FAO Expenditure Monitor 2019-20: Q3

Highlights

- This report provides information on spending by the Province over the first nine months of the 2019-20 fiscal year, including changes to the 2019 budget spending plan, actual spending results compared to planned spending and an updated budget deficit projection.
- Since the tabling of the 2019 Ontario Budget, the Province has increased its spending plan by a net $2.5 billion, by requesting new spending authority through Supplementary Estimates and program budget reallocations.
  - The budgets for health, education, children's and social services, and electricity price mitigation programs all received funding increases.
- The FAO reviewed the Province's revised spending plan against actual spending through the first three quarters of 2019-20 and found that actual spending, at $112.4 billion, was $2.0 billion lower than planned.[1]
  - Every sector spent less than planned over the first nine months of 2019-20, except for the education sector, which spent $576 million more than planned.
- If the pace of actual-to-planned spending continues, the FAO projects a 2019-20 budget deficit of $6.1 billion, compared to the government's budget deficit forecast of $9.0 billion in the Third Quarter Finances.[2]
  - Compared to the Province's $9.0 billion budget deficit outlook, the FAO projects $2.0 billion in net spending savings and $1.0 billion in savings from the budget reserve.

Introduction

This report provides information on spending by the government of Ontario (the Province) over the first nine months of the 2019-20 fiscal year (as of December 31, 2019). The report:

- Identifies changes to the Province's 2019-20 budget spending plan;
- Reviews actual spending for the first nine months of the 2019-20 fiscal year against planned spending over the same time period; and

[1] Ministries estimate planned spending for each program by month, based on the program's budget allocation. "Planned" spending (or calendarization) for a program takes into account factors such as historical spending patterns and seasonality, and is used to monitor spending pressures and potential year-end savings (or underspending).

[2] The FAO's budget deficit forecast reflects the pace of actual spending compared to the Province's planned spending and is based on government spending decisions up to December 31, 2019. For the Province's 2019-20 Third Quarter Finances, see: https://www.fin.gov.on.ca/en/budget/finances/2019/ofin19_3.html.

- Projects the Province's 2019-20 budget deficit and compares it to the budget deficit outlook in the Ministry of Finance's 2019-20 Third Quarter Finances.

Changes to the Budget Spending Plan

In the 2019 Ontario Budget, the Province tabled a 2019-20 spending plan of $156.2 billion.[3] As of December 31, 2019, the 2019-20 spending plan has increased by $2.5 billion, for a revised budget spending plan of $158.8 billion.

The increase in the 2019-20 spending plan is the result of:

- The tabling of Supplementary Estimates, on December 11, 2019, which requests from the legislature $2.7 billion in additional spending authority; and
- Internal program budget reallocations, which, net of Contingency Fund savings, results in an overall program spending reduction of $139 million.[4]

Table 1: Changes to the 2019-20 budget spending plan by sector, $ millions

Sector	2019-20 Budget	Supplementary Estimates	Budget Reallocation	Total Budget Changes	Revised 2019-20 Budget
Health	59,973	337	62	399	60,372
Education	31,015	64	119	183	31,198
Postsecondary Education and Training	8,143	-	-2	-2	8,141
Children's and Social Services	16,857	395	240	635	17,492
Justice	4,814	-	-1	-1	4,812
Other Programs	22,761	1,871	-556	1,315	24,076
Interest on Debt	12,675	-	-	-	12,675
Total	**156,238**	**2,667**	**-139**	**2,528**	**158,766**

Note: Figures exclude planned spending on assets and $7.2 billion in additional planned spending by the broader public sector organizations controlled by the Province (hospitals, school boards and colleges), the Province's agencies, and the legislative offices.
Source: FAO analysis of the 2019-20 Expenditure Estimates, the Supplementary Estimates, 2019-20, the 2019 Ontario Budget and information provided by Treasury Board Secretariat.

