



Survey on Capital and Repair Expenditures

Actual 2001



Reporting Guide

General Instructions

1) Reports Required

- Reports should be completed for Canadian operations and locations as described on the pre-printed label.

2) Dollar Amounts and Percentages

- All dollar amounts reported should be rounded to THOUSANDS OF CANADIAN DOLLARS (example; \$6,555,444.00 should be rounded to \$6,555)
- Percentages should be rounded (example; 37%, 76%, 94%)
- Your best estimates are acceptable when precise figures are not available.
- Pre-printed cell numbers 055 to 904 are for identification purposes

3) Returning your Questionnaire

By Mail To Investment and Capital Stock Division,
Statistics Canada,
Ottawa, Ontario K1A 0T6

By Fax At (613) 951-0196 or 1-800-606-5393

Statistics Canada advises you that there could be a risk of disclosure during the facsimile communication process. However, upon receipt of your facsimile, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

4) Questions?

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"To reduce response burden and to ensure more uniform statistics, Statistics Canada has entered into an agreement under section 12 of the Statistics Act with the Canadian Radio-television and Telecommunications Commission (the CRTC) for the sharing of information from this survey pertaining to the telecommunications services industry (NAICS 5133). Subsection 12(2) of the Statistics Act provides that where a respondent gives notice in writing to the Chief Statistician that the respondent objects to the sharing of the information by Statistics Canada, the information not be shared with the department or corporation unless the department or corporation is authorized by law to require the respondent to provide the information. The CRTC is authorized by law to require the respondent to provide the information under section 37 of the Telecommunications Act. Information provided to the CRTC will be treated in accordance with the requirements of section 39 of the Telecommunications Act."

Pre-Printed Label

Type of Ownership

- Private** – less than 50% of the voting rights are controlled by the government
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- **specify** Federal, Provincial or Municipal

Fiscal Year End

For the purpose of this survey, please report information for your 12 month fiscal period for which the FINAL DAY occurs on or between April 1, 2001 - March 31, 2002.

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Definitions

What are Capital Expenditures

Capital Expenditures are the **gross expenditures** on fixed assets for use in the operations of your organization or for lease or rent to others.

Include:

- cost of all new buildings, engineering and machinery and equipment which normally have a life of more than one year and are charged to fixed asset accounts
- modifications, additions and major renovations
- capital costs such as feasibility studies, architectural, legal, installation and engineering fees
- subsidies
- capitalized interest charges on loans with which capital projects are financed
- work done by own labour force
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How to Treat Leases

- **include** assets acquired for lease to others, either as a capital, financial or as an operating lease
- **exclude** assets acquired as a lessee through either a capital, financial or an operating lease from others

Information for Government Departments

The following applies to government departments only

- Grants and/or subsidies to outside entities (example; municipalities, agencies, institutions or businesses) are not to be included
- Departments are requested to exclude from reported figures budgetary items pertaining to any departmental agency and proprietary crown corporation as they are surveyed separately
- Federal departments are to report expenditures paid for by the department, regardless of which department awarded the contract
- Provincial departments are to include any capital expenditures on construction (exclude outlays for land) and/or machinery and equipment, for use in Canada, financed from revolving funds, loans attached to revolving funds, other loans, the Consolidated Revenue Fund or special accounts

Section A

Capital and Repair Expenditures

Column Headings

Assets Code (Column 1)

Capital Expenditures are to be reported by asset type code. The code for each main asset type is located on pages 5 and 6 of this guide. These codes are to be used in Section A, Column 1 and Section F, Column 7.

- if you have purchased more than one asset in a particular asset group, report them separately if they had a different expected useful life (Column 5), otherwise you may combine the data
- the use of "Other" codes (*i.e. ending in 99*) is to be avoided, if possible. However, if an "Other" code is used, give a description of the asset on page four of the questionnaire.
- in Section A, construction and machinery and equipment type of assets are separated. This is not necessary in Section F.
- if more lines are required for Section A and/or F, please photocopy the relevant Section(s) and attach to the questionnaire.

New Assets, Renovation, Retrofit (Column 2)

Report Capital Expenditures for additions of new assets. **Include imports of used assets** since they represent newly acquired assets for the Canadian economy.

