

midnight on June 26, 1975. Persons denied the right to vote are: the Chief Electoral Officer and the Assistant Chief Electoral Officer; judges appointed by the Governor in Council; the returning officer for each electoral district; persons undergoing punishment as inmates of any penal institution; persons restrained of their liberty of movement or deprived of the management of their property by reason of mental disease; and persons disqualified under any law relating to the disqualification of electors for corrupt or illegal practices.

Prior to July 1, 1960, the list of persons denied the right to vote included "Indians ordinarily resident on an Indian reserve who were not members of His Majesty's Forces in World Wars I or II or who did not execute a waiver of exemption under the Indian Act from taxation on and in respect of personal property". Legislation proclaimed on that date grants all Indians the same rights with respect to the franchise as those enjoyed by other Canadian citizens, without taking from them any of the rights and privileges to which they are entitled under the Indian Act. Eskimos are qualified as electors for the purpose of federal elections, and that right is being increasingly exercised in the communities of the North as electoral districts are established and polling facilities become available.

The Special Voting Rules set out in Schedule II to the Canada Elections Act prescribe voting procedures for members of the Canadian Forces, for members of the Public Service posted abroad, and also for veterans in receipt of treatment or domiciliary care in certain institutions.

Electoral districts, voters on list, votes polled and names and addresses of members of the House of Commons elected at the twenty-ninth general election, October 30, 1972 are given in Table 4.4. Table 4.5 indicates voters on the lists and votes polled at federal general elections in 1963, 1965, 1968 and 1972.

4.1.3 The Judiciary

The Parliament of Canada is empowered by Section 101 of the British North America Act to provide for the constitution, maintenance and organization of a general Court of Appeal for Canada and for the establishment of any additional courts for the better administration of the laws of Canada. Under this provision Parliament has established the Supreme Court of Canada, the Federal Court of Canada and certain miscellaneous courts. A detailed discussion of the judiciary and legal system of Canada is presented in Chapter 3.

4.2 Federal government administration

4.2.1 Financial administration and control

The financial affairs of the Government of Canada are administered and controlled under the basic principle that no tax shall be imposed and no money 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 (BNA) Act which provides that all federal taxing and appropriating measures must originate in the House of Commons. All requests for grants must come from the Crown through a responsible Minister and the government is solely responsible for such requests. 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 should be considered at one time so that both the current and prospective conditions of the public treasury may be clearly evident.

Estimates and appropriations. Co-ordination of the estimates process is carried out by Treasury Board. The Secretariat to 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 the Minister of Finance and four other Privy Councillors. Under the Financial Administration Act, the Board may act for the Privy Council in all matters relating to financial management (including estimates, expenditures, financial commitments, establishments, revenues and accounts), terms and conditions of employment of persons in the Public Service and general administrative policy in the Public Service.

Under present practice departments submit forecasts of their requirements for the next fiscal year many months in advance and in two stages. In the first stage, which starts about 13 months before the beginning of a new fiscal year, departments present forecasts of what they will require in each of the coming three years to maintain the current levels of service in each program. These are termed "A Budgets". At the same time they submit forecasts of