[3] Excludes $7.2 billion in additional planned spending by the broader public sector organizations controlled by the Province (hospitals, school boards and colleges), the Province's agencies and the legislative offices. The Province does not actively monitor or control this spending.
[4] Ministries cannot spend more on a program than the amount authorized in the Expenditure Estimates and the Supplementary Estimates (the program's budget). However, the legislature has delegated to the Province the authority to increase a program's budget if the increase is offset by a decrease in another program's budget (including the Contingency Fund). See *Financial Administration Act*, s. 1.0.8.

The revised 2019-20 **health sector** budget is $0.4 billion higher than originally planned:

- Supplementary Estimates account for $0.3 billion of this increase, with additional spending for payments to physicians, drug programs and payments to Local Health Integration Networks (LHINs), which fund hospitals, long-term care homes and community programs service providers.
- Budget reallocations account for $0.1 billion of this increase, with additional spending for Official Local Health Agencies and municipal ambulance and emergency services.

The revised 2019-20 **education sector** budget is $0.2 billion higher than originally planned:

- Supplementary Estimates account for $0.1 billion of this increase, with additional spending for school board operating grants.
- Budget reallocations account for $0.1 billion of this increase, with additional spending for the Child Care and Early Years program.

The revised 2019-20 **children's and social services sector** budget is $0.6 billion higher than originally planned:

- Supplementary Estimates account for $0.4 billion of this increase, with additional spending of $0.3 billion for the Autism program and $0.1 billion for Ontario Works and the Ontario Disability Support Program (ODSP).
- Budget reallocations account for $0.2 billion of this increase, with additional spending for a variety of programs, including Residential Services, Child Protection Services and Youth Justice Services.

The revised 2019-20 **other programs sector** budget is $1.3 billion higher than originally planned:

- Supplementary Estimates account for $1.9 billion of this increase, with additional spending of $1.6 billion for Electricity Price Mitigation Programs and $0.3 billion for the Contingency Fund.
- Budget reallocations account for a $0.6 billion spending decrease, largely through the use of the Contingency Fund to support various program budget increases.

For information on budget spending plan changes by program, see appendix B, Table 4.

Spending by Budget Sector

Over the first three quarters of the 2019-20 fiscal year, the Province spent $112.4 billion. Overall, this is $1,989 million or 1.7 per cent lower than planned, based on the revised budget of $158.8 billion.[5] This implies that if the "pace" of actual spending compared to planned spending recorded through the first three quarters of 2019-20 continues in the fourth quarter, then there could be significant program savings at year-end (see next section for more analysis).

The remainder of this section reviews the major programs in each sector that are spending above and below plan through the first three quarters of the 2019-20 fiscal year (as of December 31, 2019).

Table 2: 2019-20 actual vs. planned spending by budget sector, as of December 31, 2019, $ millions

Sector	Revised 2019-20 Budget	Planned Spending at end of Q3	Actual Spending at end of Q3	Actual vs Planned at end of Q3	Actual vs Planned *(Per Cent)*
Health	60,372	44,159	43,759	-400	*-0.9*
Education	31,198	22,448	23,024	576	*2.6*
Postsecondary Education and Training	8,141	5,917	5,698	-219	*-3.7*
Children's and Social Services	17,492	13,150	13,021	-129	*-1.0*
Justice	4,812	3,540	3,513	-27	*-0.8*
Other Programs	24,076	15,749	14,632	-1,117	*-7.1*
Interest on Debt	12,675	9,421	8,748	-673	*-7.1*
Total	**158,766**	**114,384**	**112,395**	**-1,989**	***-1.7***

Note: Figures exclude assets and $7.2 billion in additional planned spending by the broader public sector organizations controlled by the Province (hospitals, school boards and colleges), the Province's agencies and the legislative offices. The Province does not actively monitor or control this spending.
Source: FAO analysis of the 2019-20 Expenditure Estimates, the Supplementary Estimates, 2019-20, the 2019 Ontario Budget and information provided by Treasury Board Secretariat.

