

and at the 32nd general election, February 18, 1980, in Table 3.5. Table 3.6 indicates voters on the lists and votes polled at federal general elections in 1972, 1974, 1979 and 1980.

## The judiciary

3.4

Parliament is empowered by Section 101 of the BNA 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 Canada's laws. Under this provision Parliament has established the Supreme Court of Canada, the Federal Court of Canada and certain miscellaneous courts. An account of the judiciary and legal system of Canada is presented in Chapter 2.

## Federal government administration

3.5

### Financial administration and control

3.5.1

The financial affairs of the Government of Canada are administered under the basic principle set out in the BNA Act, 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 government introduces all money bills and exercises financial control 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.** Treasury Board, whose secretariat is a separate department of government under the president of the Treasury Board, co-ordinates the estimates process. Under the Financial Administration Act, the board may act for the Privy Council in all matters of financial management (including estimates, expenditures, financial commitments, establishments, revenues and accounts), personnel management and general administrative policy in the public service.

Departments submit forecasts of their requirements about 12 months before a new fiscal year. These are divided into "A Budgets" for the next three years, to maintain the current levels of service, and "B Budgets" for new activities or expansion of existing activities. These proposals are reviewed by Treasury Board in the light of cabinet expenditure guidelines that express government priorities. The Treasury Board secretariat prepares recommendations for the budgetary and non-budgetary allocations to each program for Treasury Board and 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 and submit them 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 standing orders of the house (March 1975) call for the referral of the new year main estimates to standing committees of the house by March 1 of the expiring fiscal year. The committees must report back to the house not later than May 31. Supplementary estimates are referred to standing committees immediately after they are tabled and reporting dates are stipulated.

There are three supply periods that end December 10, March 26 and June 30. The first supplementary estimates for a year are usually dealt with in the December period and the final supplementary estimates in the March period. In addition, interim supply (consisting of 3/12ths for all voted items in main estimates and extra 12ths for some voted items) is dealt with in the March period. In the June period the house is asked to provide full supply on main estimates. 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, the appropriation acts then before the house must be voted on. These acts