

## INTRODUCTION

The 2008-09 Estimates set out details of the Operating and Capital spending requirements of Ministries and Legislative Offices for the year commencing April 1, 2008 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 / Office.

The *Interim Appropriation Act, 2008* authorizes expenditures for the fiscal year commencing on April 1, 2008 up to specified maximum amounts. The expenditures are to be applied in accordance with the Votes and Items set out in the Estimates and Supplementary Estimates for the fiscal year commencing on April 1, 2008 as tabled in the Assembly. The *Interim Appropriation Act, 2008* will, subject to the approval of the Legislature, be repealed upon the enactment of the *Supply Act* for the fiscal year commencing on April 1, 2008.

The services or programs which Ministries and Offices 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 vii).

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

### **Estimates for all Legislative Offices are presented on the modified cash basis of accounting.**

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.