

Notes

1. See "The Estimates, 1989-90: Interim Report of the Standing Senate Committee on National Finance", Appendix "B", *Debates of the Senate*, Tuesday, October 17, 1989, pp. 574-578.
2. *Ibid.*, p. 576.
3. At one time, the British House of Commons granted the proceeds of particular taxes, imposts and levies to the king to supplement his own revenues and to spend them as he saw fit. Appropriation, by contrast, gives the Crown the authority to pay out money from public revenues -- now normally the Consolidated Revenue Fund -- in specified amounts for specified purposes, in either one fiscal year or for as long as the statute remains in effect. For a more complete historical review, see the testimony of Mr. Graham Eglinton in *Proceedings of the Standing Senate Committee on National Finance*, Thursday, October 5, 1989, pp. 14:6-23.
4. The term "statutory expenditures" is used in parliamentary practice to refer to expenditures authorized by Parliament outside the annual supply process. Acts authorizing statutory expenditures give the government the authority to withdraw funds from the Consolidated Revenue Fund for one or more years without the annual approval of Parliament. The amounts to be spent are included in the Estimates for information only, and are not dealt with in the Appropriation Bills since the amounts have already been appropriated.
5. Votes are items of proposed expenditure within the Estimates of a particular department or agency. In most cases there is only one Vote -- known as a Program Expenditure Vote -- for each program of a department or agency. However, programs with annual capital expenditures or grants and contributions in excess of \$5 million generally have separate Votes to cover operating expenditures, capital expenditures, and grants and contributions.