

Expenditure Estimates

Supplementary

2024–25

Volume 1



Treasury Board Secretariat



Treasury
Board
Secretariat

Supplementary Expenditure Estimates of the Province of Ontario for the fiscal year ending March 31, 2025

VOLUME 1

**PROVINCE OF ONTARIO
SUPPLEMENTARY EXPENDITURE ESTIMATES 2024-2025**

For the online version of this document, visit
<https://www.ontario.ca/page/expenditure-estimates>

**PROVINCE DE L'ONTARIO
BUDGET SUPPLÉMENTAIRE DES DÉPENSES, 2024-2025**

Pour la version en ligne de ce document, visiter
<https://www.ontario.ca/fr/page/budget-des-depenses>

INTRODUCTION

The Purpose of Supplementary Estimates

Where it is necessary to seek the Legislature's approval for additional expenditures after the tabling of the Main Estimates, Supplementary Estimates may be tabled.

Format, Presentation, Terms and Definitions

Terms and definitions used throughout these Supplementary Estimates have the same meaning as described in the INTRODUCTION section of the 2024-25 Main Estimates. There are differences between the format and presentation of the Main and Supplementary Estimates described below.

Supplementary Estimates, unlike Main Estimates, do not include "Ministry Program Summary" tables providing a high-level perspective of each Ministry and listing all Votes/Programs, Statutory Appropriations and consolidations and other adjustments. "Vote Summary" tables display only those Items where authority for additional expenditures is being requested via Supplementary Estimates.

For comparative purposes, current and previous year's Estimates amounts, which reflect previously tabled Main and Supplementary Estimates, and Actual amounts for the fiscal year two years ago are provided on Vote Summary pages. While all Supplementary Estimates amounts are "TO BE VOTED", total Estimates amounts may include Special Warrants (if issued). Prior years' amounts are restated to provide comparability where functional reorganizations and transfers, Supplementary Estimates or accounting changes have occurred. For more details on restatement to previously published data refer to the Main Estimates, restatement tables completing each Ministry's section.

Estimates Accounting Policies

The Main and Supplementary Estimates are prepared on an accrual basis of accounting, consistent with the Province's Budget and Public Accounts.

SUPPLEMENTARY ESTIMATES, 2024-25

GENERAL SUMMARY

MINISTRY	PAGE	Total Amount \$
OPERATING EXPENSE		
Ministry of Finance	3	3,063,783,900
Ministry of Health	5	1,000,000,000
Treasury Board Secretariat	7	900,000,000
TOTAL OPERATING EXPENSE		4,963,783,900
TOTAL AMOUNT TO BE VOTED		4,963,783,900

TAX, BENEFITS AND LOCAL FINANCE PROGRAM - VOTE 1209

The Tax, Benefits and Local Finance Program develops the policy and legislative framework for Ontario's taxation and benefits systems; administers Ontario tax statutes, tax and non-tax revenue programs and a number of benefit programs; maintains the integrity of Ontario's tax system; and manages the Province's fiscal relationship with municipalities.

The program's objective is to maintain a tax system that is competitive and transparent for business to support economic growth, while ensuring tax supports are fair and effective for individuals and families in Ontario. To this end, the program provides strategic analysis and advice as well as legislative design on a range of tax areas, including personal, corporate, mining, electricity sector, commodity, and sales, estate administration and payroll.

As part of this work, the program offers front-line customer service across the Province including program advice, education and outreach, as well as assistance throughout the registration and account management process. The program also conducts tax compliance activities including online verification, audit, inspection, investigation and collection. In addition, the program delivers key benefit programs for low-income individuals and families, including automated income-verification services and online client experience improvements to other benefit programs. The program conducts research and analysis of tax compliance; reviews tax administration programs for effectiveness, efficiencies, and opportunities to improve revenue integrity; coordinates Burden Reduction activities on behalf of the ministry; and manages the Province's relationship with the Canada Revenue Agency.

The program provides advice on the development of policies and legislation governing the Ontario property tax system, including municipal property taxation, education property taxes and provincial land tax, establishes the policy and legislative framework for Ontario's property assessment system, and manages the Province's relationship with the Municipal Property Assessment Corporation. It also provides strategic oversight and advice on policies that support the Province's fiscal arrangements with municipalities and designs and delivers municipal funding programs, including the Ontario Municipal Partnership Fund, the Province's main general assistance grant to municipalities.

**VOTE SUMMARY
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ITEM #	ITEM	Supplementary Estimates 2024-25	Estimates 2024-25	Estimates 2023-24	Actual 2022-23
OPERATING EXPENSE					
1	Tax and Benefits Administration	3,063,783,900	488,184,900	553,926,800	401,478,911
TOTAL OPERATING EXPENSE TO BE VOTED		3,063,783,900	488,184,900	553,926,800	401,478,911
Total Operating Expense		3,063,783,900	488,184,900	553,926,800	401,478,911

