1.6)
Travail	-	(11.4)	-	34.4	(5.5)	(15.9)	(5.5)	(15.9)
Reallocation of government expenditures during the fiscal year	-	-	-	-	(600.0)	-	(600.0)	-
Program Spending	-	-	(2,739.8)	129,537.9	4,451.3	3.4	4,451.3	3.4
Debt Service	-	-	-	7,056.4	138.8	2.0	138.8	2.0
Budget Expenditures	-	-	(2,739.8)	136,594.2	4,590.2	3.4	4,590.2	3.4

- 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 \$49.5 million and the variation percentage is 3.3 %. Including the subsidized infrastructure of \$9.1 million in 2026-2027 and \$12.2 million in 2025-2026, the variation is \$46.4 million and the variation percentage is 3.1 %.
- ⁴ Abolition of intragovernmental space rental rates charged by Société québécoise des infrastructures (SQI) and integration of sums to cover expenditures in the "Conseil du trésor, Administration gouvernementale et Efficacité de l'État" portfolio
- ⁵ Deferral to fiscal year 2027-2028 of the transfer granted to the Ville de Montréal for the 2027 municipal year under the Framework Agreement to Recognize the Special Status of Greater Montréal
- ⁶ Variation in the Department's contribution to the Economic Development Fund in connection with a permanent decline in value of \$402.3 million and the anticipated payment of \$90.3 million for research infrastructure at Luqia Technologies, formerly the Institut national d'optique (a non-profit organization)
- ⁷ Gradual discontinuation of the Québec Perspective Scholarship Program
- ⁸ End of the Commission d'enquête sur la gestion de la modernisation des systèmes informatiques de la Société de l'assurance automobile du Québec following the submission of the report
- ⁹ Additional expenditures at the Société de protection des forêts contre le feu for the suppression of forest fires in summer 2025, \$27.0 million, and for the Disaster Assistance Program, \$27.2 million
- ¹⁰ Anticipated payments for infrastructure projects, i.e., \$1,400 million for the extension of the Montréal metro's blue line from the Saint-Michel station to Anjou and \$330 million for preparatory work on Québec's tramway construction project, as well as \$250 million to support the transition of public transit bodies

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

1. RESULTS OF CONSOLIDATED ENTITIES IN 2026-2027

For the 2026-2027 fiscal year, forecast revenues and expenditures of the consolidated entities are set at \$143,241.4 million and at \$141,092.1 million respectively before consolidation adjustments, for a favourable impact of \$2,149.3 million on the Government's financial results. These results represent a decrease of \$129.0 million from 2025-2026, broken down as follows:

- a decrease of \$420.1 million in the forecast results of special funds;
- an increase of \$319.8 million in the forecast results of bodies other than budget-funded bodies;
- a decrease of \$40.4 million in the forecast results of the education network;
- an increase of \$55.0 million in the forecast results of the higher education network;
- a decrease of \$1.9 million in the forecast results of institutions serving northern and Indigenous communities;
- a decrease of \$41.4 million in the forecast results of defined-purpose accounts.

Results of Consolidated Entities in 2026-2027^{1,2,3} (millions of dollars)

	2026-2027			2025-2026 ⁴			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Special funds ^{5,6}	29,147.8	27,289.9	1,857.9	29,045.8	26,767.8	2,278.0	(420.1)
Bodies other than budget-funded bodies ^{5,7}	82,543.1	82,276.3	266.8	81,297.3	81,350.3	(53.0)	319.8
Education network ⁸	21,864.3	21,813.4	50.9	21,411.7	21,320.4	91.3	(40.4)
Higher education networks ⁸	6,662.2	6,662.2	-	6,360.1	6,415.1	(55.0)	55.0
Institutions serving northern and Indigenous population ⁸	1,576.7	1,572.3	4.4	1,528.2	1,521.9	6.3	(1.9)
Defined-purpose accounts ⁵	1,447.3	1,478.0	(30.7)	1,583.6	1,572.9	10.7	(41.4)
Results of Consolidated Entities^{6,7}	143,241.4	141,092.1	2,149.3	141,226.7	138,948.4	2,278.3	(129.0)

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

² These forecasts are supplemented by 2026-2027 Budget measures and other variations.

³ The results of consolidated entities are presented before consolidation adjustments. These adjustments have the effect of eliminating interentity transactions within the Government's reporting entity and for the general fund of the Consolidated Revenue Fund, harmonizing the accounting policies in use in the consolidated entities with those applied by the Government, and applying the 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 Excluding the impact of restructuring operations resulting from the cessation of Financement Québec's activities on April 1, 2025

⁷ Excluding the impact of restructuring operations resulting from the cessation of the Health and Social Services Information Resources Fund on April 1, 2025

⁸ Source: Ministère des Finances

2. RESULTS OF SPECIAL FUNDS IN 2026-2027

The special funds show a forecast surplus of \$1,857.9 million before consolidation adjustments for the 2026-2027 fiscal year, a decrease of \$420.1 million from 2025-2026. Excluding the increase in results of \$1,890.0 million for the Generations Fund, the results of the special funds decreased by \$2,310.1 million. This decrease is largely due to the following factors:

- a forecast deficit of \$1,808.5 million in the Electrification and Climate Change Fund in 2026-2027, compared to an anticipated surplus of \$13.5 million in 2025-2026. This \$1,822.0 million decrease in results is due mainly to a payment to the Generations Fund in the 2026-2027 fiscal year;
- a forecast deficit of \$348.5 million for the Land Transportation Network Fund in 2026-2027, compared to a deficit of \$150.2 million in 2025-2026. This \$198.3 million decrease in results is due mainly to a decrease in the contribution from the Ministère des Transports et de la Mobilité durable in 2026-2027, and to the increase in amortization expenditures;
- a forecast deficit of \$76.9 million for the Labour Market Development Fund in 2026-2027, compared to a surplus of \$22.1 million in 2025-2026. This \$99.0 million decrease in results is due mainly to the increase in planned expenditures for activities associated with public employment services, in particular for businesses;
- a forecast deficit of \$95.3 million in the Cybersecurity and Digital Technology Fund in 2026-2027, compared to a deficit of \$3.9 million in 2025-2026. This \$91.4 million decrease in results is due mainly to the one-time increase, in 2025-2026, in the contribution from the Ministère de la Cybersécurité et du Numérique to fund certain services;
- a forecast deficit of \$8.5 million for the Natural Resources Fund in 2026-2027, compared to a deficit of \$53.9 million in 2025-2026. This \$45.4 million increase in results is due mainly to a downward revision of expenditures under the Sustainable Forest Management component, to take into account the decrease in forest royalties credited to the Natural Resources Fund as a result of tariffs imposed by the United States;
- a forecast surplus of \$70.7 million for the Fund for the Protection of the Environment and the Waters in the Domain of the State in 2026-2027, compared to a surplus of \$115.8 million in 2025-2026. This \$45.1 million decrease in results is due mainly to the increase in planned expenditures for the Programme de restauration et de création de milieux humides et hydriques and for the Program for the Treatment of Organic Matter through Biomethanization and Composting;

- a forecast deficit of \$15.8 million for the Sports and Physical Activity Development Fund in 2026-2027 compared to an anticipated surplus of \$22.8 million in 2025-2026. This \$38.6 million decrease in results is due mainly to the decrease in revenues from a portion of tobacco tax proceeds;
- a forecast surplus of \$13.4 million for the Highway Safety Fund in 2026-2027, compared to a surplus of \$50.0 million in 2025-2026. This \$36.6 million decrease 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) and by transfer expenditures for this fund.

Results of Special Funds in 2026-2027^{1,2,3,4}
(millions of dollars)

	2026-2027			2025-2026			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Electrification and Climate Change Fund	1,415.1	3,223.7	(1,808.5)	1,337.6	1,324.1	13.5	(1,822.0)
Land Transportation Network Fund	6,498.8	6,847.3	(348.5)	8,284.0	8,434.2	(150.2)	(198.3)
Labour Market Development Fund	1,163.0	1,239.9	(76.9)	1,163.9	1,141.8	22.1	(99.0)
Cybersecurity and Digital Technology Fund	624.1	719.4	(95.3)	696.0	700.0	(3.9)	(91.4)
Natural Resources Fund	640.8	649.3	(8.5)	705.7	759.6	(53.9)	45.4
Fund for the Protection of the Environment and the Waters in the Domain of the State	413.1	342.5	70.7	389.0	273.2	115.8	(45.1)
Sports and Physical Activity Development Fund	143.2	159.0	(15.8)	181.9	159.1	22.8	(38.6)
Highway Safety Fund	120.3	107.0	13.4	120.5	70.5	50.0	(36.6)
Other Special Funds	13,950.3	14,001.9	(51.6)	13,878.2	13,905.4	(27.2)	(24.4)
	24,968.8	27,289.9	(2,321.1)	26,756.8	26,767.8	(11.0)	(2,310.1)
Generations Fund	4,179.0	-	4,179.0	2,289.0	-	2,289.0	1,890.0
Results before Consolidation Adjustments	29,147.8	27,289.9	1,857.9	29,045.8	26,767.8	2,278.0	(420.1)

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

² These forecasts are supplemented by 2026-2027 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.

⁴ Excluding the impact of restructuring operations resulting from the cessation of Financement Québec's activities on April 1, 2025

3. RESULTS OF BODIES OTHER THAN BUDGET-FUNDED BODIES IN 2026-2027

The forecast results of bodies other than budget-funded bodies show a surplus of \$266.8 million in 2026-2027 before consolidation adjustments, compared to a forecast deficit of \$53.0 million in 2025-2026. This \$319.8 million increase in the forecast results is due partly to the following factors:

- a forecast surplus of \$135.6 million for the Société d'habitation du Québec in 2026-2027 compared to an anticipated deficit of \$35.4 million in 2025-2026. This \$171.0 million increase in results is due mainly to expenditures being recognized later than the corresponding revenues, in particular for investments made by the Société d'habitation du Québec for the renovation of its housing stock;
- a break-even result forecast for Santé Québec in 2026-2027, compared to an anticipated deficit of \$70.0 million in 2025-2026. This \$70.0 million increase in results is due mainly to funding to ensure the delivery of services to the public;
- a forecast deficit of \$0.2 million for the Société des Traversiers du Québec in 2026-2027 compared to an anticipated deficit of \$42.9 million in 2025-2026. This \$42.7 million increase in results is due mainly to higher ship maintenance expenditures in 2025-2026 compared to 2026-2027;
- a forecast surplus of \$108.4 million for the Société de développement de la Baie-James in 2026-2027, compared to an anticipated surplus of \$66.2 million in 2025-2026. This \$42.2 million increase in results is due mainly to an increase in contributions from the Gouvernement du Québec and from the federal government for Phase 2 of the Route Billy Diamond highway upgrade project;
- a forecast deficit of \$64.7 million for the Commission des services juridiques in 2026-2027 compared to an anticipated deficit of \$27.5 million in 2025-2026. This \$37.2 million decrease in results is due mainly to the end of a \$25.0 million one-time financial assistance measure in 2025-2026 to support the services offered by the Commission, an increase in expenditures related to private practice, and an increase in remuneration following the settlement of collective agreements.
- a break-even result forecast for the Agence du revenu du Québec in 2026-2027, compared to an anticipated deficit of \$31.4 million in 2025-2026. This \$31.4 million increase in results is due mainly to an increase in the contribution from the Tax Administration Fund;
- a forecast surplus of \$29.6 million for the Société québécoise des infrastructures in 2026-2027, compared to an anticipated surplus of \$0.2 million in 2025-2026. This \$29.4 million increase in results is due mainly to the implementation of a review of budgetary expenditures;
- a forecast surplus of \$25.1 million for the Société de financement des infrastructures locales du Québec in 2026-2027, compared to an anticipated surplus of \$45.8 million in 2025-2026. This \$20.7 million decrease in results is due mainly to a decrease in the volume of infrastructure projects carried out by eligible bodies receiving financial support from the Société.

Results of Bodies Other than Budget-Funded Bodies in 2026-2027^{1,2,3}
(millions of dollars)

	2026-2027			2025-2026			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Société d'habitation du Québec	2,492.0	2,356.4	135.6	2,854.7	2,890.1	(35.4)	171.0
Santé Québec ⁴	48,286.1	48,286.1	-	47,326.3	47,396.3	(70.0)	70.0
Société des Traversiers du Québec	312.8	313.0	(0.2)	296.0	338.9	(42.9)	42.7
Société de développement de la Baie-James	228.1	119.7	108.4	165.5	99.3	66.2	42.2
Commission des services juridiques	194.4	259.1	(64.7)	224.1	251.6	(27.5)	(37.2)
Agence du revenu du Québec	1,730.4	1,730.4	-	1,620.1	1,651.5	(31.4)	31.4
Société québécoise des infrastructures	3,476.4	3,446.8	29.6	3,458.1	3,457.9	0.2	29.4
Société de financement des infrastructures locales du Québec	824.1	799.0	25.1	863.6	817.8	45.8	(20.7)
Other Bodies ⁵	24,998.7	24,965.9	32.8	24,489.0	24,447.0	42.0	(9.2)
Results before Consolidation Adjustments	82,543.1	82,276.3	266.8	81,297.3	81,350.3	(53.0)	319.8

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

² These forecasts are supplemented by 2026-2027 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 section in the Estimates and Expenditures of the Departments and Bodies volume.

⁴ Excluding the impact of restructuring operations resulting from the cessation of the Health and Social Services Information Resources Fund on April 1, 2025

⁵ Including, among others, the Régie de l'assurance maladie du Québec, with revenues and expenditures set at \$15,431.6 million in 2026-2027, and the Prescription Drug Insurance Fund, with revenues and expenditures set at \$4,686.9 million in 2026-2027

4. RESULTS OF THE EDUCATION AND HIGHER EDUCATION NETWORKS AND THE HEALTH AND SOCIAL SERVICES INSTITUTIONS SERVING NORTHERN AND INDIGENOUS COMMUNITIES IN 2026-2027

The forecast results of the education and higher education networks and the health and social services institutions serving northern and Indigenous communities show a surplus of \$55.3 million for the 2026-2027 fiscal year compared to a surplus of \$42.6 million in 2025-2026, an increase of \$12.7 million.

Results of the education and higher education networks and the health and social services institutions serving northern and Indigenous communities in 2026-2027^{1,2}

(millions of dollars)

	2026-2027			2025-2026			Variation in results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Education network	21,864.3	21,813.4	50.9	21,411.7	21,320.4	91.3	(40.4)
Higher education networks	6,662.2	6,662.2	-	6,360.1	6,415.1	(55.0)	55.0
Institutions serving the northern and Indigenous population	1,576.7	1,572.3	4.4	1,528.2	1,521.9	6.3	(1.9)
Results before Consolidation Adjustments	30,103.2	30,047.9	55.3	29,300.0	29,257.4	42.6	12.7

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 2026-2027

The forecast results of defined-purpose accounts show a deficit of \$30.7 million for the 2026-2027 fiscal year, compared to a surplus of \$10.7 million in 2025-2026, a decrease of \$41.4 million.

