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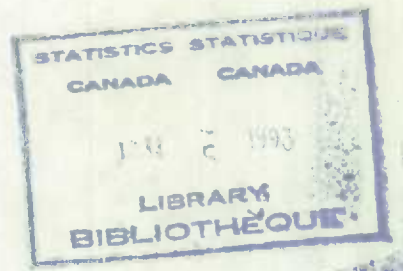
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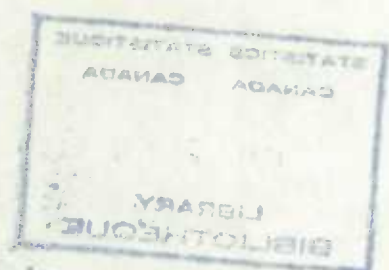
SIZE AND STRUCTURE
OF THE PUBLIC SECTOR MARKET, 1983
SOURCES AND METHODS

INPUT - OUTPUT DIVISION
STATISTICS CANADA
SEPTEMBER 1987



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SIZE AND STRUCTURE OF THE PUBLIC SECTOR MARKET, 1983:

SOURCES AND METHODS

BY P.S.K. MURTY*

I Introduction

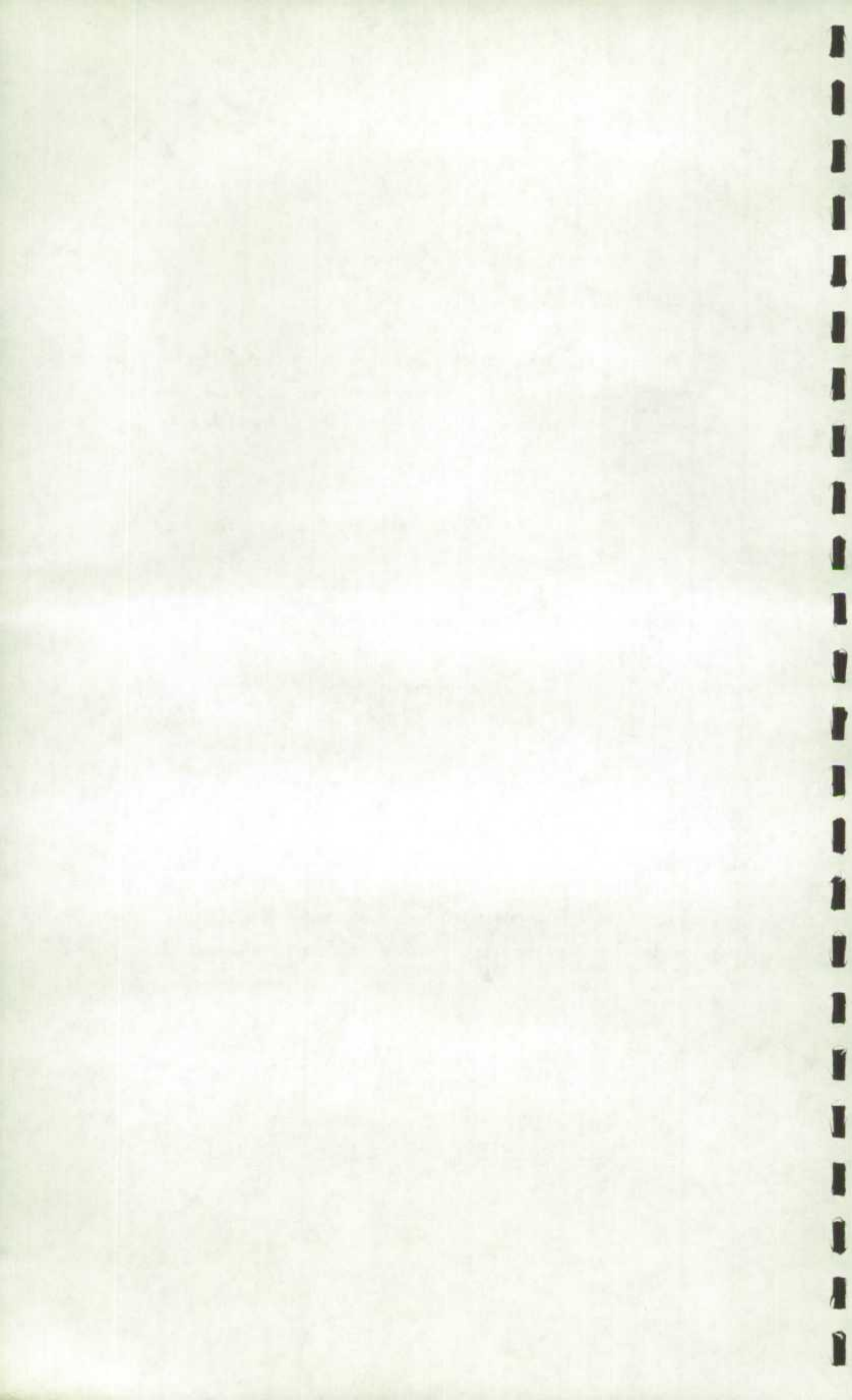
This report is the outcome of a project sponsored by Supply and Services Canada to measure the size and structure of the public sector market for the year 1983. Similar reports were completed previously⁽¹⁾ for the years 1974 and 1979.

In this study, the public sector market refers to purchases of all goods and services by the government sector (federal, provincial, municipal, and hospitals), universities, and government business enterprises (federal, provincial and local). It includes expenditures both for current operations and for capital formation as defined in the System of National Accounts (National Accounts). Transfers and subsidy payments which, by definition, are not expenditures on goods and services, are not included here. As in the

* The author and Project Manager of the study, P.S.K. Murty, is the Chief of Public Sector in the Input-Output Division of Statistics Canada. The study was done under the general direction of Mr. Claude Simard, Director, and of Mr. Yusuf Siddiqi, Assistant Director of Input-Output Division. The author acknowledges the contributions of: Joel Dena, Chief, Provincial Accounts of Income and Expenditure Division; S. Sourani, Chief of Economic and Statistical Analysis, Supply and Services Canada and D. LeBlanc, Chief of Provincial Allocation, Supply and Services Canada; and other colleagues in Statistics Canada.

(1) The Size and Structure of the Public Sector Market 1974-76, prepared by the Department of Supply and Services for the Federal-Provincial Working Group on Cooperation in Procurement Policy, January 1981. See Appendix II "Methodology for Derivation of Public Sector's Purchases of Goods and Services, 1974" by P.S.K. Murty.

Also The Size and Structure of the Public Sector Market, 1979, Supply and Services Canada, September 1983. See Appendix for Sources and Methods by P.S.K. Murty.



past ⁽²⁾, this study was undertaken to answer the following questions:

1. What was the total dollar value of the public sector's purchases of goods and services?
2. What specific commodities comprised these purchases?
3. What was the estimated import content and domestic production of these commodity purchases? In other words, what was the source of supply, imports or domestic production? In this context, the term imports refers to the direct import content only, and excludes imports embodied in domestically produced goods.
4. Which industries produced the commodities purchased by the public sector?
5. What was the provincial distribution of the public sector's spending on goods and services?

It was decided to use the conceptual and statistical framework of the National Accounts for the collection and organization of the required data base. The System of National Accounts provides an over-all conceptually integrated framework to study the economy, and consists of several inter-related sub-systems such as the National Income and Expenditure Accounts, Input-Output Accounts, Gross Domestic Product by Industry, Balance of International Payments and Financial Flow Statements. The Input-Output Accounts provide, among other things, details on goods and services which are called "commodities".⁽³⁾ Since the primary objective of this study was to measure the size and structure of public sector purchases of specific commodities, the Input-Output sub-system was the most appropriate choice for carrying out this project.

(2) The Size and Structure of the Public Sector Market, 1974-76, January, 1981, op. cit.; The Size and Structure of the Public Sector Market, 1979, Sept. 1983 op. cit.

(3) Input-Output Structure of the Canadian Economy, 1971-79, Statistics Canada, Ottawa, Catalogue 15-201E, p. 9.

It should be noted at the outset that the required statistical information on the public sector was not available from any single source, but had to be drawn from a variety of sources, which are discussed later in the section on Sources and Methods.

In the course of the research, data gaps and problems similar to those in the 1974 and 1979 projects were encountered and filled with estimates. In order to improve the quality of the data for future studies, it is felt that an on-going program of research and development is necessary.

II Definition of the Public Sector

The public sector defined here includes three main areas: the government sector (federal, provincial, municipal and hospitals);⁽⁴⁾ universities (including Newfoundland School Boards); and government business enterprises (federal, provincial and local). They are outlined below.

A. The Government Sector

The government sector covers a very broad range of activities carried out directly by various levels of government - federal, provincial, and municipal - and includes public hospitals, as most are under the financial and operational control of government departments or agencies. This sector represents the non-commercial activities undertaken by society on a collective

(4) National Income and Expenditure Accounts, Volume 3, a Guide to the National Income and Expenditure Accounts, Definitions - Concepts - Sources - Methods, Statistics Canada, Catalogue 13-549E, Occasional, p. 43 and 165

basis and financed, for the most part, from taxation or borrowing. Besides government departments, federal and provincial special funds (listed in Appendices I and II respectively) are also included in this area. The special funds, which numbered 423 (federal 29 + provincial 394) in 1983, have functions similar to those of the government sector as defined in the National Accounts.

B. Universities (including Newfoundland School Boards):

Universities are degree granting post-secondary institutions and their affiliates, for which no elaborate definition is needed.⁽⁵⁾ In the National Accounts, universities and Newfoundland school boards are classified to the personal sector⁽⁶⁾ because they are considered to be private non-commercial institutions; but for this report, they are included with the public sector as the major source of their revenue is government grants.⁽⁷⁾ This segment covers 695 institutions, consisting of 66 universities and 629 Newfoundland schools.⁽⁸⁾

C. Government Business Enterprises

Government business enterprises are entities primarily owned by government (federal, provincial and local) which produce goods and services for sale in the open market at cost or for profit. Their general motivation and behavior are similar to those of private business enterprises. There are 809 federal, provincial and local enterprises (federal 182, provincial 140, local 487) which are listed in Appendices III, IV and V respectively.⁽⁹⁾

(5) Further information is contained in Financial Statistics of Education, 1983-84, Statistics Canada, Catalogue 81-208, Annual, p. 106

(6) National Income and Expenditure Accounts, Volume 3, op. cit. p. 102

(7) Financial Statistics of Education, Catalogue 81-208 op. cit., Table 20, p. 77. This table shows university operating revenues, including sponsored research, by source of funds.

(8) Advance Statistics of Education, Statistics Canada, catalogue No. 81-220 Annual, 1984-85, Table 1, p. 23

(9) Canada Post Corporation and the Bank of Canada are added to the list of the Public Institutions Division, while Atomic Energy and Cape Breton Development Corporation have been excluded to be in line with National Accounts practices. To that extent, the list in Appendix III differs from that of the Public Institutions Division (Federal Government Enterprise Finance, 1983, Catalogue 61-203, Annual). For provincial government business enterprises, see Provincial Government Enterprise Finance, 1983, Catalogue 61-204, Annual. There is no similar publication as yet for local government business enterprises. However, Appendix V contains a list which is used for this study. These lists of enterprises reflect the position as in 1983 and may differ from those of previous studies.

III Sources and Methods

As mentioned earlier, the main purpose of this study was to determine the total current and capital expenditures of the public sector and to identify commodities as specified in the Canadian Input-Output Accounts. At the present time, the data on the public sector's expenditures are not available from any single source or from an integrated publication. Consequently, extensive work was required to gather the necessary information from a variety of sources. This section deals with those sources and methods which were used to derive the total expenditures at the national level. The details for the provincial distribution of these expenditures are discussed in Section IV.

For the purposes of data collection and presentation of statistical information in this study, the public sector was organized into the following 28 categories:

A. Current Expenditures

1. Government sector: hospitals
2. Government sector: education
3. Government sector: defence
4. Government sector: other municipal government
5. Government sector: other provincial government
6. Government sector: other federal government
7. Universities
8. Government business enterprises: federal
9. Government business enterprises: provincial
10. Government business enterprises: local

B. Capital Expenditures: Machinery and Equipment (M & E)

- 11. Government sector: hospitals
- 12. Government sector: education
- 13. Government sector: other municipal government
- 14. Government sector: other provincial government
- 15. Government sector: other federal government
- 16. Universities
- 17. Government business enterprises: federal
- 18. Government business enterprises: provincial
- 19. Government business enterprises: local

C. Capital Expenditures: New Construction (CON)

- 20. Government sector: hospitals
- 21. Government sector: education
- 22. Government sector: other municipal government
- 23. Government sector: other provincial government
- 24. Government sector: other federal government
- 25. Universities
- 26. Government business enterprises: federal
- 27. Government business enterprises: provincial
- 28. Government business enterprises: local

The sources and methods used to derive the commodity details for the 28 categories are discussed here.

A. Current Expenditures

(1) The Government Sector

The government sector contains six sub-sectors of the Input-Output Accounts. These sub-sectors are:

- Hospitals (category 1)
- Education (category 2)
- Defence (category 3)
- Other federal government (category 6)
- Other provincial government (category 5)
- Other municipal government (category 4)

The hospitals and education sub-sectors were created by removing the expenditures of the concerned institutions from the data of the three levels of government (federal, provincial, and municipal) and by classifying them as separate sub-sectors. The remaining expenditures were then called "other federal", "other provincial" and "other municipal" respectively. Hospitals include three categories: public general and allied hospitals; federal hospitals; and provincial hospitals. The education sub-sector contains federal (including defence), provincial, and local education (excluding Newfoundland school boards which are in the personal sector along with universities).

The sources for basic data on expenditures were varied and had to be pulled together for this project. In all cases, expenditure details extracted from various sources were examined as to content and classification and converted into the relevant Input-Output categories of goods and services (also called commodities). For example, Health Division's survey data were used for hospitals, while Education Division's survey data were used for education; Federal Government Public Accounts and economic object data were used for the defence and other federal sub-sectors; Provincial Government Public Accounts and related economic object details were used for the provincial sub-sector. A special survey of municipalities conducted for this project was used as the source for commodity details of the local government sub-sector.

The detailed sources and methods are outlined below.

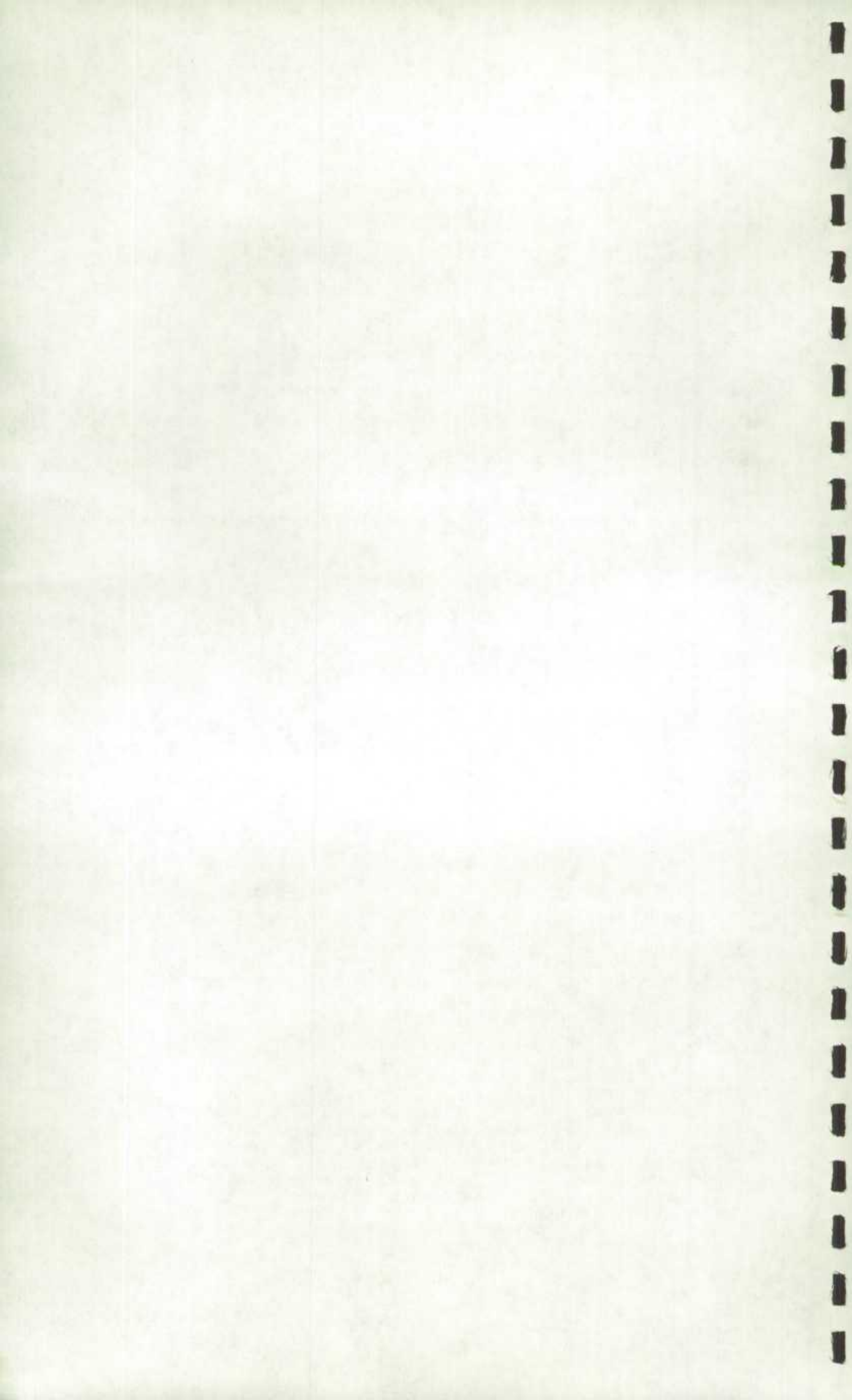
(i) Hospitals (Category 1)

The hospitals sub-sector covers all federal, provincial, and public general and allied hospitals. The Health Division's annual surveys (10) were the principal sources of data for provincial hospitals and public general and allied hospitals.

Federal hospitals are included in the "Medical Services" program of National Health and Welfare and the "Health Services" program of Veterans Affairs. Federal Public Accounts and expenditures by line-object(11) from these two departments were therefore the data sources for federal hospitals.

(10) "Annual Return of Health Care Facilities - Hospitals," parts one and two, cover provincial mental institutions, and public general and allied hospitals.

(11) All federal government departments classify their expenditures into uniform categories, known as economic objects, which have been converted into suitable Input-Output commodities on a calendar-year basis after an analysis of their content detail. Line-objects provide more detailed information than the economic objects.



The line-object codes were examined and converted into Input-Output commodities. Problems arose when the expenditures in some categories such as "materials" and "services" had insufficient content detail. This required further research to determine the content and classify it to the commodities concerned.

The gross current operating expenditures of all hospitals were converted to commodities and organized into the Input-Output Final Demand category called GCE 122 Hospital Expenditures. All commodities at the Canada level were subjected to further verification by the commodity balancing technique (12) and adjusted when necessary to maintain consistency between the production and consumption of each commodity.

(12) The Input-Output Structure of the Canadian Economy, 1971-79, Statistics Canada, Catalogue 15-201E Annual, page 33.

(ii) Education (Category 2)

The education sub-sector covers 15,211 educational institutions and includes federal, defence (DND schools and military colleges), provincial and local education. Newfoundland school boards are an exception and are included in the personal sector along with universities, in accordance with the National Accounts practices.

The basic data for education expenditures were obtained from the Education, Culture and Tourism Division of Statistics Canada, which compiles the information from various sources as explained in its annual publication, Financial Statistics of Education.

In addition to this, several other sources were used. These are summarized below:

- (a) Federal - Department of Indian and Northern Affairs;
- (b) Defence - Department of National Defence;
- (c) Provincial - Provincial Public Accounts and economic object details.
- (d) Local school boards - Annual financial statements of school boards in the uniform financial information system. These financial statements are received by the Education, Culture and Tourism Division from each provincial Department of Education and they contain expenditure details by function and economic classification.

All the available details of expenditures obtained from the above sources were converted into Input-Output commodities and data gaps filled with estimates. Then the commodities were organized into the Final Demand category called GCE 123 Education Expenditures. The data were subjected to further checks and balances as explained for the hospital sub-sector.

(iii) Defence and Other Federal Government (Categories 3 and 6)

These two sub-sectors are discussed together because they share the same data source, namely, the Government of Canada Central Accounting System maintained by Supply and Services Canada (SSC). Each federal government department classifies its expenditures by economic object and reports to the Central Accounting and Reporting Branch, SSC. The details available for purposes of this project were obtained from this source. Further disaggregation of expenditure categories was obtained from the Department of National Defence in the form of

"resource codes". Since resource code data are more detailed than economic objects, problem areas were solved with this additional source of information. Finally, these expenditures were converted into commodities and organized into the Final Demand category GCE 124 Defence Expenditures and GCE 127 Other Federal Government Expenditures. These were subjected to checks similar to those outlined for previous sub-sectors. It should be noted here that the defence current expenditures cover both current and capital expenditures, in line with the practices of the National Accounts.

(iv) Other Provincial Government (Category 5)

The expenditures of nine provinces: namely, Nova Scotia, Prince Edward Island, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia; and of Yukon Territory were available by economic object classes from the governments concerned. These details were obtained through confidential computer print-outs. As the economic object classes have been developed by each government based on its own requirements, they were not consistent among the provinces. Considerable content analysis was required to develop an individual concordance system for each province to convert the data into the required Input-Output commodities. In the cases of Newfoundland and the Northwest Territories, similar economic object details were not available. Therefore appropriate estimates were made by using relevant information from other provinces and related indicators. The commodity data were organized into the Final Demand category called GCE 126 Other Provincial Government Expenditures and subjected to the standard consistency checks such as commodity balancing etc.

(v) Other Municipal Government (Category 4)

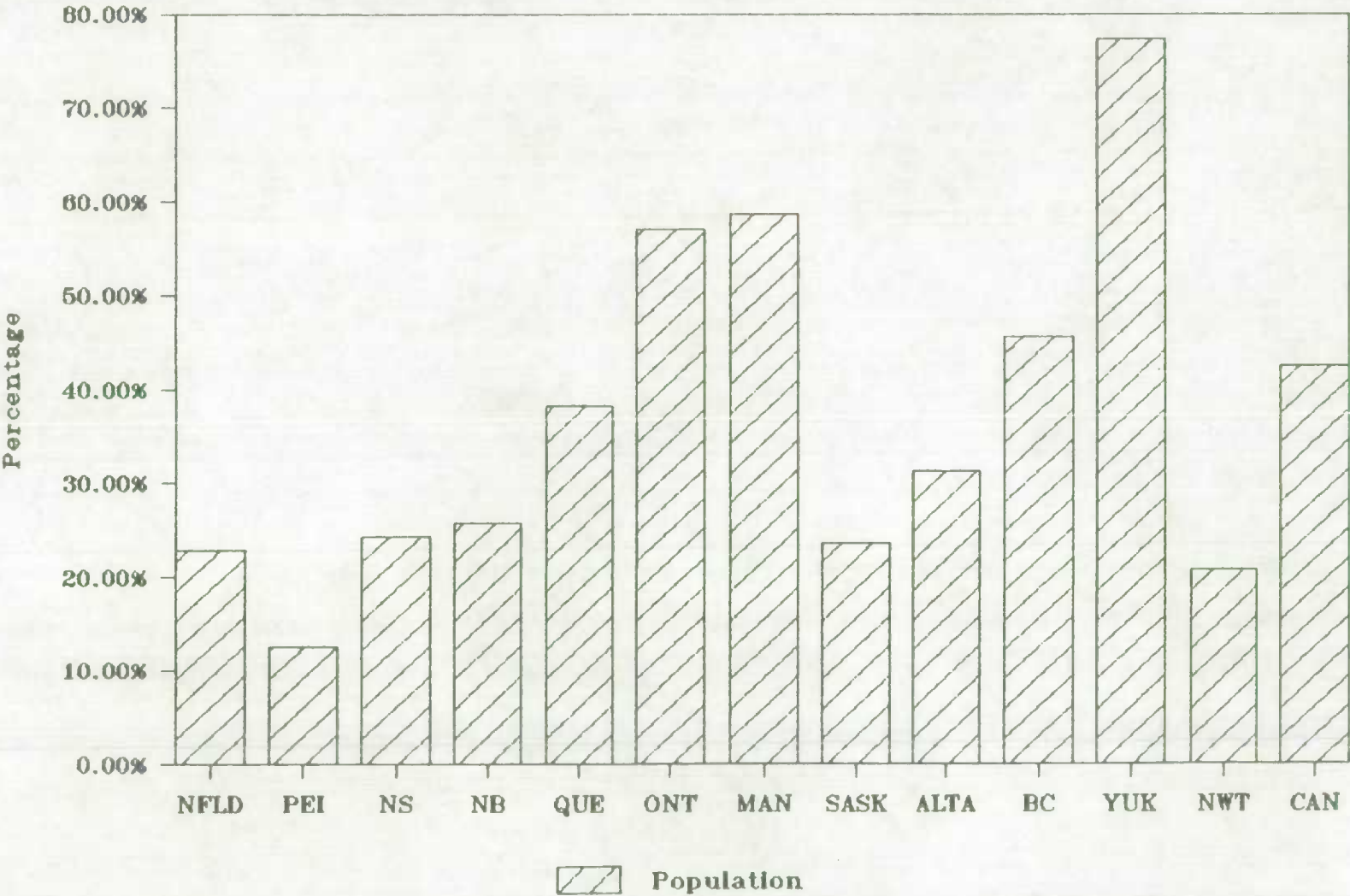
In Canada, there are 4,835 municipalities, and they are of different types and sizes. At the present time, the Public Institutions Division compiles total expenditures for all municipalities for use in the National Accounts, but does not collect commodity details.

