



FAO

FINANCIAL ACCOUNTABILITY
OFFICE OF ONTARIO



Expenditure Monitor 2022-23: Q3

2023

Highlights

- This report provides information on spending by the Government of Ontario (the Province) through the first three quarters of the 2022-23 fiscal year (April 1, 2022 to December 31, 2022).
- The information in this report is based on the FAO's analysis of transactions recorded in the Province's financial accounting system as of December 31, 2022. All figures are unaudited, as final audited figures are not available until the release of the Public Accounts of Ontario after the end of the fiscal year.

2022-23 Spending Plan

- The Province's yearly spending plan represents the legal spending authority for ministries as granted by the Legislature through the process of supply.¹ The Province started the 2022-23 fiscal year with a spending plan of \$193.0 billion.²

Changes to the 2022-23 Spending Plan

- The Province may change its spending plan throughout the year, either by requesting additional spending authority from the Legislature or by reallocating spending among different programs through Treasury Board Orders.
- As of the end of the third quarter, the Province's total spending plan was up \$209 million, reaching \$193.2 billion.
- By sector, in the third quarter, the **'other programs'** spending plan increased by \$1,137 million, followed by **health** (\$183 million), **children's and social services** (\$146 million), **justice** (\$42 million) and **education** (\$3 million). These increases were partially offset by a \$1,302 million transfer from the **Contingency Fund**.

First, Second and Third Quarter Spending: Actual Unaudited Spending vs. Expected Spending³

- In order to manage and monitor its program spending during the fiscal year, the Province divides its spending plan into expected spending by quarter, which reflects historical spending patterns, seasonality and other factors. For 2022-23, the Province expects to spend \$40.7 billion in the first quarter, \$43.3 billion in the second quarter, \$45.3 billion in the third quarter, and \$64.0 billion in the fourth quarter.
- Combined, over the first three quarters of 2022-23, the Province expected to spend \$129.2 billion. However, actual unaudited spending was \$122.8 billion. This was \$6.4 billion (5.0 per cent) less than expected.
 - All sectors spent less than expected, led by **'other programs'** (-\$3,534 million), **health** (-\$1,251 million), **education** (-\$844 million), **children's and social services** (-\$458 million), **postsecondary education** (-\$175 million), **justice** (-\$88 million) and **interest on debt** (-\$87 million).

¹ Temporary spending authority is first granted by the Legislature through the *Interim Appropriation Act*, with final spending authority then granted through the *Supply Act*. Permanent spending authority is also granted through other legislation for a limited number of programs.

² The \$193.0 billion spending plan excludes \$5.7 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 \$5.7 billion in additional planned spending is not reviewed in this report as the Province does not actively monitor or control this spending. As well, the \$193.0 billion spending plan excludes \$1.3 billion in planned spending on operating assets and \$4.3 billion in planned spending on capital assets.

³ "Expected spending" is also referred to as "planned spending" in Expenditure Monitor reports.

- Programs with the largest lower-than-expected spending include Metrolinx and municipal infrastructure projects (-\$1,197 million), electricity subsidy programs (-\$665 million), Ministry of Infrastructure capital programs (-\$644 million), public health (-\$605 million), Metrolinx and municipal transit operating funding (-\$462 million), social assistance programs (-\$453 million), elementary and secondary education programs (-\$432 million) and child care programs (-\$396 million).
- For information on spending by all of the Province's programs and ministries, visit the FAO's website at: <https://tinyurl.com/2p9d6uhr>.

First, Second and Third Quarter Spending: 2022-23 Spending vs. 2021-22 Spending

- This report also compares spending in the current fiscal year against spending in the previous fiscal year to provide context for provincial spending trends and to identify significant year-over-year spending changes.
- Spending over the first three quarters of 2022-23 was \$2.9 billion (2.4 per cent) higher than during the same period in 2021-22.
 - The largest year-over-year spending increase was in **health** (\$1,119 million), followed by **education** (\$852 million), **interest on debt** (\$762 million), **children's and social services** (\$737 million), **postsecondary education** (\$165 million) and **justice** (\$51 million). Conversely, '**other programs**' spending was \$818 million less than during the same period in 2021-22.
 - Programs with the largest year-over-year spending increases include child care (\$762 million), payments to physicians (\$518 million), drug programs (\$422 million), the operation of hospitals (\$353 million) and the operation of long-term care homes (\$342 million).