Results of Defined-Purpose Accounts in 2026-2027¹

(millions of dollars)

	2026-2027			2025-2026			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Results Before Consolidation Adjustments	1,447.3	1,478.0	(30.7)	1,583.6	1,572.9	10.7	(41.4)

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

6. EVOLUTION IN FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2025-2026

The forecast results of consolidated entities before consolidation adjustments are \$445.0 million lower than in the 2025-2026 Expenditure Budget:

- the forecast results of special funds increased by \$64.0 million;
- the forecast results of bodies other than budget-funded bodies decreased by \$498.9 million;
- the forecast results of the education network increased by \$20.4 million;
- the forecast results of the higher education networks decreased by \$55.0 million;
- the forecast results of institutions serving northern and Indigenous communities increased by \$5.4 million;
- the forecast results of defined-purpose accounts increased by \$19.1 million.

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

	Probable Results			2025-2026 Expenditure Budget ³			Variation in results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Special Funds ⁴	29,045.8	26,767.8	2,278.0	27,566.9	25,352.9	2,214.0	64.0
Bodies Other than Budget-funded Bodies ⁵	81,297.3	81,350.3	(53.0)	79,383.8	78,937.9	445.9	(498.9)
	110,343.1	108,118.1	2,225.0	106,950.7	104,290.8	2,659.9	(434.9)
Education network ⁶	21,411.7	21,320.4	91.3	21,115.5	21,044.6	70.9	20.4
Higher education networks ⁶	6,360.1	6,415.1	(55.0)	6,261.3	6,261.3	-	(55.0)
Institutions serving the northern and Indigenous population ⁶	1,528.2	1,521.9	6.3	1,272.9	1,272.0	0.9	5.4
Defined-purpose Accounts	1,583.6	1,572.9	10.7	1,475.8	1,484.2	(8.4)	19.1
Results before Consolidation Adjustments^{4,5}	141,226.7	138,948.4	2,278.3	137,076.2	134,352.9	2,723.3	(445.0)

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 2025-2026 Budget measures and other variations have been integrated into the forecast, where applicable.

⁴ Excluding the impact of restructuring operations resulting from the cessation of Financement Québec's activities on April 1, 2025

⁵ Excluding the impact of restructuring operations resulting from the cessation of the Health and Social Services Information Resources Fund on April 1, 2025

⁶ Source: Ministère des Finances

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 special funds:**

- a forecast surplus of \$22.1 million for the Labour Market Development Fund in 2025-2026, compared to an anticipated deficit of \$59.0 million in the 2025-2026 Expenditure Budget. This \$81.1 million increase in results is due mainly to lower-than-expected expenditures for activities related to public employment services, in particular for businesses;
- a forecast surplus of \$50.0 million for the Highway Safety Fund in 2025-2026, compared to an anticipated deficit of \$4.4 million in the 2025-2026 Expenditure Budget. This \$54.4 million increase in results is due mainly to an increase in revenues related to an increase in statements of offence on roadwork sites;
- a forecast deficit of \$150.2 million for the Land Transportation Network Fund in 2025-2026, compared to an anticipated deficit of \$96.8 million in the 2025-2026 Expenditure Budget. This \$53.4 million decrease in results is due mainly to the combined effect of increased revenues for this fund and advance payments to public transit bodies in connection with the measure announced in the 2024 fall economic update to support the transition of these bodies;
- a forecast surplus of \$115.8 million in the Fund for the Protection of the Environment and the Waters in the Domain of the State in 2025-2026, compared to an anticipated surplus of \$66.7 million in the 2025-2026 Expenditure Budget. This \$49.1 million increase in results is due mainly to the increase in charges payable for the elimination of residual materials and a slowdown in the completion rate of the Program for the Treatment of Organic Matter through Biomethanization and Composting;
- a forecast surplus of \$22.8 million in the Sports and Physical Activity Development Fund in 2025-2026 compared to an anticipated surplus of \$68.3 million in the 2025-2026 Expenditure Budget. This \$45.5 million decrease in results is due mainly to a reduction in revenues from the department responsible for subsidized infrastructures, due to a shift in the pace of infrastructure completion;
- a forecast deficit of \$53.9 million for the Natural Resources Fund in 2025-2026, compared to an anticipated deficit of \$14.0 million in the 2025-2026 Expenditure Budget. This \$39.9 million decrease in results is due mainly to a decrease in forest royalties and maintained expenditures to fund silvicultural work;
- a forecast deficit of \$29.1 million for the Northern Plan Fund in 2025-2026, compared to an anticipated deficit of \$50.8 million in the 2025-2026 Expenditure Budget. This \$21.7 million increase in results is due mainly to a decrease in transfers to the Société du Plan Nord.

- **For bodies other than budget-funded bodies:**

- a forecast deficit of \$70.0 million for Santé Québec in 2025-2026, compared to an anticipated surplus of \$240.0 million in the 2025-2026 Expenditure Budget. This \$310.0 million decrease in results is due mainly to an increase in expenditures on services provided by health and social services institutions, in particular related to the introduction of new drugs and the growing need for blood products;

- a forecast deficit of \$31.4 million for the Agence du revenu du Québec in 2025-2026, compared to an anticipated surplus of \$27.0 million in the 2025-2026 Expenditure Budget. This \$58.4 million decrease in results is due mainly to a decrease in contributions from the Tax Administration Fund and an increase in remuneration following the settlement of collective agreements;
- a forecast deficit of \$35.4 million for the Société d'habitation du Québec in 2025-2026, compared to an anticipated surplus of \$20.8 million in the 2025-2026 Expenditure Budget. This \$56.2 million decrease in results is due mainly to an increase in planned expenditures in programs to create social and affordable housing units;
- a forecast deficit of \$127.6 million for the Société de l'assurance automobile du Québec in 2025-2026, compared to an anticipated deficit of \$80.7 million in the 2025-2026 Expenditure Budget. This \$46.9 million decrease in results is due mainly to the removal of financial impacts related to the allocation of activities to the Fonds de l'assurance automobile du Québec;
- a forecast deficit of \$42.9 million for the Société des Traversiers du Québec in 2025-2026, compared to an anticipated deficit of \$10.3 million in the 2025-2026 Expenditure Budget. This \$32.6 million decrease in results is due mainly to an increase in ship maintenance expenditures;
- a forecast surplus of \$0.2 million for the Société québécoise des infrastructures in 2025-2026, compared to an anticipated surplus of \$30.0 million in the 2025-2026 Expenditure Budget. This \$29.8 million decrease is due mainly to an increase in expenditures for the carrying out of certain projects;
- a forecast surplus of \$11.9 million for the Société du Plan Nord in 2025-2026, compared with an anticipated surplus of \$37.0 million in the 2025-2026 Expenditure Budget. This \$25.1 million decrease in results is due mainly to variation in the funding planned for certain of the Société's infrastructure projects;
- a forecast surplus of \$154.8 million for the Autorité des marchés financiers in 2025-2026, compared to an anticipated surplus of \$131.2 million in the 2025-2026 Expenditure Budget. This \$23.6 million increase in results is due mainly to an increase in investment income and revenue from fees, as well as a decrease in expenditures.

Evolution in Forecast Results of Special Funds and Bodies Other than Budget-funded Bodies in 2025-2026¹

(millions of dollars)

	Probable Results			2025-2026 Expenditure Budget ²			Variation in Results
	Revenues	Expenditures	Forecast Results	Revenues	Expenditures	Results	
Special funds³							
Labour Market Development Fund	1,163.9	1,141.8	22.1	1,136.7	1,195.7	(59.0)	81.1
Highway Safety Fund	120.5	70.5	50.0	90.4	94.8	(4.4)	54.4
Land Transportation Network Fund	8,284.0	8,434.2	(150.2)	6,554.5	6,651.3	(96.8)	(53.4)
Fund for the Protection of the Environment and the Waters in the Domain of the State	389.0	273.2	115.8	416.7	350.0	66.7	49.1
Sports and Physical Activity Development Fund	181.9	159.1	22.8	221.2	152.9	68.3	(45.5)
Natural Resources Fund	705.7	759.6	(53.9)	796.3	810.3	(14.0)	(39.9)
Northern Plan Fund	128.2	157.3	(29.1)	128.9	179.7	(50.8)	21.7
Other special funds	18,072.7	15,772.2	2,300.5	18,222.3	15,918.2	2,304.1	(3.6)
	29,045.8	26,767.8	2,278.0	27,566.9	25,352.9	2,214.0	64.0
Bodies Other than Budget-funded Bodies⁴							
Santé Québec	47,326.3	47,396.3	(70.0)	45,453.8	45,213.8	240.0	(310.0)
Agence du revenu du Québec	1,620.1	1,651.5	(31.4)	1,654.4	1,627.4	27.0	(58.4)
Société d'habitation du Québec	2,854.7	2,890.1	(35.4)	2,861.0	2,840.2	20.8	(56.2)
Société de l'assurance automobile du Québec	357.4	485.0	(127.6)	431.4	512.1	(80.7)	(46.9)
Société des Traversiers du Québec	296.0	338.9	(42.9)	304.0	314.3	(10.3)	(32.6)
Société québécoise des infrastructures	3,458.1	3,457.9	0.2	3,855.7	3,825.7	30.0	(29.8)
Société du Plan Nord	169.0	157.1	11.9	193.1	156.1	37.0	(25.1)
Autorité des marchés financiers	361.5	206.7	154.8	347.2	216.0	131.2	23.6
Other bodies other than budget-funded bodies	24,854.3	24,766.8	87.5	24,283.3	24,232.4	50.9	36.6
	81,297.3	81,350.3	(53.0)	79,383.8	78,937.9	445.9	(498.9)
Results Before Consolidation Adjustments^{3,4}	110,343.1	108,118.1	2,225.0	106,950.7	104,290.8	2,659.9	(434.9)

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 have been integrated into the forecast, where applicable.

³ Excluding the impact of restructuring operations resulting from the cessation of Financement Québec's activities on April 1, 2025

⁴ Excluding the impact of restructuring operations resulting from the cessation of the Health and Social Services Information Resources Fund on April 1, 2025

APPENDIX 1

2025-2026 Probable Results of Special Funds¹

(millions of dollars)

	Probable Results			2025-2026 Expenditure Budget ³			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Capitale-Nationale Region Fund	25.0	25.0	-	25.0	25.0	-	-
Regions and Rurality Fund	271.2	271.3	(0.1)	284.6	289.8	(5.2)	5.1
	296.2	296.3	(0.1)	309.6	314.8	(5.2)	5.1
Culture et Communications							
Avenir Mécénat Culture Fund	6.1	6.6	(0.5)	6.1	6.1	-	(0.5)
Québec Cultural Heritage Fund	26.8	28.4	(1.5)	40.8	47.6	(6.7)	5.2
	32.9	34.9	(2.0)	46.9	53.7	(6.7)	4.7
Cybersécurité et Numérique							
Cybersecurity and Digital Technology Fund	696.0	700.0	(3.9)	668.3	683.3	(15.0)	11.1
	696.0	700.0	(3.9)	668.3	683.3	(15.0)	11.1
Économie, Innovation et Énergie							
Natural Resources and Energy Capital Fund	14.8	4.5	10.3	10.3	35.5	(25.2)	35.5
Natural Resources Fund	15.3	13.5	1.8	18.1	18.4	(0.3)	2.1
Economic Development Fund	1,478.6	1,478.6	-	1,478.9	1,478.9	-	-
Québec Enterprise Growth Fund	0.2	16.9	(16.7)	0.3	0.1	0.2	(16.9)
	1,508.9	1,513.5	(4.6)	1,507.6	1,532.9	(25.3)	20.7
Éducation							
Sports and Physical Activity Development Fund	181.9	159.1	22.8	221.2	152.9	68.3	(45.5)
	181.9	159.1	22.8	221.2	152.9	68.3	(45.5)
Emploi et Solidarité sociale							
Assistance Fund for Independent Community Action	57.5	64.0	(6.5)	60.6	67.1	(6.5)	-
Labour Market Development Fund	1,163.9	1,141.8	22.1	1,136.6	1,195.7	(59.1)	81.1
Goods and Services Fund	203.6	225.1	(21.5)	205.0	239.1	(34.1)	12.6
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	19.6	19.6	-	19.0	19.0	-	-
Québec Fund for Social Initiatives	63.1	66.1	(3.0)	63.1	66.1	(3.0)	-
	1,507.8	1,516.6	(8.9)	1,484.3	1,587.0	(102.7)	93.8

APPENDIX 1 (cont'd)

2025-2026 Probable Results of Special Funds^{1,2}

(millions of dollars)

	Probable Results			2025-2026 Expenditure Budget ³			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	82.8	82.8	-	101.3	101.2	0.1	(0.1)
Electrification and Climate Change Fund	1,337.6	1,324.1	13.5	1,714.1	1,698.7	15.3	(1.8)
Fund for the Protection of the Environment and the Waters in the Domain of the State	389.0	273.2	115.8	416.7	350.0	66.8	49.1
Natural Resources Fund	-	-	-	-	-	-	-
	1,809.5	1,680.1	129.3	2,232.1	2,150.0	82.2	47.2
Famille							
Educational Childcare Services Fund	4,447.2	4,447.2	-	4,055.3	4,055.3	-	-
	4,447.2	4,447.2	-	4,055.3	4,055.3	-	-
Finances							
Financing Fund	2,953.3	2,932.7	20.6	3,203.7	2,991.7	212.0	(191.4)
Special Contracts and Financial Assistance for Investment Fund	230.0	230.0	-	253.0	253.0	-	-
Fund to Combat Addiction	276.4	276.3	0.1	269.4	269.3	0.1	-
Generations Fund	2,289.0	-	2,289.0	2,177.0	-	2,177.0	112.0
IFC Montréal Fund	2.3	1.9	0.4	2.3	1.9	0.4	0.1
Northern Plan Fund	128.2	157.3	(29.1)	128.9	179.7	(50.8)	21.7
Fund of the Financial Markets Administrative Tribunal	4.1	4.1	-	4.1	4.2	(0.1)	0.1
Tax Administration Fund	1,318.7	1,318.7	-	1,316.2	1,316.2	-	-
	7,202.0	4,920.9	2,281.0	7,354.5	5,016.0	2,338.5	(57.5)
Justice							
Access to Justice Fund	44.0	47.9	(3.9)	35.6	41.3	(5.8)	1.8
Fund dedicated to assistance for persons who are Victims of Criminal Offences	65.9	68.8	(2.9)	61.2	68.5	(7.3)	4.4
Register Fund of the Ministère de la Justice	53.4	46.1	7.2	53.1	52.0	1.2	6.0
Fund of the Administrative Tribunal of Québec	54.8	57.7	(2.9)	55.1	55.0	0.1	(3.0)
	218.1	220.6	(2.5)	205.1	216.8	(11.7)	9.3