It was therefore decided that a special survey be conducted on a sample basis to obtain this information. Accordingly, some 120 municipalities, representing all provinces and territories, were requested through the Public Institutions Division to send available details of their expenditures to determine the commodity content. In response, 100 municipalities sent information and the remainder could not comply with the request. Based on the population of these 100 municipalities (1981 census), the distribution across the country is shown in the following table and the chart.

<u>Province</u>	<u>Municipalities with Codeable Details</u>	<u>% of Provincial Population</u>
Newfoundland	4	22.8
Prince Edward Island	1	12.5
Nova Scotia	4	24.3
New Brunswick	3	25.7
Quebec	21	38.2
Ontario	43	57.0
Manitoba	2	58.5
Saskatchewan	3	23.5
Alberta	4	31.2
British Columbia	13	45.5
Yukon	1	77.4
Northwest Territories	1	20.7
	<u>100</u>	

The details of expenditures reported by the municipalities were examined as to content and transformed into Input-Output commodities. This was a significant improvement over the previous study which had used details from a smaller sample. Problems concerning disaggregation of expenditures were encountered and they were resolved by obtaining more specific information from the municipalities concerned. In cases where detailed information was not

Municipal Sample Representation



available, estimates were made by using relevant indicators. The results were organized into the Final Demand category called GCE 125 Other Municipal Government Expenditures and the standard quality checks applied as in other sub-sectors.

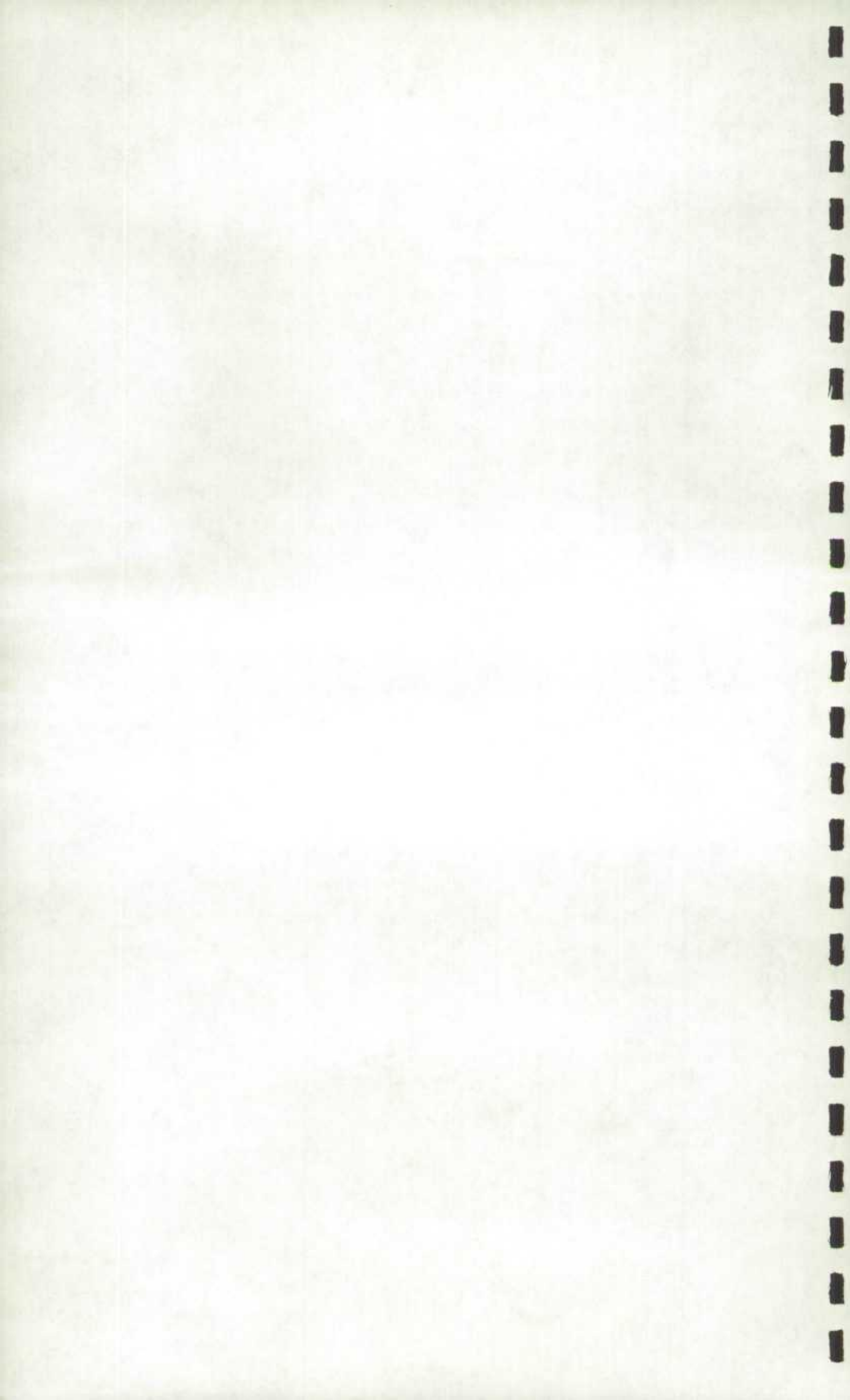
(2) Universities and Newfoundland School Boards (Category 7)

This category includes universities and Newfoundland school boards, both of which belong to the personal sector according to the Canadian National Accounts practices. The Education, Culture and Tourism Division conducts an annual survey to gather university financial statistics. The expenditure data from this survey⁽¹³⁾ were examined as to content and classification and converted to relevant Input-Output commodities for this study. For Newfoundland school boards, the source of information was the same as outlined for local education. These expenditures were organized and presented as part of the Final Demand category called CE 33 Education and Cultural Services.

(3) Government Business Enterprises (Categories 8 to 10)

The Government business enterprises covered in this study are listed in Appendices III, IV and V for federal, provincial and local levels respectively. The Public Institutions Division and Industrial Organization and Finance Division classify these enterprises into industries of the

(13) Financial Statistics of Education, 1983-84, Statistics Canada, Ottawa, Catalogue 81-208 Annual, contains summary tables.



Standard Industrial Classification (S.I.C.) system. For the Input-Output Accounts, however, these S.I.C. codes have been converted to Input-Output industry codes as shown in the last columns of the appendices.

In some cases, an enterprise had to be coded to several Input-Output industries depending on the activities of the establishments. For example, the Canadian National Railway System includes hotels, water transportation, truck transportation, real estate, oil and gas exploration, and telecommunications besides railway transportation, and hence had to be coded to seven different industries. This conversion process often proved to be complex. In these instances, additional sources of information available from various divisions of Statistics Canada such as Transportation, Industry, Public Institutions, and Services, were used to resolve the problems.

For the purposes of this study, total expenditures of government business enterprises on goods and services (commodities) were included whether the commodities were intended for intermediate use in the production process or for resale. For this reason, industries such as electric power utilities, wholesale trade and retail trade which purchased goods for resale as well as for their internal use (inputs) have these commodities reflected in their total expenditures.

The expenditures of these enterprises include depreciation (capital consumption), net interest paid (interest paid less interest received), and net profit or loss, all of which were included in commodity 602 - operating

surplus. The derivation of this "operating surplus" required specific calculations from the data reported in the financial statements of each government business enterprise. Subsidies, which are reflected in the income (and profits or losses) of enterprises, were first classified to a separate negative commodity "597 Subsidies" and then netted out from the "operating surplus" commodity 602 for this study.

The above outline represents the general framework in which the data of the government business enterprises were collected and organized by industry and by commodity. The specific sources and methods applicable to each of the three levels of business enterprises are outlined below.

(i) Federal and Provincial Government Business Enterprises
(Categories 8 and 9)

For federal government business enterprises and provincial government business enterprises, expenditure details contained in the financial statements received by the Public Institutions Division were used for total expenditures and for specific commodities such as wages and salaries and depreciation. These details were supplemented by information from the annual surveys conducted by divisions such as Transportation, Services, and Industry.

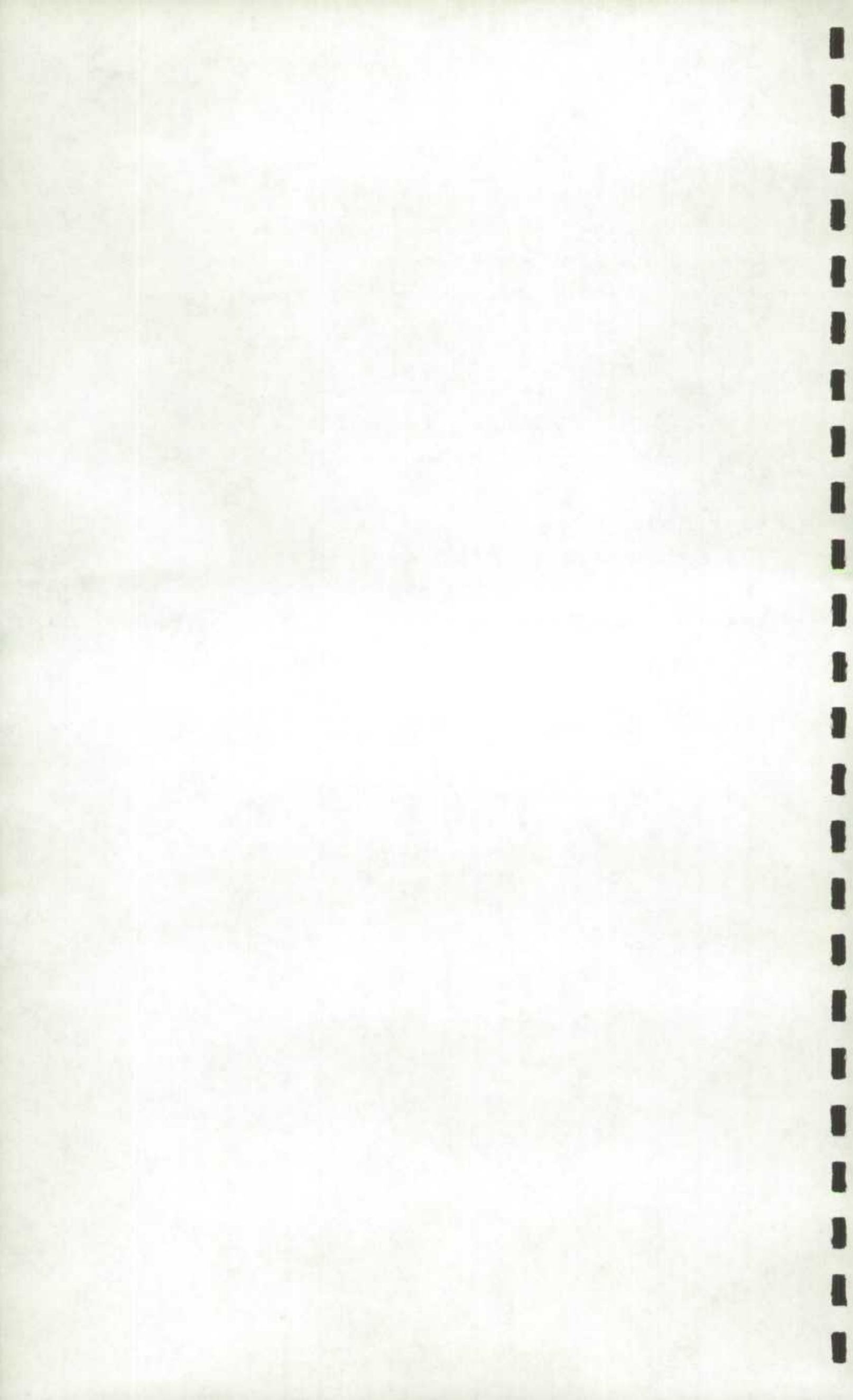
Expenditure details which were not readily identifiable from the sources specified above were estimated by using the pattern of the input structure of the Input-Output industry to which a given enterprise was classified. The input pattern of any industry in the Input-Output Accounts represents not only government business enterprises but also those owned privately. The assumption implicit in this method, therefore, was that the commodity input structure of the government business enterprise was

similar to that of the total industry to which it was classified. The commodities were reviewed and problems resolved, as far as possible, by obtaining additional details from the enterprises concerned. Then, the commodities were organized into the input columns of the industries to which these enterprises belong.

(ii) Local Government Business Enterprises (Category 10)

As shown in Appendix V, local government business enterprises were classified into four industries.

- (a) Industry 166 - Urban Transit System
- (b) Industry 177 - Telecommunication Carriers
- (c) Industry 179 - Electric Power Systems
- (d) Industry 180 - Gas Distribution Systems



The basic data for these enterprises were obtained by province from the Public Institutions and Transportation divisions. In cases where commodity details were unavailable for any of the above industries in a province, estimates were made by using the input structure of the industry located in another province of the same region. Here again, the commodities were reviewed and problem areas eliminated as far as possible by obtaining additional details from the enterprises concerned. Then, the commodities were organized into the input columns of the appropriate industries.

B. Capital Expenditures

The Science, Technology and Capital Stock Division of Statistics Canada conducts an annual survey of capital expenditures on new construction and machinery and equipment for the total economy. The results are published in summary form⁽¹⁴⁾ by industry and sector. This was the primary source of information on capital expenditures.

(14) Private and Public Investment in Canada, Intentions 1985, Statistics Canada, Ottawa, Catalogue 61-205 Annual.
This publication contains actual data for 1983 and estimates for 1984 and 1985.

A list of government business enterprises covered by the Capital Expenditures Survey was obtained from the Science, Technology and Capital Stock Division and compared with that of the Public Institutions Division. Some adjustments were made to maintain consistency in coverage and classification and to be in line with the National Accounts concepts. These adjustments were: the reallocation of special funds such as Atomic Energy of Canada and Cape Breton Development Corporation from the government business enterprises to the other federal government sub-sector, as they form part of general government (see Appendix I); inclusion of the Post Office and the Bank of Canada in federal government business enterprises; and the elimination of institutions which should not be in the government business enterprises due to change of ownership, etc.

(1) Construction

The adjusted new construction expenditures were allocated to the appropriate final demand categories ⁽¹⁵⁾ and disaggregated into commodities as outlined for each of them.

(i) Construction: Government Sector (categories 20 to 24)

Basic information on construction put-in-place for each of the five sub-sectors (federal, provincial, local, hospitals, and education) was obtained from the Science, Technology and Capital Stock Division, and estimates were made for the commodity content using the construction input columns of the relevant Input-Output construction industries. The construction expenditures of the defence sub-sector were included in the current expenditures of that sub-sector in line with the National Accounts practices.

(ii) Construction: Universities (category 25)

In the Input-Output Accounts, expenditures on construction of both churches and universities are combined into one final demand category

⁽¹⁵⁾ Input-Output Structure of the Canadian Economy, 1971-1979, Statistics Canada, Ottawa, Catalogue 15-201 E, Annual p. 38.

called CON 116 Churches and Universities. The amount for churches was excluded to derive the portion relating to universities. The same methods used for construction in the government sector were followed to estimate the commodity content.

(iii) Construction: Federal, Provincial and Local Government Business Enterprises (categories 26 to 28)

Basic information was obtained from the Science, Technology and Capital Stock Division for each government business enterprise and each was assigned to the appropriate Input-Output final demand categories. Then the total construction expenditures of each final demand category of the government business enterprises was disaggregated into construction commodities based on the pertinent Input-Output table. Due to the one-to-one relationship of construction commodities and construction industries in the Input-Output Accounts, the final demand construction commodities could be, and were, routed into construction industries.

In the Input-Output Accounts, construction industries cover the total economy and the commodity content for each industry was determined. As specific information on the commodity content of the government business enterprises was not available, it was assumed that the commodity content of each total industry was valid also for government enterprises, in that industry, and estimates were made accordingly.

(2) Machinery and Equipment

Starting with 1985, the annual "Capital and Repair Expenditure Survey (Actual)" recorded some commodity details for the machinery and equipment expenditures of various industries. This additional information covered establishments with total capital (i.e. construction plus machinery and equipment) expenditures of \$1 million or over. This additional source of commodity details was used as an indicator in the production of Input-Output commodity tables for government business enterprises and government sector.

Further research and developmental work are continuing in the Science, Technology and Capital Stock Division to extend coverage to industries by using special questionnaires, particularly for mining, petroleum and gas, electric power, and pipelines.

(i) Machinery and Equipment: Government Sector (categories 11 to 15)

The economic object information for the federal and provincial government sub-sectors was used, and estimates were made for the commodity content of the local government, hospitals and education sub-sectors using related information. The machinery and equipment expenditures of the defence sub-sector were included in the current expenditures of that sub-sector as per the National Accounts practices.

(ii) Machinery & Equipment: Universities (category 16)

In the Input-Output Accounts, expenditures on machinery and equipment of both churches and universities are combined into one final demand category called M & E 77 Churches and Universities. The amount for churches was excluded to derive the expenditures of universities on machinery and equipment. The commodity content of the expenditures was estimated using information from the Science, Technology and Capital Stock Division and the Education, Culture and Tourism Division.

(iii) Machinery and Equipment: Federal, Provincial and Local Government Business Enterprises (categories 17 to 19)

The machinery and equipment expenditure data for business enterprises were obtained from the Science, Technology and Capital Stock Division and assigned to the relevant final demand categories. As the actual information on commodity content was not available, the totals for these categories (ie. final demand columns) were disaggregated into commodities by using the related Input-Output tables. The assumption implicit in this procedure was the same as that noted for the construction expenditures.

IV Provincial Distribution of Public Sector's Spending

The preceding sections cover the definitions, sources and methods used to determine the total and commodity content of the public sector's spending on goods and services. A 28-category framework⁽¹⁶⁾ was used to collect and organize the basic data of the public sector at the Canada level.

(16) The details of this framework are listed in the previous section.
(Section III)

The same 23-category framework was used for the provincial allocation.

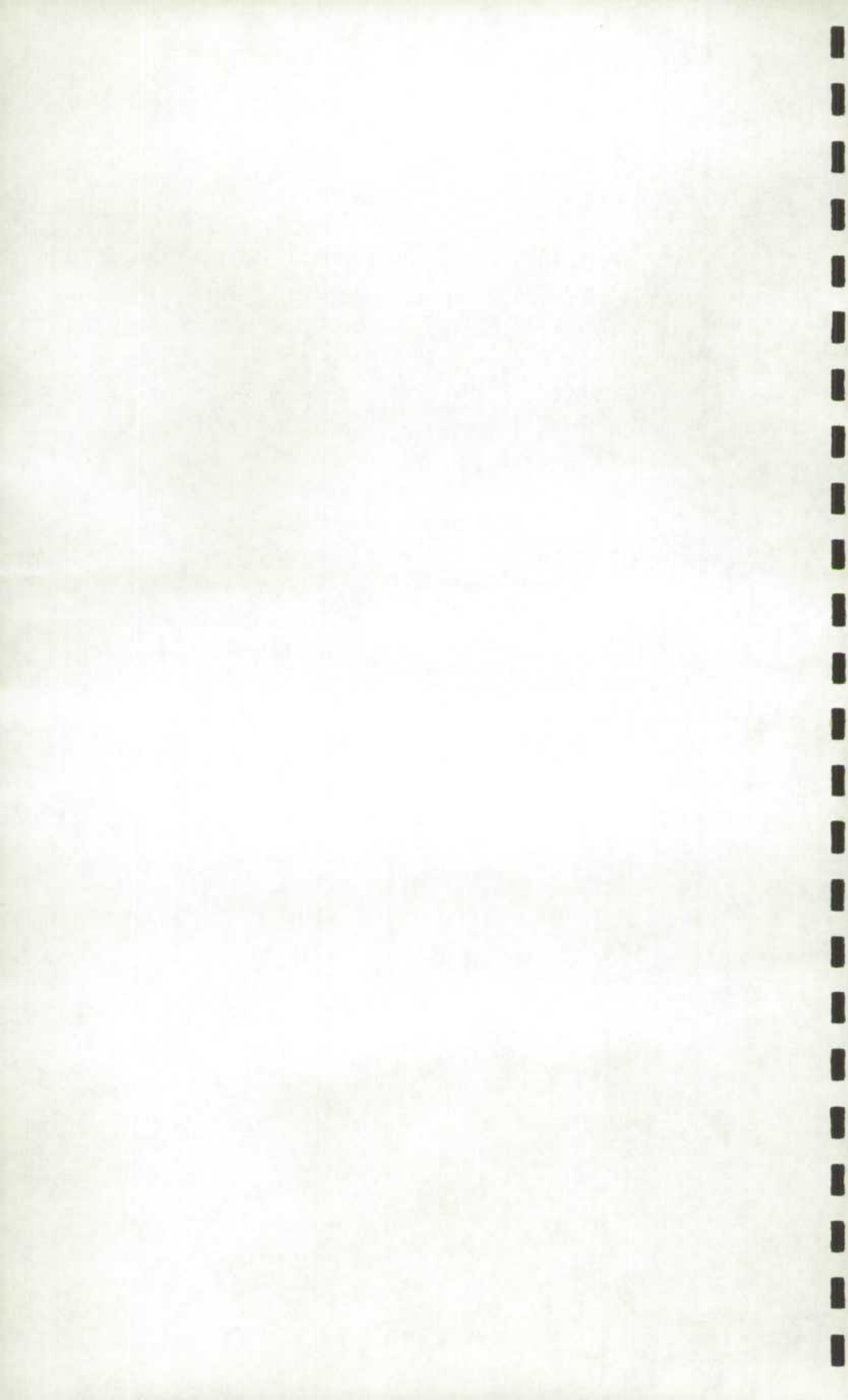
As provincial allocations for defence, other federal, and federal government business enterprises were not readily available, the methods used for them are outlined separately in the following pages. For the remaining sub-sectors, the main sources of data for provincial allocation are summarized below.

<u>Category and Sub-sector</u>	<u>Main Sources of Data for Provincial Distribution of Current Expenditures</u>
(1) Hospitals	Health Division
(2) Education	Education, Culture and Tourism Division
(4) Other Municipal Government	Public Institutions Division
(5) Other Provincial Government	Public Institutions Division
(7) Universities	Education, Culture and Tourism Division
(9) Provincial government business enterprises	Public Institutions Division
(10) Local government business enterprises	Public Institutions, Transportation, and Industry Divisions

The source for the total capital expenditures by province on both machinery and equipment and new construction was the survey detail of the Science, Technology and Capital Stock Division. These provincial totals were prorated to commodities by using the relevant national Input-Output tables and their commodity patterns.

A. Defence and Other Federal Sub-sectors (categories 3, 6, 15 and 24)

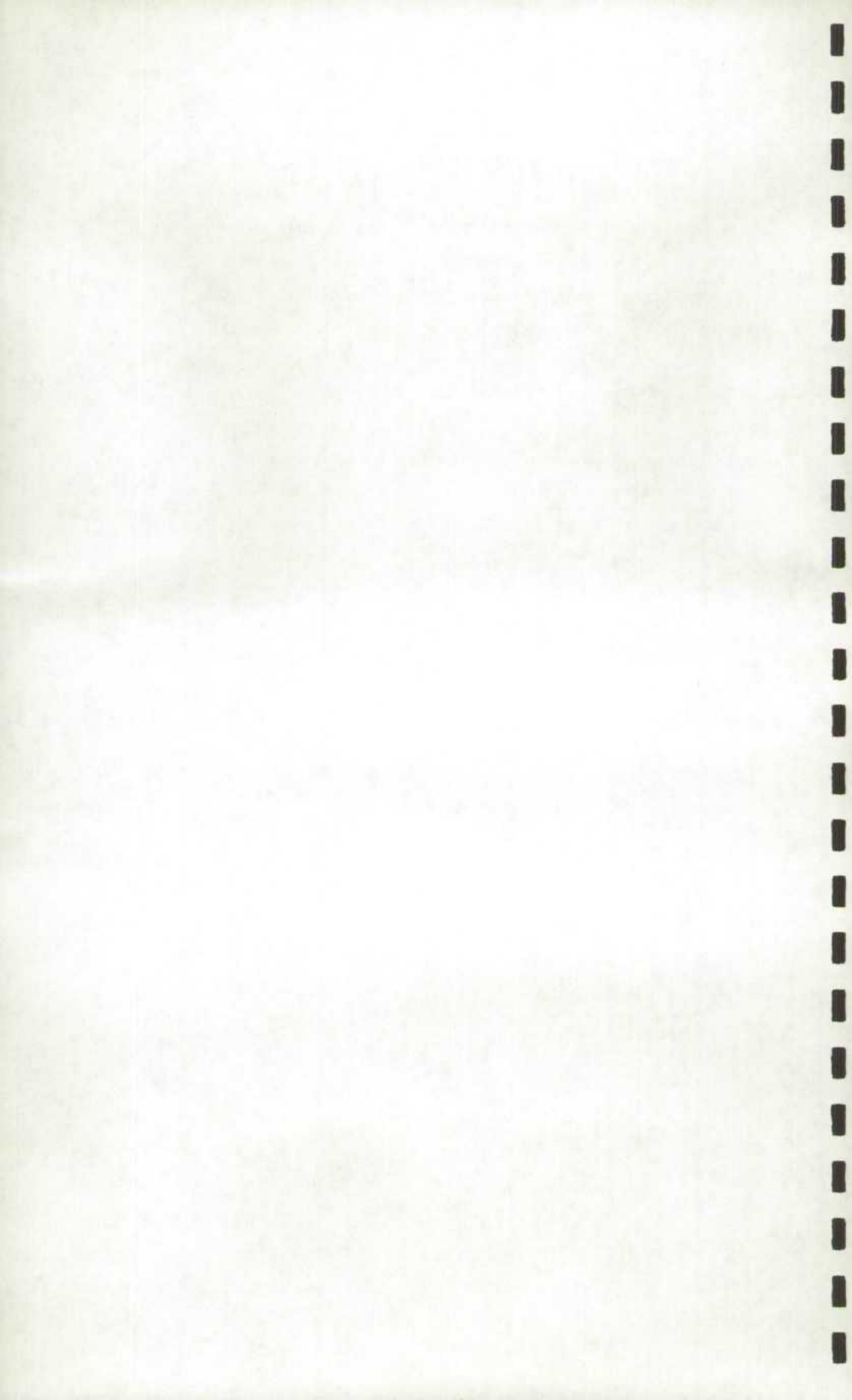
For provincial allocation of defence and other federal sub-sectors, economic object information by province was obtained from the Intergovernmental Taxation Centre (ITC), Supply and Services Canada. The ITC establishes distribution by province of use for these economic object codes and uses this as a base on which provincial sales tax payments are made to the provinces. This distribution was used to allocate by province the current expenditures of both the defence and other federal sub-sectors. In cases where the procedures used by the ITC were not suitable for the purpose of this study, alternative methods were developed and implemented. For example, data allocated to the "abroad" category by the Intergovernmental Taxation Centre include two parts: (1) goods purchased abroad and used abroad which were clearly imports; (2) goods purchased in Canada but used overseas. The second part, "goods purchased in Canada but used overseas" was dealt with simply by allocating it to the provinces concerned. The remaining content of the "abroad" category (which is called "adjusted abroad") was re-examined and suitable changes made as explained below. Ships, aircraft and some machinery and equipment were the major items for which modifications were made.