Health sector spending, at $43.8 billion, was $400 million or 0.9 per cent lower than planned through the first three quarters of the fiscal year.[6]

- Ontario Health Insurance Program – Ontario Health Insurance (Vote-Item 1405-1), which administers payments to physicians, was $336 million or 2.9 per cent above planned spending.

[5] At the start of the fiscal year, ministries estimate planned spending for each program by month, based on the budget allocation in the Expenditure Estimates. "Planned" spending (or calendarization) for a program takes into account factors such as historical spending patterns and seasonality, and is used to monitor spending pressures and potential year-end savings (or underspending).
[6] For more information on planned health sector spending, see FAO, "Expenditure Estimates 2019-20: Ministry of Health and Long-Term Care," 2019.

- Provincial Programs and Stewardship – Provincial Programs (Vote-Item 1412-1), which funds Cancer Care Ontario and other programs, was $158 million or 6.6 per cent above planned spending.
- Local Health Integration Networks and Related Health Service Providers (Vote-Item 1411-1), which funds hospitals, long-term care homes and community programs service providers, was $102 million or 0.5 per cent below planned spending.
- Ontario Health Insurance Program – Drug Programs (Vote-Item 1405-2), which administers provincial drug programs, was $283 million or 7.9 per cent below planned spending.
- Health Capital Program (Vote-Item 1407-1), which funds hospital infrastructure projects, was $465 million or 37.4 per cent below planned spending.[7]

Education sector spending, at $23.0 billion, was $576 million or 2.6 per cent higher than planned through the first three quarters of the fiscal year.[8]

- Elementary and Secondary Education Program – Policy and Program Delivery (Vote-Item 1002-1), which mainly funds school boards, was $595 million or 3.2 per cent above planned spending.
- Elementary and Secondary Education Program – Support for Elementary and Secondary Education (Vote-Item 1002-3), which mainly funds capital projects for schools, was $106 million or 10.5 per cent below planned spending.[9]

Postsecondary education and training sector spending, at $5.7 billion, was $219 million or 3.7 per cent lower than planned through the first three quarters of the fiscal year.

- Employment Ontario Program – Employment Ontario System (Vote-Item 3003-7), which largely funds employment and training programs, was $132 million or 15.5 per cent below planned spending.

Children's and social services sector spending, at $13.0 billion, was $129 million or 1.0 per cent lower than planned through the first three quarters of the fiscal year.

- Children and Adult Services Program – Financial and Employment Supports (Vote-Item 702-3), which includes the Ontario Disability Support Program, Ontario Works and the Ontario Drug Benefit Plan, was $279 million or 3.8 per cent above planned spending.
- Children and Adult Services Program – Supports to Individuals and Families (Vote-Item 702-21), which administers various supportive services such as Residential Services, Autism, and Children and Youth Community Supports, was $336 million or 10.6 per cent below planned spending.

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[7] Savings in this program will not directly impact the budget deficit as this spending is invested in capital assets, which is expensed over the life of the asset. See next section for more analysis.

[8] For more information on education sector spending, see FAO, "Expenditure Estimates 2019-20: Ministry of Education," 2019.

[9] Savings in this program will not directly impact the budget deficit as this spending is invested in capital assets, which is expensed over the life of the asset. See next section for more analysis.

Justice sector spending, at $3.5 billion, was $27 million or 0.8 per cent lower than planned through the first three quarters of the fiscal year.

Other programs sector spending, at $14.6 billion, was $1,117 million or 7.1 per cent lower than planned through the first three quarters of the fiscal year.

- Electricity Price Mitigation Programs (Vote-Item 2206-1), which subsidizes electricity costs, was $736 million or 18.5 per cent below planned spending.[10]
- Infrastructure Policy and Planning – Infrastructure Programs (Vote-Item 4003-2), which funds infrastructure projects, was $217 million or 58.6 per cent below planned spending.

