

defence, such as ships, aircraft, mechanical equipment, fighting vehicles, weapons, engines, and such spare parts as are normally acquired with that equipment; workmen's tools, farm implements, furniture and furnishings required for other than normal office purposes. Also includes livestock, horses and dogs purchased for employment as such rather than for ultimate consumption or resale. (See Item No. 12 above.)

17. *Repairs and Upkeep of Equipment*

Includes all materials, repair and replacement parts and other costs entering directly into the cost of repair and upkeep of the type of equipment indicated in Item No. 16 above.

18. *Rentals of Equipment*

Includes provision for hire and charter—with or without crew—of vessels, aircraft, motor vehicles and other equipment (but excluding hire of such vehicles primarily for travel or cartage covered in other items, or hire of vehicles or other equipment for works projects where the rental would normally be included in the costs of the projects).

19. *Municipal or Public Utility Services*

Includes provision for all payments for services of a type normally provided by a municipality, school board, or public utility service such as the supply of water, electricity, gas, etc., and includes water rates, light, power and gas services; school fees; and payment for such services whether obtained from the municipality or elsewhere; taxes and water rates on diplomatic properties. Also includes payments to municipalities in lieu of taxes and local improvement charges.

20. *Contributions, Grants, Subsidies, etc., Not Included Elsewhere*

Includes contributions to international and other organizations; contributions toward the cost of joint undertakings and programs not directly the responsibility of the Federal Government; contributions or grants to governments outside of Canada, whether in money or in kind; grants to national organizations such as the Boy Scouts Association and agricultural, health, welfare and similar organizations; subsidies to primary and other industries; contributions under agreements with the Provinces for vocational training and other purposes, unless otherwise provided for in special categories; payments under the Maritime Freight Rates Act; grants to various exhibitions, etc.; research grants and other assistance toward research carried on by non-governmental organizations; scholarships and similar payments. Does not include Grants to Municipalities in lieu of taxes (Item No. 19); Subsidies and Special Payments to the Provinces (Item No. 24); Government's contribution to the Unemployment Insurance Fund (Item No. 29); General Health Grants paid to Provinces (Item No. 30); contributions to the Provinces for the Trans-Canada Highway (Item No. 31); nor the Deficits on Government Owned Enterprises (Item No. 33).

21. *Pensions, Superannuation and Other Benefits in Consideration of Personal Services*

Includes pensions, superannuation and other benefits to former civilian Government employees and ex-members of the Royal Canadian Mounted Police or their dependents. It also includes payment of compensation under the Government Employees Compensation Act, the Government's contribution to the Superannuation Fund, Sick Mariners Dues, Judges Pensions, Gratuities in lieu of Retiring Leave, Gratuities to Families of Deceased Employees, payments under the Defence Services Pension Act and the Government's contribution as an employer to the Unemployment Insurance Fund. It does not, however,