In the Input-Output Accounts, imports by commodity for the total economy are available, and the global import coefficients, which represent the proportion of imports contained in the commodities, are calculated. On the other hand, actual data on commodity imports of the public sector are not available and it has to be assumed that for any commodity purchased by the public sector, the import content would be similar to that of the total economy. By using this assumption and by applying the 1983 import coefficients of the Input-Output Accounts, each commodity purchased by the public sector was disaggregated into its import share and domestic share.

The estimated import content of each commodity thus obtained by the application of import coefficients was compared with the values in the "adjusted abroad" category. Differences between the two series were examined and changes made as follows:

- | | |
|--|--|
| (a) If the "adjusted abroad" category was smaller than the estimated import content: | The allocation to provinces was proportionately reduced and the "adjusted abroad" category was increased to the estimated import content level. Implicit in this procedure was the assumption that the observed data captured only partial imports in the "adjusted abroad" category and that the provincial data contained the balance. |
| (b) If the "adjusted abroad" category was larger than the estimated import content: | The allocation to provinces was left unchanged. Implicit in this procedure was the assumption that the observed data captured the full level of imports specific to that sub-sector while other parts of the economy had relatively lower levels of imports. |



The ITC tabulations had a combined total for both Yukon and Northwest Territories, since for ITC's purpose no segregation is needed as no sales tax payments are made to these governments. In this connection, the method developed by the Income and Expenditure Accounts Division was used to split the total between the two territories.

Capital expenditure totals for the other federal government sub-sector by province were obtained from the Science, Technology and Capital Stock Division for new construction and machinery and equipment. Adjustments were made to conform to National Accounts concepts. The provincial allocation by the ITC for the economic objects of machinery and equipment was used. For new construction, the provincial data available in the survey details of the Science, Technology and Capital Stock Division was used.

B. Federal Government Business Enterprises

The following steps were used to distribute by province the current expenditures of federal government enterprises: (a) If the operations of an enterprise were situated in one province, the expenditures by commodity were allocated entirely to that particular province. (b) If an enterprise operated in more than one province, then the information obtained from surveys was used to allocate the total expenditures by province. (c) When information was not available, appropriate indicators such as the provincial distribution of wages and salaries of the Labour Division were used for the enterprises concerned. The resulting provincial allocation was reviewed in the context of other relevant information and modified where necessary. Among other things this review included discussions with the concerned officials of some large enterprises.

Capital expenditure totals for these enterprises by province for both machinery and equipment and new construction were obtained from the Science, Technology and Capital Stock Division and allocated to the final demand categories. The commodity disaggregation was the same as that used for the Canada totals.

V Disaggregation of Construction and Fictive Commodities (also called
Dummy Commodities)

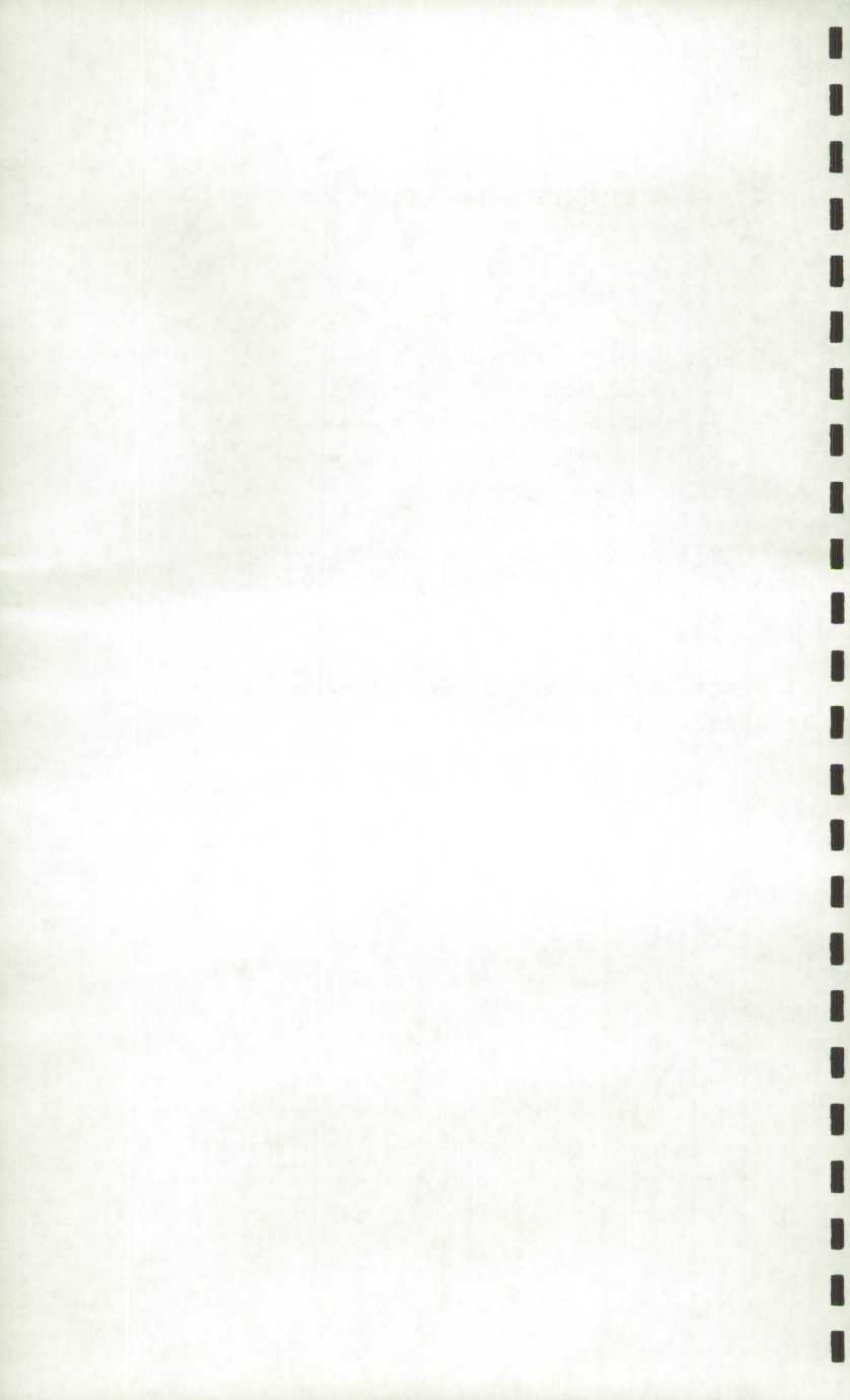
A. Construction Commodities

In the Input-Output Accounts, the construction industry is defined on an "activity" basis and each construction activity produces one unique commodity. Also, each construction activity represents a corresponding construction industry, and the following table shows the one-to-one relationship between construction commodities and construction industries.

These construction commodities are essentially categories of "work-put-in-place" which are produced by the corresponding construction industries:

<u>Input-Output</u>		<u>Input-Output</u>
<u>Commodity Number</u>	<u>Commodity and Industry Title</u>	<u>Industry Number</u>
522	Repair construction	153
523	Residential construction	154
524	Non-residential construction	155
525	Road, highway and airstrip construction	156
526	Gas and oil facility construction	157
527	Dams and irrigation projects	158
528	Railway, telephone and telegraph construction	159
529	Other engineering construction	160

Thus, for example, the repair construction industry (153) produces repair construction commodity (522). Due to the direct link of the construction commodities to corresponding construction industries explained above, it is possible to relate these commodities to the corresponding industries and then into their purchased inputs (commodities). This method was followed to derive the input commodities of construction expenditures.



3. Fictive Commodities - Fictive Industries⁽¹⁷⁾

Similar to the construction commodities and industries mentioned above, the Input-Output Accounts have seven fictive commodities with an equal number of fictive industries. Each fictive industry produces one fictive commodity and the one-to-one relationship is shown below.

<u>Fictive Commodity</u>	<u>Fictive Commodity and Fictive</u>	<u>Fictive Industry</u>
<u>Number</u>	<u>Industry Title</u>	<u>Number</u>
580	Operating supplies (spare parts, maintenance supplies for machinery and equipment)	210
581	Office supplies	211
582	Cafeteria requirements (cafeteria supplies)	212
583	Transportation margin	216
584	Laboratory supplies (laboratory equipment and supplies)	213
585	Travel and entertainment	214
586	Advertising and promotion	215

The fictive commodities are catch-all categories for which precise commodity content for each purchasing industry is unknown. However, the detailed commodity inputs of the fictive industries are known or estimated in the Use Matrix of the Input-Output Accounts. Therefore, by applying the Use Matrix of the fictive industries, it was possible to estimate the content of these catch-all categories of commodities purchased by the public sector. For example, input structure of the fictive office supplies industry was applied to the corresponding office supplies commodity to derive the component commodities.

⁽¹⁷⁾ In the previous studies for 1974 and 1979, these "fictive commodities" and "fictive industries" were referred to as "dummy commodities" and "dummy industries" respectively.

The implicit assumption used here was that the detailed composition of a particular fictive commodity purchased by the public sector was in proportion to the commodity inputs of the corresponding industry.

VI Conversion of Values from Purchaser Prices to Producer Prices

Thus far, the discussion has been confined to the commodity content and provincial allocation of values in purchaser prices (which consist of values in producer prices plus margins)⁽¹⁸⁾. However, since the main purpose of this study was to estimate the amount received by the producers, it was necessary to convert the purchaser price values into producer price values. This involved removing margins such as indirect taxes and other margins which were embodied in the commodity purchases, to arrive at the values measured in the prices received by the producers. These margins were then shown as being purchased directly from the producers of these margins.

The conversion factors from purchaser to producer prices were obtained for each commodity at the Canada level from the national Input-Output tables for 1983. These conversion factors were then applied to the provincial commodity expenditure values. Implicit in this conversion technique was the assumption that the national rates of margins were the same as those applicable to provinces. The tabulations showing the margins thus derived by province were reviewed and necessary adjustments made where necessary: e.g. provincial sales taxes.

(18) The term "margins" refers to the additional costs over and above the producer price paid by the purchaser. It includes such items as wholesale and retail, transportation, tax, and other margins.

It should be noted that, due to differences in taxation between classes of buyers, the spending levels for commodities may not be comparable at purchaser prices. For example, if the federal government's purchases are exempt (at the time of purchase) from provincial sales taxes while the provincial governments' purchases are taxable, the spending levels of these two sub sectors are not comparable at purchaser prices. They are, however, comparable at producer prices.

After the producer price tabulations of the 28 categories had been finalized by making the necessary adjustments for the tax and other margins, these categories were then aggregated into the following 8 summary groups as requested by Supply and Services Canada. These groups contain both current and capital expenditures.

- (1) Federal government (includes defence and other federal)
- (2) Provincial government (equals other provincial)
- (3) Local government (includes other municipal and education)
- (4) Hospitals
- (5) Universities
- (6) Federal government business enterprises
- (7) Provincial government business enterprises
- (8) Local government business enterprises

These are the groups which will be referred to as the 8 summary groups hereafter. The aggregation of the 28 categories into the 8 summary groups is also outlined in the attached chart (see page 31(a)) for a better understanding of the grouping.

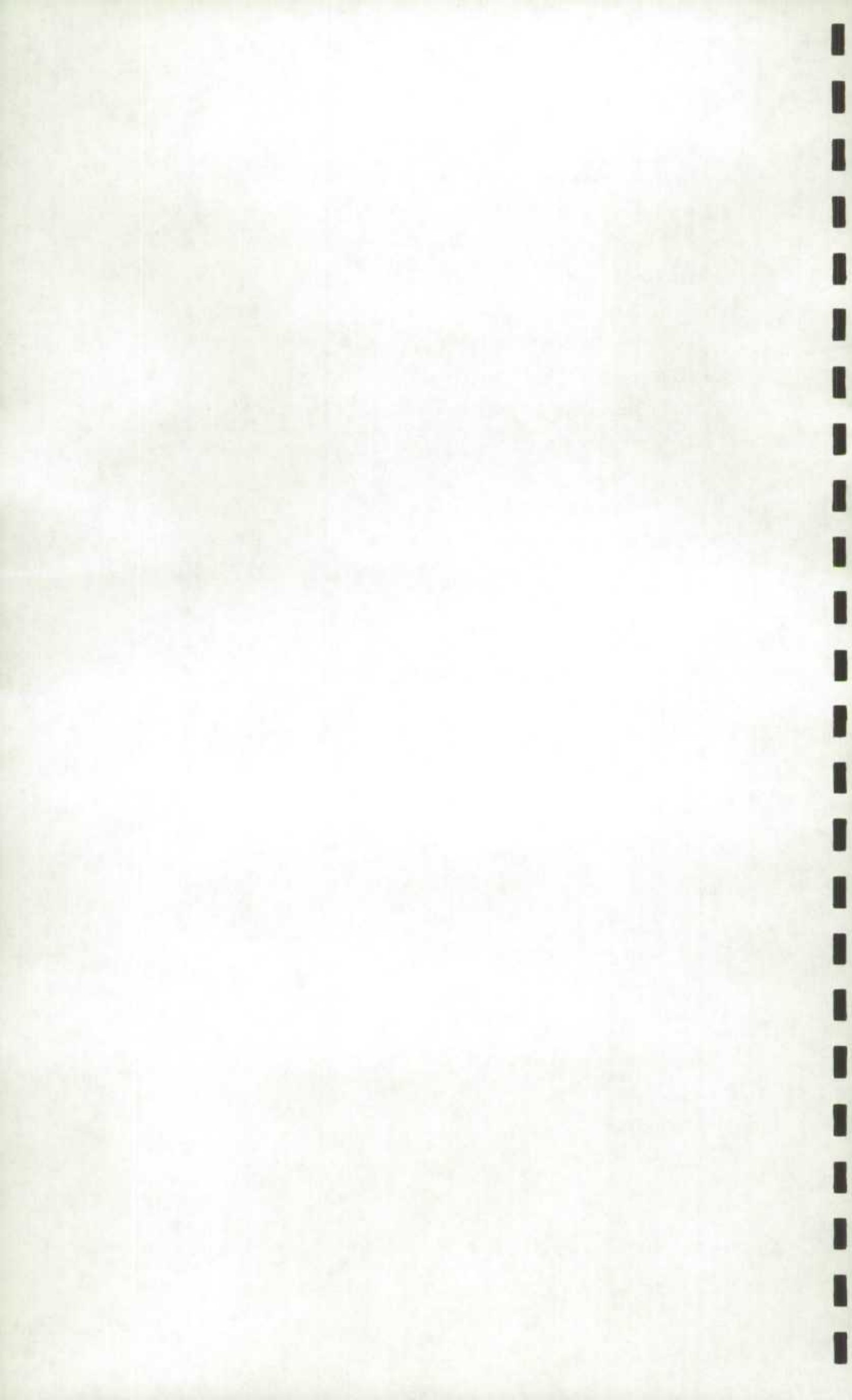


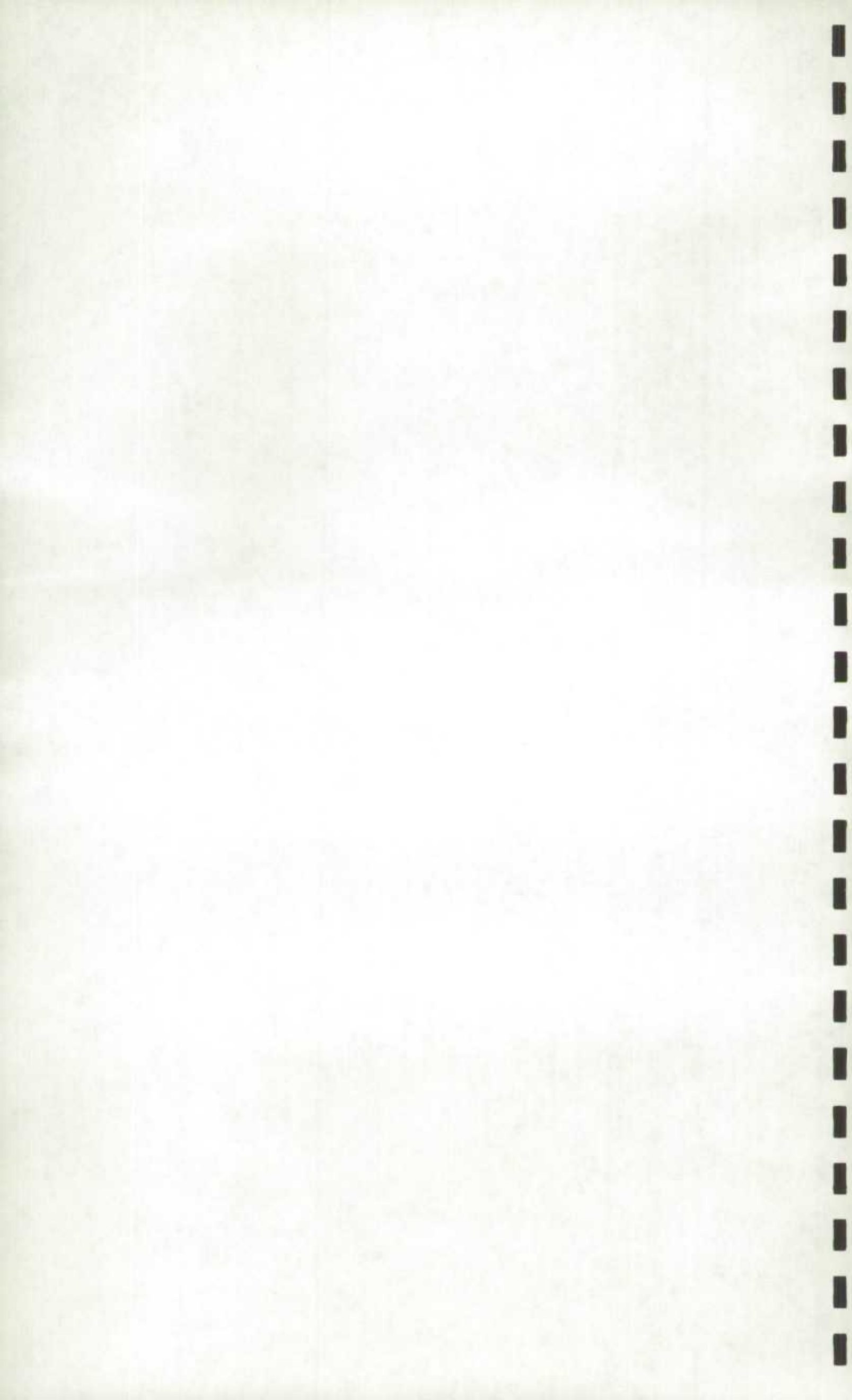
CHART SHOWING AGGREGATION OF 28 CATEGORIES
INTO 8 SUMMARY GROUPS

Reference to 28 Categories (See Section III on pages 5 and 6 for details)

Reference to
8 Summary Groups

		<u>Current Expenditure</u> <u>Categories*</u>		<u>Capital Expenditure Categories</u>		
				<u>M&E*</u>	<u>New Construction*</u>	
I.	<u>The Government Sector:</u>					I. <u>The Government Sector:</u>
	Defence	3		-	-) = 1. Federal Government
	Other Federal Government	6	and	15	and)
	Other Provincial Government	5	and	14	and) = 2. Provincial Government
	Other Municipal Government	4	and	13	and) = 3. Municipal Government
	Education	2	and	12	and)
	Hospitals	1	and	11	and) = 4. Hospitals
II.	<u>Universities:</u>					II. <u>Universities:</u>
	Universities	7	and	16	and) = 5. Universities
III.	<u>Government Business Enterprises:</u>					III. <u>Government Business Enterprises:</u>
	Federal Government Business Enterprises	8	and	17	and) = 6. Federal Government Business Enterprises
	Provincial Government Business Enterprises	9	and	18	and) = 7. Provincial Government Business Enterprises
	Local Government Business Enterprises	10	and	19	and) = 8. Local Government Business Enterprises

* The numbers in these columns refer to the 28 categories described in Section III. Defence current expenditures include both current and capital expenditures in line with the practices of the National Accounts.



VII Purchases from Imports

One of the objectives of this study was to identify the import content of the public sector's expenditures. Import content in this case referred to direct imports only and excluded imports embodied in domestically produced goods. Data on commodity imports by the public sector were not available and it was assumed that the import content of the public sector's purchases would be similar to that of the total economy for each commodity. By using this assumption and by applying the 1983 global import coefficients ⁽¹⁹⁾ of the Input-Output Accounts, the import share of each commodity was estimated. These results were then reviewed in the context of other related information and adjustments made where necessary. Thus, each commodity purchased by the public sector was divided into imports and domestic production. The imports by province estimated by this method represented only the imports from abroad and not imports from other provinces. By subtracting the estimated imports from the total purchases of each commodity, the purchases of domestic origin (i.e. domestic production within Canada) were derived. Thus, for the 8 summary groups, commodity tabulations were generated for (a) the total of both domestic production and imports, (b) imports and (c) domestic production.

The values of imports estimated here using the above assumptions should be interpreted with caution as they are based on calculations, not on collected data.

(19) The import coefficient for each commodity equals total imports divided by use. "Use" in this case is defined as the total of: consumption by domestic industries for intermediate purposes, final use by households; non-profit institutions, and government; capital formation by government and business; additions to inventories; and re-exports. See also page 25 for a discussion on "defence" and "other federal" sub-sectors.

It is worth repeating that the public sector's imports were derived by applying the global import coefficients to each commodity. It is quite possible that the import content of purchases by different segments of the public sector would be different from those estimated based on a global ratio. This weakness in the data can be rectified only by instituting a new survey of institutions within the public sector periodically, at least every 2 or 3 years.

VIII Purchases from Domestic Production

The term "domestic production" as used here represents total production within Canada (irrespective of the province). Thus, commodity purchases by province from domestic production do not necessarily represent production within that province. They include consumption which was supplied either from that province or other provinces but not from abroad.

It should be recalled that one of the goals of this study was to identify the industries which benefited from the public sector's purchases. In order to achieve this objective, the market share assumption of the Input-Output system was used to route the commodities to the industries which produced them, by applying the output market share coefficients of 1983⁽²⁰⁾. Thus, the industrial distribution of the commodities purchased by the public sector was obtained by province for the 8 summary groups.

(20) Each column of the output matrix shows the distribution by industry of the output of a commodity.

