

to the Governor General for his approval. At an early date in the parliamentary session, usually late in January or early in February, these estimates, known as the Main Estimates, are laid before the House of Commons by the Minister of Finance on behalf of the Government with a message from the Governor General transmitting and recommending them to the House.

On motion of the Minister of Finance the estimates are referred for consideration to the Committee of Supply, which is a committee of the whole House. In recent years it has been the practice to refer the estimates of certain departments to select committees of the House. For example, the estimates of the Department of External Affairs have been referred to the Committee on External Affairs, and items relating to the Canadian National Railways to the Committee on Government-owned Railways and Shipping. In 1955 a Committee on Estimates was appointed to which the estimates of the Departments of Citizenship and Immigration, Finance, Northern Affairs and National Resources, and Veterans Affairs were referred in order to relieve the House of a detailed consideration of each estimates item. A report to the House is made on the estimates by the Committee and they are then referred back to the Committee of Supply. The consideration of the estimates usually extends over a period of several months; each vote is the subject of a separate resolution and members of the House may question the Minister on any item. However, no private member or Minister on his own responsibility can introduce any new expenditure proposal or any amendment to an estimates item that would result in an increased expenditure.

When the examination of the individual items has been completed, the estimates as approved by the Committee of Supply are referred to the Committee of Ways and Means, also a Committee of the whole House, which is asked to consider a resolution for the introduction of a bill to appropriate moneys to meet the requirements as approved in the Committee of Supply. When the resolution is passed an appropriation bill is introduced and when approved by the House of Commons is sent to the Senate. When passed by both the Senate and the House of Commons it is given Royal Assent and becomes law. As the grants in the Appropriation Acts are grants to the Crown no funds may be disbursed until supply, voted by Parliament to the Crown, is released by a warrant prepared on an Order of the Governor in Council and signed by the Governor General.

Some weeks or even months may elapse after the commencement of the fiscal year before the main Appropriation Act is passed by Parliament and during this interval the functions of the Government must be carried on. To ensure that funds are available for this purpose it is usual for Parliament to pass an interim supply bill granting one-twelfth or one-sixth of the total of each item in the estimates, equivalent to one or two months' supply respectively. If Parliament has not completed its detailed consideration of the estimates before the expiry of the time for which supply has been granted, one or more additional interim supply bills may be introduced, each of which may provide for one or more months' additional supply.

Though every effort is made to cover all anticipated requirements of the fiscal year in the Main Estimates, inevitably some new and unforeseen requirements arise during the year. To provide for these, supplementary estimates are usually introduced after some months of the fiscal year have elapsed—and just prior to the end of the fiscal year further supplementary estimates are laid before the House. The supplementary and further supplementary estimates are dealt with by Parliament in the same manner as the Main Estimates.

In addition to the expenditure items included in the annual Appropriation Acts, there are a number of items which have been authorized by Parliament under the provisions of other statutes. Examples of these "statutory" items are interest on the public debt, family allowances and old age assistance payments. Although it is not necessary for Parliament to pass annually on these items, estimates of payments under these statutory authorities are included in the Main Estimates for purposes of information.