

During the summer, a review of the programs giving rise to these Estimates forecasts is carried out by the Treasury Board as a result of which tentative Estimates figures are determined for each department for the coming fiscal year. The Board reviews each departmental program submission in the light of probable revenues and governmental policy generally, usually consulting the appropriate Minister and officials. Each department, using these figures as guidelines, develops in detail its manpower and other resource requirements and submits them to the Treasury Board late in October in the form of Main Estimates for the fiscal year beginning Apr. 1. These Estimates are analysed by the Treasury Board staff and compared with the guidelines determined during the spring program review. The Board reviews each departmental submission in the light of the current budgetary outlook. The Estimates may be rejected or reduced and unresolved differences of opinion may be referred to Cabinet for decision. When the Board is satisfied with their substance and form, the Main Estimates are submitted to the Cabinet and later to the Governor in Council for approval and are then laid before the House of Commons.

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. However, the Estimates of certain departments may first go to select committees of the House; these, after being reported upon to the House, are 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 but 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 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 money to meet the requirements as approved in the Committee of Supply. When such resolution is passed, an appropriation Bill is introduced which, when approved by the House of Commons and the Senate, is given Royal Assent and becomes law. Grants in the Appropriation Acts are grants to the Crown and funds cannot be disbursed until the 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.

As weeks or months may elapse after the commencement of the fiscal year before the main Appropriation Act is passed, funds are made available for the conduct of government functions by the passage of an interim supply Bill granting one sixth of the total of each item in the Estimates, equivalent to two months' supply. Additional interim supply Bills may be introduced if required, awaiting Parliament's detailed consideration of the Estimates. In addition, to cover any new and unforeseen requirements that might arise during the year, 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. These Supplementary Estimates are dealt with 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, such as interest on the public debt, family allowances and old age assistance payments, which have been authorized under the provisions of other statutes. Although it is not necessary for Parliament to pass annually on these items, they are included in the Main Estimates for purposes of information. Statutory provision is also made for the expenditure of public money in emergencies where no specific parliamentary appropriation is available. Under the Financial Administration Act, the Governor in Council, upon the report of the Minister of Finance that there is no appropriation for the expenditure and upon the report of the appropriate Minister that the expenditure is urgently required, may order the issuance of a special warrant authorizing disbursement of the amount required. Such warrants may be issued only when Parliament is not in session and every warrant is published in the *Canada Gazette* within thirty days of issue.