IX Concluding Remarks

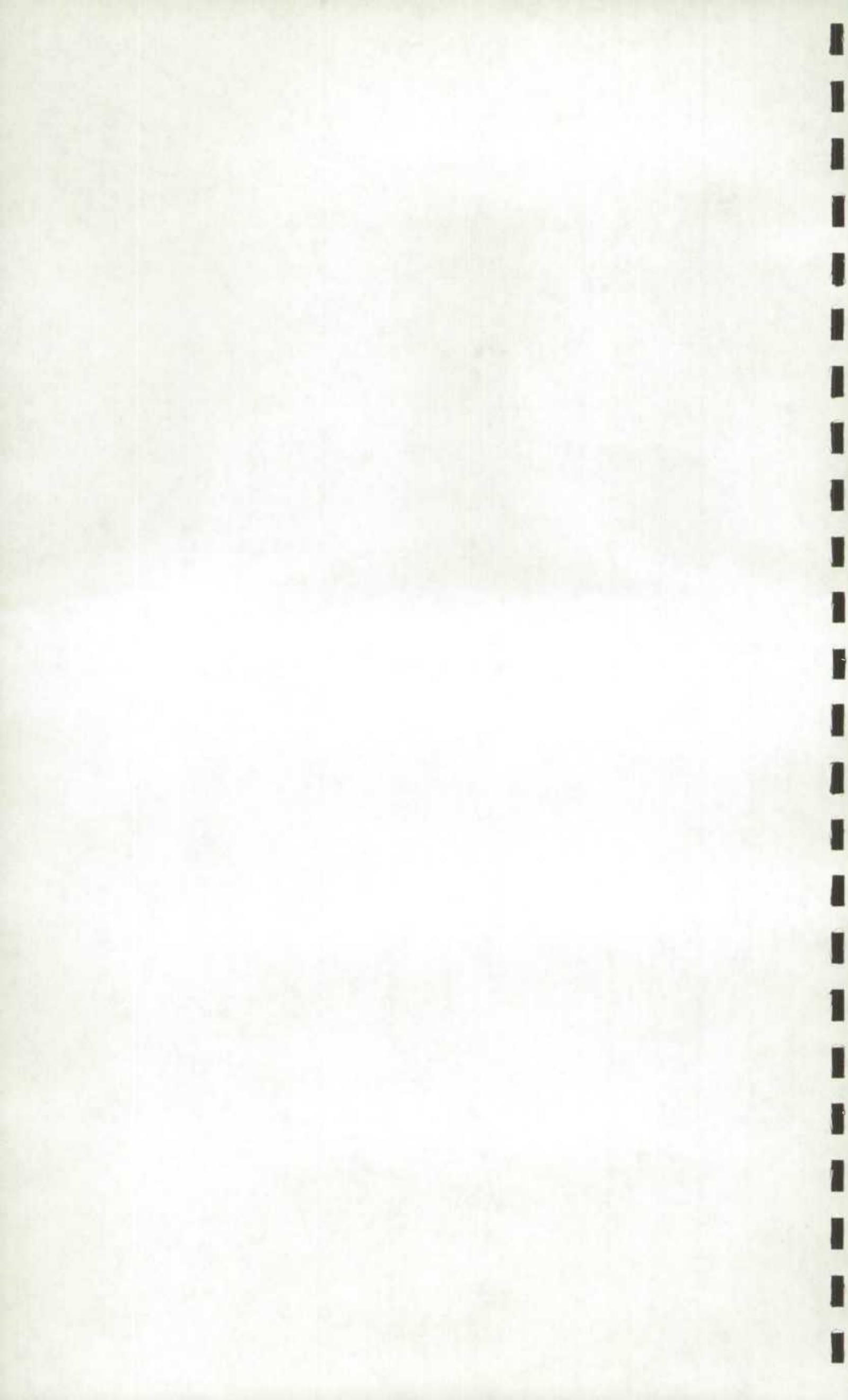
In conclusion, a special data base was developed in the Input-Output Division of Statistics Canada for the Public Sector Market Study as described in this paper. The required statistical information was not available from any single source, but had to be drawn from a variety of sources and organized into an integrated framework by using the System of National Accounts. The study covered a total of 23,097 institutions - 4,835 municipalities, 1,124 hospitals, 809 government business enterprises, 15,906 educational institutions (15,014 elementary & secondary schools + 629 Newfoundland School Boards + 197 community colleges + 66 universities) and 423 federal and provincial government special funds (29 federal + 394 provincial) - in addition to the government departments (Federal and Provincial sectors). The collection of available data for these numerous institutions, and their classification, organization and integration into the required Input-Output commodity framework required considerable time and resources. This was a complex project which needed considerable expertise for data gathering, for consistent classification, for data processing, and for analyzing the tabulations by province.

It is recommended that an on-going program of research and development concerning the public sector market should be undertaken, rather than dealing with the problems intermittently through ad hoc studies. The three projects so far completed have already proved the usefulness and the feasibility of such studies.

A separate paper summarizing the highlights of this study will be released shortly.

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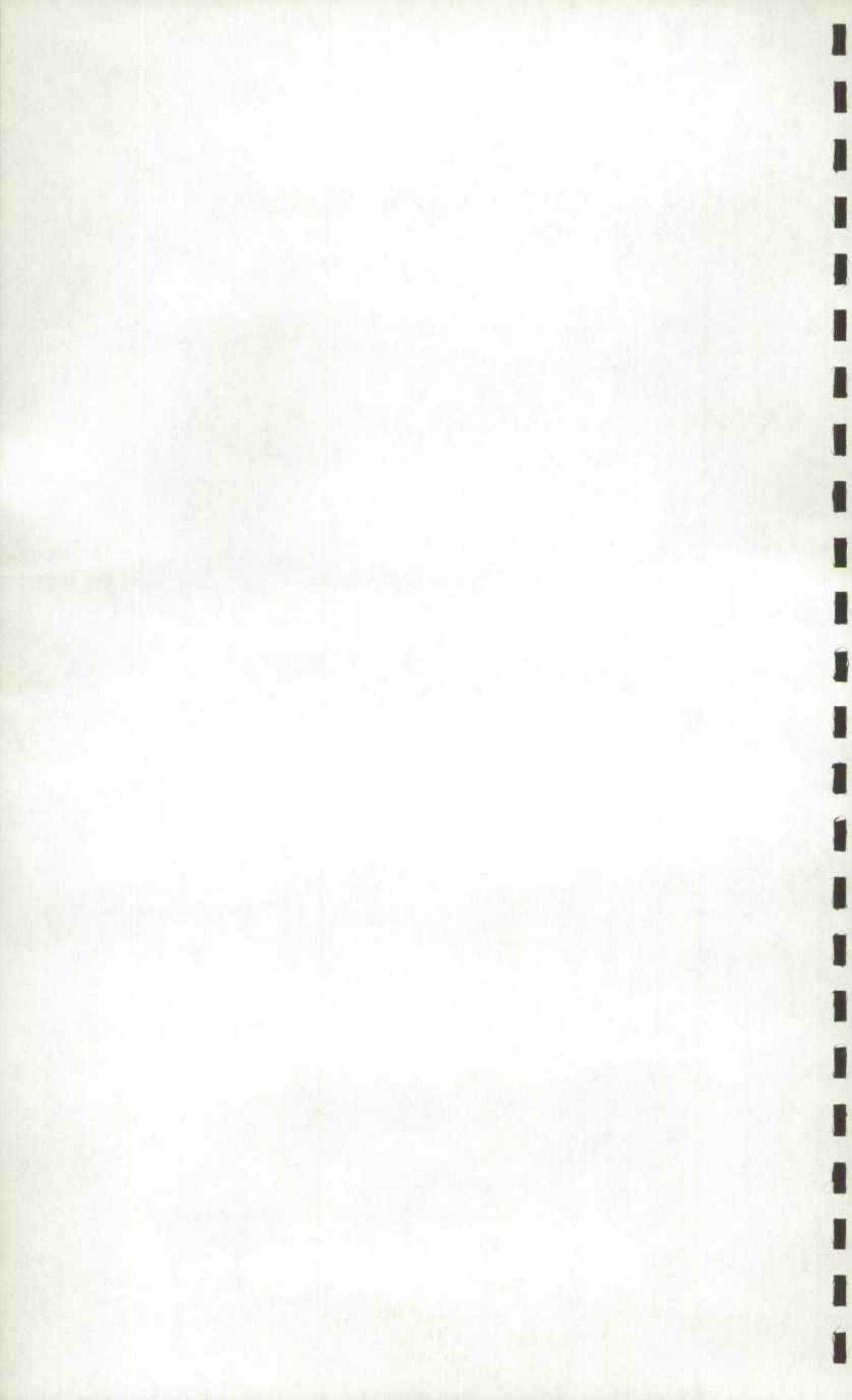


APPENDIX I

List of Federal Government Special Funds, 1983
(Included in General Government for the
System of National Accounts)

Source: Public Institutions Division, Statistics Canada
Federal Government Finance, Catalogue 68-211, Annual 1983, p.36

1. Atlantic Pilotage Authority
2. Atomic Energy of Canada Limited
3. Canada Council
4. Canada Development Investment Corporation
5. Canada Harbour Place Corporation (owned by Canada Lands)
6. Canada Lands
7. Canada Pension Plan
8. Canadian Dairy Commission
9. Canadian Film Development Corporation
10. Canadian Forces Death Benefit Account
11. Canadian Forces Superannuation Account
12. Cape Breton Development Corporation
13. Defence Construction (1951) Limited
14. Great Lakes Pilotage Authority Ltd.
15. Harbourfront Corporation
16. International Development Research Centre
17. Laurentian Pilotage Authority
18. Members of Parliament Retiring Allowances
19. National Arts Centre Corporation
20. National Battlefields Commission
21. National Capital Commission



- 22. Pacific Pilotage Authority
- 23. Public Service Death Benefit Account
- 24. Public Service Superannuation Account
- 25. Royal Canadian Mounted Police Dependents' Pension Fund
- 26. Royal Canadian Mounted Police Superannuation Account
- 27. Supplementary Retirement Benefit Account
- 28. Unemployment Insurance Account
- 29. Western Grain Stabilization Account

APPENDIX II

List of Provincial Government Special Funds, 1983

Source: Public Institutions Division, Statistics Canada
Provincial Government Finance, Catalogue 68-207, Annual 1983/84

Newfoundland

1. Bell Island Hospital Building Corporation Limited
2. Board of Commissioners of Public Utilities
3. Board of Liquor Control Building Corporation Limited
4. C.A. Pippy Park Commission
5. Canada Games Parks Commission
6. Corner Brook Hospital Buildings Corporation Limited
7. Economic Council of Newfoundland and Labrador
8. Farm Development Loan Board
9. Fisheries Loan Board of Newfoundland
10. Gander Development Corporation
11. Gander Hospital Corporation Limited
12. Grace Hospital Extension Corporation Limited
13. Grand Falls Hospital Corporation Limited
14. Memorial University of Newfoundland
Building Corporation Limited
15. Mooring Cove Building Company Limited
16. Motor Vehicle Accident Security Account
17. Newfoundland and Labrador Arts Council
18. Newfoundland and Labrador Computer Services Limited
19. Newfoundland and Labrador Development Corporation Limited
20. Newfoundland Crop Insurance Agency

21. Newfoundland Government Building Corporation Limited
22. Newfoundland Industrial Development Corporation
23. Newfoundland Legal Aid Commission
24. Newfoundland Liquor Licensing Board
25. Newfoundland Medical Care Commission
26. Newfoundland Municipal Financing Corporation
27. Newfoundland Municipal Financing Corporation Sinking Fund
28. Newfoundland Public Libraries Board
29. Newfoundland Rural Electricity Authority
30. Northern Hospitals Building Corporation Limited
31. Nurses Training School Building Corp Limited
32. Pepperrell Hospital Reconstruction Corp Limited
33. Provincial Advisory Council on the Status of Women
34. Public Accountants Licensing Board
35. St. John's Infirmary Building Corporation Limited
36. Teachers' Educational Loan Board
37. Teachers' Housing Loan Board
38. Technical College Building Corporation Limited
39. The Livestock Owners Compensation Board
40. The School Insurance Committee
41. Vocational Schools (Western) Building Corporation Limited
42. Workers' Compensation Board of Newfoundland and Labrador

Prince Edward Island

43. Crop Insurance Agency
44. Health Services Commission
45. Hospital Services Commission

- 46. Industrial Enterprises Incorporated
- 47. P.E.I. Crown Building Corporation
- 48. P.E.I. Development Agency
- 49. P.E.I. Energy Corporation
- 50. P.E.I. Land Development Corporation
- 51. P.E.I. Lending Authority
- 52. Workers' Compensation Board

Nova Scotia

- 53. Camp Hill Hospital
- 54. Cancer Treatment and Research Foundation
- 55. Check Inns Limited
- 56. Community Pastures Board
- 57. Fisheries Development Fund
- 58. Industrial Expansion Fund
- 59. Industrial Loan Fund
- 60. Members Retiring Allowance Account
- 61. Municipal Loan Fund
- 62. Nova Scotia Board of Commissioners of Public Utilities
- 63. Nova Scotia Crop and Livestock Insurance Commission
- 64. Nova Scotia Farm Loan Board
- 65. Nova Scotia Housing Development Fund
- 66. Nova Scotia Legal Aid Commission
- 67. Nova Scotia Liquor Licence Board
- 68. Nova Scotia Lottery Commission
- 69. Nova Scotia Municipal Finance Corporation

- 70. Nova Scotia Research Foundation Corporation
- 71. Provincial Grain Commission
- 72. Small Business Development Fund
- 73. Supplementary Old Age Assistance Fund
- 74. University Assistance Fund
- 75. Waterfront Development Corporation Ltd.
- 76. Workers' Compensation Board

New Brunswick

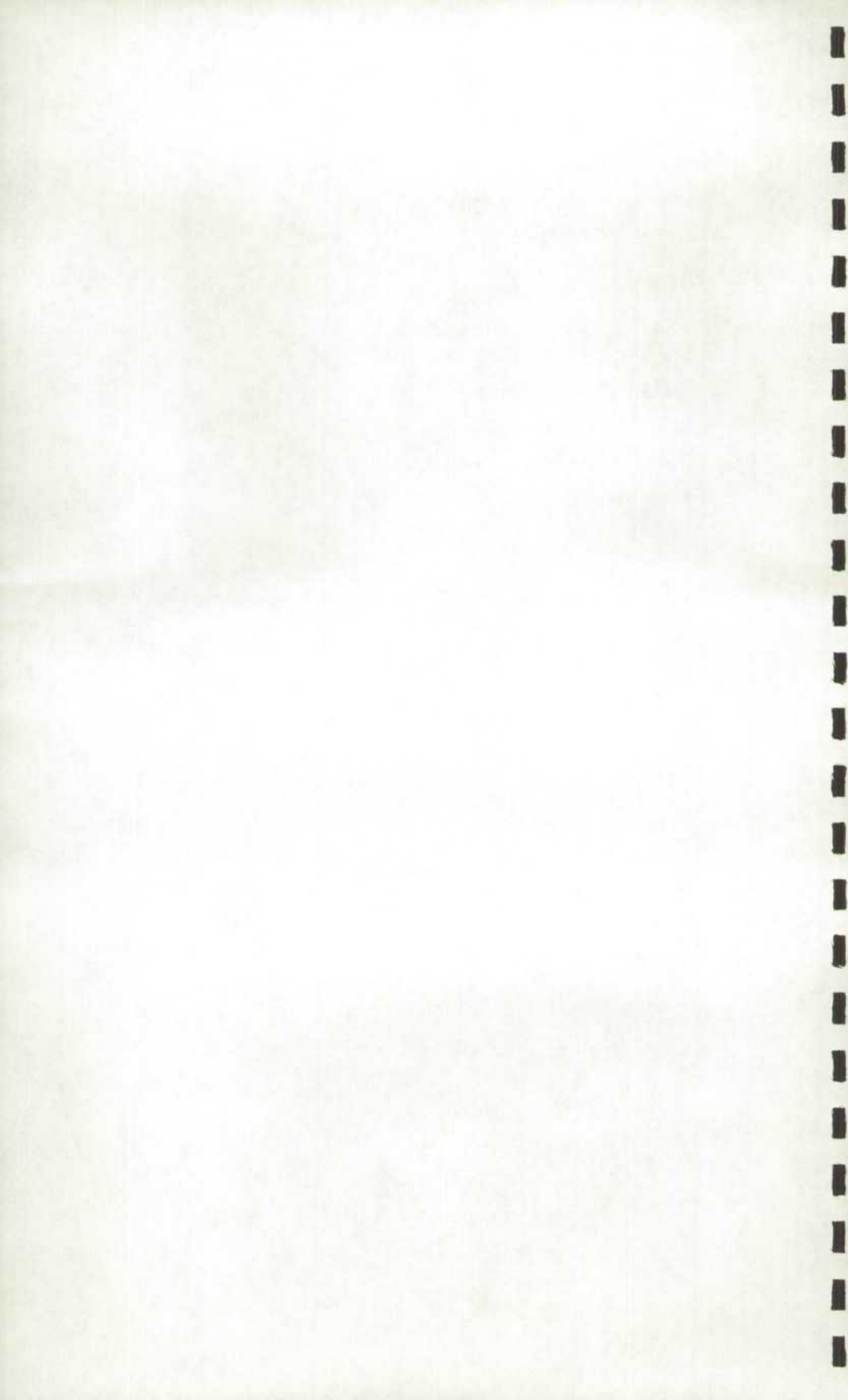
- 77. Board of Commissioners of Public Utilities
- 78. Margaret R. Lunds Bequest
- 79. New Brunswick Crop Insurance Commission
- 80. New Brunswick Municipal Finance Corporation
- 81. New Brunswick Research and Productivity Council
- 82. New Brunswick Transportation Authority
- 83. Viscount Bennett Bequest
- 84. Workers' Compensation Board

Québec

- 85. Agence Québécoise de valorisation industrielle de la recherche
- 86. Centre de recherche industrielle du Québec
- 87. Commission de la qualité de l'environnement Kativik
- 88. Commission de la santé et de la sécurité du travail du Québec
- 89. Commission des services juridiques
- 90. Commission des normes du travail du Québec
- 91. Commission municipale du Québec
- 92. Commission d'hébergement du Québec

93. Curateur public
94. Fondation Jean-Charles Bonenfant
95. Fondation pour la conservation et la mise en valeur de la faune et son habitat
96. Fondation pour le développement de la science et de la technologie
97. Fonds d'aide au recours collectif
98. Fonds d'amortissement afférent à un emprunt de l'université du Québec
99. Fonds d'amortissement afférent à des emprunts de commissions scolaires
100. Fonds d'assurance prêts agricoles et forestiers
101. Fonds de développement des ressources
102. Fonds de développement régional
103. Fonds de la recherche en santé du Québec
104. Fonds de recherche en agriculture, pêcheries et alimentation
105. Fonds de la relance industrielle
106. Fonds pour la formation de chercheurs et l'aide à la recherche
107. Fonds renouvelable - parc Mont Sainte-Anne
108. Fonds renouvelable du service aérien
109. Fonds renouvelable - télécommunications
110. Fonds renouvelable - travaux de reprographie
111. Fonds renouvelable de la direction des services informatiques aux réseaux d'enseignement
112. Fonds renouvelable des ententes sur les prêts de services d'enseignants
113. Fonds renouvelable des moyens d'enseignement
114. Fonds renouvelable des publications gouvernementales

115. Fonds renouvelable des services de placement média
116. Fonds renouvelable du service d'entretien et des machines de bureau
117. Fonds renouvelable du service de cartographie
118. Fonds renouvelable pour les équipements informatiques
119. Fonds renouvelable du service des achats
120. Fonds spéciaux du crédit agricole
121. Institut de recherche en santé et sécurité du travail
122. Institut de recherche et d'information sur la rémunération
123. Institut national de productivité
124. Institut Québécois du cinéma
125. Institut Québécois de recherche sur la culture
126. La maison de la musique de Montréal
127. Les placements RDP Inc.
128. Musée d'art contemporain de Montréal
129. Musée de la civilisation
130. Musée des beaux-arts de Montréal
131. Musée du Québec
132. Office de la construction du Québec
133. Office de la sécurité du revenu des chasseurs et piégeurs cris
134. Office des autoroutes du Québec
135. Office du crédit agricole
136. Office franco-Québécois pour la jeunesse
137. Régie de l'assurance automobile du Québec
138. Régie de l'assurance-dépôts du Québec
139. Régie de l'assurance-maladie du Québec



140. Régie des assurances agricoles du Québec
141. Régie des marchés agricoles du Québec
142. Régie des rentes du Québec
143. Régime de retraite des employés du gouvernement et des organismes publics
144. S.D.C. (habitation) 1980 Inc.
145. Société générale du cinéma
146. Société corvée-habitation
147. Société d'aménagement de l'Outaouais
148. Société d'exploitation des ressources éducatives du Québec
149. Société d'habitation du Québec
150. Société de développement de l'industrie des courses de chevaux du Québec Inc.
151. Société de développement coopératif
152. Société de développement industriel du Québec
153. Société de développement des industries de la culture et des communications
154. Société de la place des arts de Montréal
155. Société de la maison des sciences et des techniques
156. Société de radio-télévision du Québec
157. Société des établissements de plein air du Québec
158. Société du grand théâtre du Québec
159. Société du palais des congrès de Montréal
160. Société du parc des expositions agro-alimentaires
161. Société du parc industriel du centre du Québec
162. Société du parc industriel et commercial aéroportuaire de Mirabel
163. Société immobilière du Québec

- 164. Société inter-port du Québec
- 165. Société parc auto du Québec métro
- 166. Société Québécoise d'assainissement des eaux
- 167. Société Québécoise d'information juridique
- 168. Société Québécoise d'initiative agroalimentaire (SOQUIA)
- 169. Société Québécoise de biotechnologies agro-alimentaire
- 170. Société Québécoise des pêches

Ontario

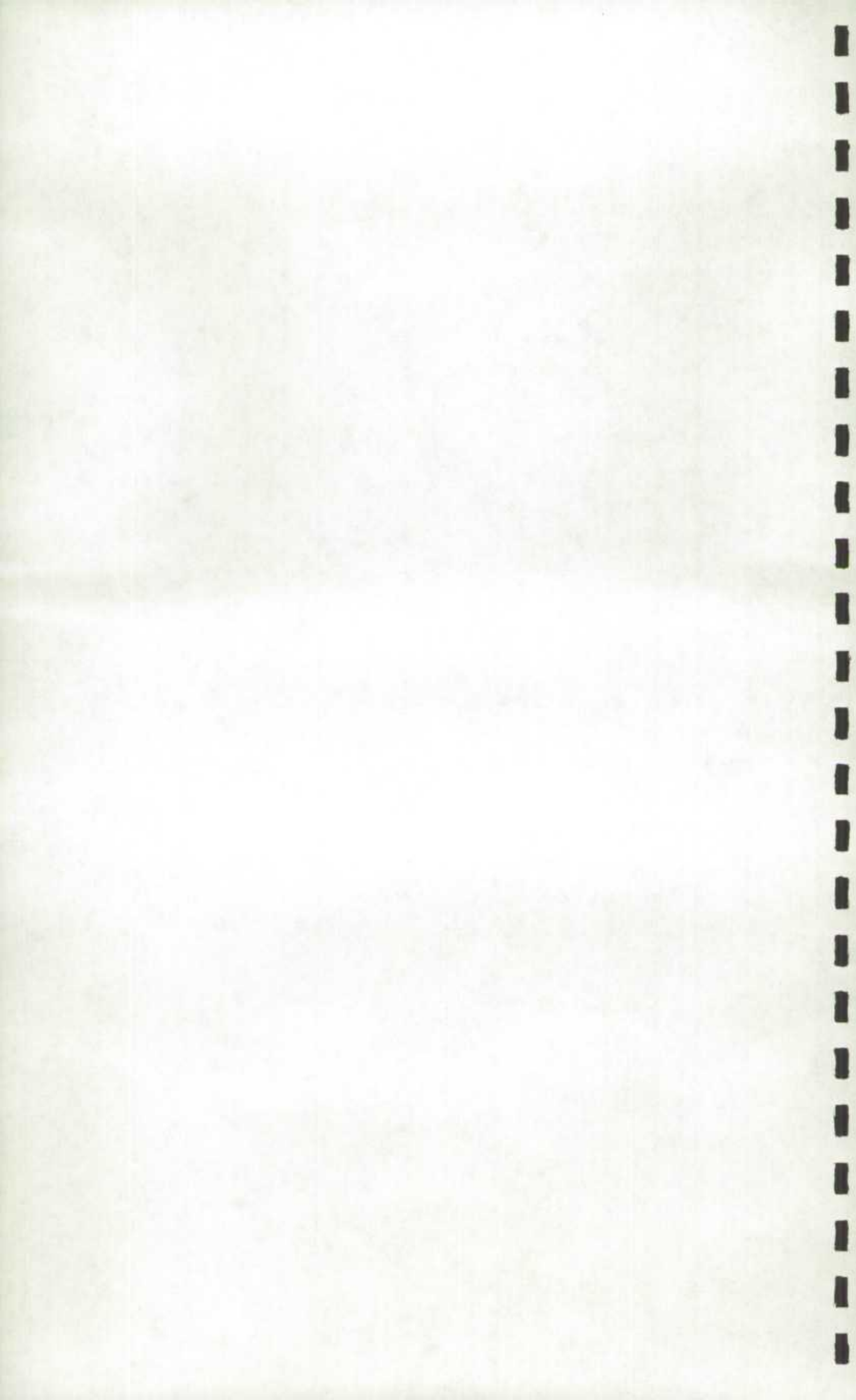
- 171. Alcoholism and Drug Addiction Research Foundation
- 172. Eastern Ontario Development Corporation
- 173. Farm Income Stabilization Commission
- 174. Fund for Milk and Cream Producers
- 175. Idea Corporation
- 176. Minaki Development Company Limited
- 177. Minaki Lodge Resort Ltd.
- 178. Motor Vehicle Accident Claims Fund
- 179. Niagara Parks Commission
- 180. Northern Ontario Development Corporation
- 181. Ontario Centre for Microelectronics
- 182. Ontario Centre for Advanced Manufacturing
- 183. Ontario Centre for Automobile Parts Technology
- 184. Ontario Centre for Farm Machinery and Food Processing Technology
- 185. Ontario Centre for Resource Machinery Technology
- 186. Ontario Crop Insurance Commission
- 187. Ontario Development Corporation