Interest on debt spending, at $8.7 billion, was $673 million or 7.1 per cent lower than planned through the first three quarters of the fiscal year.

Budget Deficit Projection

In the Ministry of Finance's 2019-20 Third Quarter Finances, the Province projected a budget deficit of $9.0 billion in 2019-20. This budget deficit projection includes a "current outlook" for spending that largely reflects the revised spending budget reviewed in the first section of this report; it does not account for the pace of actual spending through the first three quarters of 2019-20.[11]

As previously discussed, the FAO estimates that actual government spending was 1.7 per cent lower than planned over the first three quarters of the fiscal year. If this pace of actual-to-planned spending continues through the fourth quarter, the FAO expects $2.0 billion in savings (or underspending) by year-end compared to the forecast in the 2019-20 Third Quarter Finances. This spending savings estimate is consistent with historical patterns, which has averaged an even larger $3.3 billion in annual savings over the past 10 years (see appendix A for more information).

In addition, in the Third Quarter Finances, the government maintained a reserve of $1 billion for 2019-20, which is used to "protect the fiscal outlook against unforeseen adverse changes in the Province's revenue and expense" forecasts.[12] Absent further decisions by the Province or changes to the revenue outlook,[13] the $1 billion reserve will not be required.

In summary, based on government decisions and spending patterns up to December 31, 2019, the FAO estimates that spending savings and the unused reserve would combine to reduce the deficit by $3.0 billion compared to the budget deficit projection in the Third Quarter Finances. This results in a 2019-20 budget deficit projection of $6.1 billion, compared to the $9.0 billion deficit projected in the government's Third Quarter Finances.

[10] As noted in the previous section, the Province increased the budget for Electricity Price Mitigation Programs by $1.6 billion through Supplementary Estimates. However, spending through the first three quarters of 2019-20 has not kept pace with the revised budget, leading to actual spending that was $736 million below planned spending as of December 31, 2019.

[11] The one exception in the 2019-20 Third Quarter Finances is the current outlook for interest on debt spending, which is down $630 million.

[12] Ministry of Finance, "2019-20 Third Quarter Finances," p. 6.

[13] As of February 24, 2020, the projection for 2019-20 economic growth has not materially changed from the projection in the 2019-20 Third Quarter Finances.

Table 3: FAO 2019-20 budget deficit projection, as of December 31, 2019

		$ millions
Surplus / (Deficit) Projection in the 2019-20 Third Quarter Finances		**(9,018)**
FAO Projections Based on Analysis of Provincial Spending		
Net Spending Savings		**1,963**
Spending Pressures		
Health	-68	
Education	-850	
Spending Savings		
Postsecondary Education and Training	251	
Children's and Social Services	174	
Justice	39	
Electricity Price Mitigation Programs	1,025	
All Other Programs	464	
Contingency Fund	654	
Interest on Debt Savings	276	
Savings from Unused Reserve		**1,000**
Total Projected Savings		**2,963**
Revised Surplus / (Deficit) Projection		**(6,055)**