APPENDIX 1 (cont'd)

2025-2026 Probable Results of Special Funds¹

(millions of dollars)

	Probable Results			2025-2026 Expenditure Budget ³			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Ressources naturelles et Forêts							
Natural Resources Fund	705.7	759.6	(53.9)	796.3	810.3	(14.0)	(39.8)
Territorial Information Fund	210.0	190.7	19.3	207.6	199.8	7.8	11.4
	915.7	950.3	(34.6)	1,003.9	1,010.1	(6.2)	(28.4)
Santé et Services sociaux							
Cannabis Prevention and Research Fund	125.5	124.9	0.6	123.2	123.2	-	0.6
	125.5	124.9	0.6	123.2	123.2	-	0.6
Sécurité publique							
Police Services Fund	896.0	896.0	-	907.2	907.2	-	-
	896.0	896.0	-	907.2	907.2	-	-
Tourisme							
Tourism Partnership Fund	354.0	357.0	(3.0)	343.9	347.5	(3.7)	0.6
	354.0	357.0	(3.0)	343.9	347.5	(3.7)	0.6
Transports et Mobilité durable							
Air Service Fund	124.8	123.5	1.3	126.3	123.6	2.7	(1.5)
Rolling Stock Management Fund	192.3	189.5	2.8	197.5	196.0	1.5	1.3
Highway Safety Fund	120.5	70.5	50.0	90.3	94.8	(4.5)	54.4
Land Transportation Network Fund	8,284.0	8,434.2	(150.2)	6,554.5	6,651.3	(96.8)	(53.4)
	8,721.6	8,817.7	(96.2)	6,968.7	7,065.7	(97.0)	0.8
Travail							
Administrative Labour Tribunal Fund	107.7	107.7	-	110.0	111.5	(1.5)	1.5
	107.7	107.7	-	110.0	111.5	(1.5)	1.5
Total before Consolidation Adjustments	29,045.8	26,767.8	2,278.0	27,566.9	25,352.9	2,214.0	64.0

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 Excluding the impact of restructuring operations resulting from the cessation of Financement Québec's activities on April 1, 2025

³ The 2025-2026 Budget measures have been integrated into the forecast.

APPENDIX 2

2025-2026 Probable Results of Bodies Other Than Budget-Funded Bodies^{1,2}
(millions of dollars)

	Probable Results			2025-2026 Expenditure Budget ³			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Affaires municipales et Habitation							
Commission de la capitale nationale du Québec	30.6	36.1	(5.6)	36.3	34.4	1.8	(7.4)
Société d'habitation du Québec	2,854.7	2,890.1	(35.3)	2,861.0	2,840.2	20.8	(56.1)
	2,885.3	2,926.2	(40.9)	2,897.3	2,874.6	22.7	(63.6)
Agriculture, Pêcheries et Alimentation							
Institut de technologie agroalimentaire du Québec	43.7	47.3	(3.7)	44.0	51.0	(7.1)	3.4
La Financière agricole du Québec	688.6	675.1	13.5	652.1	642.7	9.5	4.0
	732.2	722.4	9.8	696.1	693.7	2.4	7.4
Conseil du trésor, Administration gouvernementale et Efficacité de l'État							
Autorité des marchés publics	36.5	36.5	-	38.1	38.1	-	-
Centre d'acquisitions gouvernementales	65.5	65.2	0.3	68.4	64.8	3.6	(3.3)
Société québécoise des infrastructures	3,458.1	3,457.9	0.2	3,855.7	3,825.7	30.0	(29.8)
	3,560.1	3,559.6	0.5	3,962.2	3,928.6	33.6	(33.0)
Culture et Communications							
Bibliothèque et Archives nationales du Québec	115.1	115.1	-	112.4	113.5	(1.1)	1.1
Conseil des arts et des lettres du Québec	216.0	216.3	(0.3)	211.8	211.8	-	(0.3)
Conservatoire de musique et d'art dramatique du Québec	40.4	42.5	(2.1)	39.6	42.3	(2.7)	0.6
Musée d'Art contemporain de Montréal	17.5	17.5	-	18.6	18.6	-	-
Musée de la Civilisation	46.4	46.4	-	36.6	36.6	-	-
Musée national de l'histoire du Québec	9.5	10.3	(0.8)	7.1	7.1	-	(0.8)
Musée national des beaux-arts du Québec	34.3	34.4	(0.1)	34.1	34.2	(0.1)	-
Société de développement des entreprises culturelles	183.7	179.5	4.2	159.1	157.1	2.0	2.3
Société de la Place des Arts de Montréal	51.2	51.0	0.3	49.2	49.4	(0.1)	0.4
Société de télédiffusion du Québec	135.8	129.4	6.4	129.0	129.0	-	6.4
Société du Grand Théâtre de Québec	19.2	20.3	(1.0)	19.6	19.6	-	(1.1)
	869.2	862.6	6.5	817.1	819.1	(2.0)	8.5
Économie, Innovation et Énergie							
Fonds de recherche du Québec	335.2	340.8	(5.6)	342.8	342.8	-	(5.6)
Régie de l'énergie	21.8	21.8	-	21.8	22.8	(1.0)	1.0
	357.0	362.6	(5.6)	364.7	365.6	(1.0)	(4.6)

APPENDIX 2 (cont'd)

2025-2026 Probable Results of Bodies Other Than Budget-Funded Bodies¹
(millions of dollars)

	Probable Results			2025-2026 Expenditure Budget ³			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Éducation							
Institut national des mines	1.6	1.5	0.1	1.5	1.5	0.1	-
Société des établissements de plein air du Québec	268.0	266.0	2.0	258.3	260.5	(2.2)	4.2
	269.7	267.6	2.1	259.8	262.0	(2.1)	4.2
Emploi et Solidarité sociale							
Cree Hunters Economic Security Board	28.3	28.3	-	32.6	32.6	-	-
	28.3	28.3	-	32.6	32.6	-	-
Enseignement supérieur							
Institut de tourisme et d'hôtellerie du Québec	56.2	56.2	-	54.4	54.4	-	-
	56.2	56.2	-	54.4	54.4	-	-
Environnement, Lutte contre les changements climatiques, Faune et Parcs							
Fondation pour la biodiversité et la faune du Québec	19.6	19.3	0.3	19.6	19.5	-	0.3
Société québécoise de récupération et de recyclage	65.4	65.4	-	76.6	76.6	-	-
	85.1	84.7	0.3	96.2	96.2	-	0.3
Finances							
Agence du revenu du Québec	1,620.1	1,651.5	(31.5)	1,654.4	1,627.4	27.0	(58.5)
Autorité des marchés financiers	361.5	206.7	154.8	347.2	216.0	131.2	23.6
Institut de la statistique du Québec	51.5	51.5	-	54.4	54.4	-	-
Société de financement des infrastructures locales du Québec	863.6	817.8	45.7	769.6	720.5	49.1	(3.4)
	2,896.6	2,727.6	169.1	2,825.6	2,618.3	207.3	(38.2)
Justice							
Commission des services juridiques	224.1	251.6	(27.5)	198.9	244.3	(45.4)	17.9
Fonds d'aide aux actions collectives	6.5	4.6	1.9	4.8	4.6	0.2	1.7
Société québécoise d'information juridique	24.5	24.0	0.5	26.0	26.0	-	0.5
	255.1	280.2	(25.1)	229.7	274.9	(45.2)	20.1
Langue française							
Centre de la francophonie des Amériques	2.9	2.9	-	2.5	2.5	-	-
	2.9	2.9	-	2.5	2.5	-	-
Relations internationales et Francophonie							
Office Québec-Monde pour la jeunesse	5.3	5.9	(0.5)	3.4	3.4	-	(0.5)
	5.3	5.9	(0.5)	3.4	3.4	-	(0.5)

APPENDIX 2 (cont'd)

2025-2026 Probable Results of Bodies Other than Budget-Funded Bodies¹

(millions of dollars)

	Probable Results			2025-2026 Expenditure Budget ³			Variation in Results
	Revenues	Expenditures	Results	Revenues	Expenditures	Results	
Ressources naturelles et Forêts							
Société de développement de la Baie-James	165.5	99.3	66.2	156.1	90.6	65.5	0.7
Société du Plan Nord	169.0	157.1	11.8	193.1	156.1	37.0	(25.2)
	334.4	256.4	78.0	349.2	246.7	102.5	(24.5)
Santé et Services sociaux							
Prescription Drug Insurance Fund	4,499.0	4,499.0	-	4,566.4	4,566.4	-	-
Héma-Québec	619.3	619.3	-	599.9	599.9	-	-
Institut national de santé publique du Québec	112.7	115.0	(2.3)	100.8	103.3	(2.5)	0.2
Institut national d'excellence en santé et en services sociaux	41.0	39.8	1.1	40.9	40.9	-	1.1
Régie de l'assurance maladie du Québec	15,115.9	15,115.9	-	14,716.4	14,716.4	-	-
Santé Québec ²	47,326.3	47,396.3	(70.0)	45,453.8	45,213.8	240.0	(310.0)
Urgences-santé	214.6	214.6	-	209.9	211.5	(1.6)	1.6
	67,928.6	67,999.8	(71.2)	65,688.2	65,452.2	235.9	(307.1)
Sécurité publique							
École nationale de police du Québec	71.5	71.5	-	66.9	66.9	-	-
École nationale des pompiers du Québec	2.9	3.3	(0.4)	3.1	3.4	(0.3)	(0.1)
	74.4	74.8	(0.4)	70.0	70.3	(0.3)	(0.1)
Tourisme							
Société de développement et de mise en valeur du Parc olympique	62.6	91.1	(28.5)	65.1	84.6	(19.5)	(9.0)
Société du Centre des congrès de Québec	36.4	39.8	(3.4)	42.1	46.7	(4.6)	1.2
Société du Palais des congrès de Montréal	70.9	63.8	7.1	58.6	63.3	(4.7)	11.8
	169.9	194.7	(24.9)	165.8	194.7	(28.8)	4.0
Transports et Mobilité durable							
Mobilité Infra Québec	4.4	4.4	-	6.2	6.2	-	-
Société de l'assurance automobile du Québec	357.4	485.0	(127.6)	431.4	512.1	(80.7)	(46.9)
Société des Traversiers du Québec	296.0	338.9	(42.9)	304.0	314.3	(10.3)	(32.6)
	657.8	828.3	(170.5)	741.6	832.6	(91.0)	(79.5)
Travail							
Office des professions du Québec	15.8	15.1	0.8	15.8	15.2	0.6	0.1
Régie du bâtiment du Québec	113.3	94.3	19.0	111.6	100.2	11.4	7.6
	129.2	109.4	19.8	127.4	115.4	12.0	7.8
Total Before Consolidation Adjustments	81,297.3	81,350.3	(53.0)	79,383.8	78,937.9	445.9	(498.9)

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 Excluding the impact of restructuring operations resulting from the cessation of the Health and Social Services Information Resources Fund on April 1, 2025

³ The 2025-2026 Budget measures and other variations have been integrated into the forecast, where applicable.

2026-2027 EXPENDITURE BUDGET BREAKDOWN BY CATEGORY AND BENEFICIARY

1. BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

For the 2026-2027 fiscal year, the expenditure budget of the Government is set at \$141,184.4 million, of which \$133,989.2 million, or 94.9%, is allocated to program spending and \$7,195.2 million, or 5.1%, to debt service.

Program spending in 2026-2027 is broken down mainly among the following categories:

- \$65,825.5 million, or 49.1%, in remuneration expenditures;
- \$29,856.9 million, or 22.3%, in support expenditures;
- \$24,830.0 million, or 18.5%, in operating expenditures and others.

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

2026-2027 Expenditure Budget by Supercategory and Category¹

(millions of dollars)

	Categories						Total	
	Remuneration	Operating and Other	Capital	Interest	Support	Doubtful Accounts, Other Allowances and Losses	\$ million	%
Supercategory								
Remuneration	4,896.7	-	-	-	-	-	4,896.7	3.5
Operating	-	8,144.0	-	-	-	-	8,144.0	5.8
Transfer	60,238.9	16,482.8	11,410.7	1,046.5	22,919.7	-	112,098.7	79.4
Allocation to a Special Fund	689.9	803.2	7.0	146.9	6,937.2	-	8,584.2	6.1
Doubtful Accounts, Other Allowances and Losses	-	-	-	-	-	865.7	865.7	0.6
Reallocation of Government Expenditures During the Fiscal Year	-	(600.0)	-	-	-	-	(600.0)	(0.4)
Program Spending	65,825.5	24,830.0	11,417.7	1,193.4	29,856.9	865.7	133,989.2	94.9
%	49.1	18.5	8.5	0.9	22.3	0.6	100.0	
Debt Service	-	-	-	7,195.2	-	-	7,195.2	5.1
Budget Expenditures	65,825.5	24,830.0	11,417.7	8,388.6	29,856.9	865.7	141,184.4	100.0
2025-2026 Comparative Expenditures ²	64,219.7	22,723.3	13,315.6	8,442.2	30,100.9	532.4	139,334.1	

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, comparative 2025-2026 expenditures represent the 2025-2026 Expenditure Budget presented in the 2026-2027 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, including 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 \$65,825.5 million in 2026-2027, broken down as follows:

- \$29,545.3 million, or 44.9%, for health and social services institutions;
- \$20,122.2 million, or 30.6%, for educational institutions;
- \$9,713.2 million, or 14.8%, for health professionals;
- \$6,444.8 million, or 9.7%, for departmental staff and other beneficiaries.

In 2026-2027, remuneration expenditures increase by \$1,605.8 million from the 2025-2026 comparative expenditures. This increase is due mainly to the following variations:

- in the “Santé et Services sociaux” portfolio, an increase of \$1,056.7 million, due mainly to salary adjustments and pay scale increases;
- in the “Éducation” portfolio, an increase of \$210.0 million, due mainly to the combined effect of salary adjustments, revised retirement plan costs, the effect of clientele on education networks and measures from the 2025-2026 and previous budgets and economic updates;
- in the “Enseignement supérieur” portfolio, an increase of \$240.0 million, due mainly to salary adjustments, pay scale increases and revised retirement plan costs;
- in the “Conseil du trésor, Administration gouvernementale et Efficacité de l’État” portfolio, an increase of \$55.7 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;
- in “Persons Appointed by the National Assembly,” an increase of \$76.5 million, due mainly to the increase in the Chief Electoral Officer’s expenditures for preparing and holding the 2026 provincial general elections;
- in the “Transports et Mobilité durable” portfolio, a decrease of \$33.5 million, due mainly to ongoing optimization measures aimed at returning to a balanced budget.