Purchase of Used Canadian Assets (Column 3)

The object of our survey is to measure the addition of **new** fixed assets separately from **used** fixed assets in the Canadian economy as a whole. This is because the acquisition of used assets does not increase the total inventory of fixed assets, it only transfers them within the Canadian economy. Report acquisition of used assets separately in this column.

Expected Useful Life of Assets (Column 5)

Report the expected life of the asset in years.

Row Headings

Land

Capital expenditures for land should include all costs associated with the purchase of the land that are not amortized or depreciated. Improvements in land should be reported in Non-Residential Construction.

Residential Construction

Capital expenditures incurred during the reporting period for residential structures *(on a contracted basis and/or by your own employees)*.

- **include** the housing portion of multi-purpose projects and of townsites
- **exclude** buildings that have accommodation units without self contained or exclusive use of bathroom and kitchen facilities (example; some student and senior citizens residences) and associated expenditures on services.

Non-Residential Construction

Capital expenditures incurred during the reporting period for non-residential building and engineering construction *(on a contracted basis and/or by your own employees)* whether for your own use or rent to others.

Include:

- manufacturing plants, warehouses, office buildings, shopping centres, etc.
- roads, bridges, sewers, electric power lines, underground cables, etc.
- the cost of demolition of buildings, land servicing and site preparation
- leasehold and land improvements
- additions to work in progress
- townsite facilities such as streets, sewers, stores and schools
- buildings that have accommodation units without self contained or exclusive use of bathroom and kitchen facilities (example; some student and senior citizen residences) and associated expenditures on services
- all preconstruction planning and design costs such as engineering and consulting fees and any materials supplied to construction contractors for installation

Machinery and Equipment

Capital expenditures incurred during the reporting period for machinery and equipment, whether for your own use or for lease or rent to others.

Include:

- automobiles, trucks, professional and scientific equipment, office and store furniture, appliances
- motors, generators, transformers
- any capitalized tooling expenses
- additions to work in progress
- progress payments paid out before delivery in the year in which such payments are made
- any balance owing or holdbacks should be reported in the year the cost is incurred

Non-Capital Repair and Maintenance Expenditures

This question represents the repair and maintenance of assets in contrast to the acquisition of assets or the renovation of assets.

Include:

- gross non-capital repair and maintenance expenditures on non-residential buildings, other structures and on machinery and equipment
- value of repair work done by your own employees as well as payments to persons outside your employ
- building maintenance such as janitorial services, snow removal and sanding
- equipment maintenance such as oil changes and lubrication of vehicles and other machinery

Work in Progress

Work in progress represents accumulated or accrued costs during the year on capital projects not completed and which are intended to be capitalized upon completion.

Section B

Changes in Capital Expenditure Plans

Complete this section only if this report shows significant changes from the capital expenditures reported previously on the "Preliminary Estimate 2001" questionnaire. The intent of this section is to clarify the reason(s) for major changes in the capital expenditures reported and thereby reduce possible further inquiries.

Section C**Capacity Utilisation (Manufacturing Companies Only)**

Capacity utilization is the percent of maximum production that the manufacturing plant is operating at. It is calculated by taking the actual production level for an establishment (*measured in dollars or units*) and dividing it by its **capacity production** (*defined as the establishments maximum production under normal conditions*).

To calculate **capacity production**, follow the establishment's operation practices with respect to the use of productive facilities, overtime, workshifts, holidays, etc. For example, if your plant normally operates with one shift of eight hours a day, five days a week, then capacity will be calculated subject to these conditions and not on the hypothetical case of three shifts a day, seven days a week.

Example :

Plant "A" normally operates one shift a day, five days a week and given this operating pattern, capacity production is 150 units of product "A" for the month. In that month actual production of product "A" was 125 units. The capacity utilization rate for plant "A" is $(125/150) * 100 = 83\%$.

Now suppose that plant "A" had to open a shift on Saturdays to satisfy an abnormal surge in demand for product "A". Given this plant's normal operating schedule, capacity production remains at 150 units. Actual production has grown to 160 units, so capacity utilization would be $(160/150) * 100 = 107\%$.

Section D**Cost Components of Expenditures**

This section requests a breakdown of expenditures for work performed by contractors hired by the company and by work performed by the company's own employees.

