

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), personnel management and general administrative policy in the Public Service.

Under present practice departments submit forecasts of their requirements about 12 months before the beginning of a new fiscal year. Forecasts of what they will require in each of the coming three years to maintain the current levels of service in each program are termed "A Budgets". At the same time departments submit forecasts of requirements for new activities or expansion in existing activities — "B Budgets". These proposals are reviewed by Treasury Board in the light of expenditure guidelines approved by the Cabinet which express the government's priorities. The Treasury Board Secretariat prepares recommendations for the budgetary and non-budgetary allocations to each program for Cabinet review. In August of the year preceding the fiscal year, departments are advised of the allocations approved by Cabinet. Departments then develop detailed estimates of their resource requirements for the new year against these approved allocations. These estimates are submitted at the end of October. Following review by Treasury Board and approval by Cabinet they are tabled in Parliament in February.

Main estimates and supplementary estimates are referred to committees of the House of Commons. The timing of such referrals, the timing of committee reports and all other matters having to do with the business of supply in the House of Commons are regulated by the Standing Orders of the House (October 1969). The relevant provisions are briefly summarized here. Section 58 of the Standing Orders establishes three supply periods ending, respectively, not later than December 10, March 26 and June 30. The first supplementary estimates for a year are usually dealt with in the December 10 period and the final supplementary estimates in the March 26 period. In addition, interim supply (consisting of 3/12ths for all items in estimates and extra 12ths for some items) is dealt with in the March 26 period. In the June 30 period, the House is asked to provide full supply. The Standing Orders call for the referral of the new year main estimates to standing committees of the House by March 1 of the then expiring fiscal year and they must report back to the House not later than May 31 in the then current fiscal year. Supplementary estimates are referred immediately after they are tabled, usually to the Miscellaneous Estimates Committee of the House, and dates by which reports must be made to the House are stipulated. In each supply period a number of days are allotted to the business of supply. Opposition motions have precedence over all government supply motions on allotted days and opportunities to put forward motions of non-confidence in the government are provided. On the last allotted day in each period, at 15 minutes before the ordinary time of adjournment the Speaker interrupts the proceedings then in progress and puts every question necessary to dispose of any business relating to supply. No debate takes place after the Speaker has acted in this way and the Appropriation Acts then before the House must be voted on. These Appropriation Acts authorize payments out of the Consolidated Revenue Fund of the amounts included in the estimates, whether main or supplementary, subject to the conditions stated in them.

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 and family allowances, authorized under other statutes. Although it is not necessary for Parliament to approve these items annually, they are included in the main estimates for purposes of information. Statutory provision also exists for the expenditure of public money in emergencies where no parliamentary appropriation is available. Under the Financial Administration Act, the Governor in Council, on the report of the President of the Treasury Board that there is no appropriation for the expenditure and on the report of the appropriate Minister that the expenditure is urgently required, may order a special warrant issued authorizing disbursement of the amount required. Such warrants may be issued only when Parliament is not in session and every warrant must be published in the *Canada Gazette* within 30 days of issue and reported to Parliament within 15 days of assembly. The Fire Losses Replacement Account Act also provides for emergency expenditures for the urgent repair or replacement of property destroyed or damaged by fire,