

INTRODUCTION

The 2004-05 Estimates set out details of the operating and capital spending requirements of ministries for the year commencing April 1, 2004 and constitute the Government's formal request to the Legislature for approval of the amounts involved. Once approved by the Legislature in the Supply Act, the Estimates become the legal spending authority for each ministry.

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.

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 in order to distinguish between their different functions. This vote/item structure permits the Legislature to be more specific in appropriating funds to particular services. Within each item, 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 ministry summary and program summary pages. These amounts are restated to provide comparability where functional reorganizations and transfers, Supplementary Estimates or accounting changes have occurred. Reconciliation to previously published data is shown on each Ministry's summary page to relate previously published Estimates and Public Accounts actuals to any restated amounts.

Consolidation adjustments are provided on each ministry summary page. The adjustments reconcile the spending requests of ministries as set out in the Estimates to the annual Budget, which is prepared on a consolidated basis. Consolidation combines the items of ministries with those of other government organizations, i.e. agencies, boards and commissions.

Commencing in 2003-04, Estimates were presented on the accrual basis of accounting. Information for 2002-03, however, is presented on the modified cash basis.