Total (Column 1)

Copy **totals** from Section A, boxes A, E, C and F. These are the amounts to be divided between contractors and company's own workers.

Value of Work Performed by Contractors (Column 2)

Work performed by contractors are contract billings or equivalent including holdbacks.

Value of own Account Work (Column 3)

In addition to own account work, include all materials and supplies provided free to contractors and all architects, engineering and consultants fees and similar services.

Salaries and Wages (Column 4)

Show the total value of salaries and wages paid to your employees that you subsequently capitalized. Salaries and wages are gross earnings before deductions such as income tax and include incentive bonuses and vacation pay but exclude fringe benefits.

Material and Supplies (Column 5)

Report total cost of materials and supplies used by your own employees and those provided free to contractors relating to the expenditures reported.

Other Charges (Column 6)

Examples of other charges are insurance, power, telephone and also architectural, legal, and engineering fees considered to be applicable to the expenditures reported.

Section E**Assets Acquired Under Capital or Financial Lease****Questions (1, 2 and 3) LEASING****Operating Lease**

The lessor bears the risk of ownership and retains a significant "residual" economic interest in the leased property. The lessee has the right to temporary use of the property, for a term shorter than the economic life of the property, in exchange for regular payments. At the end of the lease, the lessee has the option of purchasing the property at fair market value.

Capital or Financial Lease

These leases are similar in that the lessor in effect finances the "purchase" of the leased property by the lessee and retains a security interest in the leased property. The lessee retains the leased property for substantially all of its economic life. The lessee usually has the option at the end of the lease to purchase the property at a "bargain" price.

Section F**Disposal/Sales/Write-Downs of Fixed Assets****Total Selling Price (Column 8)**

The total value, or the sum of all disposals, sales or write-down transactions for those fixed assets which were disposed of, sold, retired, destroyed or otherwise discarded (include write-downs) even if traded in for credit in the acquisition or purchase of new fixed assets. When land and buildings are sold together, please report the selling price of the land separately, along with other land sales.

If you have disposed/sold similar assets with varying lives, report them separately or combine the data and provide a weighted average for the lives.

Gross Book Value (Column 9)

This value should represent total capital expenditures for an asset, at and since the time of original construction or purchase, including all subsequent capital expenditures for the purpose of modernization, expansion, etc. Any subsidies received should not be subtracted.

Age (Column 10)

Report the age of the fixed asset at the time of disposal.

Construction

Asset Description and Codes

The asset items and categories listed below are groupings of fixed assets generally having a similar function which can apply to various industries.

a) **Construction** structures should be classified to an asset according to its principal use unless it is a multi-purpose structure where we would like you to separate the components. The cost of any machinery and equipment which is an integral or built-in feature of the structure (*i.e. elevators, heating equipment, sprinkler systems, environmental controls, intercom systems, etc.*) should be reported as part of that structure as well as landscaping, associated parking lots, etc.

Example: Your organization has had a new office building built during the reporting period, and the construction cost was \$8,555,400.00. The reporting of the information in Section A would be as follows.