2026-2027 Forecast Remuneration Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2026-2027 Expenditure Budget					2025-2026 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	24,763.5	1,813.8	2,966.7	29,544.0	44.9	28,653.0	891.0
Health Professionals	9,713.2	-	-	9,713.2	14.8	9,553.2	160.0
Department	127.2	-	13.9	141.1	0.2	139.6	1.4
Other Beneficiaries	358.1	-	54.2	412.3	0.6	407.9	4.4
	<u>34,961.9</u>	<u>1,813.8</u>	<u>3,034.8</u>	<u>39,810.5</u>	<u>60.5</u>	<u>38,753.8</u>	<u>1,056.7</u>
Éducation							
Educational Institutions	13,034.8	1,438.4	1,515.8	15,989.0	24.3	15,789.6	199.4
Department	111.8	-	10.6	122.4	0.2	109.9	12.6
Other Beneficiaries	1.9	-	-	1.9	-	3.9	(2.0)
	<u>13,148.6</u>	<u>1,438.4</u>	<u>1,526.4</u>	<u>16,113.3</u>	<u>24.5</u>	<u>15,903.4</u>	<u>210.0</u>
Enseignement supérieur							
Educational Institutions	3,548.8	244.8	320.7	4,114.3	6.3	3,881.3	233.0
Department	57.2	-	6.8	64.1	0.1	58.9	5.2
Other Beneficiaries	23.0	-	5.4	28.4	-	26.6	1.8
	<u>3,629.0</u>	<u>244.8</u>	<u>332.9</u>	<u>4,206.7</u>	<u>6.4</u>	<u>3,966.8</u>	<u>240.0</u>
Conseil du trésor, Administration gouvernementale et Efficacité de l'État							
Department	174.1	556.0	44.1	774.3	1.2	720.6	53.7
Educational Institutions	-	17.8	1.1	18.9	-	18.9	-
Health and Social Services Establishments	-	-	1.3	1.3	-	1.3	-
Other Beneficiaries	38.0	-	7.7	45.7	0.1	43.7	2.0
	<u>212.2</u>	<u>573.8</u>	<u>54.3</u>	<u>840.2</u>	<u>1.3</u>	<u>784.5</u>	<u>55.7</u>
Persons Appointed by the National Assembly							
Department	181.9	0.6	13.6	196.1	0.3	119.6	76.5
	<u>181.9</u>	<u>0.6</u>	<u>13.6</u>	<u>196.1</u>	<u>0.3</u>	<u>119.6</u>	<u>76.5</u>
Transports et Mobilité durable							
Department	131.2	-	14.3	145.5	0.2	179.1	(33.5)
	<u>131.2</u>	<u>-</u>	<u>14.3</u>	<u>145.5</u>	<u>0.2</u>	<u>179.1</u>	<u>(33.5)</u>

2026-2027 Forecast Remuneration Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2026-2027 Expenditure Budget					2025-2026 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
Other Portfolios							
Departments	3,755.7	11.2	376.2	4,143.1	6.3	4,146.1	(3.0)
Other Beneficiaries	326.5	-	43.4	369.9	0.6	366.4	3.5
	4,082.2	11.2	419.6	4,513.0	6.9	4,512.5	0.5
Total	56,346.9	4,082.7	5,395.9	65,825.5	100.0	64,219.7	1,605.8
2025-2026 Comparative Expenditures	55,015.2	3,975.2	5,229.3	64,219.7			

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.

2026-2027 Forecast Remuneration Expenditures by Portfolio^{1,2}
(millions of dollars)

	2026-2027 Expenditure Budget					2025-2026 Comparative Expenditures	Variation
	Salaries and Fees	Employer Contributions		Total			
		Retirement Plans	Other	\$ million	%		
National Assembly	129.2	11.2	15.5	155.9	0.2	151.5	4.4
Persons Appointed by the National Assembly	181.9	0.6	13.6	196.1	0.3	119.6	76.5
Affaires municipales et Habitation	131.4	-	17.6	149.0	0.2	141.0	8.0
Agriculture, Pêcheries et Alimentation	217.2	-	14.9	232.1	0.4	240.5	(8.4)
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	212.2	573.8	54.3	840.2	1.3	784.5	55.7
Conseil exécutif	136.9	-	20.0	156.9	0.2	155.2	1.7
Culture et Communications	120.3	-	18.5	138.8	0.2	136.3	2.6
Cybersécurité et Numérique	67.9	-	9.9	77.8	0.1	81.2	(3.4)
Économie, Innovation et Énergie	71.6	-	9.2	80.7	0.1	78.6	2.2
Éducation	13,148.6	1,438.4	1,526.4	16,113.3	24.5	15,903.4	210.0
Emploi et Solidarité sociale	355.0	-	40.2	395.1	0.6	390.7	4.4
Enseignement supérieur	3,629.0	244.8	332.9	4,206.7	6.4	3,966.8	240.0
Environnement, Lutte contre les changements climatiques, Faune et Parcs	200.6	-	24.7	225.3	0.3	233.2	(7.8)
Famille	111.1	-	13.9	125.0	0.2	124.0	1.0
Finances	103.5	-	10.4	113.9	0.2	115.1	(1.2)
Immigration, Francisation et Intégration	182.6	-	13.0	195.6	0.3	191.9	3.7
Justice	688.2	-	48.8	737.0	1.1	750.7	(13.8)
Langue française	48.5	-	4.1	52.6	0.1	51.6	1.1
Relations internationales et Francophonie	82.2	-	3.5	85.7	0.1	79.3	6.3
Ressources naturelles et Forêts	167.9	-	22.4	190.3	0.3	190.8	(0.6)
Santé et Services sociaux	34,961.9	1,813.8	3,034.8	39,810.5	60.5	38,753.8	1,056.7
Sécurité publique	1,229.6	-	129.1	1,358.7	2.1	1,358.0	0.7
Tourisme	23.3	-	2.6	25.9	-	27.0	(1.1)
Transports et Mobilité durable	131.2	-	14.3	145.5	0.2	179.1	(33.5)
Travail	15.2	-	1.6	16.8	-	15.9	0.9
Total	56,346.9	4,082.7	5,395.9	65,825.5	100.0	64,219.7	1,605.8
2025-2026 Comparative Expenditures	55,015.2	3,975.2	5,229.3	64,219.7			

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

² Includes expenditures for 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 the performance of 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 expenditures, as well as expenditures arising 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 asset retirement obligations.

Operating expenditures are set at \$24,830.0 million in 2026-2027, broken down as follows:

- \$12,346.9 million, or 49.7%, for health and social services institutions;
- \$8,347.1 million, or 33.6%, for departments;
- \$2,970.9 million, or 12.0%, for educational institutions;
- \$1,165.1 million, or 4.7%, for other beneficiaries.

In 2026-2027, operating expenditures increase by \$2,106.7 million, compared with 2025-2026 comparative expenditures. This increase is due mainly to the following variations:

- in the “Santé et Services sociaux” portfolio, an increase of \$699.6 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 home support;
- in the “Conseil du trésor, Administration gouvernementale et Efficacité de l’État” portfolio, an increase of \$2,190.1 million, due mainly to the integration of amounts for measures under Budget 2026-2027 and for unexpected expenditures that may arise in a government program during the fiscal year;
- in the “Transports et Mobilité durable” portfolio, a decrease of \$65.0 million, due mainly to ongoing optimization measures aimed at returning to a balanced budget;
- in the “Sécurité publique” portfolio, a decrease of \$47.3 million, due mainly to additional expenditures in 2025-2026 for the suppression of forest fires by the Société de protection des forêts contre le feu, as well as ongoing optimization measures aimed at returning to a balanced budget;
- in the “Justice” portfolio, a decrease of \$25.8 million, due mainly to ongoing optimization measures aimed at returning to a balanced budget, as well as to the end of measures from previous budgets;

- in the “Ressources naturelles et Forêts” portfolio, a decrease of \$21.4 million, due mainly to ongoing optimization measures aimed at returning to a balanced budget, as well as budget reallocation to another expenditure category to maintain funding for silvicultural work in the 2025-2026 fiscal year;
- in the “Cybersécurité et Numérique” portfolio, a decrease of \$22.4 million, due mainly to a decrease in amounts earmarked for digital transformation and cybersecurity measures announced in previous budgets;
- in “Persons Designated by the National Assembly,” an increase of \$25.9 million, due mainly to the increase in the Chief Electoral Officer’s expenditures for preparing and holding the 2026 provincial general elections;
- a reallocation of government expenditures of \$600.0 million is anticipated at the start of the 2026-2027 fiscal year to help maintain the level of services to the public.

2026-2027 Forecast Operating and Other Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2026-2027 Expenditure Budget					2025-2026 Comparative Expenditures	Variation
	Operating and Other	Transfer		Total			
		Networks	Other	\$ million	%		
Santé et Services sociaux							
Health and Social Services Establishments	-	12,346.9	-	12,346.9	49.7	11,738.3	608.6
Government Enterprises and Bodies	-	-	793.0	793.0	3.2	691.8	101.2
Department	211.6	-	-	211.6	0.9	222.4	(10.8)
Other Beneficiaries	-	-	28.2	28.2	0.1	27.6	0.6
	211.6	12,346.9	821.2	13,379.6	53.9	12,680.0	699.6
Conseil du trésor, Administration gouvernementale et Efficacité de l'État							
Department	5,390.3	-	-	5,390.3	21.7	3,198.6	2,191.7
Other Beneficiaries	-	-	22.3	22.3	0.1	23.9	(1.6)
	5,390.3	-	22.3	5,412.7	21.8	3,222.5	2,190.1
Transports et Mobilité durable							
Department	790.8	-	-	790.8	3.2	855.8	(65.0)
	790.8	-	-	790.8	3.2	855.8	(65.0)
Sécurité publique							
Department	337.5	-	-	337.5	1.4	385.3	(47.8)
Other Beneficiaries	-	-	6.3	6.3	-	5.8	0.5
	337.5	-	6.3	343.8	1.4	391.1	(47.3)
Justice							
Department	235.4	-	-	235.4	0.9	260.3	(25.0)
Government Enterprises and Bodies	-	-	20.9	20.9	0.1	21.7	(0.8)
	235.4	-	20.9	256.2	1.0	282.0	(25.8)
Ressources naturelles et Forêts							
Department	205.9	-	-	205.9	0.8	227.3	(21.4)
	205.9	-	-	205.9	0.8	227.3	(21.4)
Cybersécurité et Numérique							
Department	92.6	-	-	92.6	0.4	114.9	(22.4)
	92.6	-	-	92.6	0.4	114.9	(22.4)
Persons Appointed by the National Assembly							
Department	71.4	-	-	71.4	0.3	45.4	25.9
	71.4	-	-	71.4	0.3	45.4	25.9

2026-2027 Forecast Operating and Other Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2026-2027 Expenditure Budget					2025-2026 Comparative Expenditures	Variation
	Operating and Other	Transfer		Total			
		Networks	Other	\$ million	%		
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)
Other Portfolios							
Educational Institutions	-	2,970.9	-	2,970.9	12.0	2,983.2	(12.3)
Departments	1,611.8	-	-	1,611.8	6.5	1,628.1	(16.4)
Government Enterprises and Bodies	-	-	294.3	294.3	1.2	292.5	1.8
	1,611.8	2,970.9	294.3	4,877.0	19.6	4,904.1	(27.1)
Total	8,347.1	15,317.8	1,165.0	24,830.0	100.0	22,723.3	2,106.7
2025-2026 Comparative Expenditures	6,938.2	14,721.5	1,063.6	22,723.3			

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

2026-2027 Forecast Operating and Other Expenditures by Portfolio^{1,2}
(millions of dollars)

	2026-2027 Expenditure Budget					2025-2026 Comparative Expenditures	Variation
	Operating and Other	Transfer		Total			
		Networks	Other	\$ million	%		
National Assembly	49.2	-	-	49.2	0.2	45.5	3.6
Persons Appointed by the National Assembly	71.4	-	-	71.4	0.3	45.4	25.9
Affaires municipales et Habitation	23.4	-	36.0	59.5	0.2	60.0	(0.5)
Agriculture, Pêcheries et Alimentation	73.9	-	38.4	112.2	0.5	101.3	10.9
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	5,390.3	-	22.3	5,412.7	21.8	3,222.5	2,190.1
Conseil exécutif	17.3	-	-	17.3	0.1	17.8	(0.6)
Culture et Communications	29.2	-	180.2	209.4	0.8	220.0	(10.6)
Cybersécurité et Numérique	92.6	-	-	92.6	0.4	114.9	(22.4)
Économie, Innovation et Énergie	191.9	-	2.3	194.3	0.8	181.4	12.9
Éducation	286.6	2,414.6	6.2	2,707.4	10.9	2,703.5	3.9
Emploi et Solidarité sociale	181.7	-	0.7	182.4	0.7	193.6	(11.2)
Enseignement supérieur	43.8	556.3	6.7	606.8	2.4	614.8	(7.9)
Environnement, Lutte contre les changements climatiques, Faune et Parcs	142.9	-	-	142.9	0.6	152.9	(10.0)
Famille	115.2	-	-	115.2	0.5	112.4	2.8
Finances	48.4	-	6.9	55.3	0.2	54.3	1.1
Immigration, Francisation et Intégration	364.7	-	-	364.7	1.5	378.4	(13.7)
Justice	235.4	-	20.9	256.2	1.0	282.0	(25.8)
Langue française	12.7	-	2.4	15.1	0.1	17.8	(2.7)
Relations internationales et Francophonie	21.7	-	-	21.7	0.1	23.5	(1.8)
Ressources naturelles et Forêts	205.9	-	-	205.9	0.8	227.3	(21.4)
Santé et Services sociaux	211.6	12,346.9	821.2	13,379.6	53.9	12,680.0	699.6
Sécurité publique	337.5	-	6.3	343.8	1.4	391.1	(47.3)
Tourisme	0.8	-	14.5	15.3	0.1	18.6	(3.2)
Transports et Mobilité durable	790.8	-	-	790.8	3.2	855.8	(65.0)
Travail	8.3	-	-	8.3	-	8.3	-
Reallocation of government expenditures during the fiscal year	(600.0)	-	-	(600.0)	(2.4)	-	(600.0)
Total	8,347.1	15,317.8	1,165.0	24,830.0	100.0	22,723.3	2,106.7
2025-2026 Comparative Expenditures	6,938.2	14,721.5	1,063.6	22,723.3			

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, renovation and maintenance of buildings, as well as 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 Santé Québec 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 asset purposes relate to public infrastructure and are planned over a ten-year period under the 2026-2036 Québec Infrastructure Plan (QIP). Subsidized infrastructure recognized in the QIP has a budgetary impact of \$11,179.0 million for the 2026-2027 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 \$11,417.7 million in 2026-2027, a decrease of \$1,897.9 million from the 2025-2026 comparative expenditures. This decrease is due mainly to the following variations:

- in the “Conseil du Trésor, Administration Gouvernementale et Efficacité de l’État” portfolio, a decrease of \$1,829.3 million, due mainly to financial assistance payments of \$1,820.3 million made in advance in 2025-2026 for infrastructure projects that did not recur in Budget 2026-2027, essentially to the Ministère des Transports et de la Mobilité durable in the amount of \$1,730.0 million;
- in the “Transports et Mobilité durable” portfolio, a decrease of \$51.5 million, due mainly to the end of measures in previous budgets and ongoing optimization measures aimed at returning to a balanced budget;
- in the “Économie, Innovation et Énergie” portfolio, a decrease of \$5.9 million, due mainly to the fact that certain subsidized capital projects, planned outside the QIP, ended in 2025-2026 or are in the process of ending;
- in the “Environnement, Lutte contre les changements climatiques, Faune et Parcs” portfolio, a decrease of \$6.0 million, due mainly to the end of the measure to support municipalities in implementing new contaminated soil remediation projects announced in the 2020-2021 Budget;
- in the “Tourisme” portfolio, a decrease of \$8.9 million, due mainly to a decrease in expenditures related to the Tourism Industry Recovery Program.