- 188. Ontario Educational Capital Aid Corporation
- 189. Ontario Educational Services Corporation
- 190. Ontario Energy Corporation
- 191. Ontario Junior Farmer Establishment Loan Fund
- 192. Ontario Land Corporation
- 193. Ontario Municipal Improvement Corporation
- 194. Ontario Place Corporation
- 195. Ontario Research Foundation
- 196. Ontario Universities Capital Aid Corporation
- 197. Ontario Waste Management Corporation
- 198. Thunder Bay Ski Jumps Limited
- 199. Toronto Area Transit Operating Authority
- 200. Workers' Compensation Board

Manitoba

- 201. Alcoholism Foundation of Manitoba
- 202. Centre Culturel Franco-Manitobain
- 203. Co-operative Promotion Board
- 204. Community Economic Development Fund
- 205. Criminal Injuries Compensation Board
- 206. Department of Municipal Affairs Minister's Trust Account
- 207. Fire Insurance Reserve Fund
- 208. Fire Prevention Fund
- 209. Fitness and Amateur Sport Act
- 210. Horse Racing Commission
- 211. Land Titles Assurances Fund

- 212. Law Society and Solicitors Trust Fund
- 213. Legal Aid Services Society of Manitoba
- 214. Manitoba Agricultural Credit and Development Corporation
- 215. Manitoba Arc Authority
- 216. Manitoba Art Council
- 217. Manitoba Beef Commission
- 218. Manitoba Boxing and Wrestling Commission
- 219. Manitoba Centennial Centre Corporation
- 220. Manitoba Crop Insurance Corporation
- 221. Manitoba Data Services
- 222. Manitoba Health Research Foundation
- 223. Manitoba Health Services Commission
- 224. Manitoba Hospital Capital Financing Authority
- 225. Manitoba Intercultural Council
- 226. Manitoba Jobs Fund
- 227. Manitoba Lotteries Foundation
- 228. Manitoba Lotteries Foundation - Culture, Heritage and Recreation
- 229. Manitoba Lotteries Foundation - Fitness and Amateur Sport
- 230. Manitoba Lotteries Foundation - Fitness Development
- 231. Manitoba Milk Prices Review Commission
- 232. Manitoba Mineral Resources Limited
- 233. Manitoba Oil and Gas Corporation
- 234. Manitoba Research Council
- 235. Manitoba Trading Corporation
- 236. Mental Health Research Foundation
- 237. Text Book Bureau

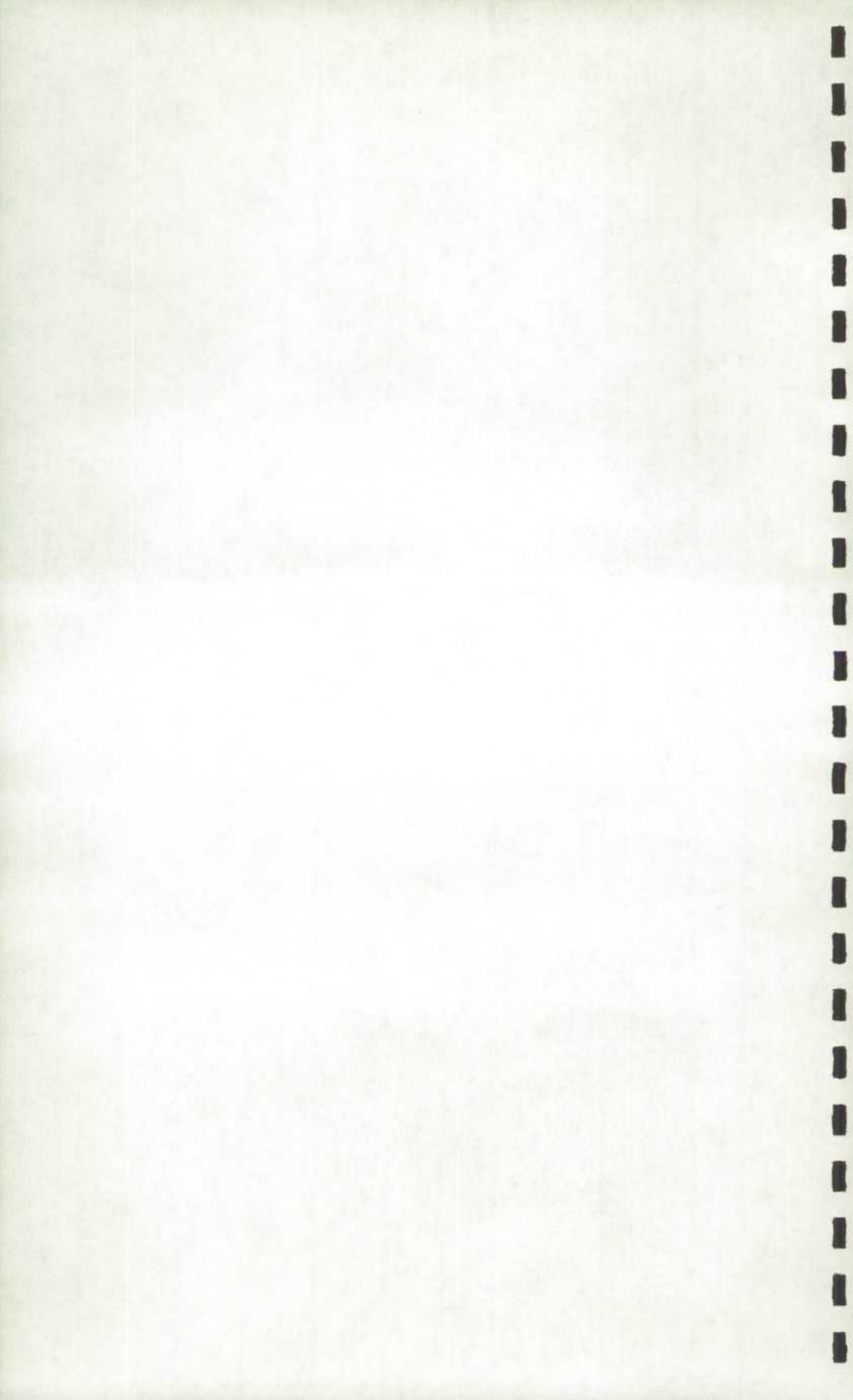


- 238. The Mining Community Reserve
- 239. The Northern Affairs Fund
- 240. Universities Grant Commission
- 241. Veterinary Science Scholarship Fund
- 242. Wildlife Control Fund
- 243. Winnipeg Racing Ltd.
- 244. Workers' Compensation Board

Saskatchewan

- 245. Advanced Education and Manpower
- 246. Agricultural Credit Corporation
- 247. Agricultural Development Corporation
- 248. Agricultural Research Foundation
- 249. Agricultural Supplies Revolving Fund
- 250. Agricultural Development Fund
- 251. Alcoholism Commission of Saskatchewan
- 252. Cattle Marketing Deductions Fund
- 253. Central Vehicle Agency Revolving Fund
- 254. Commercial Revolving Fund
- 255. Conservation and Development Revolving Fund
- 256. Crop Reinsurance Fund of Saskatchewan
- 257. Crown Investments Corporation
- 258. Employment Development Fund
- 259. Family Farm Revolving Fund
- 260. Farm Purchase Program Fund
- 261. Forest Protection Advance Account
- 262. Health Capital Fund

- 263. Highways Revolving Fund
- 264. Horned Cattle Fund
- 265. Kelsey Institute of Applied Arts and Sciences -
Saskatoon Revolving Fund
- 266. Land Title Assurance Fund
- 267. Market Development Fund
- 268. Milk Control Board
- 269. Northern Construction Revolving Fund
- 270. Northern Saskatchewan Economic Development Revolving Fund
- 271. Office Services Revolving Fund
- 272. Public Works Revolving Fund
- 273. Resources Protection and Development Revolving Fund
- 274. Saskatchewan Agricultural Returns Stabilization Fund
- 275. Saskatchewan Archives Board
- 276. Saskatchewan Book Bureau Revolving Fund
- 277. Saskatchewan Cancer Foundation
- 278. Saskatchewan Computer Utility Corporation
- 279. Saskatchewan Crop Insurance Fund
- 280. Saskatchewan Development Fund Corporation
- 281. Saskatchewan Government Printing Company
- 282. Saskatchewan Heritage Fund
- 283. Saskatchewan Hog Marketing Commission
- 284. Saskatchewan Hospitalization Fund
- 285. Saskatchewan Liquor Licensing Commission
- 286. Saskatchewan Medical Care Insurance Fund
- 287. Saskatchewan Municipal Financing Corporation
- 288. Saskatchewan Research Council
- 289. Saskatchewan Sheep and Wool Marketing Commission
- 290. Saskatchewan Technical Institute Revolving Fund
- 291. Saskatchewan Vegetable Marketing Commission

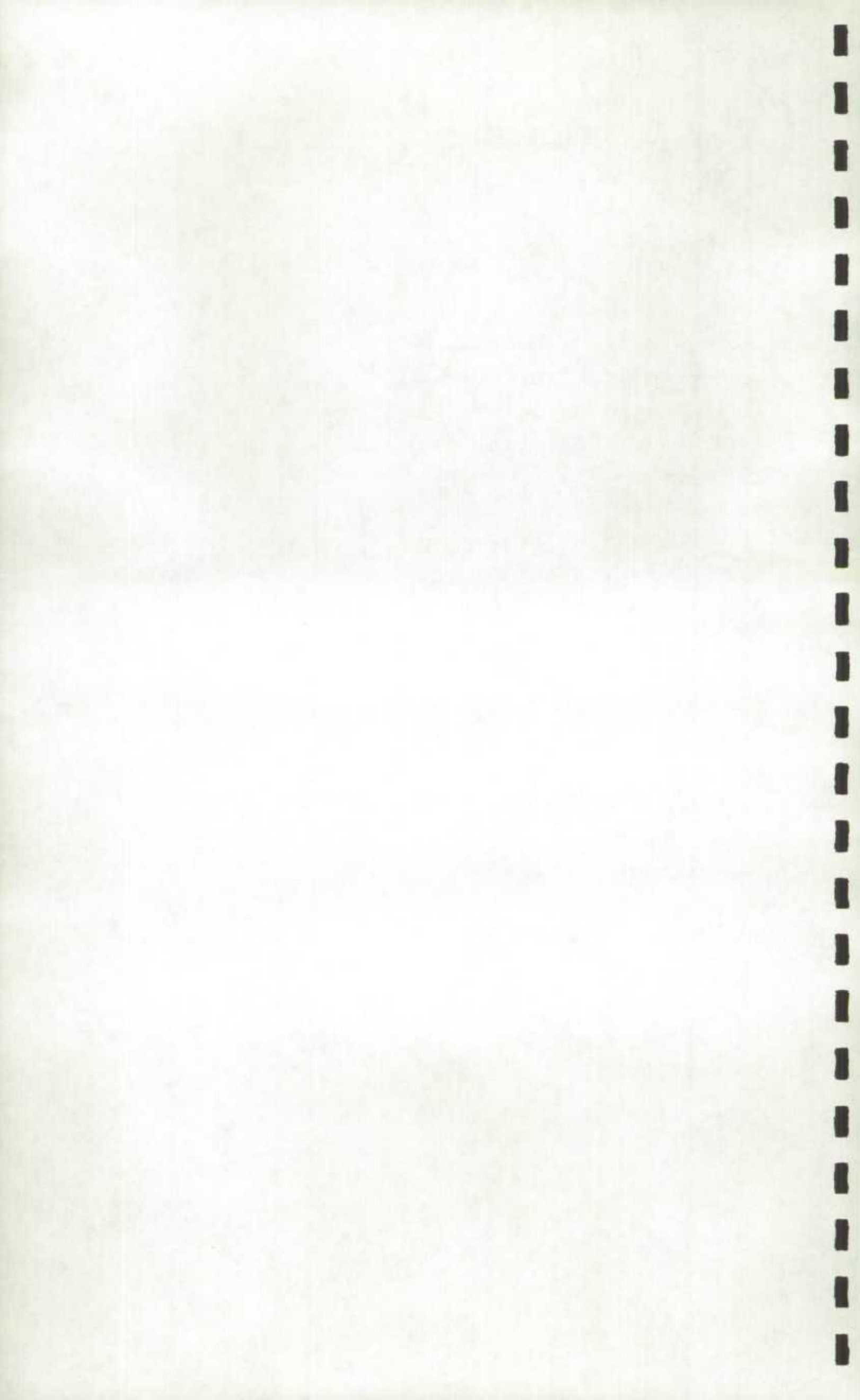


- 292. Special Projects Fund
- 293. Supply Agency Revolving Fund
- 294. Systems Centre Revolving Fund
- 295. University Renewal & Development Funds
- 296. Wascana Institute of Applied Arts and Sciences Revolving Fund
- 297. Wildlife Development Fund
- 298. Workers' Compensation Board

Alberta

- 299. Agricultural Research Council of Alberta
- 300. Alberta Agricultural Development Corporation
- 301. Alberta Agricultural Research Trust
- 302. Alberta Alcoholism and Drug Abuse Commission
- 303. Alberta Art Foundation
- 304. Alberta Cultural Heritage Foundation
- 305. Alberta Dairy Control Board
- 306. Alberta Educational Communication Corporation
- 307. Alberta Environmental Research Trust
- 308. Alberta Foundation for the Performing Arts
- 309. Alberta Games Council
- 310. Alberta Hail and Crop Insurance Corporation
- 311. Alberta Heritage Scholarship Fund
- 312. Alberta Heritage Foundation for Medical Research Endowment Fund
- 313. Alberta Heritage Savings Trust Fund
- 314. Alberta Historical Resources Foundation
- 315. Alberta Motion Picture Development Corporation
- 316. Alberta Municipal Financing Corporation
- 317. Alberta Oil Sands Technology and Research Authority

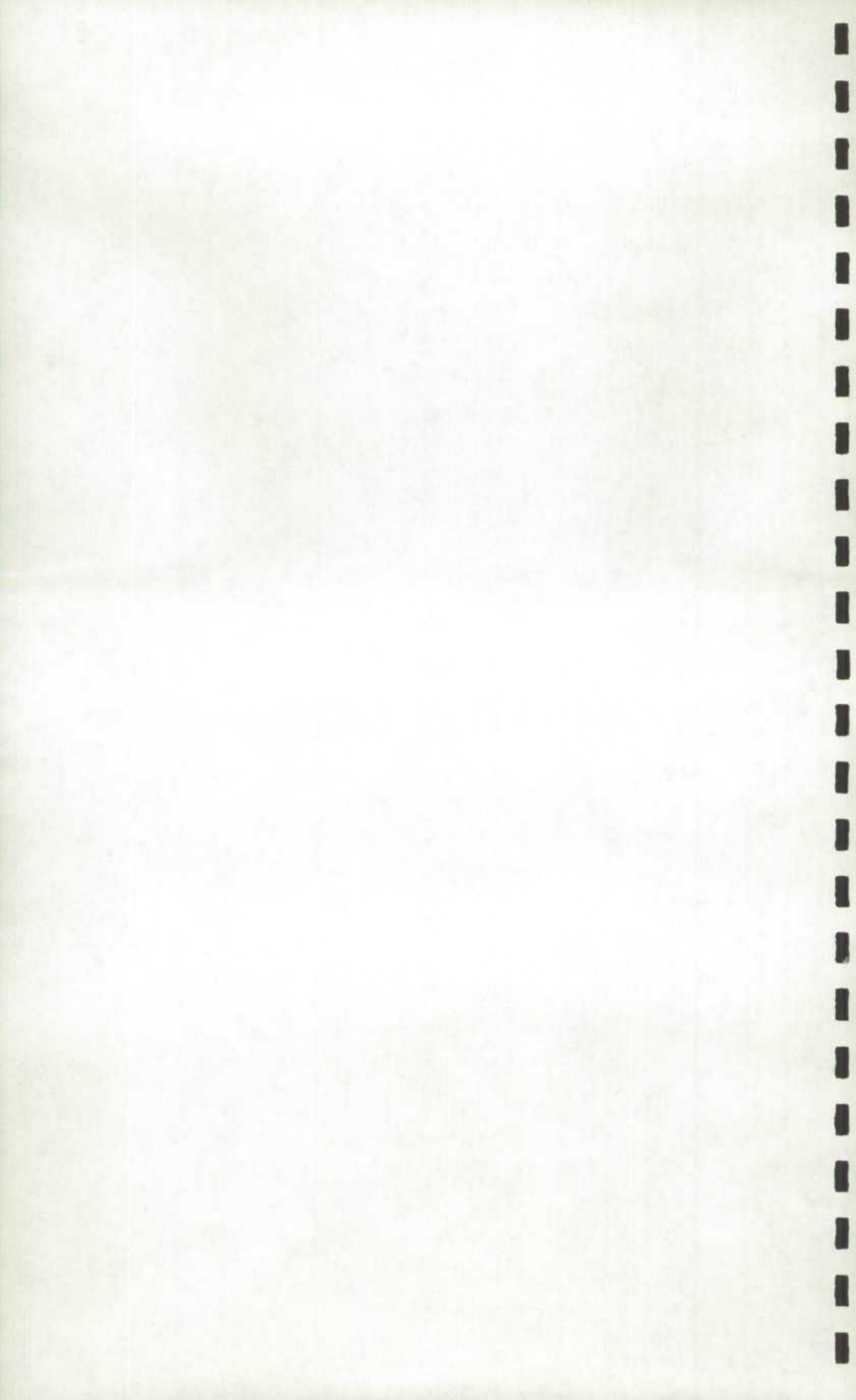
- 318. Alberta Petroleum Incentive Program Fund
- 319. Alberta Petroleum Marketing Commission Operating Fund
- 320. Alberta Planning Fund
- 321. Alberta Provincial Corporation Loan Fund
- 322. Alberta Racing Commission
- 323. Alberta Resources Railway Corporation
- 324. Central Registry Assurance Fund
- 325. Consolidated Cash Investment Trust Fund
- 326. Crop Reinsurance Fund of Alberta
- 327. Culture Revolving Fund
- 328. Edmonton Area Hospital Planning Council Fund
- 329. Energy Resources Conservation Board
- 330. Environment Council of Alberta
- 331. Fish and Wildlife Habitat Fund
- 332. Forest Development Research Trust Fund
- 333. Gas Alberta Operating Fund
- 334. Government House Foundation
- 335. Health Care Insurance Fund
- 336. Homestead Lease Loan Fund
- 337. Horned Cattle Purchases Act Trust Account
- 338. Irrigation Land Manager
- 339. Land Purchase Fund
- 340. Livestock Patrons' Assurance Fund
- 341. Motion Picture Development Fund
- 342. Motor Vehicle Accident Claims Fund



- 343. Municipal Loans Revolving Fund
- 344. Natural Gas Rebates Fund
- 345. Pension Fund
- 346. Provincial Sinking Fund
- 347. Public Works, Supply and Service Revolving Fund
- 348. Recreation, Parks and Wildlife Foundation
- 349. Registrar's Assurance Fund
- 350. Research Council of Alberta
- 351. Rural Electrification Revolving Fund
- 352. School Book Branch
- 353. School Foundation Program Fund
- 354. Stray Animal Act Fund
- 355. Students Finance Board
- 356. Students Loan Fund
- 357. Transportation Revolving Fund
- 358. Utility Companies Income Tax Rebates Fund
- 359. Water Resources Revolving Fund
- 360. Wheat Board Money Trust Fund
- 361. Wildlife Damage Fund
- 362. Wildlife Depredation Trust
- 363. Workers' Compensation Board

British Columbia

- 364. B.C. Assessment Authority
- 365. B.C. Buildings Corporation
- 366. B.C. Educational Institutions Capital Financing Authority
- 367. B.C. Heritage Trust
- 368. B.C. Housing and Employment Development Financing Authority
- 369. B.C. Place Ltd.
- 370. B.C. Regional Hospital Districts Financing Authority
- 371. B.C. Research Council
- 372. B.C. School Districts Capital Financing Authority
- 373. B.C. Systems Corporation
- 374. B.C. Transit Authority
- 375. Creston Valley Wildlife Management Authority
- 376. Discovery Foundation
- 377. Expo '86 Corporation
- 378. Health Care Research Foundation
- 379. Health Facilities Association of British Columbia
- 380. Knowledge Network of the West Communication Authority
- 381. Land Registry Assurance Fund
- 382. Legal Services Society
- 383. Medical Services Commission of British Columbia
- 384. Provincial Capital Commission
- 385. Provincial Rental Housing Corporation
- 386. Queen's Printer



387. Science Council of B.C. and Secretariat on Science,
Research and Development

388. Small Business Development Fund

389. Universities Council

390. W.L.C. Developments Limited

391. Whistler Village Land Co. Ltd.

392. Workers' Compensation Board

Yukon

393. Compensation Fund

Northwest Territories

394. Workers' Compensation Board

APPENDIX III

List of Federal Government Business Enterprises, 1983

Source: Public Institutions Division, Statistics Canada
Federal Government Enterprise Finance,
Catalogue 61-203, Annual 1983

I/A = Inactive

* Included in Parent Company's Data due to consolidation.

Name of Enterprise	S.N.A. Industry Codes in terms of 1980 S.I.C.	S.N.A. Industry Title
1. Air Canada	162	Air Transport & Services Incidental
2. Air Canada Services Inc.	*162	Air Transport & Services Incidental
3. Airline Maintenance Buildings Limited	*209	Other Repair and Maintenance Service
4. Airtransit Canada	I/A	
5. Nordair Ltd.	162	Air Transport & Services Incidental
6. Les Voyages Treasure Tours Inc.	I/A	
7. Nordair (Ontario) Inc.	I/A	
8. Sudair Inc.	I/A	
9. Treasure Tours (Canada) Ltd.	*162	Air Transport & Services Incidental
10. Treasure Tours International Inc.	*162	Air Transport & Services Incidental
11. Touram Inc.	*162	Air Transport & Services Incidental
12. Touram Group Service Inc.	*170	Other Services Incidental to Transport
13. Bank of Canada (1)	184	Banks and Other Deposit Accepting Institutions
14. Canada Deposit Insurance Corporation	188	Insurance Industries
15. Canadair Limited	99	Aircraft & Aircraft Parts Industry
16. Canadair Inc.	99	Aircraft & Aircraft Parts Industry
17. Canadair International Limited	I/A	
18. Canadair Services Limited	99	Aircraft & Aircraft Parts Industry
19. Canadian General Atomic Corporation	I/A	
20. Canarch Limited	I/A	
21. Challenger Aviation Services GmbH	99	Aircraft & Aircraft Parts Industry
22. Canada Mortgage and Housing Corporation	187	Other Finance & Real Estate Industry
23. Canada Ports Corporation (Formerly National Harbours Board)	164	Water Transport & Related Services
24. Ridley Terminals Inc.	164	Water Transport & Related Services
25. Canada Post Corporation(1)	178	Postal Service Industry
26. Canadian Arsenals Limited	143	Other Chemical Products Industry
27. Canadian Broadcasting Corporation	175	Radio and Television Broadcasting Industry
28. Canadian Commercial Corporation	182	Wholesale Trade Industries