	(1)	\$'000 (2)	\$'000 (3)	\$'000 (4)	Years (5)
111	1 0 1 3	8,555		8,555	

Code	Industrial Building Construction	Code	Transportation Engineering Construction - Concluded
1001	Plants for manufacturing	2203	Runways (include lighting)
1008	Railway shops, engine houses	2204	Rail track and roadbeds (include; signals and interlockers)
1009	Maintenance garages, workshops, equipment storage facilities	2205	Bridges, trestles, overpasses
1010	Aircraft hangars	2206	Tunnels
1021	Farm building	2299	Other transportation construction
1097	Other industrial construction		
	Commercial Building Construction		Waterworks Engineering Construction
1004	Laboratories, research & development centres	2401	Reservoirs (include dams)
1006	Warehouses, refrigerated storage, freight terminals	2402	Trunk and distribution mains
1007	Grain elevator and terminals	2412	Water pumping stations and filtrations plants
1011	Service stations (include; self-serve & car washes)	2413	Water storage tanks
1012	Automotive dealerships	2499	Other waterworks construction
1013	Office buildings		
			Sewage Engineering Construction
1014	Hotels, motels, convention centres	2601	Sewage treatment and disposal plants (include pumping stations)
1015	Restaurants, fast food outlets, bars, nightclubs	2602	Sanitary & storm sewers, trunk & collection lines, open storm ditches
1016	Shopping centres, plazas, malls, stores	2603	Lagoons
1018	Theaters, performing arts & cultural centres	2699	Other sewage system construction
1019	Indoor recreational buildings (example; sport complex., clubhouse, covered stadiums)		
1022	Bunkhouses, dormitories, camp cookeries, camps		
1202	Student residence (exclude residential construction)		
1212	Post offices		
2201	Passenger terminals (example; air, boat, bus rail, and other)	2801	Electric power construction
3001	Broadcasting and communication buildings		
1098	Other commercial construction		
	Institutional Building Construction		Communication Engineering Construction
1201	Schools (include; technical, vocational) colleges, universities & other educational buildings	3002	Cables and lines - coaxial, copper, aluminum, etc (exclude optical fibre) (example; aerial, underground and submarine)
1203	Churches & other religious building	3022	Optical fibre (example; aerial, underground and submarine)
1204	Hospitals, health centres, clinic & other health care (exclude residential construction)	3003	Transmission support structures - towers, poles, conduit
1205	Nursing homes, homes for the aged	3099	Other communication construction
1206	Day care centres		
1207	Libraries		
1208	Historical sites		
1209	Penitentiaries, detention centres & courthouses		
1210	Museums, science centres, public archives		
1211	Fire stations, fire halls		
1214	Armouries, barracks, drill halls & other military type structures		
1299	Other institutional and governmental construction		
	Marine Engineering Construction		Oil and Gas Engineering Construction
2001	Docks, wharves, piers, terminals (example; coal, oil, natural gas, containers, gen. cargo)	1002	Oil refineries
2002	Dredging and pile driving	1003	Natural gas processing plants
2003	Breakwaters	3201	Gas mains and services
2004	Canals and waterways	3202	Pumping stations, oil
2099	Other marine construction	3203	Pumping stations, gas
		3204	Bulk storage
		3205	Oil pipelines
		3206	Gas pipelines
		3299	Other oil & gas facilities
	Transportation Engineering Construction		Other Engineering Construction
1017	Parking lots & parking garages	1005	Pollution, abatement & control
2202	Highways, roads, streets (include; logging road, signs, guardrails, lighting, etc.)	1020	Outdoor recreational (example; parks, open stadiums, golf courses, ski resorts)
		1213	Waste disposal facilities
		2005	Irrigation & land reclamation projects
		4999	Other engineering construction
			Other Construction
		5999	Other construction

Machinery and Equipment

Asset Description and Codes

The asset items and categories listed below are groupings of fixed assets generally having a similar function that can apply to various industries.

- a) **Machinery and Equipment** are generally housed in structures and can be removed or replaced without significantly altering the structure.
- b) **Computer Assisted Assets** are assets that possess the ability to be programmed for a wide variety of functions and, to a degree, adjust their behaviour in response to changes in their physical environment. Includes robots, numerically controlled machine tool equipment and individual computerized machines.