2026-2027 Forecast Capital Expenditures by Portfolio and by Beneficiary^{1,2}
(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Conseil du trésor, Administration gouvernementale et Efficacité de l'État						
Department	11,179.0	-	11,179.0	97.9	13,008.3	(1,829.3)
	11,179.0	-	11,179.0	97.9	13,008.3	(1,829.3)
Transports et Mobilité durable						
Private Sector Enterprises	76.6	-	76.6	0.7	94.5	(17.9)
Government Enterprises and Bodies	57.1	-	57.1	0.5	91.2	(34.1)
Other Beneficiaries	20.7	-	20.7	0.2	20.2	0.5
	154.4	-	154.4	1.4	205.8	(51.5)
Économie, Innovation et Énergie						
Non-profit Bodies	24.3	-	24.3	0.2	30.2	(5.9)
Government Enterprises and Bodies	1.0	-	1.0	-	1.0	-
	25.3	-	25.3	0.2	31.2	(5.9)
Environnement, Lutte contre les changements climatiques, Faune et Parcs						
Department	-	-	-	-	6.0	(6.0)
	-	-	-	-	6.0	(6.0)
Tourisme						
Department	-	-	-	-	8.9	(8.9)
	-	-	-	-	8.9	(8.9)
Other Portfolios						
Private Sector Enterprises	51.8	-	51.8	0.5	47.2	4.6
Departments	-	7.0	7.0	0.1	7.5	(0.5)
Other Beneficiaries	0.2	-	0.2	-	0.6	(0.4)
	52.0	7.0	59.0	0.5	55.3	3.7
Total	11,410.7	7.0	11,417.7	100.0	13,315.6	(1,897.9)
2025-2026 Comparative Expenditures	13,293.2	22.4	13,315.6			

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

2026-2027 Forecast Capital Expenditures by Portfolio^{1,2}
(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Agriculture, Pêcheries et Alimentation	52.0	-	52.0	0.5	47.3	4.7
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	11,179.0	-	11,179.0	97.9	13,008.3	(1,829.3)
Culture et Communications	-	-	-	-	0.5	(0.5)
Économie, Innovation et Énergie	25.3	-	25.3	0.2	31.2	(5.9)
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	-	-	6.0	(6.0)
Ressources naturelles et Forêts	-	7.0	7.0	0.1	7.5	(0.5)
Tourisme	-	-	-	-	8.9	(8.9)
Transports et Mobilité durable	154.4	-	154.4	1.4	205.8	(51.5)
Total	11,410.7	7.0	11,417.7	100.0	13,315.6	(1,897.9)
2025-2026 Comparative Expenditures	13,293.2	22.4	13,315.6			

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 \$8,388.6 million in 2026-2027. This is a decrease of \$53.6 million from the 2025-2026 comparative expenditures.

Interest on the debt attributable to program spending

Interest on debt attributable to program spending is set at \$1,193.4 million, a decrease of \$192.4 million compared to 2025-2026. This decrease is due mainly to the following variations:

- in the “Santé et Services sociaux” portfolio, a decrease of \$47.2 million attributable to the repayment of principal on subsidized debt held by health and social services institutions;
- in the “Éducation” and “Enseignement supérieur” portfolios, a decrease of \$45.7 million and \$24.3 million respectively, due to variations in interest rates and borrowing volumes for the financing of their respective network infrastructures;
- in the “Affaires municipales et Habitation” portfolio, a decrease of \$16.7 million, due to debt servicing associated with projects carried out under certain municipal infrastructure programs;
- in the “Transports et Mobilité durable” portfolio, a decrease of \$67.7 million, due mainly to appropriations to the Land Transportation Network Fund to finance interest on the fund’s debt servicing.

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

The 2026-2027 expenditures allocated to debt service increase by \$138.8 million compared to 2025-2026 for a total of \$7,195.2 million. This increase is due mainly to the expected evolution in interest rates.

2026-2027 Forecast Interest Expenditures by Portfolio and by Beneficiary¹
(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Santé et Services sociaux						
Health and Social Services Establishments	300.7	-	300.7	25.2	347.9	(47.2)
	300.7	-	300.7	25.2	347.9	(47.2)
Éducation						
Educational Institutions	287.9	-	287.9	24.1	333.3	(45.5)
Other Beneficiaries	-	-	-	-	0.2	(0.2)
	287.9	-	287.9	24.1	333.6	(45.7)
Affaires municipales et Habitation						
Municipalities	135.2	-	135.2	11.3	151.5	(16.3)
Other Beneficiaries	60.4	-	60.4	5.1	60.8	(0.4)
	195.6	-	195.6	16.4	212.3	(16.7)
Enseignement supérieur						
Educational Institutions	173.2	-	173.2	14.5	197.4	(24.2)
Other Beneficiaries	1.5	-	1.5	0.1	1.6	(0.1)
	174.7	-	174.7	14.6	199.0	(24.3)
Transports et Mobilité durable						
Department	118.5	-	118.5	9.9	188.0	(69.5)
Municipalities	3.0	-	3.0	0.2	0.9	2.1
Private Sector Enterprises	2.6	-	2.6	0.2	2.8	(0.2)
	124.0	-	124.0	10.4	191.7	(67.7)
Other Portfolios						
Non-profit Bodies	39.6	-	39.6	3.3	32.6	7.0
Municipalities	20.4	-	20.4	1.7	17.0	3.4
Other Beneficiaries	50.6	-	50.6	4.2	51.7	(1.2)
	110.5	-	110.5	9.3	101.3	9.2
Program Spending	1,193.4	-	1,193.4	100.0	1,385.8	(192.4)

2026-2027 Forecast Interest Expenditures by Portfolio and by Beneficiary¹
(millions of dollars)

	2026-2027 Expenditure Budget			2025-2026 Comparative Expenditures	Variation	
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million			%
Debt Service						
Debt Service	-	7,918.2	7,918.2	7,439.4	478.8	
Future Employee Benefits	-	(723.0)	(723.0)	(383.0)	(340.0)	
	-	7,195.2	7,195.2	7,056.4	138.8	
Total	1,193.4	7,195.2	8,388.6	8,442.2	(53.6)	
2025-2026 Comparative Expenditures	1,385.8	7,056.4	8,442.2			

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

2026-2027 Forecast Interest Expenditures by Portfolio¹
(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 Comparative Expenditures	Variation
	Subsidized Debt and Other ²	Government Debt	Total			
			\$ million	%		
Affaires municipales et Habitation	195.6	-	195.6	16.4	212.3	(16.7)
Conseil exécutif	3.8	-	3.8	0.3	4.0	(0.2)
Culture et Communications	68.6	-	68.6	5.8	62.7	6.0
Économie, Innovation et Énergie	1.2	-	1.2	0.1	1.5	(0.2)
Éducation	287.9	-	287.9	24.1	333.6	(45.7)
Emploi et Solidarité sociale	0.8	-	0.8	0.1	0.8	-
Enseignement supérieur	174.7	-	174.7	14.6	199.0	(24.3)
Environnement, Lutte contre les changements climatiques, Faune et Parcs	0.4	-	0.4	-	0.4	(0.1)
Famille	24.5	-	24.5	2.1	20.6	3.9
Ressources naturelles et Forêts	0.4	-	0.4	-	0.4	-
Santé et Services sociaux	300.7	-	300.7	25.2	347.9	(47.2)
Sécurité publique	3.1	-	3.1	0.3	1.9	1.2
Tourisme	7.7	-	7.7	0.6	9.1	(1.4)
Transports et Mobilité durable	124.0	-	124.0	10.4	191.7	(67.7)
Program Spending	1,193.4	-	1,193.4	100.0	1,385.8	(192.4)
Debt Service						
Debt Service	-	7,918.2	7,918.2		7,439.4	478.8
Future Employee Benefits	-	(723.0)	(723.0)		(383.0)	(340.0)
	-	7,195.2	7,195.2		7,056.4	138.8
Total	1,193.4	7,195.2	8,388.6		8,442.2	(53.6)
2025-2026 Comparative Expenditures	1,385.8	7,056.4	8,442.2			

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 \$29,856.9 million in 2026-2027, broken down as follows:

- \$9,151.2 million, or 30.7%, for individuals;
- \$7,058.1 million, or 23.6%, for non-profit bodies;
- \$4,242.0 million, or 14.2%, for educational institutions;
- \$3,217.9 million, or 10.8%, for municipalities;
- \$3,349.8 million, or 11.2%, for businesses;
- \$2,837.9 million, or 9.5%, for other beneficiaries.

In 2026-2027, support expenditures decrease by \$244.0 million compared to 2025-2026 comparative expenditures. This decrease is due mainly to the following variations:

- in the “Santé et Services sociaux” portfolio, an increase of \$181.9 million, due mainly to an increase in the cost of medications and pharmaceutical services, funding the growth of private health institutions 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 \$46.6 million, due mainly to the combined effect of growth factors in social assistance programs, including the number of eligible households, a decrease in amounts forecast for measures from previous budgets, and the pursuit of optimization measures aimed at returning to a balanced budget;
- in the “Famille” portfolio, an increase of \$197.2 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, namely the creation and conversion of non-subsidized childcare spaces to subsidized ones and the updating of network funding parameters, which is considered a renewal of collective agreements for daycare staff;
- in the “Enseignement supérieur” portfolio, an increase of \$153.4 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 an increase in transfers for the operation of charter universities and private colleges, i.e., those excluded from the Government’s reporting entity;

- in the “Affaires municipales et Habitation” portfolio, a decrease of \$168.4 million, due mainly to the combined effect of the greater financial impact in 2025-2026 of the measures announced to support access to housing, the deferral to the 2027-2028 fiscal year of the transfer granted to the Ville de Montréal for the 2027 municipal year under the framework agreement on the commitments of the Gouvernement du Québec and the Ville de Montréal to recognize the special status of Greater Montréal and an increase in amounts granted under the program concerning the sharing of one percentage point of the Québec sales tax;
- in the “Transports et Mobilité durable” portfolio, a decrease of \$211.1 million, due mainly to the end of measures from previous budgets and to the substitution of funding for the implementation of measures to support the transition of public transit bodies, announced in the fall 2024 economic and financial update, as well as for measures to take immediate action to support sectors essential to regional vitality, announced in the fall 2025 economic and financial update;
- in the “Économie, Innovation et Énergie” portfolio, a decrease of \$131.3 million, due mainly to the end of certain measures announced in previous budgets and to ongoing optimization measures aimed at returning to a balanced budget;
- in the “Agriculture, Pêcheries et Alimentation” portfolio, a decrease of \$39.8 million, due mainly to the end of measures from previous budgets;
- in the “Justice” portfolio, a decrease of \$35.6 million, due mainly to a decrease in the Department’s contribution based on forecast expenditures on compensating victims of criminal offences and the end of measures from previous budgets;
- in the “Cybersécurité et Numérique” portfolio, a decrease of \$76.1 million, due mainly to the gradual phasing out of subsidy programs related to connecting all households in Québec to high-speed Internet.

2026-2027 Forecast Support Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Santé et Services sociaux						
Individuals	3,003.1	-	3,003.1	10.1	2,913.8	89.3
Health and Social Services Establishments	1,316.1	-	1,316.1	4.4	1,279.8	36.2
Non-profit Bodies	1,315.9	-	1,315.9	4.4	1,284.1	31.8
Private Sector Enterprises	782.5	-	782.5	2.6	758.0	24.5
Government Enterprises and Bodies	191.3	-	191.3	0.6	191.3	-
	6,608.8	-	6,608.8	22.1	6,426.9	181.9
Emploi et Solidarité sociale						
Individuals	3,612.5	256.4	3,868.9	13.0	3,841.4	27.5
Non-profit Bodies	71.4	405.7	477.1	1.6	524.2	(47.1)
Private Sector Enterprises	-	121.9	121.9	0.4	147.5	(25.6)
Educational Institutions	-	49.8	49.8	0.2	52.6	(2.8)
Municipalities	-	19.7	19.7	0.1	17.5	2.2
Other Beneficiaries	-	56.9	56.9	0.2	57.6	(0.7)
	3,683.9	910.4	4,594.3	15.4	4,640.8	(46.6)
Famille						
Non-profit Bodies	102.8	3,163.2	3,266.0	10.9	3,119.2	146.8
Private Sector Enterprises	6.7	1,184.4	1,191.1	4.0	1,140.8	50.3
Municipalities	2.3	1.5	3.9	-	3.8	-
Educational Institutions	0.7	-	0.7	-	0.7	-
	112.6	4,349.1	4,461.7	14.9	4,264.5	197.2
Enseignement supérieur						
Educational Institutions	3,205.5	25.0	3,230.5	10.8	3,054.8	175.7
Individuals	1,048.0	-	1,048.0	3.5	1,070.3	(22.3)
Non-profit Bodies	11.0	-	11.0	-	11.1	(0.1)
	4,264.6	25.0	4,289.6	14.4	4,136.2	153.4