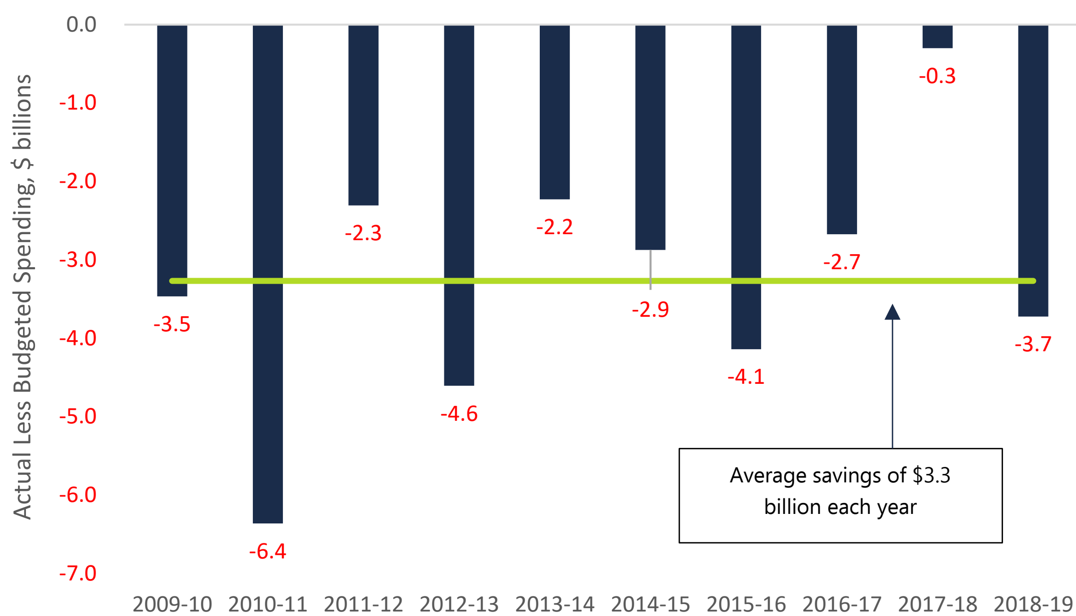
Note: Positive values represent savings and reduce the budget deficit. Negative values represent spending pressures and increase the budget deficit.

Appendices

Appendix A: Average Spending Savings, 2009-10 to 2018-19

The FAO compared the Province's budgeted spending against actual spending[14] for the last 10 years, from 2009-10 to 2018-19, and found that actual spending was, on average, $3.3 billion lower than budgeted. The savings each year ranged from $6.4 billion in 2010-11 to $0.3 billion in 2017-18.

Figure 1: Average spending savings, 2009-10 to 2018-19, $ billions



Note: "Budgeted spending" represents total consolidated spending presented in each year's Expenditure Estimates (Volumes 1 and 2, and Supplementary Estimates, if applicable). "Actual spending" represents total consolidated spending as reported in each year's Public Accounts of Ontario. The FAO has adjusted some totals to reflect in-year accounting changes so that "budgeted spending" is reported on the same basis as "actual spending."
Source: FAO analysis of the Public Accounts of Ontario and the Expenditure Estimates.

[14] "Budgeted spending" represents total consolidated spending presented in each year's Expenditure Estimates (Volumes 1 and 2, and Supplementary Estimates, if applicable). "Actual spending" represents total consolidated spending as reported in each year's Public Accounts of Ontario. The FAO has adjusted some totals to reflect in-year accounting changes so that "budgeted spending" is reported on the same basis as "actual spending."

Appendix B: Spending by Program

As noted in Table 1, as of December 31, 2019, the Province has increased the 2019-20 spending plan by a net $2.5 billion. The net $2.5 billion in changes has been allocated to 43 transfer payment programs and 69 other programs (see Table 4 below). In addition, the table below compares actual spending as of December 31, 2019 against each program's revised budget.[15] Key findings include:

- Through three-quarters (75 per cent) of 2019-20, five major programs had spent more than 80 per cent of their revised budgets:
  - Ontario Works (82%)
  - Ontario Drug Benefit Plan (Ministry of Children, Community and Social Services) (89%)
  - Electricity Rate Mitigation (85%)
  - Community and Priority Services (87%)
  - Student Financial Assistance (89%)
- Through three-quarters (75 per cent) of 2019-20, 11 major programs had spent less than 70 per cent of their revised budgets:
  - Residential Services (68%)
  - Supportive Services (68%)
  - Autism (50%)
  - School Board Capital Grants (56%)
  - Ontario Rebate for Electricity Consumers (59%)
  - Ontario Electricity Rebate (12%)
  - Ontario Drug Programs (Ministry of Health) (69%)
  - Major Hospital Projects (51%)
  - Grants for College Operating Costs (64%)
  - Employment and Training (57%)
  - Public Transit (63%)

[15] Planned spending at the transfer payment program level is not available.