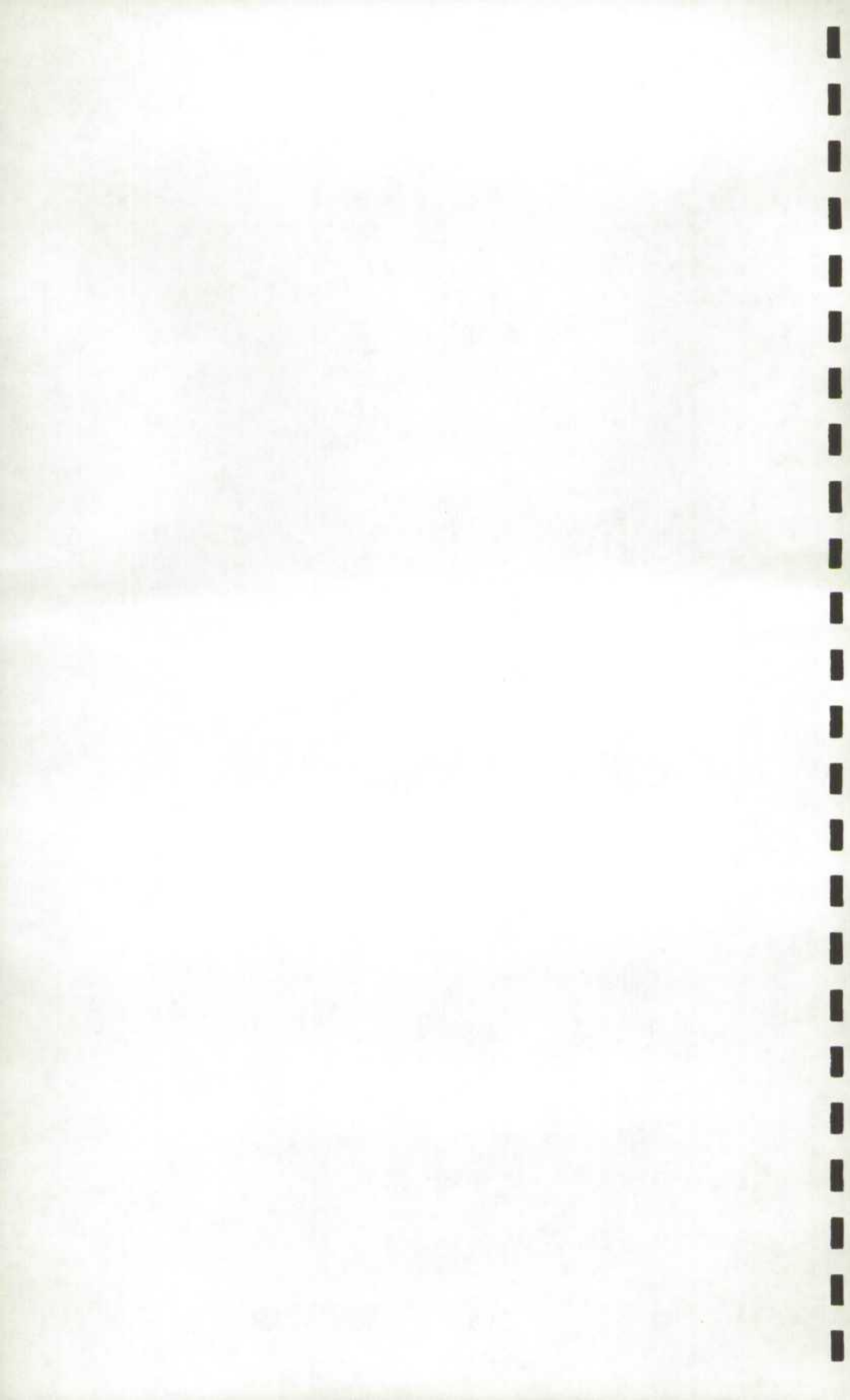
29.	Canadian National Railway System	163
30.	Autoport Limited	*170
31.	Canada and Gulf Terminal Railway Company, The	*170
32.	Canadian National Express Company	165
33.	Canadian National Railway Company	163
34.	Northern Consolidated Holding Company Ltd., The	*187
35.	Québec and Lake St. John Railway Company, The	
36.	Canadian National Railways Securities Trust, The	*185
37.	Canadian National Steamship Company Limited	I/A
38.	Canadian National Telegraph Company	I/A
39.	Great North Western Telegraph Company of Canada, The	I/A
40.	Canadian National Transfer Company Limited	I/A
41.	Canadian National Transportation Limited	163
42.	Asbestos Eastern	165
43.	Chapman Transport Limited	165
44.	Empire Freightways Limited	I/A
45.	Royal Transportation Limited	165
46.	Transport Route Canada Inc.	165
47.	Chalut Transport (1974) Inc.	165
48.	Cronin Transport Limited	165
49.	Husband Intl Transport (Ontario) Ltd.	165
50.	Husband Transport Limited	165
51.	Midland Superior Express Limited	165
52.	Swan River - The Pas Transfer Limited	165
53.	Toronto/Peterborough Transportation Company Limited	165
54.	Transport Husband (Quebec) Inc.	165
55.	Overnite Express (1980) Ltd.	I/A
56.	116334 Canada Inc. (Formerly Eastern Transport Limited)	165
57.	116335 Canada Inc. (Formerly Provincial Tankers)	165
58.	Canat Limited	163
59.	CN (France) S.A.	163
60.	CNM Inc.	163
61.	Coastal Transport Limited	*164
62.	CN Marine Inc.	164
63.	CN Tower Limited	177
64.	CN Transactions Inc.	187
65.	Canac Consultants Limited	*194
66.	Canadian National Hotels (Moncton) Ltd.	199
67.	Canaven Limited	163

Railway Transport & Related Services
Other Services Incidental to Transport
Other Services Incidental to Transport
Truck Transport Industries
Railway Transport & Related Services
Other Finance & Real Estate Industry
Trust/Deposit Accepting Mortgage Companies
Railway Transport & Related Services
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Truck Transport Industries
Railway Transport & Related Services
Railway Transport & Related Services
Railway Transport & Related Services
Water Transport and Related Services
Water Transport & Related Services
Telecommunication Carriers and Other
Other Finance & Real Estate Industry
Miscellaneous Business Services
Accommodation Services Industry
Railway Transport & Related Services

68.	CN Exploration Inc.	13	Crude Petroleum & Natural Gas
69.	CN Hotels Inc.	199	Accommodation Services Industry
70.	CN Tower Restaurants Ltd.	*200	Food & Beverage Service Industries
71.	EID Electronic Identification Systems Ltd.	*191	Computer & Related Services
72.	Grand Trunk Corporation	163	Railway Transport & Related Services
73.	Central Vermont Railway Inc.	163	Railway Transport & Related Services
74.	Domestic Four Leasing Corporation	I/A	
75.	Detroit, Toledo & Ironton Railroad Company	163	Railway Transport & Related Services
76.	Domestic Three Leasing Corporation	*163	Railway Transport & Related Services
77.	Domestic Two Leasing Corporation	*163	Railway Transport & Related Services
78.	Canadian Northern Quebec Railway Company, The	I/A	
79.	Duluth, Winnipeg & Pacific Railway Company	163	Railway Transport & Related Services
80.	Grand Trunk Land Development Corporation	*161	Construction, Other Activities
81.	Grand Trunk Radio Communications	177	Telecommunication Carriers & Other
82.	Grand Trunk Western Railroad Company	163	Railway Transport & Related Services
83.	Minnesota & Manitoba Railroad Company	I/A	
84.	Minnesota & Ontario Bridge Company, The	I/A	
85.	Mount Royal Tunnel & Terminal Company Limited	163	Railway Transport & Related Services
86.	Northwestel Inc.	163	Railway Transport & Related Services
87.	Terra Nova Telecommunications Inc.	177	Telecommunication Carriers & Other
88.	Yarmouth, N.S.-The New England States U.S.A. Ferries and Terminals	*164	Water Transport & Related Services
89.	Les Entreprises Bussieres Ltee	165	Truck Transport Industries
90.	Speedway Express Ltd. (Now Transports Speribel Inc.)	165	Truck Transport Industries
91.	Canadian National (West Indies) Limited	163	Railway Transport & Related Services
92.	Canadian Patents and Development Limited	187	Other Finance & Real Estate Industry
93.	Canadian Saltfish Corporation	182	Wholesale Trade Industries
94.	Canadian Wheat Board, The	182	Wholesale Trade Industries
95.	Canarctic Shipping Company Limited	164	Water Transport & Related Services
96.	Crown Assets Disposal Corporation	182	Wholesale Trade Industries
97.	De Havilland Aircraft of Canada Limited	99	Aircraft & Aircraft Parts Industry
98.	De Havilland Canada Inc.	99	Aircraft & Aircraft Parts Industry
99.	Digby-Saint John Ferries and Terminals	164	Water Transport & Related Services
100.	Eldorado Nuclear Limited	6	Other Metal Mines
101.	Eldorado Resources Limited	6	Other Metal Mines
102.	119371 Canada Ltd.	6	Other Metal Mines
103.	Eldor Resources Limited	6	Other Metal Mines
104.	Exchange Fund Account	187	Other Finance & Real Estate Industry

105. Export Development Corporation	187	Other Finance & Real Estate Industry
106. Farm Credit Corporation	187	Other Finance & Real Estate Industry
107. Federal Business Development Bank	187	Other Finance & Real Estate Industry
108. Freshwater Fish Marketing Corporation	18	Fish Products Industry
109. Jacques Cartier and Champlain Bridges Incorporated, The	171	Highway & Bridge Maintenance Industry
110. Newfoundland Coastal Services	164	Water Transport & Related Services
111. Newfoundland Ferries and Terminals	164	Water Transport & Related Services
112. Northern Canada Power Commission	179	Electric Power Systems Industry
113. Northern Transportation Company Limited	164	Water Transport & Related Services
114. Grimshaw Trucking and Distributing Ltd.	165	Truck Transport Industries
115. Yellowknife Transportation Company Limited - (Now Nortran Offshore Ltd.)	I/A	
116. Petro-Canada	134	Refined Petroleum & Coal Products
117. Canertech Inc.	187	Other Finance & Real Estate Industry
118. Canertech Conservation Inc.	187	Other Finance & Real Estate Industry
119. Mechron Energy Ltd.	123	Misc. Electrical Industrial Equipment
120. 107744 Canada Inc.	187	Other Finance & Real Estate Industry
121. Panarctic Oils	*134	Refined Petroleum & Coal Products
122. Petro-Canada Consulting Corporation	I/A	
123. Petro-Canada Exploration Inc.	*192	Professional Business Services
124. Arctic Pilot Project	* 15	Services Related to Mineral Extraction
125. Petro-Canada Inc.	*134	Refined Petroleum & Coal Products
126. Asher American Inc.	*134	Refined Petroleum & Coal Products
127. Big Eagle Oil & Gas Ltd.	*134	Refined Petroleum & Coal Products
128. Aquilla Holdings Ltd.	*134	Refined Petroleum & Coal Products
129. Fifth Pacific Stations Ltd.	I/A	
130. GMI Co (Bahamas) Ltd.	*134	Refined Petroleum & Coal Products
131. Opal Oils Limited	*134	Refined Petroleum & Coal Products
132. Commodore Oils Limited	I/A	
133. First Pacific Stations Ltd.	I/A	
134. Second Pacific Stations Ltd.	I/A	
135. Third Pacific Stations Ltd.	I/A	
136. Fourth Pacific Stations Ltd.	I/A	
137. Pacific Petrochemicals Ltd.	*134	Refined Petroleum & Coal Products
138. Pacific Petroleum Inc.	*134	Refined Petroleum & Coal Products
139. Pacific Petroleum (Overseas) Ltd.	I/A	
140. Pacific Pipelines Inc.	*172	Natural Gas Pipeline Transport Industry
141. Petro-Canada Drilling Inc.	* 15	Services Related to Mineral Extraction

142.	Petro-Canada Enterprises Inc.	*134	Refined Petroleum & Coal Products
143.	Arctic Island Resources Ltd.	* 15	Services Related to Mineral Extraction
144.	Independent Fuels and Lumber Ltd.	*182	Wholesale Trade Industries
145.	Joseph Elie Limitée	*182	Wholesale Trade Industries
146.	Marc Dufresne (1979) Ltd.	*182	Wholesale Trade Industries
147.	Petro-Canada Chemicals Inc.	136	Industrial Organic Chemicals NEC
148.	Petro-Canada Petroleum Inc.	*134	Refined Petroleum & Coal Products
149.	Petro-Canada Ventures	136	Industrial Organic Chemicals NEC
150.	Finachem Canada Inc.	*134	Refined Petroleum & Coal Products
151.	Prairie Leaseholds Ltd.	I/A	
152.	Prairie Minerals Ltd.	I/A	
153.	Xychem Inc.	*134	Refined Petroleum & Coal Products
154.	106616 Canada Inc.	I/A	
155.	106617 Canada Inc.	I/A	
156.	106618 Canada Inc.	I/A	
157.	106619 Canada Inc.	I/A	
158.	106620 Canada Inc.	I/A	
159.	106621 Canada Inc.		
160.	Petro-Canada Espanola S.A.	*187	Other Finance & Real Estate Industry
161.	Petro-Canada Norway A/S	*187	Other Finance & Real Estate Industry
162.	Petro-Canada Oil & Gas Inc.	I/A	
163.	Petro-Canada Products Inc.	*134	Refined Petroleum & Coal Products
164.	Petro-Canada Resources Inc.	I/A	
165.	Petro-Canada (U.K.) Limited	*187	Other Finance & Real Estate Industry
166.	Petroleum Transmission Company	*172	Natural Gas Pipeline Transport Industry
167.	Petron Petroleum Ltd.	I/A	
168.	Rocair Limited	I/A	
169.	Tri-Mountain Petroleums Ltd.	*134	Refined Petroleum & Coal Products
170.	Value Serve Stations	183	Retail Trade Industries
171.	Venezuelan Canadian Oils C.A.	I/A	
172.	Venezuelan Pacific Petroleums C.A.	I/A	
173.	103912 Canada Inc.	134	Refined Petroleum & Coal Products
174.	Petro-Canada International Assistance Corp.	*187	Other Finance & Real Estate Industry
175.	Prince Edward Island Ferries and Terminals	164	Water Transport & Related Services
176.	Royal Canadian Mint	88	Stamped, Pressed and Coated Metals
177.	St. Lawrence Seaway Authority, The	164	Water Transport & Related Services
178.	Seaway International Bridge Corporation Ltd., The	171	Highway & Bridge Maintenance Industry
179.	Teleglobe Canada	177	Telecommunication Carriers & Other
180.	Teleglobe Canada Limited	I/A	



181. Uranium Canada Limited
182. Via Rail Canada Inc.

I/A
163

Railway Transport & Related Services

Footnote (1) Canada Post Corporation and Bank of Canada are added to the list published by the Public Institutions Division to be consistent with the System of National Accounts.

APPENDIX IV

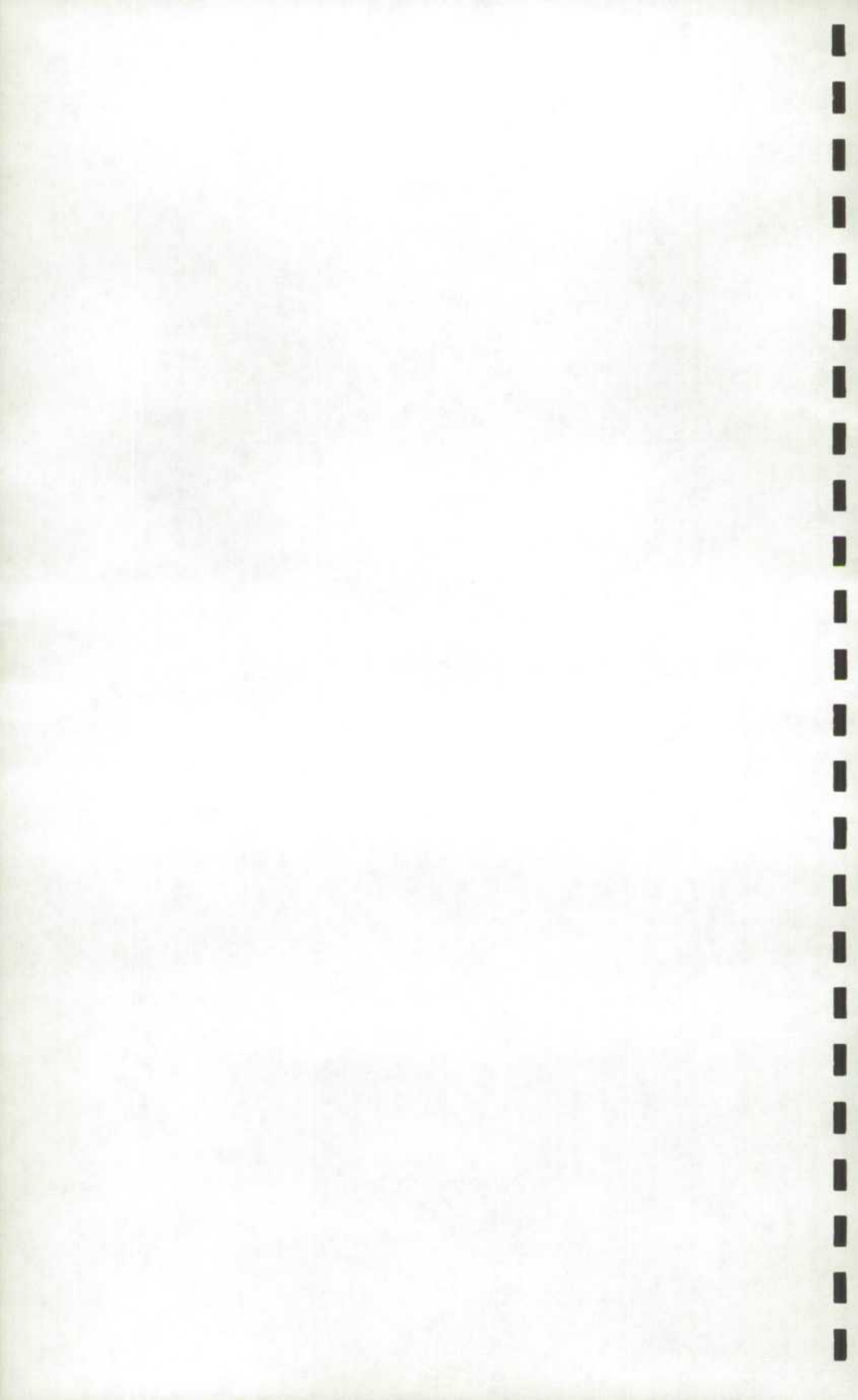
List of Provincial Government Business Enterprises, 1983

Source: Public Institutions Division, Statistics Canada
Provincial Government Enterprises
Catalogue 61-204, Annual 1983

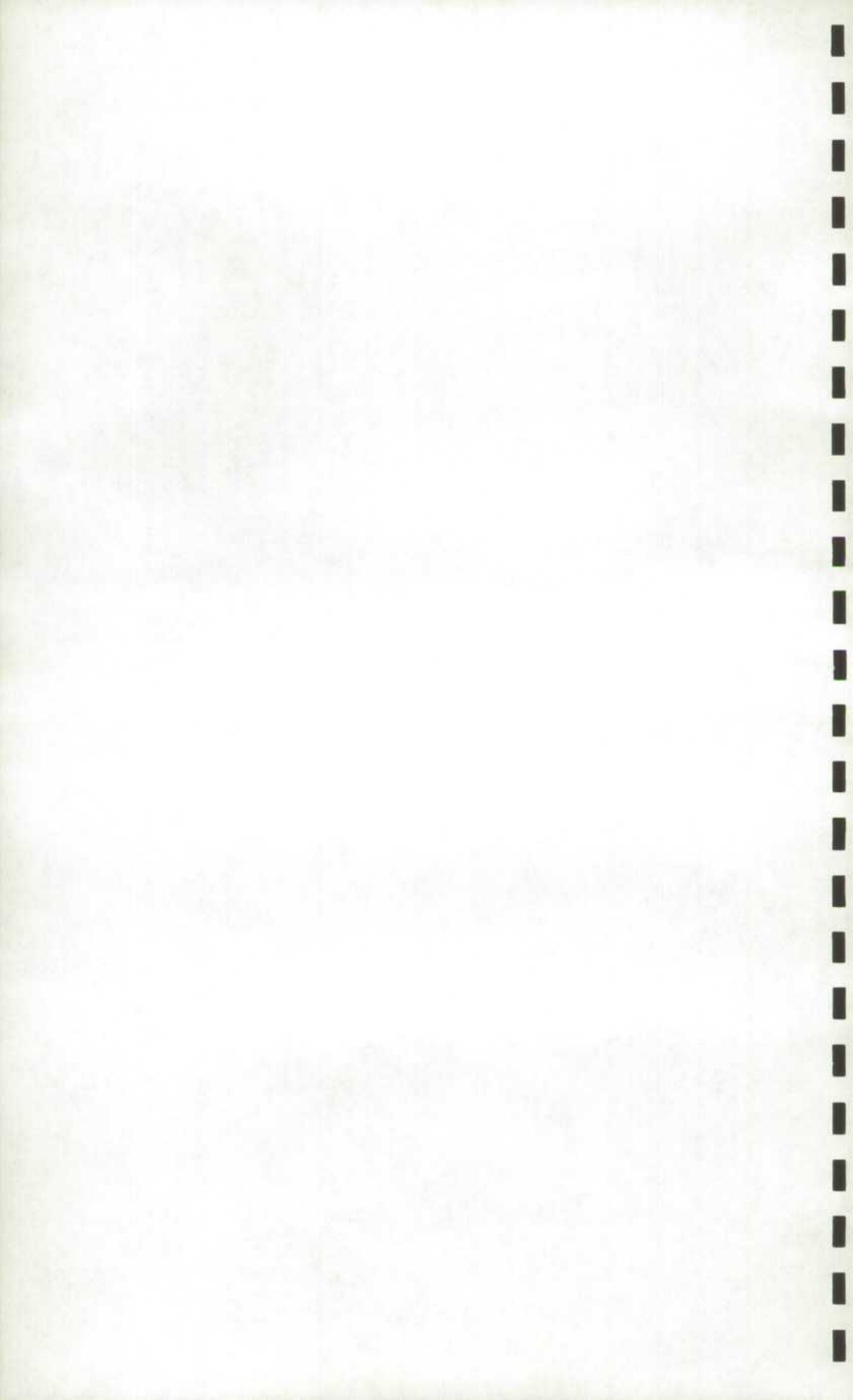
I/A = Inactive

* Subsidiaries added to the list of the
Public Institutions Division as separate
data were available

Name of Enterprise	S.N.A. Industry Codes in terms of 1980 S.I.C.	S.N.A. Industry Title
Newfoundland		
1. Harmon Corporation	187	Other Finance and Real Estate Industry
2. Hotel Buildings Limited	199	Accommodation Services
3. Marystown Shipyard Limited	111	Shipbuilding and Repair Industry
4. Newfoundland Farm Products Corporation	16	Meat & Meat Products (Exc. Poultry)
5. Newfoundland Hardwoods Limited	57	Veneer + Plywood Industries
	59	Door, Window & Other Millwork Industry
6. Newfoundland Liquor Corporation (Formerly Newfoundland Liquor Commission)	183	Retail Trade Industries
7. Newfoundland and Labrador Housing Corporation	187	Other Finance and Real Estate Industry
8. Newfoundland and Labrador Hydro	179	Electric Power Systems Industry
9. Twin Falls Power Corporation Limited	179	Electric Power Systems Industry
10. Power Distribution District of Newfoundland and Labrador	179	Electric Power Systems Industry
11. NORDCO Ltd.	192	Professional Business Services
Prince Edward Island		
13. Georgetown Shipyard Incorporated	111	Shipbuilding and Repair Industry
14. Prince Edward Island Grain Elevators Corporation	174	Storage and Warehousing Industries
15. Prince Edward Island Housing Corporation	187	Other Finance & Real Estate Industry
16. Prince Edward Island Liquor Control Commission	183	Retail Trade Industries
Nova Scotia		
17. Halifax-Dartmouth Bridge Commission	171	Highway and Bridge Maintenance Industry
18. Industrial Estates Limited	187	Other Finance & Real Estate Industry
19. Nova Scotia Liquor Corporation	183	Retail Trade Industries
20. Nova Scotia Power Corporation	179	Electric Power Systems Industry



21. Sydney Steel Corporation (SYSCO)	76	Ferro-Alloy and Steel Foundries
22. Scotia Limestone Limited*	14	Quarry & Sand Pit Industries
23. Tidal Power Corporation	179	Electric Power Systems Industry
24. Nova Scotia Resources Limited	12	Coal Mines
New Brunswick		
25. Provincial Holdings Ltd.	187	Other Finance & Real Estate Industry
26. New Brunswick Coal Ltd.	12	Coal Mines
27. New Brunswick Electric Power Commission	179	Electric Power Systems Industry
28. New Brunswick Housing Corporation	187	Other Finance & Real Estate Industry
29. New Brunswick Liquor Control Commission	183	Retail Trade Industries
30. Fredericton Hotel Company Ltd.	199	Accommodation Services
31. Maritime Fibreglass Fabricators Ltd.	37	Plastic Pipe & Pipe Fittings Industry
32. Algonquin Properties Ltd.	199	Accommodation Services
Quebec		
33. Gaz Inter-Cité Québec Inc.	180	Gas Distribution Systems Industry
34. Gaz Métropolitain	180	Gas Distribution Systems Industry
35. Caisse de Dépôt et Placement du Québec	187	Other Finance & Real Estate Industry
36. Commission hydro-électrique de Québec (Hydro-Québec)	179	Electric Power Systems Industry
37. Raffinerie de Sucre du Québec	26	Cane & Beet Sugar Industry
38. Régie des Installations Olympiques	187	Other Finance & Real Estate Industry
39. Société de Développement Autochtone de la Baie James	177	Telecommunication Carriers & Other
40. Somine Inc.	187	Other Finance & Real Estate Industry
41. Société du Port Ferroviaire de Baie-Comeau-Hauterive	163	Railway Transport & Related Services
42. Usine de Congelation de St. Bruno Inc.	170	Other Transport & Services to Transport
43. Sidbec-Normines	7	Iron Mines
44. Sidbec	86	Fabricated Structural Metal Ind. NEC
	89	Wire & Wire Products Industries
	77	Other Primary Steel Industries
45. Société des Alcools du Québec	183	Retail Trade Industries
46. Société de Développement de la Baie James	187	Other Finance & Real Estate Industry
47. Société de Télécommunications de la Baie James	177	Telecommunication Carriers & Other
48. Société de Tourisme de la Baie James (Sotour)	199	Accommodation Services
49. Société D'Exploitation des Loteries et Courses du Québec (Loto-Québec)	204	Racetracks and Gambling Operations
50. Société des Traversiers du Québec	164	Water Transport & Related Services