Unallocated Funds

- Unallocated funds are used to address spending pressures or fund program changes during the fiscal year. Unallocated funds cannot be spent directly by the Province but must be transferred to government programs through Treasury Board Orders.
- The Province started the 2022-23 fiscal year with a total of \$4.6 billion in unallocated funds in the Contingency Fund. In the second and third quarters, the Province transferred \$373 million and \$1,302 million, respectively, from the Contingency Fund to various programs. This results in a remaining balance in the Contingency Fund, as of December 31 of \$2.9 billion.

Introduction

This report provides information on spending by the Government of Ontario (the Province) over the first three quarters of the 2022-23 fiscal year, from April 1, 2022 to December 31, 2022. The report:

- identifies changes made to the Province's 2022-23 spending plan;
- reviews actual unaudited spending in the first three quarters of 2022-23 against both the Province's spending plan and actual spending during the same period of 2021-22; and
- tracks transfers from the Province's unallocated funds.

The information in this report is based on the FAO's analysis of transactions recorded in the Province's Integrated Financial Information System (IFIS) as of December 31, 2022. All figures are unaudited, as final audited figures are not available until the release of the Public Accounts of Ontario after the end of the fiscal year.

2022-23 Spending Plan

The Province's yearly spending plan represents the legal spending authority for ministries as granted by the Legislature through the process of supply.⁴ The Province started the 2022-23 fiscal year with a spending plan of \$193.0 billion.⁵

Changes to the 2022-23 Spending Plan

The Province may change its spending plan throughout the year, either by requesting additional spending authority from the Legislature or by reallocating spending among different programs through Treasury Board Orders. As of the end of the third quarter, December 31, 2022, the Province's spending plan was up \$209 million, from \$193.0 billion to \$193.2 billion.⁶

By sector, in the third quarter, the 'other programs' spending plan increased by \$1,137 million, followed by health (\$183 million), children's and social services (\$146 million), justice (\$42 million) and education (\$3 million). This was partially offset by a \$1,302 million transfer from the Contingency Fund.

⁴ Temporary spending authority is first granted by the Legislature through the *Interim Appropriation Act*, with final spending authority then granted through the *Supply Act*. Permanent spending authority is also granted through other legislation for a limited number of programs.

⁵ The \$193.0 billion spending plan excludes \$5.7 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 \$5.7 billion in additional planned spending is not reviewed in this report as the Province does not actively monitor or control this spending. As well, the \$193.0 billion spending plan excludes \$1.3 billion in planned spending on operating assets and \$4.3 billion in planned spending on capital assets.

⁶ In the government's 2022-23 Third Quarter Finances, the Province reported that its spending plan was up \$3.3 billion from the start of the fiscal year. However, the 2022-23 Third Quarter Finances reflect transactions that were not recorded in the Province's financial accounting system as of December 31, 2022, including a \$5.0 billion expense for ongoing land and land related claims with Indigenous communities and an additional \$1.1 billion drawdown from the Contingency Fund. These transactions will be reviewed in the FAO's fourth quarter report.

Table 1
Changes to the 2022-23 spending plan by sector, as of December 31, 2022, \$ millions

Sector	2022-23 Spending Plan	Q1 Changes	Q2 Changes	Q3 Changes	Total Changes	Revised 2022-23 Spending Plan
Health	75,643	-	-14	183	169	75,812
Education	34,748	-	371	3	374	35,122
Postsecondary Education	7,061	-	-	-	-	7,061
Children's and Social Services	18,562	-	1	146	147	18,709
Justice	5,781	-	2	42	44	5,824
Other Programs	33,658	-	13	1,137	1,150	34,808
Unallocated Funds:						
Contingency Fund	4,550	-	-373	-1,302	-1,674	2,876
Interest on Debt	12,988	-	-	-	-	12,988
Total	192,992	0	0	209	209	193,201

Note: Figures exclude planned spending on some assets and \$5.7 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 information provided by Treasury Board Secretariat.

Third Quarter Analysis

This section highlights key third quarter spending plan changes by sector and vote-item. For information on all of the Province's transfer payment programs and ministries, visit the FAO's website at: <https://tinyurl.com/2p9d6uhr>.

Health: \$183 million increase for the Long-Term Care Homes Program (Operating) (Vote-Item 4502-1).

Children's and Social Services: \$146 million increase for the Ontario Disability Support Program – Financial Assistance under Financial and Employment Supports (Vote-Item 702-3).