Code	Transportation Equipment	Code	Computers, Computer Software and Office Equipment
6001	Trucks, truck chassis, vans, sport utility vehicles and major replacement parts used for the transport of goods (exclude; off-highway trucks and ambulances, see category 6010)	8001	Computers and related machinery and equipment, (exclude software purchased separately)
6002	Buses, Bus chassis and major replacement parts	8021	Computer software - off the shelf pre-packaged (exclude telecommunication network applications)
6003	Automobiles, vans, sport utility vehicles and major replacement parts used for the transport of persons (exclude; eases and ambulances, see category 6010)	8022	Computer software - custom designed / contracted out (exclude telecommunication network applications)
6004	Trailers and semi-trailers for the transport of goods (include major replacement parts)	8023	Computer software - developed in-house / own account (exclude telecommunication network applications)
6005	Special purpose motor vehicles and major replacement parts (example; mobile cranes, drilling derricks, fire fighting vehicles, concrete mixers, snow-blowing vehicles)	8024	Computer software (developed in-house) - for telecommunication network switching equipment
6006	Locomotives, rolling-stock, street and subway cars, other rapid transit equipment and major replacement parts	8003	Office machinery and equipment (exclude telephone equipment)
6007	Aircraft , helicopters, aircraft engines and major replacement parts (exclude; satellites and flights simulators)	8004	Office furniture
6008	Ships, boats and floating structures (include drilling rigs) and major replacement parts	8013	Radios, TVs, stereos, VCRs, DVDs and recorded tapes and discs
6009	Truck bodies, bus bodies and cargo containers	Telecommunications, Cable and Broadcasting	
6010	Other motor vehicles (example; off-highway trucks, all-terrain vehicles, ambulances, motorcycles) (include major replacement parts)	8107	Broadcasting and radio communication equipment (exclude transmission equipment, see category 8127)
Processing Equipment (computer assisted)		8109	Radar and navigational instruments (example; radar and sonar equipment, radio navigational aid apparatus, GPS receivers)
7101	Filtering or purifying equipment for gases (example; air separators, electrostatic filters)	8116	Network switching equipment-hardware including IP switches (<i>routers</i>) and PBXs used as public switches (exclude switching software, see category 8024)
7102	Filtering or purifying equipment for liquids, (exclude; beverages other than water and the preparation of foodstuffs, see category 7107) (example; water, sewage treatment, industrial waste treatment)	8117	Terminal equipment (example; PBXs, telephone, handsets, cellular phones, key systems, modems, palm pilots, fax machines, pagers, satellite terminals / dishes, decoders, set-top boxes)
7103	Packaging and bottling machinery (example; cleaning, drying, filling, closing, sealing, capsuling or labelling containers; packing or wrapping)	8127	Transmission equipment (example; transponders, receivers, cross connects, multiplexes, optical electronics, satellite earth stations, cell site equipment, antennas, cable head end equipment and components, cable distribution systems, plant equipment)
7104	Logging machinery and machinery for making pulp, paper or paperboard	8199	Other communication equipment
7105	Metal working machinery and equipment (example; casting machines, tube and rolling mills, bending, shearing, punching)	Other Machinery and Equipment	
7106	Machine tools and tool accessories	8005	Other furniture, furnishings and fixtures (example; hotel, motel, restaurant, hospital or store furniture and fixtures)
7107	Other industry specific processing machinery and equipment (example; machinery for the industrial preparation or manufacture of food and beverages, printing machinery, injection-moulding machines)	9001	Gas generators, turbines, internal combustion engines and other motors (exclude motors for transportation equipment) and mechanical power transmission equipment
7108	Industrial robots capable of performing a variety of functions by using different tools (exclude; material handling equipment, irrigation systems and electric welding machines)	9002	Non-fuel dispensing pumps, air and gas compressors, fans and blowers
7199	Other processing machinery and equipment	9003	Air conditioning (exclude portable air conditioners, see category 9099), refrigerating or freezing equipment
Conventional (non-computer assisted)		9004	Industrial or laboratory furnaces and ovens, and furnace burners and related equipment
7201	Filtering or purifying equipment for gases (example; air separators, electrostatic filters)	9005	Well drilling and servicing rigs (<i>other than floating, see category 6008</i>)
7202	Filtering or purifying equipment for liquids, (exclude; beverages other than water and the preparation of foodstuffs, see category 7207) (example; water, sewage treatment, industrial waste treatment)	9007	Fork-lift trucks and warehouse trucks
7203	Packaging and bottling machinery (example; cleaning, drying, filling, closing, sealing, capsuling or labelling containers; packing or wrapping)	9008	Construction machinery, mining and oil and gas field machinery; (example; moving, grading, excavating, compacting, extracting or boring machinery for earth, minerals, ores or snow) (exclude tractors for agricultural work, see category 9099)
7204	Logging machinery and machinery for making pulp, paper or paperboard	9009	Electric motors and generators
7205	Metal working machinery and equipment (example; casting machines, tube and rolling mills, bending, shearing, punching)	9010	Electric transformers, converters, inductors, switch gear and other industrial electric equipment
7206	Machine tools and tool accessories	9011	Optical instruments and apparatus, laboratory, scientific and material-testing equipment (include flight simulators)
7207	Other industry specific processing machinery and equipment (example; machinery for the industrial preparation or manufacture of food and beverages, printing machinery, injection-moulding machines)	9012	Instruments and appliances for medical, surgical, dental or veterinary use, or for related purposes
7208	Industrial robots capable of performing a variety of functions by using different tools (exclude; material handling equipment, irrigation systems and electric welding machines)	9013	Measuring, checking or automatically controlling instruments and apparatus (exclude; gas, water, and electricity meters see category 9099)
7299	Other processing machinery and equipment	9014	Hand tools and power hand tools
		9015	Capitalized tooling
		9106	Conveyors, elevators, hoisting and loading or unloading machinery (computer assisted)
		9206	Conveyors, elevators, hoisting and loading or unloading machinery (non-computer assisted)
		9099	Other machinery and equipment; (example; storage tanks, tractors for agricultural or forestry work, portable air conditioners, electric traffic control equipment, gas meters, water meters, electricity meters, central heating boilers, welding equipment)

