

INTRODUCTION

The 2003-04 Estimates set out details of the operating and capital spending requirements of ministries for the year commencing April 1, 2003 and constitute the Government's formal request to the Legislature for approval of the expenditures involved. Once approved by the Legislature in the Supply Act, the Estimates become the legal spending authority for each ministry.

The services or Programs which ministries are responsible for delivering are each identified by a unique vote number within the Estimates. Votes in turn are sub-divided into items or activities in order to distinguish between their different functions. This program/activity structure permits the Legislature to be more specific in appropriating funds to particular services. Within each activity, expenditures are shown by standard account, i.e. salaries and wages, employee benefits, transportation and communication, services, transfer payments etc. (see explanatory notes on page vi).

For comparative purposes, Estimates and Actual amounts for prior years are provided on program summary and activity summary pages. These amounts are restated to provided comparability where functional reorganizations and transfers, Supplementary Estimates or accounting changes have occurred.

A reconciliation statement is shown on each Ministry's program summary page to relate previously published Estimates and Public Accounts actuals to any restated amounts.

Where it is necessary to seek the Legislature's approval for additional expenditures after the tabling of the Main Estimates, Supplementary Estimates may be tabled.