2026-2027 Forecast Support Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Affaires municipales et Habitation						
Municipalities	2,057.0	250.3	2,307.3	7.7	2,279.4	27.9
Non-profit Bodies	403.5	25.7	429.1	1.4	467.5	(38.4)
Individuals	302.1	-	302.1	1.0	313.9	(11.8)
Private Sector Enterprises	139.6	3.6	143.1	0.5	290.4	(147.3)
Educational Institutions	0.3	2.5	2.8	-	1.6	1.2
Other Beneficiaries	-	-	-	-	0.1	(0.1)
	2,902.5	282.0	3,184.5	10.7	3,352.9	(168.4)
Transports et Mobilité durable						
Government Enterprises and Bodies	216.9	935.5	1,152.4	3.9	989.1	163.3
Municipalities	150.9	35.7	186.6	0.6	559.6	(373.0)
Individuals	55.0	-	55.0	0.2	55.0	-
Non-profit Bodies	3.3	-	3.3	-	4.9	(1.6)
Private Sector Enterprises	1.2	-	1.2	-	1.0	0.2
Educational Institutions	0.3	-	0.3	-	0.3	-
	427.5	971.2	1,398.7	4.7	1,609.8	(211.1)
Économie, Innovation et Énergie						
Non-profit Bodies	343.5	-	343.5	1.2	415.4	(71.9)
Private Sector Enterprises	29.5	162.8	192.3	0.6	245.0	(52.7)
Educational Institutions	119.3	-	119.3	0.4	117.7	1.6
Individuals	98.5	-	98.5	0.3	96.9	1.5
Municipalities	76.8	-	76.8	0.3	89.4	(12.6)
Other Beneficiaries	48.4	-	48.4	0.2	45.6	2.7
	715.9	162.8	878.6	2.9	1,010.0	(131.3)
Agriculture, Pêcheries et Alimentation						
Private Sector Enterprises	732.4	-	732.4	2.5	750.7	(18.3)
Non-profit Bodies	103.5	-	103.5	0.3	122.8	(19.3)
Educational Institutions	14.0	-	14.0	-	14.8	(0.8)
Government Enterprises and Bodies	3.0	-	3.0	-	3.8	(0.8)
Municipalities	1.9	-	1.9	-	2.0	-
Health and Social Services Establishments	0.1	-	0.1	-	0.6	(0.5)
	854.8	-	854.8	2.9	894.6	(39.8)

2026-2027 Forecast Support Expenditures by Portfolio and by Beneficiary¹

(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 Comparative Expenditures	Variation
	Transfer	Allocation to a Special Fund	Total			
			\$ million	%		
Justice						
Individuals	560.7	-	560.7	1.9	591.6	(30.9)
Non-profit Bodies	11.5	17.5	28.9	0.1	33.6	(4.6)
	572.1	17.5	589.6	2.0	625.2	(35.6)
Cybersécurité et Numérique						
Private Sector Enterprises	5.3	-	5.3	-	56.6	(51.4)
Non-profit Bodies	0.1	-	0.1	-	2.9	(2.8)
Municipalities	-	-	-	-	21.9	(21.9)
	5.4	-	5.4	-	81.4	(76.1)
Other Portfolios						
Non-profit Bodies	984.4	95.1	1,079.5	3.6	1,119.6	(40.0)
Educational Institutions	824.7	-	824.7	2.8	796.3	28.4
Municipalities	592.7	29.0	621.8	2.1	634.0	(12.3)
Individuals	214.9	-	214.9	0.7	227.2	(12.3)
Private Sector Enterprises	92.3	87.9	180.2	0.6	199.5	(19.3)
Other Beneficiaries	62.7	7.1	69.9	0.2	81.9	(12.1)
	2,771.7	219.2	2,990.9	10.0	3,058.5	(67.6)
Total	22,919.7	6,937.2	29,856.9	100.0	30,100.9	(244.0)
2025-2026 Comparative Expenditures	22,999.3	7,101.6	30,100.9			

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

2026-2027 Forecast Support Expenditures by Portfolio¹

(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 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	34.1	-	34.1	0.1	14.5	19.6
Affaires municipales et Habitation	2,902.5	282.0	3,184.5	10.7	3,352.9	(168.4)
Agriculture, Pêcheries et Alimentation	854.8	-	854.8	2.9	894.6	(39.8)
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	10.0	-	10.0	-	19.5	(9.5)
Conseil exécutif	430.4	-	430.4	1.4	426.8	3.6
Culture et Communications	438.4	-	438.4	1.5	463.8	(25.4)
Cybersécurité et Numérique	5.4	-	5.4	-	81.4	(76.1)
Économie, Innovation et Énergie	715.9	162.8	878.6	2.9	1,010.0	(131.3)
Éducation	1,163.0	0.4	1,163.4	3.9	1,151.7	11.7
Emploi et Solidarité sociale	3,683.9	910.4	4,594.3	15.4	4,640.8	(46.6)
Enseignement supérieur	4,264.6	25.0	4,289.6	14.4	4,136.2	153.4
Environnement, Lutte contre les changements climatiques, Faune et Parcs	117.6	49.3	166.9	0.6	153.8	13.1
Famille	112.6	4,349.1	4,461.7	14.9	4,264.5	197.2
Finances	20.0	-	20.0	0.1	25.9	(5.9)
Immigration, Francisation et Intégration	237.4	-	237.4	0.8	249.5	(12.2)
Justice	572.1	17.5	589.6	2.0	625.2	(35.6)
Langue française	14.3	-	14.3	-	14.9	(0.6)
Relations internationales et Francophonie	33.5	3.1	36.6	0.1	44.1	(7.5)
Ressources naturelles et Forêts	0.6	99.3	100.0	0.3	106.7	(6.7)
Santé et Services sociaux	6,608.8	-	6,608.8	22.1	6,426.9	181.9
Sécurité publique	268.6	-	268.6	0.9	299.2	(30.6)
Tourisme	-	67.1	67.1	0.2	76.5	(9.3)
Transports et Mobilité durable	427.5	971.2	1,398.7	4.7	1,609.8	(211.1)
Travail	3.8	-	3.8	-	11.7	(7.9)
Total	22,919.7	6,937.2	29,856.9	100.0	30,100.9	(244.0)
2025-2026 Comparative Expenditures	22,999.3	7,101.6	30,100.9			

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, OTHER ALLOWANCES AND LOSSES

Doubtful accounts, other allowances and losses include variations in the provision for doubtful accounts, the provision for losses on government-backed financial initiatives, the provision for valuation allowances for loans, investments and advances, as well as exchange losses, fair value losses and losses on disposal of loans, investments and advances.

Expenditures related to provisions for doubtful accounts, other allowances and losses are set at \$865.7 million in 2026-2027, an increase of \$333.3 million from the 2025-2026 comparative expenditures. This increase is due mainly to the following variations:

- in the “Économie, Innovation et Énergie” portfolio, an increase of \$324.7 million in provisions for losses associated with financial interventions by the Government under the Economic Development Fund;
- in the “Enseignement supérieur” portfolio, an increase of \$9.5 million in provisions for losses on guaranteed financing operations and for bad debts on student financial assistance.

Expenditures Related to Provisions for Doubtful Accounts, Other Allowances and Losses Provided for in 2026-2027 by Portfolio¹

(millions of dollars)

	2026-2027 Expenditure Budget				2025-2026 Comparative Expenditures	Variation
	Doubtful Accounts	Other allowances and losses	Total			
			\$ million	%		
Conseil exécutif	-	0.1	0.1	-	1.0	(1.0)
Culture et Communications	-	0.2	0.2	-	0.2	-
Économie, Innovation et Énergie	-	808.6	808.6	93.4	483.9	324.7
Emploi et Solidarité sociale	5.5	-	5.5	0.6	5.5	-
Enseignement supérieur	33.2	2.8	36.0	4.2	26.5	9.5
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	1.7	15.0	-
Total	54.0	811.7	865.7	100.0	532.4	333.3
2025-2026 Comparative Expenditures	47.3	485.2	532.4			

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 2026-2027 program spending of \$133,989.2 million is broken down primarily between the following three beneficiaries:

- \$43,552.3 million, or 32.5%, for health and social services establishments;
- \$27,798.6 million, or 20.7%, for educational institutions;
- \$26,132.8 million, or 19.5%, for departments.

The balance of \$36,505.5 million is broken down between the following beneficiaries:

- \$18,880.6 million, or 14.0%, for expenditures dedicated to individuals, of which \$9,713.2 million, or 7.2%, is for health professionals;
- \$7,202.9 million, or 5.4%, for non-profit bodies;
- \$3,480.8 million, or 2.6%, for private sector enterprises;
- \$3,380.9 million, or 2.5%, for municipalities;
- \$3,553.2 million, or 2.8%, for government enterprises and bodies.

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

2026-2027 Expenditure Budget Breakdown by Portfolio and by Category¹

(millions of dollars)

APPENDIX 1

	Remuneration	Operating and Other	Capital	Interest	Support	Doubtful accounts, other allowances and losses	Total
National Assembly	155.9	49.2	-	-	0.1	-	205.1
Persons Appointed by the National Assembly	196.1	71.4	-	-	34.1	-	301.5
Affaires municipales et Habitation	149.0	59.5	-	195.6	3,184.5	-	3,588.5
Agriculture, Pêcheries et Alimentation	232.1	112.2	52.0	-	854.8	-	1,251.2
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	840.2	5,412.7	11,179.0	-	10.0	-	17,441.9
Conseil exécutif	156.9	17.3	-	3.8	430.4	0.1	608.4
Culture et Communications	138.8	209.4	-	68.6	438.4	0.2	855.4
Cybersécurité et Numérique	77.8	92.6	-	-	5.4	-	175.7
Économie, Innovation et Énergie	80.7	194.3	25.3	1.2	878.6	808.6	1,988.8
Éducation	16,113.3	2,707.4	-	287.9	1,163.4	-	20,272.0
Emploi et Solidarité sociale	395.1	182.4	-	0.8	4,594.3	5.5	5,178.1
Enseignement supérieur	4,206.7	606.8	-	174.7	4,289.6	36.0	9,313.8
Environnement, Lutte contre les changements climatiques, Faune et Parcs	225.3	142.9	-	0.4	166.9	0.1	535.5
Famille	125.0	115.2	-	24.5	4,461.7	0.2	4,726.6
Finances	113.9	55.3	-	-	20.0	-	189.3
Immigration, Francisation et Intégration	195.6	364.7	-	-	237.4	-	797.6
Justice	737.0	256.2	-	-	589.6	15.0	1,597.8
Langue française	52.6	15.1	-	-	14.3	-	82.1
Relations internationales et Francophonie	85.7	21.7	-	-	36.6	-	144.0
Ressources naturelles et Forêts	190.3	205.9	7.0	0.4	100.0	-	503.5
Santé et Services sociaux	39,810.5	13,379.6	-	300.7	6,608.8	-	60,099.7
Sécurité publique	1,358.7	343.8	-	3.1	268.6	-	1,974.2
Tourisme	25.9	15.3	-	7.7	67.1	-	116.0
Transports et Mobilité durable	145.5	790.8	154.4	124.0	1,398.7	-	2,613.4
Travail	16.8	8.3	-	-	3.8	-	28.9
Reallocation of government expenditures during the fiscal year	-	(600.0)	-	-	-	-	(600.0)
Program Spending	65,825.5	24,830.0	11,417.7	1,193.4	29,856.9	865.7	133,989.2
Debt Service	-	-	-	7,195.2	-	-	7,195.2
Budget Expenditures	65,825.5	24,830.0	11,417.7	8,388.6	29,856.9	865.7	141,184.4

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

2026-2027 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	-	-	-	205.0	0.1	-	-	-	205.1
Persons Appointed by the National Assembly	-	-	-	267.4	33.9	-	-	0.2	301.5
Affaires municipales et Habitation	-	3.0	302.1	127.9	488.6	143.1	2,442.5	81.2	3,588.5
Agriculture, Pêcheries et Alimentation	0.1	14.0	-	215.6	103.7	784.1	1.9	131.7	1,251.2
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	1.3	19.6	-	17,343.6	0.3	-	-	77.2	17,441.9
Conseil exécutif	-	1.0	-	174.2	43.8	10.3	379.1	-	608.4
Culture et Communications	-	3.8	33.8	74.4	347.7	77.5	29.4	288.9	855.4
Cybersécurité et Numérique	-	-	-	170.3	0.1	5.3	-	-	175.7
Économie, Innovation et Énergie	42.8	120.5	98.5	1,073.5	367.8	192.3	76.8	16.7	1,988.8
Éducation	-	19,507.9	40.1	409.0	300.1	-	-	14.9	20,272.0
Emploi et Solidarité sociale	0.4	49.8	3,868.9	581.6	477.1	121.9	19.7	58.6	5,178.1
Enseignement supérieur	-	8,074.3	1,048.0	143.9	11.0	-	-	36.6	9,313.8
Environnement, Lutte contre les changements climatiques, Faune et Parcs	-	-	-	368.3	134.3	-	19.4	13.6	535.5
Famille	-	0.7	-	264.9	3,266.0	1,191.1	3.9	-	4,726.6
Finances	-	1.5	-	143.4	4.8	-	4.5	35.0	189.3
Immigration, Francisation et Intégration	-	-	127.8	560.3	100.2	-	9.3	-	797.6
Justice	-	-	560.7	890.9	28.9	-	-	117.3	1,597.8
Langue française	-	1.0	-	65.4	10.4	0.1	-	5.2	82.1
Relations internationales et Francophonie	-	1.3	0.2	107.4	26.8	1.6	0.2	6.6	144.0
Ressources naturelles et Forêts	-	-	-	403.2	3.9	83.7	10.9	1.8	503.5
Santé et Services sociaux	43,507.7	-	12,716.3	352.6	1,344.1	782.5	-	1,396.6	60,099.7
Sécurité publique	-	-	12.9	1,696.3	54.7	2.7	189.3	18.2	1,974.2
Tourisme	-	-	-	13.7	57.5	4.2	0.1	40.5	116.0
Transports et Mobilité durable	-	0.3	71.3	1,054.9	3.3	80.4	194.0	1,209.4	2,613.4
Travail	-	-	-	25.1	0.8	-	-	3.0	28.9
Reallocation of government expenditures during the fiscal year	-	-	-	(600.0)	-	-	-	-	(600.0)
Program Spending	43,552.3	27,798.6	18,880.6	26,132.8	7,209.9	3,480.8	3,380.9	3,553.2	133,989.2

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. 2026-2027 STAFFING LEVELS AND ANTICIPATED GROWTH

The Government is committed to reducing the size of the State through a gradual and responsible approach initiated in fiscal year 2025-2026. This reduction will continue in 2026-2027. Growth in remuneration must be limited to fulfill a commitment to return to a balanced budget by 2029-2030, especially as remuneration represents a significant proportion of state expenditure.

By March 31, 2027, the Government aims to reduce the number of full-time equivalent employees (FTEs) by 5,000, i.e. by 4,000 FTEs in departments and bodies whose personnel are subject to the Public Service Act (CQLR, chapter F-3.1.1) and 1,000 FTEs in bodies outside the public service¹, compared to usage in the 2024-2025 fiscal year.