51. Société Generale de Financement du Quebec	187	Other Finance & Real Estate Industry
52. Cegelec Industries Inc.*	123	Misc. Electrical Industrial Equipment
53. Volcano Limitée*	84	Power Boiler & Heat Exchanger Industries
54. Forano Inc.*	97	Construction and Mining Equipment
55. Marine Industries Limitée*	111	Shipbuilding & Repair Industry
	86	Fabricated Structural Metal Ind. NEC
56. Artopex Canada*	64	Office Furniture Industries
57. Nouveler Inc.	187	Other Finance & Real Estate Industry
58. Société Nationale de L'Amiante	8	Asbestos Mines
59. Turner's Building Products Limited*	133	Non-Metalic Mineral Products NEC
60. Atlas Turner Inc.*	133	Non-Metalic Mineral Products NEC
61. Filaq SNA Inc.*	133	Non-Metalic Mineral Products NEC
62. Lupel SNA Inc.*	133	Non-Metalic Mineral Products NEC
63. Mines D'Amiante Bell Ltd.*	8	Asbestos Mines
64. Société Québécoise D'Exploration Minière (SOQUEM)	15	Service Related to Mineral Extraction
65. Mines Seleine Inc.*	10	Salt Mines
66. Société Louvem*	6	Iron Mines
67. Société Québécoise D'Initiatives Pétrolières (SOQUIP)	13	Crude Petroleum & Natural Gas
68. Rexfor	56	Sawmills, Planing & Shingle Mills
	4	Logging & Forestry Industries
69. Société Québécoise des Transports	162	Air Transport & Services Incidental
70. Madelipêche Inc.	18	Fish Products Industry
71. C.D.M.V. Inc.	182	Wholesale Trade Industries
72. Centre D'Insemination Artificielle du Québec Inc.	1	Agriculture, Livestock
Ontario		
73. Algonquin Forestry Authority	4	Logging & Forestry Industries
74. Liquor Control Board of Ontario	183	Retail Trade Industries
75. Ontario Food Terminal Board	187	Other Finance & Real Estate Industry
76. Ontario Housing Corporation	187	Other Finance & Real Estate Industry
77. Ontario Hydro	179	Electric Power Systems Industry
78. Ontario Lottery Corporation	204	Other Amusement & Recreational Services
79. Ontario Northland Transportation Commission	163	Railway Transport & Related Services
	164	Water Transport & Related Services
	165	Truck Transport Industries
	167	Interurban & Rural Transit Systems
80. Ontario Stock Yards Board	169	Other Transport & Services to Transport
81. Province of Ontario Savings Office	184	Banks & Other Deposit Accepting Institutions
82. Urban Transport Development Corporation	166	Urban Transit System Industry

Manitoba

83. Leaf Rapids Town Properties Ltd.	187	Other Finance & Real Estate Industry
84. Flyer Industries Limited	100	Motor Vehicle Industry
85. Liquor Control Commission of Manitoba	183	Retail Trade Industries
86. Manitoba Development Corporation	187	Other Finance & Real Estate Industry
87. Manitoba Forestry Resources	4	Logging & Forestry Industries
	56	Sawmills, Planing & Shingle Mills
	68	Paperboard, Bldg. Brd. & Oth. Paper
88. Manitoba Housing & Renewal Corporation	187	Other Finance & Real Estate Industry
89. Manitoba Hydro-Electric Board	179	Electric Power Systems Industry
90. Manitoba Public Insurance Corporation	188	Insurance Industries
91. Manitoba Telephone System	177	Telecommunication Carriers & Other
92. Manitoba Water Services Board	181	Other Utilities Industry
93. Venture Manitoba Tours Ltd.	199	Accommodation Services
94. A.E. McKenzie Company Ltd.	182	Wholesale Trade Industries

Saskatchewan

95. Potash Corporation of Saskatchewan	9	Potash Mines
	182	Wholesale Trade
	9	Potash Mines
96. Prairie Malt (Canada) Ltd.	21	Flour and Cereal Foods Industries
97. Prince Albert Pulp Corporation	4	Logging & Forestry Industries
	66	Pulp Industry
	135	Industrial Inorganic Chemicals NEC
98. Saskatchewan Economic Development Corporation (SEDCO)	187	Other Finance & Real Estate Industry
99. Saskatchewan Forest Products Corporation	56	Sawmills, Planing & Shingle Mills
100. Saskatchewan Government Insurance	188	Insurance Industries
101. Saskatchewan Housing Corporation	187	Other Finance & Real Estate Industry
102. Province of Saskatchewan Liquor Board	183	Retail Trade Industries
103. Saskatchewan Minerals	11	Misc. Non-Metal Mines excl Coal
	9	Potash Mines
	6	Other Metal Mines
104. Saskatchewan Mining Development Corporation	13	Crude Petroleum & Natural Gas
105. Saskatchewan Oil and Gas Corporation	I/A	
106. Saskatchewan Fur Marketing Service	181	Other Utilities Industry
107. Saskatchewan Water Supply Board	179	Electric Power Systems Industry
108. Saskatchewan Power Corporation	177	Telecommunications Carriers & Other
109. Saskatchewan Telecommunications	167	Interurban & Rural Transit Systems
110. Saskatchewan Transportation Company		

Alberta

111. Alberta Terminals Ltd.	174	Storage and Warehousing Industries
112. Alberta Government Telephones Commission	177	Telecommunication Carriers & Other
113. Alberta Housing Corporation	187	Other Finance & Real Estate Industry
114. Alberta Liquor Control Board	183	Retail Trade Industries
115. Alberta Opportunity Company	187	Other Finance & Real Estate Industry
116. Treasury Branches Deposits Fund	184	Banks & Other Deposit Accepting Institutions
117. Alberta General Insurance Company, The	188	Insurance Industries
118. Alberta Home Mortgages Corporation	187	Other Finance & Real Estate Industry
119. Pacific Western Airlines	162	Air Transport & Services Incidental

British Columbia

120. British Columbia Cellulose Company	187	Other Finance & Real Estate Industry
121. British Columbia Development Corporation	187	Other Finance & Real Estate Industry
122. British Columbia Ferry Corporation	164	Water Transport & Related Services
123. British Columbia Housing Management Commission	187	Other Finance & Real Estate Industry
124. British Columbia Harbours Board	164	Water Transport & Related Services
125. British Columbia Hydro and Power Authority	179	Electric Power Systems Industry
126. British Columbia Petroleum Corporation	180	Gas Distribution Systems Industry
127. British Columbia Railway Company	163	Railway Transport & Related Services
128. British Columbia Steamship Company (1975) Ltd.	164	Water Transport & Related Services
129. Insurance Corporation of British Columbia	188	Insurance Industries
130. Liquor Administration Branch	183	Retail Trade Industries
131. Ocean Falls Corporation	66	Pulp Industry
132. Housing Corporation of British Columbia	187	Other Finance & Real Estate Industry
133. Pacific Coach Lines Limited	167	Interurban & Rural Transit Systems
134. Surrey Farm Products Investments Ltd.	I/A	

Yukon

135. Liquor Control	183	Retail Trade Industries
136. Yukon Housing Corporation	187	Other Finance & Real Estate Industry

Northwest Territories

137. Northwest Territories Housing Corporation	187	Other Finance & Real Estate Industry
138. Northwest Territories Liquor Control System	183	Retail Trade Industries

Other (Joint Ownership)

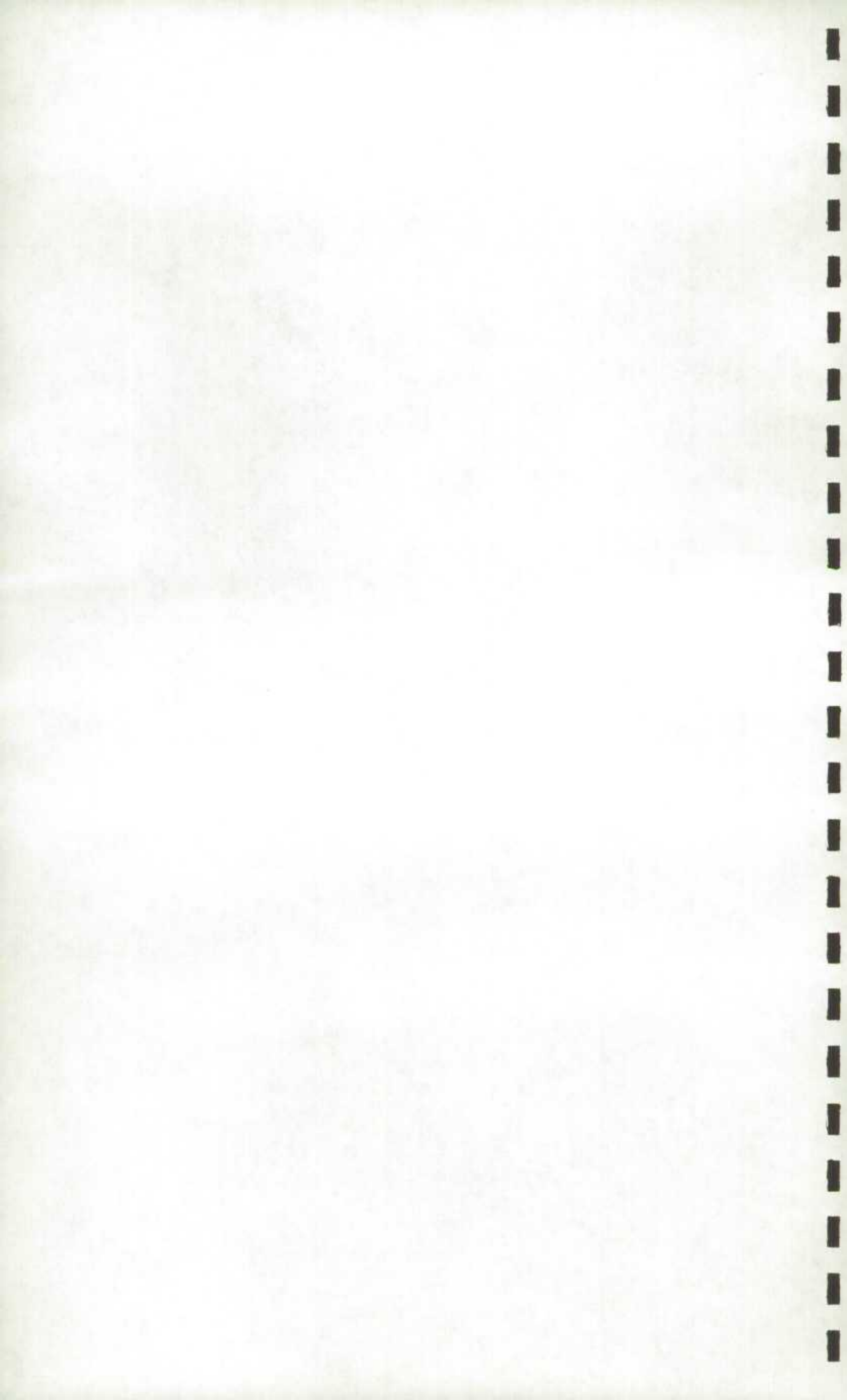
139. Atlantic Lottery Corporation	204	Racetracks and Gambling Operations
140. Western Canada Lottery Foundation	204	Racetracks and Gambling Operations

APPENDIX V

List of Local Government Business Enterprises, 1983

Source: Public Institutions Division, Statistics Canada

Name of Enterprise	S.N.A. Industry Codes in terms of 1980 S.I.C.	S.N.A. Industry Title
Newfoundland		
1. St. John's Transportation Commission	166	Urban Transit System Industry
Prince Edward Island		
2. Summerside Electric Department	179	Electric Power Systems Industry
Nova Scotia		
3. Cape Breton Regional Transit Authority	166	Urban Transit System Industry
4. Halifax Metropolitan Transit Commission	166	Urban Transit System Industry
5. Pictou Regional Transit System, County	166	Urban Transit System Industry
6. Antigonish Hydro	179	Electric Power Systems Industry
7. Berwick P.U.C.-Hydro System	179	Electric Power Systems Industry
8. Caledonia Power and Water Board	179	Electric Power Systems Industry
9. Canso Electric Light Department	179	Electric Power Systems Industry
10. Kentville Electric Commission	179	Electric Power Systems Industry
11. Mahone Bay Hydro	179	Electric Power Systems Industry
12. Riverport Electric Light Commission	179	Electric Power Systems Industry
New Brunswick		
13. Codiac Transit Commission	166	Urban Transit System Industry
14. Fredericton Transit	166	Urban Transit System Industry
15. Saint John Transit Commission	166	Urban Transit System Industry
16. Edmunston Electrical Department	179	Electric Power Systems Industry
17. Perth-Andover Electrical Light Commission	179	Electric Power Systems Industry
18. Saint John Power Commission	179	Electric Power Systems Industry



Quebec

19. Forges, C.I. de Transport des	166	Urban Transit System Industry
20. Laval, Société de Transport de Ville	166	Urban Transit System Industry
21. Montreal, Commission de Transport de la C.U. de	166	Urban Transit System Industry
22. Outaouais, Commission de Transport de la C.R. de l'	166	Urban Transit System Industry
23. Quebec, Commission de Transport de la C.U. de	166	Urban Transit System Industry
24. Rive-sud de Montréal, La C. de Transport	166	Urban Transit System Industry
25. Rive-sud de Québec, C.I. de Transport	166	Urban Transit System Industry
26. Saguenay, Corp. Inter-Municipal de Transport	166	Urban Transit System Industry
27. Sherbrooke, Comm. Mun. de Transport	166	Urban Transit System Industry
28. Alma, Service D'Electricité D'	179	Electric Power Systems Industry
29. Amos, Service D'Electricité D'	179	Electric Power Systems Industry
30. Baie Comeau, Service de L'Hydro de	179	Electric Power Systems Industry
31. Belleterre, Service D'Electricité de	179	Electric Power Systems Industry
32. Buckingham, Service de L'Hydro	179	Electric Power Systems Industry
33. Coaticook, Service de L'Hydro	179	Electric Power Systems Industry
34. Deauville, Service de L'Hydro de	179	Electric Power Systems Industry
35. Joliette, Service de L'Hydro de	179	Electric Power Systems Industry
36. Jonquière, Service de L'Hydro de	179	Electric Power Systems Industry
37. La Baie, Service de L'Hydro de	179	Electric Power Systems Industry
38. Magog, Service de L'Hydro de	179	Electric Power Systems Industry
39. Sherbrooke, Service de L'Hydro de	179	Electric Power Systems Industry
40. St-Ambroise-de-Chicoutimi, L'Hydro de	179	Electric Power Systems Industry
41. Westmount, Département de L'Hydro de	179	Electric Power Systems Industry

Ontario

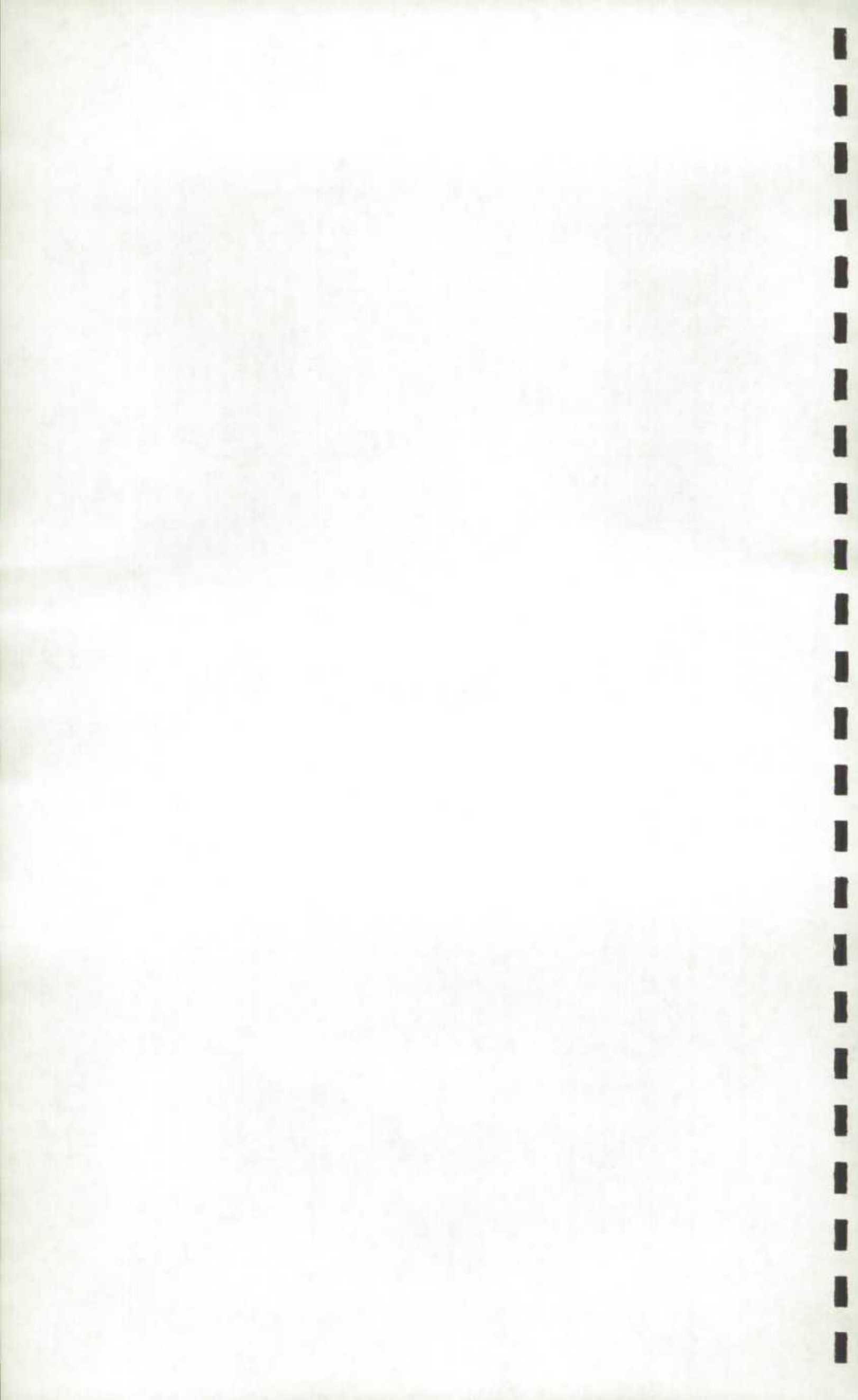
42. Barrie Transit System, City of	166	Urban Transit System Industry
43. Belleville Transit Commission	166	Urban Transit System Industry
44. Brampton Transit System, City of	166	Urban Transit System Industry
45. Brantford P.U.C. - Transit System	166	Urban Transit System Industry
46. Burlington Transit System, City of	166	Urban Transit System Industry
47. Cambridge Transit System, City of	166	Urban Transit System Industry
48. Canada Coach Lines Ltd.	166	Urban Transit System Industry
49. Cornwall Transit System, City of	166	Urban Transit System Industry
50. Gray Coach Lines Ltd.	166	Urban Transit System Industry
51. Greater Niagara Transit Commission	166	Urban Transit System Industry
52. Guelph Transportation Commission, City of	166	Urban Transit System Industry

53. Hamilton Street Railway Company	166	Urban Transit System Industry
54. Kingston P.U.C. - Transit System	166	Urban Transit System Industry
55. Kitchener Transit System, City of	166	Urban Transit System Industry
56. London Transportation Commission	166	Urban Transit System Industry
57. Markham Transit System, Town of	166	Urban Transit System Industry
58. Midland Transit System, Town of	166	Urban Transit System Industry
59. Mississauga Transit System, City of	166	Urban Transit System Industry
60. North Bay Transit System, City of	166	Urban Transit System Industry
61. Oakville Transit System, City of	166	Urban Transit System Industry
62. Orillia Transit System, City of	166	Urban Transit System Industry
63. Oshawa P.U.C. - Bus Department	166	Urban Transit System Industry
64. Ottawa-Carleton Regional Transit Commission	166	Urban Transit System Industry
65. Owen Sound Transit System, City of	166	Urban Transit System Industry
66. Peterborough Transit System, City of	166	Urban Transit System Industry
67. Pickering Transit System, Town of	166	Urban Transit System Industry
68. Richmond Hill Transit System, Town of	166	Urban Transit System Industry
69. Sarnia Transit System, City of	166	Urban Transit System Industry
70. Sault Ste. Marie Transport Commission	166	Urban Transit System Industry
71. St. Catharines Transit Commission	166	Urban Transit System Industry
72. Stratford, P.U.C. - Bus Department	166	Urban Transit System Industry
73. Sudbury Transit Department, City of	166	Urban Transit System Industry
74. Thunder Bay Transit System, City of	166	Urban Transit System Industry
75. Timmins Transit	166	Urban Transit System Industry
76. Toronto Transit Commission	166	Urban Transit System Industry
77. Welland Transit System	166	Urban Transit System Industry
78. Windsor, Transit	166	Urban Transit System Industry
79. Woodstock Bus Department, City of	166	Urban Transit System Industry
80. Ailsa Craig Hydro Electric Commission	179	Electric Power Systems Industry
81. Ajax Hydro Electric Commission	179	Electric Power Systems Industry
82. Alexandria P.U.C. - Hydro System	179	Electric Power Systems Industry
83. Alfred Hydro Electric Commission	179	Electric Power Systems Industry
84. Alliston P.U.C. - Hydro System	179	Electric Power Systems Industry
85. Almonte P.U.C. - Hydro System	179	Electric Power Systems Industry
86. Alvinston P.U.C. - Hydro System	179	Electric Power Systems Industry
87. Amherstburg P.U.C. - Hydro System	179	Electric Power Systems Industry
88. Ancaster Hydro Electric Commission	179	Electric Power Systems Industry
89. Apple Hill P.U.C. - Hydro System	179	Electric Power Systems Industry
90. Arkona Hydro Electric Commission	179	Electric Power Systems Industry

91. Arnprior Hydro Electric Commission	179	Electric Power Systems Industry
92. Arthur P.U.C. - Hydro System	179	Electric Power Systems Industry
93. Atikokan Hydro Electric Commission	179	Electric Power Systems Industry
94. Aurora Hydro Electric Commission	179	Electric Power Systems Industry
95. Avonmore Hydro System	179	Electric Power Systems Industry
96. Aylmer P.U.C. - Hydro System	179	Electric Power Systems Industry
97. Bancroft P.U.C. - Hydro System	179	Electric Power Systems Industry
98. Barrie P.U.C. - Hydro System	179	Electric Power Systems Industry
99. Barry's Bay Hydro System	179	Electric Power Systems Industry
100. Bath P.U.C. - Hydro System	179	Electric Power Systems Industry
101. Beachburg Hydro System	179	Electric Power Systems Industry
102. Beeton Hydro Electric Commission	179	Electric Power Systems Industry
103. Belle River Hydro Electric Commission	179	Electric Power Systems Industry
104. Belleville P.U.C. - Hydro System	179	Electric Power Systems Industry
105. Belmont P.U.C. - Hydro System	179	Electric Power Systems Industry
106. Blandford - Blenheim P.U.C.	179	Electric Power Systems Industry
107. Blenheim P.U.C. - Hydro System	179	Electric Power Systems Industry
108. Bloomfield Hydro System	179	Electric Power Systems Industry
109. Blyth Hydro System	179	Electric Power Systems Industry
110. Bobcaygeon Hydro Electric Commission	179	Electric Power Systems Industry
111. Bothwell Hydro Electric Commission	179	Electric Power Systems Industry
112. Bracebridge Hydro Electric Commission	179	Electric Power Systems Industry
113. Bradford P.U.C. - Hydro System	179	Electric Power Systems Industry
114. Braeside Hydro System	179	Electric Power Systems Industry
115. Brampton Hydro Electric Commission	179	Electric Power Systems Industry
116. Brantford P.U.C. - Hydro Services	179	Electric Power Systems Industry
117. Brantford TWP Hydro Electric Commission	179	Electric Power Systems Industry
118. Brechin Hydro System	179	Electric Power Systems Industry
119. Brighton P.U.C.-Hydro System	179	Electric Power Systems Industry
120. Brock Hydro Electric Commission	179	Electric Power Systems Industry
121. Brockville P.U.C.-Hydro System	179	Electric Power Systems Industry
122. Brussels P.U.C.-Hydro System	179	Electric Power Systems Industry
123. Burford Hydro System	179	Electric Power Systems Industry
124. Burk's Falls P.U.C.-Hydro System	179	Electric Power Systems Industry
125. Burlington Hydro Electric Commission	179	Electric Power Systems Industry
126. Cache Bay Hydro Electric Commission	179	Electric Power Systems Industry
127. Caledon Hydro Electric Commission	179	Electric Power Systems Industry
128. Cambridge and North Dumfries EL. Commission	179	Electric Power Systems Industry
129. Campbellford P.U.C.-Hydro System	179	Electric Power Systems Industry
130. Capreol Hydro Electric Commission	179	Electric Power Systems Industry

Please Note that, for financial reporting purposes, Ontario Hydro consolidates data for all municipal electrical enterprises except Cornwall Electric & Sault Ste. Marie which report separately.

