## PROCEDURE AND ORGANIZATION

Provincial governments see Budget; Federal-provincial conferences

Provisional implementation see Budget—Taxation measures, Implementation

Public Accounts

Scope, alternative methods, Auditor General's proposals, 17:9-16, 20

See also Budgetary cycle

Public Accounts Standing Committee, authority, 9:21; 13:4, 13

Public Servants see Budget-Secrecy

Public Service see Ministers

Public Works Department, revenue dependency principle, government departments paying rent, 10:16-7

Question Period see House of Commons

Randall, Mr. Murray (Canadian Labour Congress) Budget, discussion paper, *The Canadian Budgetary Process-Proposals for Improvement*, **16**:3, 5-9, 11-6

Reform see Budget; House of Commons; Taxation-Tax law

Registered Retirement Savings Plans, 4:12, 14

Report to House, first, budget discussion paper, The Canadian Budgetary Process-Proposals for Improvement, 18:4-65

Reports see Annual reports; Auditor General's reports

Revenue dependency see Public Works Department

Riis, Mr. Nelson A. (NDP—Kamloops—Shuswap) Borrowing authority, 6:12 Budget, discussion paper, The Canadian Budgetary Process-Proposals for Improvement, 6:10-3, 15-6, 18 Estimates, 6:15-6 Taxation, 6:11-2

Royal Commission on Government Financial Organization and Accountability see Lambert report

Sanford, Mr. Keith (Canadian Construction Association) Budget, discussion paper, *The Canadian Budgetary Process-*Proposals for Improvement, 7:4, 10-2, 16-8

Schellenberg, Mr. Ted (PC-Nanaimo-Alberni) Budget, discussion paper, The Canadian Budgetary Process-Proposals for Improvement, 7:10-2, 15

Sharp, Hon. Mitchell (Individual presentation) Budget, discussion paper, The Canadian Budgetary Process-Proposals for Improvement, 2:5-24 References see Budget; Political parties

Sherbaniuk, Mr. Douglas G. (Canadian Tax Foundation) Budget, discussion paper, The Canadian Budgetary Process-Proposals for Improvement, 16:3, 17-22, 24, 27, 31

Speech see Budget

State of the Nation Address see Budget-Economic statements

Stock markets see Budget-Secrecy

Supplementary estimates see Estimates

Supply bills see Borrowing authority-Tabling

Tax expenditures see Budget

Tax Legislative Process, The see Canadian Tax Foundation-Report

Taxation, 5:10; 13:14-5
Capital gains, budget measures, 4:8, 14; 5:19-21; 8:5-6, 8, 13-4; 15:9; 16:28
Capital income system proposal, 5:23-4
Insolvency, collection of delinquent taxes, 4:12-3
Minimum tax, proposing, 16:29
Policy, three year agenda, proposing, 11:6
Tax law reform, need, simplification, 9:11; 11:15; 13:9, 12; 14:7, 9, 12; 17:21, 24-6
Commission, proposing, 8:20
Effects, anticipating, 15:4-5
United States, comparison, 14:7-8, 12
1971 reforms, consultations, 15:4
Value-added tax, introducing, 6:11-2; 15:18
See also Budget

Technical matters see Budget

Thompson, Mr. Ron (Auditor General's Office) Budget, discussion paper, The Canadian Budgetary Process-Proposals for Improvement, 17:3, 10, 17

Treasury Board, President see Budget-Finance Minister

Unemployment insurance, McCrossan position, 4:17

United Kingdom see Budget—Secrecy; Estimates—Committee; House of Commons—Debate

United States see Budget; Estimates; Taxation-Tax law

Value-added tax see Taxation

Walker, Mr. Michael (Fraser Institute) Budget, discussion paper, The Canadian Budgetary Process-Proposals for Improvement, 14:3-16

Ways and Means see Budget; Estimates-Committee

Witnesses (organizations) Auditor General's Office, 17:3-26 Canadian Construction Association, 7:4-18 Canadian Federation of Independent Business, 8:3-21 Canadian Labour Congress, 16:3, 5-16 Canadian Organization of Small Business, 4:4-10, 12-23 Canadian Tax Foundation, 16:3, 17-27, 29-31 Conference Board of Canada, 3:4-18 Economic Council of Canada, 3:4-18 Economic Council of Canada, 11:3-22 Fraser Institute, 14:3-16 House of Commons, 11:3, 22-35 Parliamentary Centre for Foreign Affairs and Foreign Trade, 10:3-21 Parliamentary Press Gallery, 15:3, 18-31 See also Appendix and individual witnesses by surname

6