To achieve this objective, the Government will leverage the following:

- governmental project to achieve State efficiency;
- possible reduction of the work week, which is currently 35 hours, to 32 or fewer hours for employees who so wish, which offers flexibility in employee schedules as well as an opportunity to reconcile work and personal life;
- maintenance of the hiring freeze, with the exception of Santé Québec, health and social service institutions serving northern and Indigenous populations, and education and higher education networks, except for their administrative staff, as well as government enterprises,² and maintenance of the hiring freeze linked to staff movements (transfers and promotions) within the public service for departments and bodies that have not respected their staffing levels;
- maintenance of the limit on overtime;
- simplified administrative processes and reduced bureaucracy.

Therefore, for the 2026-2027 fiscal year, the Government will continue to 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:

- 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;

¹ With the exception of Santé Québec, health and social service institutions serving northern and Indigenous populations, education and higher education networks and government enterprises

² Government enterprises are the following: Hydro-Québec, Loto-Québec, the Société des alcools du Québec, Investissement Québec and the Société du parc industriel et portuaire de Bécancour.

- direct services to the population;
- extraordinary events that may occur during the fiscal year.

To this end, the following governmental initiatives have been prioritized for the 2026-2027 fiscal year:

- Justice: support compensation for victims of criminal offences³, complete the rollout of the court specialized in sexual and domestic violence, continue efforts to combat armed violence and promote access to justice in Nord-du-Québec;
- Santé et Services sociaux: continue to enhance home care services, improve access, prevent hospitalization, enhance the provision of mental health accommodation and accelerate the registration of new drugs following evaluation by the Institut national d'excellence en santé et en services sociaux.

Finally, with a view to returning to a balanced budget, the Secrétariat du Conseil du trésor will continue its rigorous monitoring, in collaboration with all departments and bodies, in order to achieve the Government's objective of reducing the size of the State. Staffing control measures will also be closely monitored, and their implementation will be periodically reassessed.

2. FORECAST USAGE IN 2025-2026

For the 2025-2026 fiscal year, the forecast utilized staff level of public bodies is estimated at 608,013 FTEs. Compared to the real usage in the 2024-2025 fiscal year of 605,277 FTEs, an increase of 2,736 FTEs is anticipated for 2025-2026, or 0.5%.

Excluding Santé Québec, health and social service institutions serving northern and Indigenous populations, and government networks and enterprises, which are not included in the target reduction of 5,000 FTEs by March 31, 2027, compared to fiscal year 2024-2025, a decrease of 3,540 FTEs is anticipated in 2025-2026, or 3.3%, in line with the Government's commitment to reduce the size of the State. This decrease is due mainly to sustained efforts by departments and bodies to respect their staffing levels, the effects of recruitment and hiring freezes, where applicable, and the limitation of overtime.

- For departments and bodies whose employees are subject to the Public Service Act, a usage of 77,305 FTEs is anticipated, which represents a decrease of 3,106 FTEs, or 3.9%, compared to 2024-2025 (80,411 FTEs). This anticipated reduction represents more than 75.0% of the target reduction of 4,000 FTEs expected by March 31, 2027.
- For bodies outside the public service,⁴ a usage of 26,966 FTEs is anticipated. Compared to fiscal year 2024-2025 (27,400 FTEs), this represents a decrease of 434 FTEs, or 1.6%. This anticipated reduction represents nearly 45.0% of the target reduction of 1,000 FTEs expected by March 31, 2027.

³ These are the responsibilities related to the administration of financial aid provided under the Act to assist persons who are victims of criminal offences and to facilitate their recovery, which have been delegated to the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

⁴ With the exception of Santé Québec, health and social service institutions serving northern and Indigenous populations, education and higher education networks and government enterprises

For Santé Québec, health and social service institutions serving northern and Indigenous populations, and government networks and enterprises, which represent nearly 83.0% of the total staff in 2025-2026, a usage of 503,742 FTEs is anticipated. Compared to the 2024-2025 fiscal year (497,466 FTEs), this represents an increase of 6,276 FTEs, or 1.3%. This increase was due mainly to the following elements:

- Éducation: promoting academic success, for example, by adding classroom assistants;
- Enseignement supérieur: ensuring service delivery in CEGEPs;
- Santé et Services sociaux: integrating necessary staff to reduce Santé Québec's need to engage independent labour and roll out new health and social service facilities.

Variation in staff usage¹

(in thousands of paid hours and FTEs)

	Public service		Outside the Public Service				Total	
			Excluding Santé Québec and government networks and enterprises		Total			
	Paid hours	FTEs	Paid hours	FTEs	Paid hours	FTEs	Paid hours	FTEs
Usage in 2023-2024 ²	143,978.6	78,836	49,499.7	27,104	904,838.7	495,449	1,048,817.3	574,285
One-time decrease in 2023-2024 due to strikes	—	—	—	—	15,295.3	8,375	15,295.3	8,375
Variation	2,875.2	1,575	541.2	296	38,429.0	21,042	41,304.2	22,617
Usage in 2024-2025	146,853.8	80,411	50,040.9	27,400	958,563.0	524,866	1,105,416.8	605,277
Forecast variation	(5,671.6)	(3,106)	(792.6)	(434)	10,668.8	5,842	4,997.2	2,736
Forecast usage in 2025-2026	141,182.2	77,305	49,248.3	26,966	969,231.8	530,708	1,110,414.0	608,013

¹ From a staff-level control perspective, 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 2024-2025

During the 2024-2025 fiscal year, all public bodies subject to control under the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises reported a total usage of 605,277 FTEs Compared to fiscal year 2023-2024 (574,285 FTEs) and the exceptional context of the strikes in fall 2023 (under-utilization of 8,375 FTEs), this represents an increase of 22,617 FTEs, or 3.9%.

For departments and bodies whose employees are subject to the Public Service Act, a usage of 80,411 FTEs was recorded in 2024-2025, which represents an increase of 1,575 FTEs, or 2.0%, compared to the previous fiscal year (78,836 FTEs). This growth is due mainly to the implementation of government priorities, in particular:

- supporting the promotion and enhancement of the French language;
- responding to the significant increase in the number of francization clients;
- continuing to accelerate the digital transformation of the Government;
- increasing Québec's capacity to respond to disasters;
- improving security in courthouses.

In addition, a total usage of 524,866 FTEs was recorded for bodies outside the public service. Compared to fiscal year 2023-2024 (495,449 FTEs) and the exceptional context of the strikes in autumn 2023 (under-utilization of 8,375 FTEs), this represents an increase of 21,042 FTEs, or 4.2%. This increase was due mainly to:

- **Éducation:** implementation of various measures to improve and enhance 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:** integration of 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.

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 2024-2025^{1,2}**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	2,412,042	1,321	—	—	2,412,042	1,321
Agriculture, Pêcheries et Alimentation	3,923,433	2,148	489,262	268	4,412,695	2,416
Conseil du trésor et Administration gouvernementale	2,317,357	1,269	3,405,652	1,865	5,723,009	3,134
Conseil exécutif	2,448,801	1,341	31,722	17	2,480,523	1,358
Culture et Communications	820,487	449	3,673,082	2,011	4,493,569	2,460
Cybersécurité et Numérique	3,753,758	2,055	—	—	3,753,758	2,055
Économie, Innovation et Énergie	1,124,380	616	44,885,874	24,577	46,010,254	25,193
Éducation	2,360,730	1,293	275,616,071	150,915	277,976,801	152,208
Emploi et Solidarité sociale	12,733,222	6,972	29,461	16	12,762,683	6,988
Enseignement supérieur	1,200,194	657	46,905,945	25,684	48,106,139	26,341
Environnement, Lutte contre les changements climatiques, Faune et Parcs	6,971,621	3,817	189,052	104	7,160,673	3,921
Famille	2,754,212	1,508	—	—	2,754,212	1,508
Finances	5,831,714	3,193	36,211,708	19,828	42,043,422	23,021
Immigration, Francisation et Intégration	4,194,021	2,296	—	—	4,194,021	2,296
Justice	11,832,676	6,479	2,600,606	1,424	14,433,282	7,903
Langue française	914,409	501	—	—	914,409	501
Région de la Capitale nationale	—	—	113,050	62	113,050	62
Relations internationales et Francophonie	1,257,789	689	34,944	19	1,292,733	708
Ressources naturelles et Forêts	5,426,286	2,971	462,280	253	5,888,566	3,224
Santé et Services sociaux	6,503,632	3,561	540,762,434	296,097	547,266,066	299,658
Sécurité publique	31,359,093	17,171	722,429	396	32,081,522	17,566
Tourisme	401,075	220	942,286	516	1,343,361	736
Transports et Mobilité durable	24,864,097	13,614	1,487,139	814	26,351,236	14,429
Travail	11,448,803	6,269	—	—	11,448,803	6,269
Staff usage in 2024-2025	146,853,830	80,411	958,562,997	524,866	1,105,416,827	605,277

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 2024-2025 budget structure.

4. HEAD COUNT WITHIN PUBLIC BODIES

The Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises provides for the head count⁵ of staff according to paid hours and its breakdown by job category.

For the head count data, public bodies include:

- departments and budget-funded bodies, as well as bodies other than budget-funded bodies (including Santé Québec) 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;
- health and social services institutions serving northern and Indigenous populations as well as the regional council established by the Act respecting health services and social services for Cree Native persons (CQLR, chapter S-5);
- state-owned enterprises.

The anticipated head count for public bodies for the 2025-2026 fiscal year is 624,319 FTEs. Compared to the actual head count of 621,350 FTEs for the 2024-2025 fiscal year, an increase of 2,969 FTEs is anticipated in 2025-2026, or 0.5%.

- For departments and bodies whose personnel are subject to the Public Service Act, the anticipated head count is 81,302 FTEs, which represents a decrease of 2,115 FTEs compared to 2024-2025 (83,417 FTEs) in line with the Government's commitment to reduce the size of the State.
- For organizations outside the public service, the anticipated head count is 543,017 FTEs, which represents an increase of 5,084 FTEs compared to 2024-2025 (537,933 FTEs). This increase is in line with the Government's priorities regarding service delivery for health and social service institutions as well as for education and higher education networks, which enable the improvement of direct services to the population.

In terms of head count by job category, the main variations since fiscal year 2024-2025 are:

- nursing staff at Santé Québec and health and social service institutions serving northern and Indigenous populations, representing an increase of 1,934 FTEs out of a total variation of 2,969 FTEs;
- teaching staff in the education and higher education network, representing an increase of 509 FTEs out of a total variation of 2,969 FTEs.

⁵ 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 the governance of the health and social services system (CQLR, chapter G-1.021).

A glossary of the main terms associated with the staff of public bodies is presented in Appendix 3.

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

	2022-2023	2023-2024 ³	2024-2025 ⁴	2025-2026 (forecast)	Variation since 2024-2025
Categories					
Management Personnel	29,977	32,002	33,409	33,612	203
Professional Personnel	103,090	109,180	114,459	114,301	(158)
Nursing Staff	72,256	73,046	76,400	78,334	1,934
Teaching Staff	86,677	83,839	91,360	91,869	509
Office Personnel, Technicians and Equivalent Staff	221,070	224,699	237,554	237,805	251
Peace Officers	11,468	11,689	11,892	12,037	145
Labourers, Maintenance and Service Personnel	51,970	51,426	52,196	52,203	7
Students and Interns	3,300	3,779	4,080	4,158	78
Utilized Staff Level - Head Count	579,810	589,660	621,350	624,319	2,969
<i>Public service</i>	<i>76,568</i>	<i>81,494</i>	<i>83,417</i>	<i>81,302</i>	<i>(2,115)</i>
<i>Outside the public service</i>	<i>503,242</i>	<i>508,166</i>	<i>537,933</i>	<i>543,017</i>	<i>5,084</i>
Less: Staffing Excluded from Control ⁵	(14,442)	(15,375)	(16,074)	(16,306)	(232)
Utilized Staff Level - Control	565,368	574,285	605,277	608,013	2,736

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

⁴ Data from the 2023-2024 fiscal year were used for the head count for school boards subject to the Education Act for Cree, Inuit and Naskapi Native Persons.

⁵ From a staff-level control perspective, 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 1
Staff Usage in 2024-2025¹
Public Service Act
(in paid hours and FTEs)

	Paid hours	FTEs
Affaires municipales et Habitation		
Affaires municipales et Habitation	1,065,412	583
Commission municipale du Québec	163,600	90
Société d'habitation du Québec	710,553	389
Administrative Housing Tribunal	472,476	259
Total Affaires municipales et Habitation	2,412,042	1,321
Agriculture, Pêcheries et Alimentation		
Agriculture, Pêcheries et Alimentation	2,511,613	1,375
Commission de protection du territoire agricole du Québec	175,703	96
La Financière agricole du Québec	1,160,982	636
Régie des marchés agricoles et alimentaires du Québec	75,135	41
Total Agriculture, Pêcheries et Alimentation	3,923,433	2,148
Conseil du trésor, Administration gouvernementale et Efficacité de l'État		
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	1,439,465	788
Centre d'acquisitions gouvernementales	658,484	361
Commission de la fonction publique	70,967	39
Office des professions du Québec	148,441	81
Total Conseil du trésor, Administration gouvernementale et Efficacité de l'État	2,317,357	1,269
Conseil exécutif		
Conseil exécutif	2,272,700	1,244
Commission d'accès à l'information	176,100	96
Total Conseil exécutif	2,448,801	1,341
Culture et Communications		
Culture et Communications	812,813	445
Conseil du patrimoine culturel du Québec	7,674	4
Total Culture et Communications	820,487	449
Cybersécurité et Numérique		
Cybersécurité et Numérique	831,158	455
Cybertechnology and Digital Technology Fund	2,922,600	1,600
Total Cybersécurité et Numérique	3,753,758	2,055
Économie, Innovation et Énergie		
Économie, Innovation et Énergie	1,070,792	586
Commission de l'éthique en science et en technologie	11,249	6
Natural Resources Fund	42,339	23
Total Économie, Innovation et Énergie	1,124,380	616

APPENDIX 1 (CONT'D)

Staff Usage in 2024-2025¹
Public Service Act
(in paid hours and FTEs)

	Paid hours	FTEs
Éducation		
Éducation	2,240,446	1,227
Conseil supérieur de l'éducation	51,384	28
National Student Ombudsman	68,901	38
Total Éducation	2,360,730	1,293
Emploi et Solidarité sociale		
Emploi et Solidarité sociale	12,706,091	6,957
Conseil de gestion de l'assurance parentale	27,131	15
Total Emploi et Solidarité sociale	12,733,222	6,972
Enseignement supérieur		
Enseignement supérieur	1,163,071	637
Commission d'évaluation de l'enseignement collégial	37,123	20
Total Enseignement supérieur	1,200,194	657
Environnement, Lutte contre les changements climatiques, Faune et Parcs		
Environnement, Lutte contre les changements climatiques, Faune et Parcs	6,877,380	3,766
Bureau d'audiences publiques sur l'environnement	94,241	52
Total Environnement, Lutte contre les changements climatiques, Faune et Parcs	6,971,621	3,817
Famille		
Famille	1,217,490	667
Public Curator	1,536,722	841
Total Famille	2,754,212	1,508
Finances		
Finances	1,060,689	581
Financing Fund	34,260	19
Fund of the Financial Markets Administrative Tribunal	33,228	18
Institut de la statistique du Québec	806,712	442
Retraite Québec	3,896,824	2,134
Total Finances	5,831,714	3,193
Immigration, Francisation et Intégration		
Immigration, Francisation et Intégration	4,194,021	2,296
Total Immigration, Francisation et Intégration	4,194,021	2,296

