

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 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 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 live stock, 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 Canada, whether in money or in kind; grants to national