

both Houses remain inflexible, the bill is dropped. The same proceedings are adopted *mutatis mutandis* when the bill originates in the Upper House. The bill having thus passed both Houses, remains with the Senate except in the case of a bill of supply, which is sent back to the Commons, to be by them presented at the bar of the Senate to the Representative of the Sovereign. The assent of the Crown is the final proceeding which converts a bill into an Act of Parliament. (See "Royal Assent.")

BUDGET (THE)—The Minister of Finance makes one general statement every year to the House of Commons, the object of which is to present a comprehensive view of the financial condition of the Dominion. Sometimes there are preliminary, or supplemental, or occasional speeches; but the great general statement of the year has, for a long time past, been quaintly called "*the Budget*," from the French *bougette*, by a common figure of speech, putting the name of that which incloses, to signify the thing contained. The annual speech known by that appellation embraces a review of the income and expenditure of the past year, as compared with those of preceding years; remarks upon the financial prospects of the country; an exposition of the intended repeal, modifications, or imposition of taxes during the session; and a detail of the public expenditure during the current period, with its grounds of justification.