

Purpose and
effect of
each item

3. (1) The amount authorized by this Act to be paid or applied in respect of an item may be paid or applied only for the purposes and subject to any terms and conditions specified in the item, and the payment or application of any amount pursuant to the item has such operation and effect as may be stated or described therein. 5

(2) The provisions of each item in the Schedule shall be deemed to have been enacted by Parliament on the 1st day of April, 1967.

Commit-
ments

4. Where an item in the said Estimates purports to confer authority to enter into commitments up to an amount stated therein, a commitment may be entered into in accordance with the terms of such item, if the Comptroller of the Treasury certifies that the amount of the commitment proposed to be entered into, together with all previous commitments entered into pursuant to this section, does not exceed the total amount of the commitment authority stated in such item. 10 15

Appropriation
charged

5. At any time prior to the date on which the Public Accounts for a fiscal year are tabled in Parliament, an appropriation granted by this or any other Act may be charged after the end of the fiscal year for which the appropriation is granted for the purpose of making adjustments in the accounts of Canada for the said fiscal year that do not require payments from the Consolidated Revenue Fund. 20 25

Account to
be rendered
R.S., c. 116

6. Amounts paid or applied under the authority of this Act shall be accounted for in the Public Accounts in accordance with section 64 of the *Financial Administration Act*. 30