Other Programs: \$1,137 million increase. Notable changes include:

- \$276 million increase resulting from an anticipated technical change to the accounting treatment for the Motor Vehicle Accident Claims Fund (Vote-Item 1811-37).
- \$245 million increase for Economic Development and Innovation (Vote-Item 902-13), largely for auto sector subsidies.
- \$235 million increase for Municipal Services (Vote-Item 1902-4) to support the City of Toronto's 2022 budget shortfall.
- \$184 million increase for Employment Standards (Vote-Item 1605-1) for the COVID-19 Worker Income Protection Benefit.
- \$98 million decrease to the Broadband and Cellular Infrastructure program under Infrastructure Programs – Capital (Vote-Item 4003-2).
- A net \$295 million increase for 29 additional vote-items in the 'other programs' sector. For more information, visit the FAO's website at: <https://tinyurl.com/2p9d6uhr>.

Actual Unaudited Spending to Date

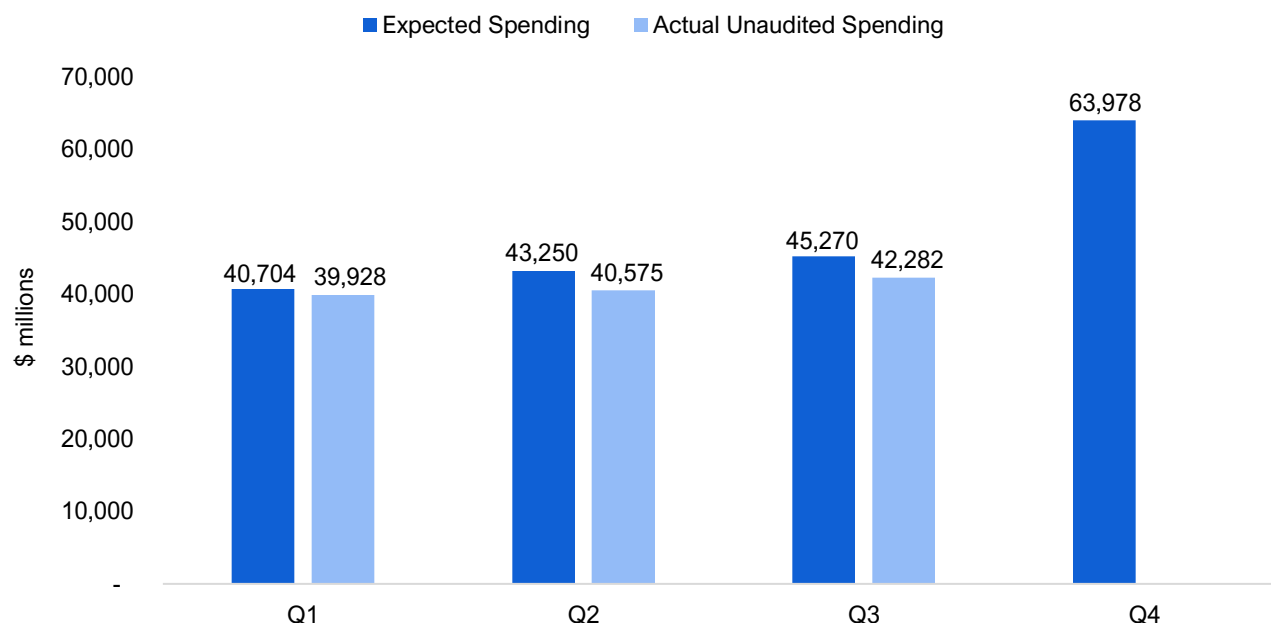
Actual Unaudited Spending vs. Expected Spending⁷

In order to manage and monitor its program spending during the fiscal year, the Province divides its spending plan into expected spending by quarter, which reflects historical spending patterns, seasonality and other factors. For 2022-23, the Province expects to spend \$40.7 billion in the first quarter, \$43.3 billion in the second quarter, \$45.3 billion in the third quarter, and \$64.0 billion in the fourth quarter.⁸

Combined, over the first three quarters of 2022-23, the Province expected to spend \$129.2 billion. However, actual unaudited spending was \$122.8 billion. This was \$6.4 billion (5.0 per cent) less than expected.

Figure 1

2022-23 actual unaudited spending vs. expected spending, by quarter, \$ millions



Note: Figures exclude spending on some assets and additional spending by the broader public sector organizations controlled by the Province (hospitals, school boards and colleges), the Province's agencies and the legislative offices. Expected fourth quarter spending is significantly higher than expected spending in each of the first three quarters due to year-end accrual adjustments and the Contingency Fund.

