

<u>Province and Nature of Commission</u>	<u>Chief Commissioner or Chairman</u>	<u>Date Established</u>
<b>NEW BRUNSWICK</b>		
Committee on the financing of higher education in New Brunswick.	Dr. JOHN J. DEUTSCH.....	Feb. 9, 1966
Inquiry into and concerning all negotiations and transactions between Her Majesty the Queen in right of the Province and Coastal Industries Limited and St. Regis Paper Company (Canada) Ltd. from Jan. 1, 1964 to Dec. 31, 1965.	Mr. Justice RALPH V. LIMERICK...	Feb. 16, 1966
<b>ONTARIO</b>		
To inquire into and make recommendations concerning the failure of Atlantic Acceptance Corporation Limited to meet its obligations.	Mr. Justice H. S. HUGHES.....	Aug. 12, 1965
<b>MANITOBA</b>		
The Totogan Farms Limited Commission to inquire into circumstances surrounding acquisition by the Crown of certain property.	Mr. Justice R. G. B. DICKSON.....	Feb. 2, 1966
<b>BRITISH COLUMBIA</b>		
To inquire into the redefinition of electoral districts.	Dr. H. F. ANGUS.....	Aug. 5, 1965
To inquire into automobile insurance rates.....	Mr. Justice R. A. B. WOORTON.....	Jan. 25, 1966

### PART III.—ADMINISTRATIVE FUNCTIONS OF THE FEDERAL GOVERNMENT

#### Section 1.—Financial Administration\*

The financial affairs of the Government of Canada are administered and controlled under the fundamental principles that no tax shall be imposed and no money shall be spent without the authority of Parliament and that expenditures shall be made only for the purposes authorized by Parliament. The most important constitutional provisions relating to Parliament's control of finances are contained in the British North America Act; this Act provides that all taxing and appropriating measures must originate in the House of Commons and all requests for grants must come from the Crown through responsible Ministers, and for such requests the Government is solely responsible. In practice, financial control is exercised through a budgetary system based on the principle that all the financial needs of the Government for each fiscal year be considered at one time so that both the current condition and the prospective condition of the public treasury are clearly in evidence.

**Estimates and Appropriations.**—The co-ordination of the Estimates process is carried out by the Treasury Board. This Board is a separate department of government, its Minister having the designation of President of the Treasury Board. In addition to the President, the Board consists of five other Privy Councillors and the Minister of Finance who serves *ex officio* as a member. Under the Financial Administration Act, the Board has a statutory duty to advise the Governor in Council on matters relating to finance, estimates, expenditures, financial commitments, establishments, revenues, accounts, terms and conditions of employment of persons in the public service and general administrative policy in the public service (see also p. 141).

The Estimates for any one fiscal year are determined as a result of a two-phased review by the Treasury Board of departmental proposals for expenditure. In the spring of each year, at the request of the Secretary of the Treasury Board, each department submits to the Treasury Board a forecast of Estimates for the current and following four fiscal years.

\* Prepared under the direction of H. R. Balls, Comptroller of the Treasury, Ottawa.