

The actual collection of taxes is the responsibility of the Department of National Revenue.

The Minister of Finance, as Receiver General of Canada, receives into the Consolidated Revenue Fund all the Dominion revenues.

The Deputy Minister of Finance

The administrative head of the department is the Deputy Minister, a permanent official. By statute he is responsible for the accounting system of the government. He is also the principal adviser to the Minister on the formulation of policy. The Deputy Minister is ex officio Secretary of the Treasury Board, but in practice he delegates this function to one of his senior officials.

CONTROL OF SUPPLY

Parliament must authorize all expenditures of public moneys, except those authorized by statute, such as the servicing of the public debt, etc., and unforeseen and emergency expenditures authorized by Governor General's warrants which can be issued only when Parliament is not in session. The Minister of the department concerned in such an emergency appropriation must certify the urgency of the need, and the Minister of Finance, before authorizing the issue of a Governor General's warrant must be satisfied that there is no parliamentary provision available for the purpose.

The Estimates

Parliamentary control of supply makes it necessary for the executive to submit regularly to the House of Commons formal "estimates" of all proposed expenditures.

The Minister of Finance obtains from each department estimates of expenditure for the ensuing fiscal year. The various departments submit their estimates together with supporting memoranda and statistical information. These are assembled at the Department of Finance and checked against the estimates of the previous years. Digests of supporting material and other relevant data are added, and the estimates are then turned over to the Treasury Board for consideration.

The Treasury Board examines the estimates and supporting material in the light of anticipated probable revenue and government policy. It revises the estimates as it sees fit and submits them to the Cabinet for final approval. When the Cabinet has given its approval, the estimates are ready for submission to the House of Commons.

The estimates consist of two parts:

- (a) Appropriation heads, which, after Parliamentary approval, become the various votes in the Appropriation Act;
- (b) supporting details for each appropriation. This enables Parliament to perform its function of careful scrutiny and criticism before voting approval of the estimates. This second section is not incorporated in the Appropriation Act, thus allowing for a degree of flexibility in the actual expenditure of the approved appropriation.