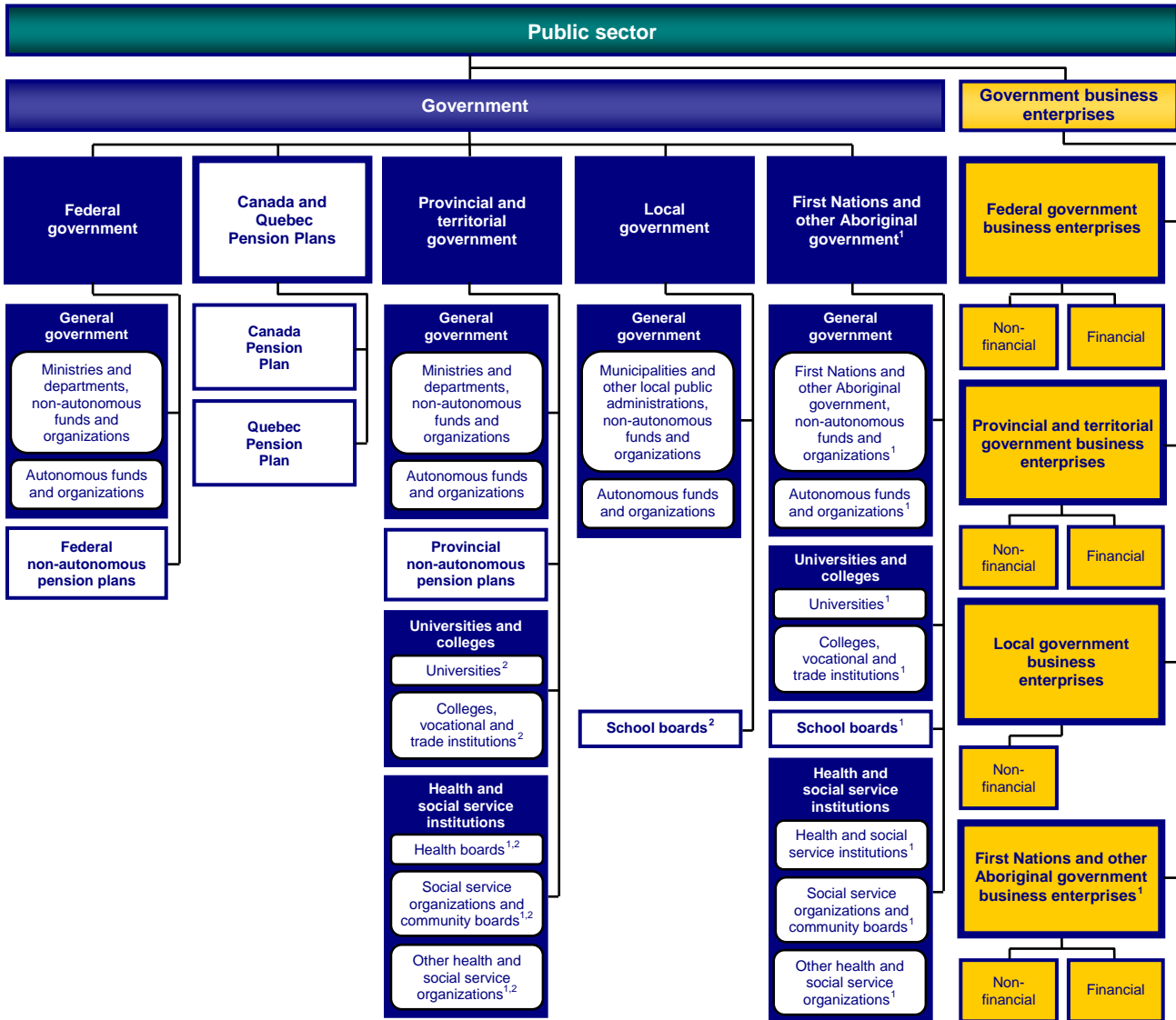


**Text table B.1**  
**Financial Management System (FMS) statistical universe — 2009 public sector**



1. Data are not available.

2. Except institutions which are embedded in the federal or provincial and territorial public accounts or local government audited financial statements.

**Source:** Statistics Canada, 2009, *Financial Management System (FMS) 2009*, catalogue number 68F0023X.