Table 4: 2019-20 spending and budget changes by program, as of December 31, 2019, $ millions

Program Name	2019-20 Budget	Change to Budget	Revised 2019-20 Budget	Actual Spending at end of Q3	*Per Cent* of Revised Budget
Ministry of Agriculture, Food and Rural Affairs					
Ontario Wine Fund	5.3	7.7	13.0	11.8	*90.9*
Small Cidery and Small Distillery Support Program	-	2.7	2.7	2.6	*98.1*
Other Program Changes		-0.6			
Total Change to Ministry Budget		9.8			
Ministry of the Attorney General					
Legal Aid Ontario	323.3	-	323.3	253.4	*78.4*
Other Program Changes		-2.8			
Total Change to Ministry Budget		-2.8			
Ministry of Children, Community and Social Services					
Ontario Disability Support Program	5,383.2	52.0	5,435.2	4,110.4	*75.6*
Ontario Works	2,725.1	64.9	2,790.0	2,288.1	*82.0*
Residential Services	1,685.3	68.6	1,753.9	1,194.4	*68.1*
Child Protection Services	1,528.5	27.7	1,556.2	1,171.7	*75.3*
Ontario Child Benefit	1,158.0	-	1,158.0	821.6	*71.0*
Ontario Drug Benefit Plan	1,144.1	-	1,144.1	1,017.8	*89.0*
Supportive Services	937.3	28.3	965.5	656.9	*68.0*
Autism	331.5	278.5	610.0	302.8	*49.6*
Child and Youth Community Supports	190.1	28.1	218.2	147.8	*67.7*
Supports to Victims of Violence	155.0	6.1	161.1	120.9	*75.0*
Children's Treatment and Rehabilitation Services	117.0	4.7	121.7	88.9	*73.0*
Youth Justice Services	104.4	42.6	146.9	111.8	*76.1*
Complex Special Needs	104.0	4.1	108.1	91.6	*84.7*
Healthy Babies Healthy Children	95.5	3.8	99.3	62.8	*63.2*
Citizenship and Immigration Initiatives	70.2	6.0	76.2	39.2	*51.5*
Indigenous Community and Prevention Supports	61.2	2.4	63.7	65.7	*103.2*
Supports to Community Living	56.8	2.1	58.9	36.8	*62.5*
Youth Initiatives	34.6	14.8	49.3	23.3	*47.3*

Program Name	2019-20 Budget	Change to Budget	Revised 2019-20 Budget	Actual Spending at end of Q3	*Per Cent* of Revised Budget
Indigenous Healing and Wellness Strategy	33.4	1.3	34.7	18.0	*51.9*
Community and Prevention Supports	29.4	1.2	30.6	29.0	*94.8*
Other Program Changes		-1.8			
Total Change to Ministry Budget		635.3			
Ministry of Education					
School Board Operating Grants	17,361.7	63.9	17,425.6	13,175.2	*75.6*
Child Care and Early Years	1,782.2	121.9	1,904.1	1,421.3	*74.6*
School Board Capital Grants	1,582.6	-	1,582.6	889.4	*56.2*
Other Program Changes		-3.1			
Total Change to Ministry Budget		182.7			
Ministry of Energy, Northern Development and Mines					
Electricity Rate Mitigation	2,530.6	-	2,530.6	2,147.4	*84.9*
Ontario Rebate for Electricity Consumers	779.4	-	779.4	458.1	*58.8*
Rural or Remote Rate Protection Program	238.4	14.0	252.4	161.4	*63.9*
Ontario Electricity Support Program	214.0	-	214.0	119.2	*55.7*
Distribution Rate Protection	205.1	89.3	294.4	155.9	*52.9*
Northern Ontario Energy Credit	26.0	2.9	28.9	14.7	*50.9*
On-Reserve First Nations Delivery Credit	19.2	7.0	26.2	13.7	*52.3*
Aboriginal Economic Development	13.3	16.0	29.3	10.9	*37.3*
Ontario Electricity Rebate	-	1,447.0	1,447.0	176.8	*12.2*
Other Program Changes		-16.5			
Total Change to Ministry Budget		1,559.7			
Ministry of Finance					
Ontario Municipal Partnership Fund	505.0	-	505.0	375.1	*74.3*
Ontario Cannabis Legalization Implementation Fund	10.0	-3.3	6.7	6.7	*99.8*
Special Payments to Municipalities	6.7	10.0	16.7	16.7	*100.0*
Transitional Mitigation Payment	-	8.6	8.6	4.3	*50.0*
Other Program Changes		-20.3			
Total Change to Ministry Budget		-5.0			

