



| Financial Document | Description / Relevance | Further Resources |
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| The Budget Cycle | The government's fiscal cycle begins with the Budget and ends with the Public Accounts. | For additional information see the Ministry of Finance . See also the Legislative Assembly of Ontario, Legislative Research . |
| Pre-Budget Consultations | The Ministry of Finance conducts pre-budget consultations with stakeholders across the province to determine what policy ideas should be included in the Budget. | See if the Ministry of Finance is currently inviting submissions. |
| The Budget | The Budget is a financial roadmap that identifies the government's policy priorities for the coming year. | The FAO provides an independent projection of the Ontario government's fiscal position through its Economic and Budget Outlook reports. |
| Expenditure Estimates | The Expenditure Estimates are the government's yearly formal request to the Legislature to approve the spending of taxpayer money. | View Ontario's Expenditure Estimates . |
| Quarterly Update | The <i>Fiscal Sustainability, Transparency and Accountability Act (FSTAA)</i> requires the government to publish the Q1 Finances Report by August 15, the Fall Economic Statement by November 15, and the Q3 Finances Report by February 15. | Learn more about Quarterly Financial Updates . The FAO provides information on government spending through its quarterly Expenditure Monitor Reports . |
| Fall Economic Statement (FES) | The Fall Economic Statement (FES) is a mid-year update of the Province's economic outlook and fiscal plan that also highlights any new key initiatives the government made since the Budget. | View the FAOs Economic and Budget Outlook reports. |
| Public Accounts | Public Accounts is a retrospective document that compares Ontario's performance in the past fiscal year to its aimed performance as stated in the Budget. | View the Public Accounts of Ontario . For more audits of government programs, visit the Auditor General of Ontario's website . |