Source: FAO analysis of information provided by Treasury Board Secretariat.

As of December 31, all sectors spent less than expected. By sector, lower-than-expected spending was led by 'other programs' (-\$3,534 million), health (-\$1,251 million), education (-\$844 million), children's and social services (-\$458 million), postsecondary education (-\$175 million), justice (-\$88 million) and interest on debt (-\$87 million).

⁷ "Expected spending" is also referred to as "planned spending" in Expenditure Monitor reports.

⁸ Expected spending has been adjusted to reflect second and third quarter changes to the spending plan. Fourth quarter expected spending is significantly higher than expected spending in each of the first three quarters due to year-end accrual adjustments and the Contingency Fund.

Table 2
2022-23 actual unaudited spending by sector, as of December 31, 2022, \$ millions

Sector	Revised 2022-23 Spending Plan	Expected Spending at end of Q3	Actual Spending at end of Q3	Actual vs. Expected at end of Q3	Actual vs. Expected (%)
Health	75,812	53,877	52,626	-1,251	-2.3%
Education	35,122	20,041	19,196	-844	-4.2%
Postsecondary Education	7,061	5,282	5,108	-175	-3.3%
Children's and Social Services	18,709	14,027	13,570	-458	-3.3%
Justice	5,824	4,070	3,982	-88	-2.2%
Other Programs	34,808	22,280	18,747	-3,534	-15.9%
Unallocated Funds:					
Contingency Fund	2,876	-	-	-	N/A
Interest on Debt	12,988	9,645	9,558	-87	-0.4%
Total	193,201	129,223	122,786	-6,437	-5.0%

Note: Figures exclude spending on some assets and additional 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 information provided by Treasury Board Secretariat.

The rest of this section highlights key vote-item spending that was above and below expectations in the first three quarters of 2022-23. For information on spending by all of the Province's programs and ministries, visit the FAO's website at: <https://tinyurl.com/2p9d6uhr>.

Health sector spending: \$1,251 million (2.3 per cent) less than expected. Highlights include:

- \$219 million higher than expected in Health Services and Programs – Programs and Administration (Vote-Item 1416-2), which funds Cancer Treatment and Renal Services, Digital Health, Regional Coordination Operations Support, and other services.
- \$125 million less than expected in Long-Term Care Homes Program (Operating) (Vote-Item 4502-1), which funds the operation and development of long-term care homes.
- \$261 million less than expected in Provincial Programs (Vote-Item 1412-1), which funds Community and Priority Services, Canadian Blood Services, and other specialized services.
- \$361 million less than expected in Health Capital Program (Vote-Item 1407-1), which provides capital funding to hospitals and other health care facilities.
- \$605 million less than expected in Population and Public Health (Vote-Item 1406-4), which is mainly driven by lower-than-expected spending for the COVID-19 Response program. As of December 31, the Province had spent 37 per cent of the COVID-19 Response program's \$1.7 billion budget.

Education sector spending: \$844 million (4.2 per cent) less than expected. Highlights include:

- \$396 million less than expected in Child Care and Early Years Programs – Policy Development and Program Delivery (Vote-Item 1004-1), which includes the Province's commitment to provide an average of \$10-a-day child care by 2025.

- \$432 million less than expected in Elementary and Secondary Education Program – Policy and Program Delivery (Vote-Item 1002-1), which mainly funds school boards.

Postsecondary education sector spending: \$175 million (3.3 per cent) less than expected. Highlights include:

- \$136 million less than expected in Colleges, Universities and Student Support (Vote-Item 3002-1), which provides operating grants for colleges and universities, and financial aid for students.

Children's and social services sector spending: \$458 million (3.3 per cent) less than expected. Highlights include:

- \$453 million less than expected in Financial and Employment Supports (Vote-Item 702-3), which includes the Ontario Disability Support Program, Ontario Works and the Ontario Drug Benefit Plan.

Justice sector spending: \$88 million (2.2 per cent) less than expected. Highlights include:

- \$146 million less than expected in Emergency Services Telecommunications (Vote-Item 2614-1), mainly due to no spending in the \$80 million Next Generation 9-1-1 program through the first nine months of 2022-23.