Program Name	2019-20 Budget	Change to Budget	Revised 2019-20 Budget	Actual Spending at end of Q3	*Per Cent* of Revised Budget
Ministry of Health and Long-Term Care					
Local Health Integration Networks	29,470.7	110.0	29,580.7	22,012.9	*74.4*
Payments made for services and care provided by physicians and practitioners	15,820.0	150.0	15,970.0	11,573.7	*72.5*
Ontario Drug Programs	4,639.0	77.1	4,716.1	3,257.6	*69.1*
Cancer Care Ontario	1,797.1	-	1,797.1	1,412.1	*78.6*
Major Hospital Projects	1,472.6	-	1,472.6	749.0	*50.9*
Official Local Health Agencies	783.0	40.7	823.7	579.7	*70.4*
Clinical Education	735.9	-	735.9	514.5	*69.9*
Payments for Ambulance and related Emergency Services: Municipal Ambulance	710.5	26.3	736.8	542.5	*73.6*
Community and Priority Services	591.7	-	591.7	513.3	*86.8*
Canadian Blood Services	573.0	-	573.0	429.1	*74.9*
Assistive Devices and Supplies Program	523.5	-	523.5	390.3	*74.6*
Other Program Changes		-5.2			
Total Change to Ministry Budget		398.9			
Ministry of Indigenous Affairs					
Land Claim Settlements	-	14.3	14.3	14.3	*100.0*
Other Program Changes		-0.2			
Total Change to Ministry Budget		14.1			
Ministry of Infrastructure					
Federal-Provincial Infrastructure Programs – Provincial Contributions	66.4	-16.0	50.4	-	*0.0*
Other Program Changes		-0.5			
Total Change to Ministry Budget		-16.5			
Ministry of Municipal Affairs and Housing					
Canada-Ontario Community Housing Initiative – Federal (Operating)	33.2	-6.9	26.2	5.6	*21.5*
Canada-Ontario Community Housing Initiative – Federal (Capital)	-	6.9	6.9	3.4	*48.6*
Municipal Modernization Program	-	10.0	10.0	-	*0.0*
Other Program Changes		-1.1			
Total Change to Ministry Budget		8.9			
Ministry of Natural Resources and Forestry					

Program Name	2019-20 Budget	Change to Budget	Revised 2019-20 Budget	Actual Spending at end of Q3	*Per Cent* of Revised Budget
Public Protection	100.6	60.0	160.6	150.7	*93.8*
Other Program Changes		-2.6			
Total Change to Ministry Budget		57.4			
Ministry of the Solicitor General					
Miscellaneous Grants – Policing Services	12.6	0.2	12.8	9.5	*74.3*
Other Program Changes		1.3			
Total Change to Ministry Budget		1.5			
Ministry of Tourism, Culture and Sport					
Grants in Support of Culture	14.0	16.0	30.0	14.8	*49.2*
Other Program Changes		-0.7			
Total Change to Ministry Budget		15.3			
Ministry of Training, Colleges and Universities					
Grants for University Operating Costs	3,707.5	-	3,707.5	2,705.2	*73.0*
Grants for College Operating Costs	1,536.7	-	1,536.7	981.3	*63.9*
Student Financial Assistance Programs	1,372.2	-	1,372.2	1,219.0	*88.8*
Employment and Training	1,048.9	-	1,048.9	598.8	*57.1*
Other Program Changes		-1.8			
Total Change to Ministry Budget		-1.8			
Ministry of Transportation					
Public Transit	4,740.3	-	4,740.3	2,971.7	*62.7*
Other Program Changes		18.0			
Total Change to Ministry Budget		18.0			
Contingency Funds	1,100.0	-375.3	724.7	N/A	*N/A*
All Other Program Changes		28.1			
Total Ministry Budget Changes		**2,528.4**			