131. Cardinal Hydro System	179	Electric Power Systems Industry
132. Carleton Place Hydro Electric Commission	179	Electric Power Systems Industry
133. Casselman Hydro Electric Commission	179	Electric Power Systems Industry
134. Chalk River P.U.C. - Hydro System	179	Electric Power Systems Industry
135. Chapleau Hydro Electric Commission	179	Electric Power Systems Industry
136. Chatham P.U.C. - Hydro System	179	Electric Power Systems Industry
137. Chatsworth Hydro System	179	Electric Power Systems Industry
138. Chesley P.U.C. - Hydro System	179	Electric Power Systems Industry
139. Chesterville Hydro System	179	Electric Power Systems Industry
140. Clifford Hydro Electric Commission	179	Electric Power Systems Industry
141. Clinton Hydro System	179	Electric Power Systems Industry
142. Cobden Hydro System	179	Electric Power Systems Industry
143. Cobourg P.U.C. - Hydro System	179	Electric Power Systems Industry
144. Cochrane P.U.C. - Hydro System	179	Electric Power Systems Industry
145. Colborne P.U.C. - Hydro System	179	Electric Power Systems Industry
146. Coldwater Hydro System	179	Electric Power Systems Industry
147. Collingwood P.U.C. - Hydro System	179	Electric Power Systems Industry
148. Comber Hydro System	179	Electric Power Systems Industry
149. Coniston Hydro Electric Commission	179	Electric Power Systems Industry
150. Cookstown Hydro System	179	Electric Power Systems Industry
151. Cornwall Electric	179	Electric Power Systems Industry
152. Cottam Hydro System	179	Electric Power Systems Industry
153. Creemore Hydro System	179	Electric Power Systems Industry
154. Dashwood Hydro System	179	Electric Power Systems Industry
155. Deep River Hydro Electric Commission	179	Electric Power Systems Industry
156. Delaware Hydro System	179	Electric Power Systems Industry
157. Delhi P.U.C. - Hydro Systems	179	Electric Power Systems Industry
158. Deseronto P.U.C. - Hydro System	179	Electric Power Systems Industry
159. Drayton Hydro Electric Commission	179	Electric Power Systems Industry
160. Dresden P.U.C. - Hydro System	179	Electric Power Systems Industry
161. Dryden Hydro Electric Commission	179	Electric Power Systems Industry
162. Dublin Hydro System	179	Electric Power Systems Industry
163. Dundalk Hydro System	179	Electric Power Systems Industry
164. Dundas Hydro Electric Commission	179	Electric Power Systems Industry
165. Dunnville P.U.C. - Hydro System	179	Electric Power Systems Industry
166. Durham P.U.C. - Hydro System	179	Electric Power Systems Industry
167. Dutton P.U.C. - Hydro System	179	Electric Power Systems Industry
	179	Electric Power Systems Industry
	179	Electric Power Systems Industry
	179	Electric Power Systems Industry
	179	Electric Power Systems Industry



168.	East York Hydro Electric Commission	179	Electric Power Systems Industry
169.	East Zorra-Tavistock P.U.C. - Hydro System	179	Electric Power Systems Industry
170.	Eganville P.U.C. - Hydro System	179	Electric Power Systems Industry
171.	Elmvale Hydro System	179	Electric Power Systems Industry
172.	Elmwood Hydro Electric Commission	179	Electric Power Systems Industry
173.	Elora Hydro Electric Commission	179	Electric Power Systems Industry
174.	Embrun Hydro System	179	Electric Power Systems Industry
175.	Erieau Hydro System	179	Electric Power Systems Industry
176.	Erin Hydro Electric Commission	179	Electric Power Systems Industry
177.	Espanola Hydro Electric Commission	179	Electric Power Systems Industry
178.	Essex P.U.C. - Hydro System	179	Electric Power Systems Industry
179.	Etobicoke Hydro Electric Commission	179	Electric Power Systems Industry
180.	Exeter P.U.C. - Hydro System	179	Electric Power Systems Industry
181.	Fenelon Falls Power Commission	179	Electric Power Systems Industry
182.	Fergus P.U.C. - Hydro System	179	Electric Power Systems Industry
183.	Finch Hydro Electric Commission	179	Electric Power Systems Industry
184.	Flamborough Hydro Electric System	179	Electric Power Systems Industry
185.	Flesherton Hydro Electric System	179	Electric Power Systems Industry
186.	Forest P.U.C. - Hydro System	179	Electric Power Systems Industry
187.	Fort Frances Hydro	179	Electric Power Systems Industry
188.	Frankford Hydro Electric Commission	179	Electric Power Systems Industry
189.	Georgina Hydro Electric Commission	179	Electric Power Systems Industry
190.	Glencoe P.U.C. - Hydro System	179	Electric Power Systems Industry
191.	Gloucester Hydro Electric Commission	179	Electric Power Systems Industry
192.	Goderich P.U.C. - Hydro System	179	Electric Power Systems Industry
193.	Goulbourn Hydro Electric Commission	179	Electric Power Systems Industry
194.	Grand Bend P.U.C. - Hydro System	179	Electric Power Systems Industry
195.	Grand Valley Hydro Electric Commission	179	Electric Power Systems Industry
196.	Granton Hydro System	179	Electric Power Systems Industry
197.	Gravenhurst P.U.C. - Hydro System	179	Electric Power Systems Industry
198.	Grimsby Hydro Electric Commission	179	Electric Power Systems Industry
199.	Guelph Board of Light and Heat Commission	179	Electric Power Systems Industry
200.	Hagersville Hydro Electric	179	Electric Power Systems Industry
201.	Haldimand Hydro-Electric Commission	179	Electric Power Systems Industry
202.	Halton Hills Hydro Electric Commission	179	Electric Power Systems Industry
203.	Hamilton Hydro Electric Commission	179	Electric Power Systems Industry
204.	Hanover P.U.C. - Hydro System	179	Electric Power Systems Industry
205.	Harriston Hydro Electric Commission	179	Electric Power Systems Industry
206.	Harrow Hydro Electric Commission	179	Electric Power Systems Industry

207. Hastings P.U.C.-Hydro System	179	Electric Power Systems Industry
208. Havelock Hydro Electric Commission	179	Electric Power Systems Industry
209. Hawkesbury Hydro Electric Commission	179	Electric Power Systems Industry
210. Hearst P.U.C.-Hydro System	179	Electric Power Systems Industry
211. Hensall P.U.C.-Hydro System	179	Electric Power Systems Industry
212. Holstein Hydro System	179	Electric Power Systems Industry
213. Huntsville P.U.C.-Hydro System	179	Electric Power Systems Industry
214. Ingersoll P.U.C.-Hydro System	179	Electric Power Systems Industry
215. Iroquois Falls Hydro	179	Electric Power Systems Industry
216. Iroquois Hydro System	179	Electric Power Systems Industry
217. Kanata Hydro Electric Commission	179	Electric Power Systems Industry
218. Kapuskasing P.U.C.-Hydro System	179	Electric Power Systems Industry
219. Kemptville Hydro Electric Commission	179	Electric Power Systems Industry
220. Kenora Hydro Electric Commission	179	Electric Power Systems Industry
221. Killaloe Station Hydro Electric Commission	179	Electric Power Systems Industry
222. Kincardine P.U.C.-Hydro System	179	Electric Power Systems Industry
223. Kingston P.U.C.-Hydro System	179	Electric Power Systems Industry
224. Kingsville P.U.C.-Hydro System	179	Electric Power Systems Industry
225. Kirkfield Hydro System	179	Electric Power Systems Industry
226. Kitchener-Wilmot Hydro	179	Electric Power Systems Industry
227. L'Orignal P.U.C.-Hydro System	179	Electric Power Systems Industry
228. Lakefield Hydro Electric Commission	179	Electric Power Systems Industry
229. Lanark P.U.C.-Hydro System	179	Electric Power Systems Industry
230. Lancaster P.U.C.-Hydro System	179	Electric Power Systems Industry
231. Larder Lake Hydro System	179	Electric Power Systems Industry
232. Latchford Hydro Electric Commission	179	Electric Power Systems Industry
233. Leamington P.U.C.-Hydro System	179	Electric Power Systems Industry
234. Lincoln Hydro Electric Commission	179	Electric Power Systems Industry
235. Lindsay Hydro Electric Commission	179	Electric Power Systems Industry
236. Listowel P.U.C.-Hydro System	179	Electric Power Systems Industry
237. London P.U.C.-Hydro System	179	Electric Power Systems Industry
238. Lucan Hydro Electric Commission	179	Electric Power Systems Industry
239. Lucknow Hydro System	179	Electric Power Systems Industry
240. Madoc Hydro Electric Commission	179	Electric Power Systems Industry
241. Magnetawan P.U.C.-Hydro System	179	Electric Power Systems Industry
242. Markdale Hydro Electric Commission	179	Electric Power Systems Industry
243. Markham Hydro Electric Commission	179	Electric Power Systems Industry
244. Marmora Hydro Electric Commission	179	Electric Power Systems Industry
245. Martintown Hydro System	179	Electric Power Systems Industry

246. Massey P.U.C.-Hydro System	179	Electric Power Systems Industry
247. Maxville Hydro System	179	Electric Power Systems Industry
248. McGarry Hydro System	179	Electric Power Systems Industry
249. Meaford P.U.C.-Hydro System	179	Electric Power Systems Industry
250. Merlin Hydro System	179	Electric Power Systems Industry
251. Midland P.U.C.-Hydro System	179	Electric Power Systems Industry
252. Mildmay Hydro Electric Commission	179	Electric Power Systems Industry
253. Millbrook P.U.C.-Hydro System	179	Electric Power Systems Industry
254. Milton Hydro Electric Commission	179	Electric Power Systems Industry
255. Milverton Hydro Electric Commission	179	Electric Power Systems Industry
256. Mississauga Hydro Electric Commission	179	Electric Power Systems Industry
257. Mitchell P.U.C.-Hydro System	179	Electric Power Systems Industry
258. Moorefield Hydro System	179	Electric Power Systems Industry
259. Morrisburg Hydro Electric Commission	179	Electric Power Systems Industry
260. Mount Brydges Hydro System	179	Electric Power Systems Industry
261. Mount Forest P.U.C.-Hydro System	179	Electric Power Systems Industry
262. Napanee P.U.C.-Hydro System	179	Electric Power Systems Industry
263. Nepean Hydro Electric Commission	179	Electric Power Systems Industry
264. Neustadt Hydro Electric Commission	179	Electric Power Systems Industry
265. Newburgh Hydro Electric Commission	179	Electric Power Systems Industry
266. Newbury Hydro Electric Commission	179	Electric Power Systems Industry
267. Newcastle Hydro Electric Commission	179	Electric Power Systems Industry
268. Newmarket Hydro Electric Commission	179	Electric Power Systems Industry
269. Niagara Falls Hydro Electric Commission	179	Electric Power Systems Industry
270. Niagara-on-the-Lake Hydro Electric Commission	179	Electric Power Systems Industry
271. Nipigon Hydro Electric Commission	179	Electric Power Systems Industry
272. North Bay Hydro Electric Commission	179	Electric Power Systems Industry
273. North Dorchester P.U.C.-Hydro System	179	Electric Power Systems Industry
274. North York Hydro Electric Commission	179	Electric Power Systems Industry
275. Norwich P.U.C. Hydro System	179	Electric Power Systems Industry
276. Norwood P.U.C. Hydro System	179	Electric Power Systems Industry
277. Oakville Hydro Electric Commission	179	Electric Power Systems Industry
278. Oil Springs Hydro Electric Commission	179	Electric Power Systems Industry
279. Oneamee Hydro Electric Commission	179	Electric Power Systems Industry
280. Orangeville Hydro Electric Commission	179	Electric Power Systems Industry
281. Orillia Water Light and Power Commission	179	Electric Power Systems Industry
282. Oshawa P.U.C.-Hydro System	179	Electric Power Systems Industry
283. Ottawa Hydro Electric Commission	179	Electric Power Systems Industry
284. Owen Sound P.U.C.-Hydro System	179	Electric Power Systems Industry

285. Paisley Hydro Electric Commission	170	Electric Power Systems Industry
286. Palmerston P.U.C.-Hydro System	179	Electric Power Systems Industry
287. Paris P.U.C.-Hydro System	179	Electric Power Systems Industry
288. Parkhill P.U.C.-Hydro System	179	Electric Power Systems Industry
289. Parry Sound P.U.C.-Hydro System	179	Electric Power Systems Industry
290. Pelham Hydro Electric Commission	179	Electric Power Systems Industry
291. Pembroke Hydro Electric Commission	179	Electric Power Systems Industry
292. Penetanguishene Water and Light Commission	179	Electric Power Systems Industry
293. Perth P.U.C.-Hydro System	179	Electric Power Systems Industry
294. Peterborough P.U.C.-Hydro System	179	Electric Power Systems Industry
295. Petrolia P.U.C.-Hydro System	179	Electric Power Systems Industry
296. Pickering Hydro Electric Commission	179	Electric Power Systems Industry
297. Picton P.U.C.-Hydro System	179	Electric Power Systems Industry
298. Plantagenet Hydro Electric Commission	179	Electric Power Systems Industry
299. Point Edward P.U.C.-Hydro System	179	Electric Power Systems Industry
300. Port Burwell P.U.C.-Hydro System	179	Electric Power Systems Industry
301. Port Colborne Hydro Electric Commission	179	Electric Power Systems Industry
302. Port Elgin Hydro Electric Commission	179	Electric Power Systems Industry
303. Port Hope Hydro Electric Commission	179	Electric Power Systems Industry
304. Port McNicoll P.U.C.-Hydro System	179	Electric Power Systems Industry
305. Port Rowan P.U.C.-Hydro System	179	Electric Power Systems Industry
306. Port Stanley P.U.C.-Hydro System	179	Electric Power Systems Industry
307. Prescott P.U.C.-Hydro System	179	Electric Power Systems Industry
308. Priceville Hydro Electric Commission	179	Electric Power Systems Industry
309. Rainy River P.U.C.-Hydro System	179	Electric Power Systems Industry
310. Red Rock Hydro System	179	Electric Power Systems Industry
311. Renfrew Hydro Electric Commission	179	Electric Power Systems Industry
312. Richmond Hill Hydro Electric Commission	179	Electric Power Systems Industry
313. Ridgetown P.U.C.-Hydro System	179	Electric Power Systems Industry
314. Ripley Hydro System	179	Electric Power Systems Industry
315. Rockland P.U.C.-Hydro System	179	Electric Power Systems Industry
316. Rockwood Hydro Sytsem	179	Electric Power Systems Industry
317. Rodney P.U.C.-Hydro System	179	Electric Power Systems Industry
318. Rosseau Hydro System	179	Electric Power Systems Industry
319. Russell Hydro System	179	Electric Power Systems Industry
320. Sandwich West Hydro System	179	Electric Power Systems Industry
321. Sarnia Hydro Electric Commission	179	Electric Power Systems Industry
322. Sault Ste Marie P.U.C.-Hydro System	179	Electric Power Systems Industry
323. Scarborough P.U.C.-Hydro System	179	Electric Power Systems Industry

324. Schreiber Hydro Electric Commission	179	Electric Power Systems Industry
325. Scugog Hydro Electric Commission	179	Electric Power Systems Industry
326. Seaforth P.U.C.-Hydro System	179	Electric Power Systems Industry
327. Shelburne Hydro Electric Commission	179	Electric Power Systems Industry
328. Simcoe P.U.C.-Hydro System	179	Electric Power Systems Industry
329. Sioux Lookout Hydro Electric Commission	179	Electric Power Systems Industry
330. Smiths Falls Hydro Electric Commission	179	Electric Power Systems Industry
331. South Dumfries Hydro Electric Commission	179	Electric Power Systems Industry
332. South River P.U.C.-Hydro System	179	Electric Power Systems Industry
333. South-West Oxford P.U.C.-Hydro System	179	Electric Power Systems Industry
334. Southampton P.U.C.-Hydro System	179	Electric Power Systems Industry
335. Springfield Hydro Electric Commission	179	Electric Power Systems Industry
336. St. Catharines Hydro Electric Commission	179	Electric Power Systems Industry
337. St. Clair Beach Hydro-Electric System	179	Electric Power Systems Industry
338. St. Mary's P.U.C.-Hydro System	179	Electric Power Systems Industry
339. St. Thomas P.U.C.-Hydro System	179	Electric Power Systems Industry
340. Stayner P.U.C.-Hydro System	179	Electric Power Systems Industry
341. Stirling P.U.C.-Hydro System	170	Electric Power Systems Industry
342. Stoney Creek Hydro System	179	Electric Power Systems Industry
343. Stratford P.U.C.-Hydro System	179	Electric Power Systems Industry
344. Strathroy P.U.C.-Hydro System	179	Electric Power Systems Industry
345. Sturgeon Falls Hydro Electric Commission	179	Electric Power Systems Industry
346. Sudbury Hydro Electric Commission	179	Electric Power Systems Industry
347. Sundridge Hydro Electric Commission	179	Electric Power Systems Industry
348. Tara P.U.C.-Hydro System	179	Electric Power Systems Industry
349. Tecumseh P.U.C.-Hydro System	179	Electric Power Systems Industry
350. Teeswater Hydro Electric System	179	Electric Power Systems Industry
351. Terrace Bay Hydro System	179	Electric Power Systems Industry
352. Thamesville P.U.C.-Hydro System	179	Electric Power Systems Industry
353. Thedford P.U.C.-Hydro System	179	Electric Power Systems Industry
354. Thessalon Hydro Electric Commission	179	Electric Power Systems Industry
355. Thornbury P.U.C.-Hydro System	179	Electric Power Systems Industry
356. Thorndale Hydro System	179	Electric Power Systems Industry
357. Thornton Hydro Electric System	179	Electric Power Systems Industry
358. Thorold Hydro Electric Commission	179	Electric Power Systems Industry
359. Thunder Bay Hydro Electric Commission	179	Electric Power Systems Industry
360. Tilbury P.U.C.-Hydro System	179	Electric Power Systems Industry
361. Tillsonburg P.U.C.-Hydro System	179	Electric Power Systems Industry
362. Toronto Hydro Electric System	179	Electric Power Systems Industry

363. Tottenham P.U.C.-Hydro System	179	Electric Power Systems Industry
364. Trenton P.U.C.-Hydro System	179	Electric Power Systems Industry
365. Tweed Hydro Electric Commission	179	Electric Power Systems Industry
366. Uxbridge Hydro	179	Electric Power Systems Industry
367. Vankleek Hill P.U.C.-Hydro System	179	Electric Power Systems Industry
368. Vaughan Hydro Electric Commission	179	Electric Power Systems Industry
369. Victoria Harbour Hydro Electric Commission	179	Electric Power Systems Industry
370. Walkerton P.U.C.-Hydro System	179	Electric Power Systems Industry
371. Wallaceburg Hydro Electric Commission	179	Electric Power Systems Industry
372. Wardsville Hydro Electric Commission	179	Electric Power Systems Industry
373. Warkworth Hydro System	179	Electric Power Systems Industry
374. Wasaga Beach Hydro Electric Commission	179	Electric Power Systems Industry
375. Waterford P.U.C. (Electric Power)	179	Electric Power Systems Industry
376. Waterloo North Hydro	179	Electric Power Systems Industry
377. Watford P.U.C.-Hydro System	179	Electric Power Systems Industry
378. Waubashene P.U.C.-Hydro System	179	Electric Power Systems Industry
379. Webbwood Hydro Electric Commission	179	Electric Power Systems Industry
380. Welland Hydro Electric Commission	179	Electric Power Systems Industry
381. Wellington P.U.C.-Hydro System	179	Electric Power Systems Industry
382. West Lincoln Hydro Electric Commission	179	Electric Power Systems Industry
383. West Lorne P.U.C.-Hydro System	179	Electric Power Systems Industry
384. Westminster Twp P.U.C.-Hydro System	179	Electric Power Systems Industry
385. Westport Hydro Electric Commission	179	Electric Power Systems Industry
386. Wheatley Hydro Electric Commission	179	Electric Power Systems Industry
387. Whitby Hydro Electric Commission	179	Electric Power Systems Industry
388. Whitchurch-Stouffville Hydro Electric Commission	179	Electric Power Systems Industry
389. Wiarton P.U.C.-Hydro System	179	Electric Power Systems Industry
390. Williamsburg Hydro System	179	Electric Power Systems Industry
391. Winchester Hydro System	179	Electric Power Systems Industry
392. Windermere Hydro System	179	Electric Power Systems Industry
393. Windsor P.U.C.-Hydro System	179	Electric Power Systems Industry
394. Wingham P.U.C.-Hydro System	179	Electric Power Systems Industry
395. Woodstock P.U.C.-Hydro System	179	Electric Power Systems Industry
396. Woodville Hydro System	179	Electric Power Systems Industry
397. Wyoming Hydro Electric Commission	179	Electric Power Systems Industry
398. York Hydro System	179	Electric Power Systems Industry
399. Zorra P.U.C.-Hydro System	179	Electric Power Systems Industry
400. Zurich Hydro System	179	Electric Power Systems Industry

401. Blanshard Municipal Telephone System	177	Telecommunication Carriers & Other
402. Brooke Municipal Telephone System	177	Telecommunication Carriers & Other
403. Bruce Municipal Telephone System	177	Telecommunication Carriers & Other
404. Cochrane P.U.C.-Telephone System	177	Telecommunication Carriers & Other
405. Coldwater Municipal Telephone System	177	Telecommunication Carriers & Other
406. Dryden Municipal Telephone System	177	Telecommunication Carriers & Other
407. Gosfield North Municipal Telephone System	177	Telecommunication Carriers & Other
408. Hay Municipal Telephone System	177	Telecommunication Carriers & Other
409. Huron and Kinloss Telephone System	177	Telecommunication Carriers & Other
410. Keewatin Municipal Telephone System	177	Telecommunication Carriers & Other
411. Kenora Municipal Telephone System	177	Telecommunication Carriers & Other
412. Mornington Municipal Telephone System	177	Telecommunication Carriers & Other
413. North Norwich Municipal Telephone System	177	Telecommunication Carriers & Other
414. Thunder Bay Telephone System	177	Telecommunication Carriers & Other
415. Tuckersmith Municipal Telephone System	177	Telecommunication Carriers & Other
416. Kingston P.U.C. - Gas Development	180	Gas Distribution System Industry
417. Kitchener Gas Systems, City of	177	Telecommunication Carriers & Other

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418. Brandon Transit System, City of	166	Urban Transit System Industry
419. Winnipeg Transit System, City of	166	Urban Transit System Industry
420. Winnipeg Hydro Electric System	179	Electric Power Systems Industry

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421. Moose Jaw Transit System, City of	166	Urban Transit System Industry
422. Regina Transit System, City of	166	Urban Transit System Industry
423. Saskatoon Transit System, City of	166	Urban Transit System Industry
424. Saskatoon Electrical Department	179	Electric Power Systems Industry
425. Swift Current Light and Power Department	179	Electric Power Systems Industry

Alberta

426. Calgary Transit System, City of	166	Urban Transit System Industry
427. Edmonton Transit, City of	166	Urban Transit System Industry
428. Lethbridge Bus Department, City of	166	Urban Transit System Industry
429. Medicine Hat Transit System, City of	166	Urban Transit System Industry
430. Red Deer Transit System, City of	166	Urban Transit System Industry
431. St. Alberta Transit System, City of	166	Urban Transit System Industry

432. Strathcona County #20 Transit System	166	Urban Transit System Industry
433. Calgary Power Commission	179	Electric Power Systems Industry
434. Cardston Hydro	179	Electric Power Systems Industry
435. Crowsnest Pass Electric Utility	179	Electric Power Systems Industry
436. Edmonton Power System	179	Electric Power Systems Industry
437. Fort Macleod Electric Utility	179	Electric Power Systems Industry
438. Lethbridge Electric Utility	179	Electric Power Systems Industry
439. Medicine Hat Electric, Light and Power	179	Electric Power Systems Industry
440. Ponoka Electric Utility	179	Electric Power Systems Industry
441. Red Deer Electric Utility	179	Electric Power Systems Industry
442. Medicine Hat Gas System, City of	180	Gas Distribution Systems Industry
443. Town of Wainwright	180	Gas Distribution Systems Industry
444. Town of Killam	180	Gas Distribution Systems Industry
445. Town of Slave Lake	180	Gas Distribution Systems Industry
446. Town of Lac La Biche Natural Gas System	180	Gas Distribution Systems Industry
447. Town of Castor	180	Gas Distribution Systems Industry
448. Town of Daysland	180	Gas Distribution Systems Industry
449. Town of Sundre	180	Gas Distribution Systems Industry
450. Town of Valleyview	180	Gas Distribution Systems Industry
451. Town of Bow Island	180	Gas Distribution Systems Industry
452. Town of Manning	180	Gas Distribution Systems Industry
453. Town of Coronation	180	Gas Distribution Systems Industry
454. Town of Redwater	180	Gas Distribution Systems Industry
455. Town of Sedgewick	180	Gas Distribution Systems Industry
456. Town of Smokey Lake (Smokey Lake Mineral Rights Development Co. Ltd.)	180	Gas Distribution Systems Industry
457. Town of Devon	180	Gas Distribution Systems Industry
458. Town of High Prairie	180	Gas Distribution Systems Industry
459. Village of Andrew	180	Gas Distribution Systems Industry
460. Village of Chauvin	180	Gas Distribution Systems Industry
461. Village of Galahad	180	Gas Distribution Systems Industry
462. Village of Halkirk	180	Gas Distribution Systems Industry
463. Village of Boyle	180	Gas Distribution Systems Industry
464. Village of Forestburg	180	Gas Distribution Systems Industry
465. Village of Thornhild	180	Gas Distribution Systems Industry
466. County of Vermillion River no 24	180	Gas Distribution Systems Industry
467. County of Thorhild	180	Gas Distribution Systems Industry
468. County of Athabasca	180	Gas Distribution Systems Industry

469. County of Smokey Lake	180	Gas Distribution Systems Industry
470. County of Paintearth	180	Gas Distribution Systems Industry
471. County of Two Hills	180	Gas Distribution Systems Industry
472. Town of Redcliff	180	Gas Distribution Systems Industry
473. Edmonton Telephones	177	Telecommunication Carrier & Other

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474. Nelson Transit Utility, City of	166	Urban Transit System Industry
475. Powell River Bus System, District of	166	Urban Transit System Industry
476. Prince Rupert Transit System, City of	166	Urban Transit System Industry
477. Regional Nanaimo Transit System	166	Urban Transit System Industry
478. Vernon Transit System, City of	166	Urban Transit System Industry
479. West Vancouver Municipal Transport	166	Urban Transit System Industry
480. Grand Forks Electric Utility	179	Electric Power Systems Industry
481. Kelowna Electric Utility	179	Electric Power Systems Industry
482. Nelson Electric Utility	179	Electric Power Systems Industry
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484. Penticton Electric Utility	179	Electric Power Systems Industry
485. Summerland Electric Utility	179	Electric Power Systems Industry
486. Prince Rupert Telephone Department, City of	177	Telecommunication Carriers & Other

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487. Whitehorse Transit Commission	166	Urban Transit System Industry.
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