Other programs sector spending: \$3,534 million (15.9 per cent) less than expected. Highlights include:

- \$91 million less than expected in Northern Economic Development (Vote-Item 2106-1), which provides support for Northern Ontario businesses and communities.
- \$120 million less than expected in Municipal Services (Vote-Item 1902-4), which oversees the implementation of the *Municipal Act, 2001* and other connected legislation and regulations.
- \$462 million less than expected in Ministry of Transportation, Agency Oversight and Partnerships (Operating) (Vote-Item 2702-2), which provides operating funding for Metrolinx and municipal transit. As of December 31, the ministry had spent less than one per cent of the \$585 million budget for Municipal Transit (Operating).
- \$644 million less than expected in Infrastructure Programs – Capital (Vote-Item 4003-2), which funds infrastructure programs, such as Municipal Infrastructure, Toronto Waterfront Revitalization, Broadband and Cellular Infrastructure, and various Federal-Provincial programs. As of December 31, the Ministry of Infrastructure had spent 8.0 per cent of its \$1.9 billion budget.
- \$665 million less than expected in Electricity Price Mitigation (Vote-Item 2905-1), which includes electricity subsidy programs such as the Ontario Electricity Rebate and the Comprehensive Electricity Plan.
- \$1,197 million less than expected in Ministry of Transportation, Agency Oversight and Partnerships (Capital) (Vote-Item 2702-3), which mainly provides capital funding for Metrolinx and municipal infrastructure projects. As of December 31, the ministry had spent less than one per cent of the \$1,011 million budget for Municipal Transit (Capital).
- A net \$355 million less than expected in the remaining 287 vote-items in the 'other programs' sector. For more information, visit the FAO's website at: <https://tinyurl.com/2p9d6uhr>.

2022-23 Spending vs. 2021-22 Spending

This report also compares spending in the current fiscal year against spending in the previous fiscal year to provide context for provincial spending trends and to identify significant year-over-year spending changes.

As noted above, over the first three quarters of the 2022-23 fiscal year, the Province spent \$122.8 billion. This was \$2.9 billion (2.4 per cent) more than was spent in the same period of 2021-22. The largest year-over-year spending increase was in health (\$1,119 million), followed by education (\$852 million), interest on debt (\$762 million), children's and social services (\$737 million), postsecondary education (\$165 million) and justice (\$51 million). Conversely, 'other programs' spending was \$818 million less than during the same period of 2021-22.

Table 3

Actual unaudited spending through the end of the third quarter by sector, 2022-23 vs. 2021-22, \$ millions

Sector	2022-23 Spending at end of Q3	2021-22 Spending at end of Q3	2022-23 vs. 2021-22	2022-23 vs. 2021-22 (%)
Health	52,626	51,507	1,119	2.2%
Education	19,196	18,344	852	4.6%
Postsecondary Education	5,108	4,943	165	3.3%
Children's and Social Services	13,570	12,833	737	5.7%
Justice	3,982	3,931	51	1.3%
Other Programs	18,747	19,565	-818	-4.2%
Interest on Debt	9,558	8,796	762	8.7%
Total	122,786	119,919	2,867	2.4%

Note: Figures exclude spending on some assets and additional 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 information provided by Treasury Board Secretariat.

- The **health sector** spent \$1,119 million (2.2 per cent) more in the first three quarters of 2022-23 compared to the same period in 2021-22, largely due to higher spending for:
 - payments to physicians (\$518 million);
 - Drug Programs (Vote-Item 1405-2) (\$422 million);
 - the Operation of Hospitals (\$353 million);
 - the operation of long-term care homes (\$342 million);
 - Home Care (\$271 million);
 - Clinical Education (\$138 million); and
 - Cancer Treatment Services (\$122 million);
 offset by lower spending in 2022-23 on:
 - Long-Term Care Homes – Capital (-\$406 million); and
 - Population and Public Health (Vote-Item 1406-4) (-\$729 million).