Note: All figures in the table exclude assets and statutory spending.

Source: FAO analysis of the 2019-20 Expenditure Estimates, the Supplementary Estimates, 2019-20 and information provided by Treasury Board Secretariat.

Appendix C: Spending by Ministry

In Table 5, spending of $112.4 billion over the first three quarters of 2019-20 is presented by ministry.

Table 5: 2019-20 spending by ministry, as of December 31, 2019, $ millions

Ministry	Revised 2019-20 Budget	Planned Spending at end of Q3	Actual Spending at end of Q3	Actual vs Planned at end of Q3	Actual vs Planned *(Per Cent)*
Agriculture, Food and Rural Affairs	752	445	433	-12	*-2.7*
Attorney General	1,823	1,345	1,386	41	*3.0*
Cabinet Office	32	24	23	-1	*-4.2*
Children, Community and Social Services	17,492	13,150	13,021	-129	*-1.0*
Economic Development, Job Creation and Trade	849	491	372	-119	*-24.2*
Education	31,198	22,448	23,024	576	*2.6*
Energy, Northern Development and Mines	6,466	4,515	3,809	-706	*-15.6*
Environment, Conservation and Parks	339	232	226	-5	*-2.3*
Finance	14,095	10,256	9,529	-728	*-7.1*
Government and Consumer Services	775	548	598	51	*9.2*
Health and Long-Term Care	60,372	44,159	43,759	-400	*-0.9*
Indigenous Affairs	89	60	48	-11	*-19.2*
Infrastructure	447	384	166	-218	*-56.8*
Labour	306	225	222	-2	*-1.0*
Municipal Affairs and Housing	1,193	692	744	52	*7.5*
Natural Resources and Forestry	571	406	443	37	*9.1*
Office of the Lieutenant Governor	2	1	1	-	*9.9*
Office of the Premier	2	2	2	-	*4.9*
Seniors and Accessibility/Francophone Affairs	57	37	36	-1	*-2.3*
Solicitor General	2,990	2,195	2,127	-68	*-3.1*
Tourism, Culture and Sport	1,228	737	802	65	*8.9*
Training, Colleges and Universities	8,141	5,917	5,698	-219	*-3.7*
Transportation	7,078	4,814	4,844	30	*0.6*
Treasury Board Secretariat	2,471	1,303	1,081	-223	*-17.1*
Total	**158,766**	**114,384**	**112,395**	**-1,989**	*-1.7*

Note: Figures exclude assets and additional spending of $7.2 billion in the 2019 budget plan not directly controlled by the Province.
Source: FAO analysis of the 2019-20 Expenditure Estimates, the Supplementary Estimates, 2019-20 and information provided by Treasury Board Secretariat.

About this Document

Established by the *Financial Accountability Officer Act, 2013*, the Financial Accountability Office (FAO) provides independent analysis on the state of the Province's finances, trends in the provincial economy and related matters important to the Legislative Assembly of Ontario.

This analysis was prepared by Jacob Kim and Matthew Stephenson, under the direction of Luan Ngo and Jeffrey Novak.

This report has been prepared with the benefit of publicly available information and information provided by Treasury Board Secretariat.

All dollar amounts are in Canadian, current dollars (i.e., not adjusted for inflation) unless otherwise noted.

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