	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
FUTURE Fiscal Years					Government Planning for the Budget Fall Economic		Pre-Budget Consultations Ontario Budget					
CURRENT Fiscal Year		penditure stimates			Quarter nances		State	ment			Quarter	
PREVIOUS Fiscal Year						ublic counts						

Financial Document	Description / Relevance	Further Resources
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 Ontario Legislative Library publishes a Budget Overview every 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 Fiscal Sustainability, Transparency and Accountability Act (FSTAA) 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 <u>Quarterly Financial Updates</u> . For independent, non-partisan analysis of government spending, check out the FAOs quarterly <u>Expenditure Monitor Reports</u> .
Fall Economic Statement (FES)	The Fall Economic Statement (FES) is a mid-year update of the provinces economic outlook and fiscal plan that also highlights any new key initiatives the government made since the budget.	The Ontario Legislative Library publishes an overview of the FES every year. 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 <u>Public Accounts of Ontario</u> . For more audits of Government Programs, visit the <u>Auditor General of Ontario's website</u> .