- The **education sector** spent \$852 million (4.6 per cent) more in the first three quarters of 2022-23 compared to the same period in 2021-22, largely due to higher spending for:
 - the Child Care and Early Years program (\$762 million), which includes the Province's commitment to provide an average of \$10-a-day child care by 2025;⁹
 - School Board Operating Grants (\$308 million); and
 - Priority and Partnerships Funding – Third Parties (\$242 million);offset by lower spending in 2022-23 on:
 - the Investing in Canada Infrastructure Program (-\$163 million); and
 - Priority and Partnerships Funding – School Boards (-\$350 million).
- The **postsecondary education sector** spent \$165 million (3.3 per cent) more in the first three quarters of 2022-23 compared to the same period in 2021-22, largely due to higher spending on Student Financial Assistance Programs (\$129 million).
- The **children's and social services sector** spent \$737 million (5.7 per cent) more in the first three quarters of 2022-23 compared to the same period in 2021-22, largely due to higher spending on Ontario Works – Financial Assistance (\$275 million), Autism (\$177 million), Ontario Disability Support Program – Financial Assistance (\$88 million) and Supportive Services (\$78 million).
- The **other programs sector** spent \$818 million (4.2 per cent) less in the first three quarters of 2022-23 compared to the same period in 2021-22, largely due to lower spending for:
 - the Ontario Trillium Foundation (-\$105 million);
 - Ministry of Northern Development, Mines, Natural Resources and Forestry – Public Protection (Vote-Item 2104-1) (-\$133 million);
 - Ontario COVID-19 Worker Income Protection Benefit (-\$150 million);
 - Metrolinx operating subsidies (-\$165 million);
 - the Ontario Electricity Rebate (-\$226 million);
 - Metrolinx (Capital) (-\$259 million);
 - the Property Tax and Energy Cost Rebate Grants program and the Ontario Business Costs Rebate Program (-\$260 million); and
 - Employee and Pensioner Benefits, Employer Share (-\$291 million);offset by higher spending on:
 - Economic Development, Job Creation and Trade (Vote-Item 902-13) (\$132 million), Ontario Cultural Media Tax Credits (Vote-Item 3808-1) (\$107 million) and the Ontario Jobs Training Tax Credit (\$103 million); and
 - Homelessness Programs (\$158 million).
- **Interest on debt** spending was \$762 million (8.7 per cent) more in the first three quarters of 2022-23 compared to the same period in 2021-22, consistent with higher interest on debt spending forecast for 2022-23 in the government's 2022 Ontario Economic Outlook and Fiscal Review.

⁹ For more analysis see FAO, "[Ministry of Education: Spending Plan Review](#)," 2022.

Status of Unallocated Funds

Unallocated funds are used to address spending pressures or fund program changes during the fiscal year. Unallocated funds cannot be spent directly by the Province but must be transferred to government programs through Treasury Board Orders.

The Province started the 2022-23 fiscal year with a total of \$4.6 billion in unallocated funds in the Contingency Fund. In the second and third quarters, the Province transferred \$373 million and \$1,302 million, respectively, from the Contingency Fund to various programs. This results in a remaining balance in the Contingency Fund, as of December 31, of \$2.9 billion.

Table 4
Transfers from the Contingency Fund, as of December 31, 2022, \$ millions

Ministry/Program	\$ millions
Opening Balance	4,550
Less: First Quarter Transfers	0
Less: Second Quarter Transfers	-373
Less: Third Quarter Transfers	
Ministries of Citizenship and Multiculturalism; the Environment, Conservation and Parks; and Northern Development, Mines, Natural Resources and Forestry	
Various Programs	6
Ministry of the Attorney General	
Agency Relations	3
Alcohol and Gaming Commission of Ontario (Capital)	8
Alcohol and Gaming Commission of Ontario (Operating)	27
Ministry Administration	<1
Ministry of Children, Community and Social Services	
Ontario Disability Support Program – Financial Assistance	146
Ministry of Economic Development, Job Creation and Trade	
Ontario Small Business Support Grant	18
Strategic Investments	227
Ministry of Energy	
Energy Development and Management – Operating Assets	98
Ministry of Finance	
Guaranteed Annual Income System	40
Ministry of Government and Consumer Services	
Realty	21
Realty – Capital Assets	7
Ministry of Heritage, Sport, Tourism and Culture Industries	
Grants in Support of the Festival and Event Attraction and Support Program	29
Ontario Production Services Tax Credit	2
Ontario Science Centre	4
Tourism Agencies Repairs and Rehabilitation	3
Ministry of Labour, Immigration, Training and Skills Development	
Employment and Training	30
Ontario COVID-19 Worker Income Protection Benefit	184
Ministry of Long-Term Care	
Long-Term Care Homes – Operations	183
Ministry of Municipal Affairs and Housing	
Homelessness Programs	27
Priority Projects for Municipalities and Municipal Organizations	235
Ministry of the Solicitor General	
Office of the Fire Marshal and Emergency Management	3
Total Third Quarter Transfers	-1,302
Balance as of December 31, 2022	2,876

Source: FAO analysis of 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 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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FAO

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OFFICE OF ONTARIO



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ISSN 2562-9883

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