APPENDIX 1 (CONT'D)**Staff Usage in 2024-2025¹****Public Service Act**

(in paid hours and FTEs)

	Paid hours	FTEs
Justice		
Justice	7,226,838	3,957
Conseil de la magistrature	16,534	9
Director of Criminal and Penal Prosecutors	2,815,552	1,542
Access to Justice Fund	11,440	6
Fund dedicated to assistance for persons who are victims of criminal offences	31,220	17
Fonds d'aide aux actions collectives	15,180	8
Register Fund of the Ministère de la Justice	174,163	95
Fund of the Administration Tribunal of Québec	539,265	295
Magistrature and Nomination of Judges	783,621	429
Office de la protection du consommateur	218,863	120
Total Justice	11,832,676	6,479
Langue française		
Langue française	186,887	102
Office québécois de la langue française	727,522	398
Total Langue française	914,409	501
Relations internationales et Francophonie		
Relations internationales et Francophonie	1,212,172	664
Conseil du statut de la femme	45,617	25
Total Relations internationales et Francophonie	1,257,789	689
Ressources naturelles et Forêts		
Ressources naturelles et Forêts	2,611,744	1 430
Natural Resources Fund	1,776,356	973
Territorial Information Fund	1,038,186	568
Total Ressources naturelles et Forêts	5,426,286	2,971
Santé et Services sociaux		
Santé et Services sociaux	2,912,821	1,595
Health and Welfare Commissioner	46,417	25
Office des personnes handicapées du Québec	206,058	113
Régie de l'assurance maladie du Québec	3,338,336	1,828
Total Santé et Services sociaux	6,503,632	3,561

APPENDIX 1 (CONT'D)

Staff Usage in 2024-2025¹
Public Service Act
(in paid hours and FTEs)

	Paid hours	FTEs
Sécurité publique		
Sécurité publique	12,725,527	6,968
Bureau des enquêtes indépendantes	100,416	55
Office of the Coroner	125,560	69
Police Ethics Commissioner	100,255	55
Commission québécoise des libérations conditionnelles	90,021	49
Police Services Fund	11,111,554	6,084
Régie des alcools, des courses et des jeux	365,053	200
Sûreté du Québec	6,716,138	3,677
Tribunal administratif de déontologie policière	24,569	13
Total Sécurité publique	31,359,093	17,171
Tourisme		
Tourism Partnership Fund	401,075	220
Total Tourisme	401,075	220
Transports et Mobilité durable		
Transports et Mobilité durable	2,480,883	1,358
Commission des transports du Québec	175,931	96
Air Service Fund	512,215	280
Rolling Stock Management Fund	823,593	451
Land Transportation Network Fund	12,219,064	6,691
Société de l'assurance automobile du Québec	8,652,410	4,738
Total Transports et Mobilité durable	24,864,097	13,614
Travail		
Travail	227,546	125
Commission des normes, de l'équité, de la santé et de la sécurité du travail	9,076,597	4,970
Administrative Labour Tribunal Fund	1,034,075	566
Régie du bâtiment du Québec	1,110,584	608
Total Travail	11,448,803	6,269
Total – Public Service Act	146,853,830	80,411

¹ The data is presented in accordance with the budget structure as at April 1, 2024.

APPENDIX 2
Staff Usage in 2024-2025¹
Outside the Public Service
(in paid hours and FTEs)

	Paid hours	FTEs
Agriculture, Pêcheries et Alimentation		
Institut de technologie agroalimentaire du Québec	489,262	268
Total Agriculture, Pêcheries et Alimentation	489,262	268
Conseil du trésor, Administration gouvernementale et Efficacité de l'État		
Autorité des marchés publics	373,802	205
Société québécoise des infrastructures	3,031,850	1,660
Total Conseil du trésor, Administration gouvernementale et Efficacité de l'État	3,405,652	1,865
Conseil exécutif		
Centre de la francophonie des Amériques	31,722	17
Total Conseil exécutif	31,722	17
Culture et Communications		
Bibliothèque et Archives nationales du Québec	1,113,035	609
Conseil des arts et des lettres du Québec	143,655	79
Conservatoire de musique et d'art dramatique du Québec	388,278	213
Musée d'Art contemporain de Montréal	114,793	63
Musée de la Civilisation	437,624	240
Musée national des beaux-arts du Québec	284,590	156
Société de développement des entreprises culturelles	239,501	131
Société de la Place des Arts de Montréal	349,124	191
Société de télédiffusion du Québec	454,219	249
Société du Grand Théâtre de Québec	148,263	81
Total Culture et Communications	3,673,082	2,011
Économie, Innovation et Énergie		
Québec Research Fund – Nature and Technology	81,613	45
–Québec Research Fund – Health	77,356	42
Québec Research Fund – Society and Culture	61,962	34
Hydro-Québec	44,416,905	24,321
Régie de l'énergie	166,699	91
Société du parc industriel et portuaire de Bécancour	81,339	45
Total Économie, Innovation et Énergie	44,885,874	24,577
Éducation		
School Service Centres and School Boards	272,390,760	149,149
Institut national des mines	12,712	7
Société des établissements de plein air du Québec	3,212,599	1,759
Total Éducation	275,616,071	150,915

APPENDIX 2 (CONT'D)

Staff Usage in 2024-2025¹
Outside the Public Service
(in paid hours and FTEs)

	Paid hours	FTEs
Emploi et Solidarité sociale		
Cree Hunters Security Board	29,461	16
Total Emploi et Solidarité sociale	29,461	16
Enseignement supérieur		
CEGEP	46,256,273	25,328
Institut de tourisme et d'hôtellerie du Québec	649,672	356
Total Enseignement supérieur	46,905,945	25,684
Environnement, Lutte contre les changements climatiques, Faune et Parcs		
Fondation de la faune du Québec	49,846	27
Société québécoise de récupération et de recyclage	139,206	76
Total Environnement, Lutte contre les changements climatiques, Faune et Parcs	189,052	104
Finances		
Agence du revenu du Québec	21,939,542	12,013
Autorité des marchés financiers	1,653,223	905
Financement-Québec	5,402	3
Loto-Québec	1,967,422	1,077
Société des alcools du Québec	10,646,119	5,829
Total Finances	36,211,708	19,828
Justice		
Commission des droits de la personne et des droits de la jeunesse	362,108	198
Commission des services juridiques	1,970,000	1,079
Société québécoise d'information juridique	268 498	147
Total Justice	2,600,606	1,424
Région de la Capitale nationale		
Commission de la capitale nationale du Québec	113,050	62
Total Région de la Capitale nationale	113,050	62
Relations internationales et Francophonie		
Office Québec-Monde pour la jeunesse	34,944	19
Total Relations internationales et Francophonie	34,944	19
Ressources naturelles et Forêts		
Société de développement de la Baie-James	297,747	163
Société du Plan Nord	164,533	90
Total Ressources naturelles et Forêts	462,280	253

APPENDIX 2 (CONT'D)**Staff Usage in 2024-2025¹
Outside the Public Service**
(in paid hours and FTEs)

	Paid hours	EFTs
Santé et Services sociaux		
Integrated health and social services centres, integrated university health and social services centres, public institutions ²	528,430,782	289,345
Regional council established under the Act respecting health services and social services for Cree Native persons	4,332,460	2,372
Corporation d'urgences-santé	2,775,796	1,520
Héma-Québec	3,319,041	1,817
Institut national de santé publique du Québec	1,384,106	758
Institut national d'excellence en santé et en services sociaux	520,249	285
Total Santé et Services sociaux	540,762,434	296,097
Sécurité publique		
École nationale de police du Québec	687,685	377
École nationale des pompiers du Québec	34,744	19
Total Sécurité publique	722,429	396
Tourisme		
Société de développement et de mise en valeur du Parc olympique	517,083	283
Société du Centre des congrès de Québec	128,716	70
Société du Palais des congrès de Montréal	296,487	162
Total Tourisme	942,286	516
Transports et Mobilité durable		
Société des Traversiers du Québec	1,487,139	814
Total Transports et Mobilité durable	1,487,139	814
Total – Outside the Public Service	958,562,997	524,866

¹ The data is presented in accordance with the 2024-2025 budget structure.

² Creation of Santé Québec on December 1, 2024

APPENDIX 3**GLOSSARY**

Staffing level: Maximum level of paid hours, established by the Conseil du trésor, that an organization must respect when subject to staffing control.

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 decrease in the number of hours are deducted. For staff 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 2017-2018 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
2017-2018	72,735	4.7	7,162	(5.0)	79,897	3.7
2018-2019	76,507	5.2	6,665	(6.9)	83,172	4.1
2019-2020	86,665	13.3	5,474	(17.9)	92,129	10.8
2020-2021	102,081	17.8	5,438	(0.7)	107,519	16.7
2021-2022	113,583	11.3	6,404	17.8	119,987	11.6
2022-2023	117,792	3.7	7,272	13.6	125,064	4.2
2023-2024	118,106	0.3	6,821	(6.2)	124,927	(0.1)
2024-2025	127,714	8.1	6,999	2.6	134,713	7.8
2025-2026 ²	132,278	3.6	7,056	0.8	139,334	3.4
2026-2027 ²	133,989	1.3	7,195	2.0	141,184	1.3

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	\$
2017-2018	8,293	4.9	1.6	17.4	8,771	3.7
2018-2019	8,387	5.0	2.3	17.4	9,122	3.9
2019-2020	8,483	4.6	1.9	18.8	10,215	10.7
2020-2021	8,551	(1.8)	0.7	22.6	11,938	14.4
2021-2022	8,572	12.4	3.4	22.4	13,250	9.9
2022-2023	8,670	9.6	6.8	21.2	13,586	2.5
2023-2024	8,822	4.7	3.9	20.3	13,388	(1.5)
2024-2025	8,995	5.9	2.4	20.7	14,198	5.7
2025-2026 ⁶	9,058	4.5	2.1	20.5	14,603	2.8
2026-2027 ⁶	9,045	3.5	2.1	20.0	14,778	1.2

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)

	2026-2027 Expenditure Budget	2025-2026 Probable Expenditure	Actual Expenditures		
			2024-2025	2023-2024	2022-2023
National Assembly	205	197	190	182	167
Persons Appointed by the National Assembly	301	174	150	139	230
Affaires municipales et Habitation	3,589	3,838	4,037	4,261	4,365
Agriculture, Pêcheries et Alimentation	1,251	1,263	1,287	1,234	1,171
Conseil du trésor, Administration gouvernementale et Efficacité de l'État ²	17,442	15,848	2,201	547	2,696
Conseil exécutif ²	608	611	611	642	522
Culture et Communications	855	887	1,253	1,051	1,008
Cybersécurité et Numérique	176	308	304	438	374
Économie, Innovation et Énergie	1,989	2,247	2,425	1,785	1,762
Éducation	20,272	20,232	23,517	21,668	22,320
Emploi et Solidarité sociale	5,178	5,314	5,422	5,239	4,979
Enseignement supérieur	9,314	8,996	10,373	9,600	8,988
Environnement, Lutte contre les changements climatiques, Faune et Parcs	536	529	561	574	534
Famille	4,727	4,520	4,213	4,301	3,506
Finances ²	189	150	144	137	141
Immigration, Francisation et Intégration ²	798	573	631	595	491
Justice	1,598	1,797	2,167	1,737	1,364
Langue française	82	86	81	70	59
Relations internationales et Francophonie	144	156	163	162	152
Ressources naturelles et Forêts	504	611	642	556	486
Santé et Services sociaux	60,100	58,269	60,358	57,359	56,909
Sécurité publique	1,974	2,506	2,623	2,545	2,076
Tourisme	116	139	532	469	364
Transports et Mobilité durable	2,613	2,980	3,780	2,768	3,085
Travail	29	46	49	47	44
Reallocation of government expenditures during the fiscal year	(600)	-	-	-	-
Change in the application of the accounting standard	-	-	-	-	-
Program Spending	133,989	132,278	127,714	118,106	117,792
Debt Service	7,195	7,056	6,999	6,821	7,272
Budget Expenditures	141,184	139,334	134,713	124,927	125,064

¹ Expenditures by portfolio are presented in accordance with the 2026-2027 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 2026-2027 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				
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
National Assembly	143	143	133	138	135
Persons Appointed by the National Assembly	121	104	100	183	99
Affaires municipales et Habitation	3,268	3,696	2,651	2,050	2,007
Agriculture, Pêcheries et Alimentation	1,142	1,064	1,014	942	885
Conseil du trésor, Administration gouvernementale et Efficacité de l'État	1,082	1,101	1,892	779	661
Conseil exécutif	483	1,086	472	391	365
Culture et Communications	1,053	1,109	824	738	768
Cybersécurité et Numérique	169	74	122	39	22
Économie, Innovation et Énergie	1,689	1,876	2,763	1,372	934
Éducation	18,575	17,023	13,974	12,483	11,417
Emploi et Solidarité sociale	4,330	4,436	4,474	4,414	4,300
Enseignement supérieur	8,009	7,635	7,235	6,909	6,595
Environnement, Lutte contre les changements climatiques, Faune et Parcs	690	496	397	366	448
Famille	3,568	3,011	2,879	2,576	2,518
Finances	208	480	360	266	228
Immigration, Francisation et Intégration	364	337	329	208	220
Justice	1,244	1,099	1,068	1,001	926
Langue française	56	61	31	33	29
Relations internationales et Francophonie	166	127	123	122	124
Ressources naturelles et Forêts	463	514	390	382	434
Santé et Services sociaux	55,813	51,489	40,251	38,211	36,755
Sécurité publique	1,850	1,847	1,767	1,709	1,603
Tourisme	367	357	210	194	213
Transports et Mobilité durable	8,683	2,853	1,072	840	686
Travail	47	64	88	31	34
Reallocation of government expenditures during the fiscal year	-	-	-	-	-
Change in the application of the accounting standard ³	-	-	2,035	132	329
Program Spending	113,583	102,081	86,655	76,507	72,735
Debt Service	6,404	5,438	5,474	6,665	7,162
Budget Expenditures	119,987	107,519	92,129	83,172	79,897

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.