TAX, BENEFITS AND LOCAL FINANCE PROGRAM - VOTE 1209, cont'd

STANDARD ACCOUNTS CLASSIFICATION
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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS		
OPERATING EXPENSE			
1209-1	Tax and Benefits Administration		
	Salaries and wages		3,191,700
	Employee benefits		319,200
	Services		60,273,000
	Transfer payments		
	Ontario Taxpayer Rebate		3,000,000,000
	Total Operating Expense to be Voted		3,063,783,900
<i>Sub-Items:</i>			
<i>Strategy, Stewardship and Program Policy</i>			
	Salaries and wages	3,191,700	
	Employee benefits	319,200	
	Services	60,273,000	
	Transfer payments		
	Ontario Taxpayer Rebate	3,000,000,000	3,063,783,900
	Total Operating Expense to be Voted		3,063,783,900
	Total Operating Expense for Tax, Benefits and Local Finance Program		3,063,783,900
	TOTAL OPERATING EXPENSE FOR MINISTRY OF FINANCE		3,063,783,900

PROVINCIAL PROGRAMS AND STEWARDSHIP - VOTE 1412

This Vote includes Provincial Programs, Emergency Health Services and Stewardship. Examples of these transfer payment programs include: Community and Priority Services, Operation of Related Facilities and HIV/AIDS and Hepatitis C Programs. The program provides Ontario's share of funding to Canadian Blood Services and also supports a blood utilization management strategy for Ontario. This Vote also includes ministry-managed Mental Health and Addictions programs such as supportive housing and provides implementation support, knowledge exchange and training, quality improvement, and information management in support of direct service mental health and addictions providers.

Provincial Programs and Stewardship also supports health capital planning and oversight administration of Ontario Health and related programs.

Emergency Health Services (EHS) ensures the existence of a balanced and integrated system of emergency health services throughout Ontario. The ministry is modernizing EHS by building a more updated, integrated and efficient dispatch and communication system that will more effectively meet the needs of communities. The system consists of a series of inter-related programs and services including municipally operated/contracted land ambulance services, the not-for-profit air ambulance organization called Ornge, eight base hospitals that provide medical oversight, and ambulance communications services. Through EHS, the ministry oversees, certifies, and regulates Ontario's paramedics, and land and air-ambulance services through the *Ambulance Act*. EHS manages province-wide operations in 11 directly-operated Central Ambulance Communications Centres (CACCs), provides oversight and transfer payment functions for 11 transfer payment CACCs; and ensures strong operational alignment between all land and air ambulance services providers, healthcare services providers, municipal partners, and First Nations communities.

The ministry funds First Nations communities and urban Indigenous and Inuit organizations to provide home and community care services to Indigenous clients in on reserve communities and in urban areas.

**VOTE SUMMARY
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ITEM #	ITEM	Supplementary Estimates 2024-25	Estimates 2024-25	Estimates 2023-24	Actual 2022-23
OPERATING EXPENSE					
1	Provincial Programs	1,000,000,000	1,851,171,500	1,506,728,400	1,374,669,460
TOTAL OPERATING EXPENSE TO BE VOTED		1,000,000,000	1,851,171,500	1,506,728,400	1,374,669,460
Total Operating Expense		1,000,000,000	1,851,171,500	1,506,728,400	1,374,669,460

PROVINCIAL PROGRAMS AND STEWARDSHIP - VOTE 1412, cont'd

STANDARD ACCOUNTS CLASSIFICATION
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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS	
	OPERATING EXPENSE	
1412-1	Provincial Programs	
	Transfer payments	
	Community and Priority Services	1,000,000,000
	Total Operating Expense to be Voted	1,000,000,000
	Total Operating Expense for Provincial Programs and Stewardship	1,000,000,000
	TOTAL OPERATING EXPENSE FOR MINISTRY OF HEALTH	1,000,000,000

TREASURY BOARD SUPPORT PROGRAM - VOTE 3404

The Treasury Board Support Program provides leadership and advisory services that support evidence-based decision making, prudent financial management and transparent public reporting across the public sector in Ontario. The program also provides leadership to ministries and provincial agencies through the delivery of strategic enterprise-wide policies, directives and advice designed to promote excellence in public service, including leading and supporting the review of Ontario's provincial agencies.

The program fosters accountability and fiscal integrity by providing expertise and advice on the development and implementation of fiscal, financial management, performance measurement and infrastructure frameworks. The program ensures the appropriate use of public resources to meet government priorities by supporting Treasury Board/Management Board of Cabinet and providing advice on ministries' annual multi-year plans, the management of in-year expenditures and the design of programs. In addition, the program assists the President of the Treasury Board, Deputy Minister and Secretary of the Treasury Board/Management Board of Cabinet and the government with public reporting on plans and results through, for example, the Expenditure Estimates. The program also provides the Ontario Public Service and broader public sector with accountability and oversight advice.

VOTE SUMMARY
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ITEM #	ITEM	Supplementary Estimates 2024-25	Estimates 2024-25	Estimates 2023-24	Actual 2022-23
OPERATING EXPENSE					
2	Contingency Fund	900,000,000	1,405,428,000	6,393,700,000	-
TOTAL OPERATING EXPENSE TO BE VOTED		900,000,000	1,405,428,000	6,393,700,000	-
Total Operating Expense		900,000,000	1,405,428,000	6,393,700,000	-

TREASURY BOARD SUPPORT PROGRAM - VOTE 3404, cont'd

STANDARD ACCOUNTS CLASSIFICATION
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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS	
	OPERATING EXPENSE	
3404-2	Contingency Fund	
	Other transactions	900,000,000
	Total Operating Expense to be Voted	900,000,000
	Total Operating Expense for Treasury Board Support Program	900,000,000
	TOTAL OPERATING EXPENSE FOR TREASURY BOARD SECRETARIAT	900,000,000



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