

Annual Census of Mines, Quarries and Sand Pits

Quick Index

Establishment Schedule - Section 40

Purchased Services Expenses

LINE 40.1 PURCHASED TRANSPORTATION, SHIPPING, WAREHOUSING, STORAGE, POSTAGE AND COURIER EXPENSES

Include trucking, freight forwarding, customs brokerage paid to a common or contract carrier, courier postage, warehousing and storage expenses.

Exclude the cost of transportation if it is included in the price of the materials, components and supplies.

LINE 40.2 RENTAL AND LEASING EXPENSES

Include office space, office furniture, computers, fax machines, pagers, cellular phones, televisions, radios, video cassette recorders, cars, trucks and vans, machinery and equipment without driver/operator.

Exclude rental and leasing of vehicles and machinery with driver/operator.

LINE 40.5.6 PROFESSIONAL AND BUSINESS SERVICES

Include legal and accounting, technical services fees, and education and training.

Exclude consulting fees that are reported separately under Line 40.6.

LINE 40.6 CONSULTING FEES

Include consulting services (financial, human resources, marketing, business, public relations, etc.), environmental consulting services related to information technology (computer, hardware and/or software, systems maintenance services).

** This amount should not be the same as reported on line 6.8.1.9.

LINE 40.7 CONTRACT DRILLING SERVICES

Include drilling for minerals.

Exclude oil and gas drilling.

LINE 40.8 MANAGEMENT FEES

Include any management fees that would be paid to an individual or management firm to supervise the day operation of the establishment for the owner.

** Line 40.8 should not equal line 14.1.1 and/or 14.1.2.

LINE 40.10 PURCHASED REPAIR AND MAINTENANCE SERVICE EXPENSES

Include any purchased or contracted repair and maintenance expense for any vehicle, large operational equipment and machinery (do not include costs of parts and labour by in house mechanics), small office equipment such as radios, telephones, computers and faxes or any repair and maintenance contracted out for the establishment's building (ex: janitorial and cleaning services), yard or land.

Exclude property management fees that are reported separately under Line 40.8.

LINE 40.11 PAYMENTS TO EMPLOYMENT AGENCIES OR PERSONNEL SUPPLIERS

Include any payments made to personnel agencies or suppliers. If an operations labour force is paid through an agency or personnel supplier, then all costs would be reported on this line. Some operations hire only on a seasonal basis through an agency.

LINE 40.12 RESEARCH AND DEVELOPMENT FEES (CONTRACTED OUT)

Include research and development fees.

LINE 40.13 INSURANCE PREMIUMS

Include any commercial insurances fees for property, buildings, vehicles, equipment, machinery and any life insurance policies taken out on employees for this establishment.

LINE 40.14 ADVERTISING AND PROMOTION EXPENSES

Include advertising and promotional costs such as sponsorships/non-monetary donations made to organizations, any printed, online or televised advertising or promotional events (ex: exposition booths and job fairs).

LINE 40.15 TRAVEL, MEAL AND ENTERTAINMENT EXPENSES

Include any travel, meals or entertainment costs. Entertainment costs could include company annual picnics and holiday parties. Travel costs could consist of reimbursing gasoline/diesel costs for short day trips or overnight accommodation and meals. Meals can include business lunches/dinners or providing meals/snacks to employees during meetings.

LINE 40.16 ALL OTHER PURCHASED SERVICES EXPENSES NOT SPECIFIED ELSEWHERE

Include waste and hazardous material removal fees, and financial services fees such as bank charges, credit and debit card commissions, including interest expenses.

** Amount separate from line 7.4 and 7.5.