

and like forms; letterheads; ledgers and ledger sheets, carbon paper, stencils and other paper supplies; the purchase, repair and rental of office machines and appliances, including typewriters, adding machines, calculators, recording machines, tabulating machines, microfilming equipment and supplies, inter-office communication equipment, postal meter machines, machine records and all other office equipment; also includes, desks, chairs, filing cabinets and such office furnishings; books, newspapers and periodicals for office or library use.

12. *Materials and Supplies*

Includes provision for materials and supplies required for normal operation and maintenance of government services (other than office stationery, supplies and furnishings). It includes gasoline and oil purchased in bulk; fuel for ships, planes, transport, heating, etc.; feed for livestock; food and other supplies for ships and other establishments; livestock purchased for ultimate consumption or resale; seed for farming operations; food, clothing and other supplies for sick and indigent Indians; text books and school supplies purchased for Indian schools; books and other publications purchased for outside distribution; uniforms and kits; coining and refining supplies for the Mint; photographs, maps and charts purchased for administrative and operational purposes; laboratory and scientific supplies, including samples for testing; drafting, blue-printing and artists supplies; supplies for surveys, investigations, etc.; chemicals, hospital, surgical and medical supplies; mail bags for transportation of mails; char service supplies; coal, wood and electrical supplies; and all other materials and supplies other than those purchased for construction or repair projects which would normally be charged to such projects.

13. *Construction or Acquisition of Buildings and Works, including Acquisition of Land*

Includes provision for all expenditures on new construction of buildings, roads, irrigation works, canals, airports, wharfs, bridges and other such type of fixed asset, and reconstruction of such type of assets, improvements involving additions or changes of a structural nature, and also the installed cost of fixed equipment which is essentially a part of the work or structure such as elevators, heating and ventilating equipment, etc. It includes all such projects performed under contract or agreement or undertaken by a Department directly. The purchase of land is also included. The cost of casual employees hired for specific projects is included but not the cost of continuing employees assigned to work full or part time on such projects.

14. *Repairs and Upkeep of Buildings and Works*

Includes materials, supplies and other charges entering directly into the cost of repair and upkeep of the type of durable physical assets indicated under Item No. 13 above. It includes repair and upkeep projects performed under contract or agreement or undertaken by a department directly.

15. *Rentals of Land, Buildings and Works*

Includes provision for rentals of properties required for special purposes by the various departments and for the accommodation of government offices and services by the Department of Public Works. Also includes rentals of space for storage of motor cars and other equipment and supplies.

16. *Construction or Acquisition of Equipment*

Includes provision for all new machinery, equipment and furnishings (other than office equipment and office furnishings), and includes motor vehicles, aeroplanes, tractors, road equipment, laboratory and other scientific equipment, vessels, icebreakers and other aids to navigation and all other types of light and heavy equipment, and includes various types of such equipment for national