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- townsite facilities such as streets, sewers, stores and schools
- buildings that have accommodation units without self contained or exclusive use of bathroom and kitchen facilities (example; some student and senior citizen residences) and associated expenditures on services
- all preconstruction planning and design costs such as engineering and consulting fees and any materials supplied to construction contractors for installation

Machinery and Equipment

Capital expenditures incurred during the reporting period for machinery and equipment, whether for your own use or for lease or rent to others.

Include:

- automobiles, trucks, professional and scientific equipment, office and store furniture, appliances
- motors, generators, transformers
- any capitalized tooling expenses
- additions to work in progress
- progress payments paid out before delivery in the year in which such payments are made
- any balance owing or holdbacks should be reported in the year the cost is incurred

Non-Capital Repair and Maintenance Expenditures

This question represents the repair and maintenance of assets in contrast to the acquisition of assets or the renovation of assets.

Include:

- gross non-capital repair and maintenance expenditures on non-residential buildings, other structures and on machinery and equipment
- value of repair work done by your own employees as well as payments to persons outside your employ
- building maintenance such as janitorial services, snow removal and sanding
- equipment maintenance such as oil changes and lubrication of vehicles and other machinery

Work in Progress

Work in progress represents accumulated or accrued costs during the year on capital projects not completed and which are intended to be capitalized upon completion.

Section B**Changes in Capital Expenditure Plans**

Complete this section only if this report shows significant changes from the capital expenditures reported previously on the "Preliminary Estimate 2001" questionnaire. The intent of this section is to clarify the reason(s) for major changes in the capital expenditures reported and thereby reduce possible further inquiries.

Section C**Capacity Utilisation (Manufacturing Companies Only)**

Capacity utilization is the percent of maximum production that the manufacturing plant is operating at. It is calculated by taking the actual production level for an establishment (*measured in dollars or units*) and dividing it by its **capacity production** (*defined as the establishments maximum production under normal conditions*).

To calculate **capacity production**, follow the establishment's operation practices with respect to the use of productive facilities, overtime, workshifts, holidays, etc. For example, if your plant normally operates with one shift of eight hours a day, five days a week, then capacity will be calculated subject to these conditions and not on the hypothetical case of three shifts a day, seven days a week.

Example :

Plant "A" normally operates one shift a day, five days a week and given this operating pattern, capacity production is 150 units of product "A" for the month. In that month actual production of product "A" was 125 units. The capacity utilization rate for plant "A" is $(125/150) * 100 = 83\%$.

Now suppose that plant "A" had to open a shift on Saturdays to satisfy an abnormal surge in demand for product "A". Given this plant's normal operating schedule, capacity production remains at 150 units. Actual production has grown to 160 units, so capacity utilization would be $(160/150) * 100 = 107\%$.

Section D**Cost Components of Expenditures**

This section requests a breakdown of expenditures for work performed by contractors hired by the company and by work performed by the company's own employees.

Total (Column 1)

Copy **totals** from Section A, boxes A, E, C and F. These are the amounts to be divided between contractors and company's own workers.

Amount of Work Performed by Contractors (Column 2)

Work performed by contractors are contract billings or equivalent including holdbacks.

Own Account Work (Column 3)

In addition to own account work, include all materials and supplies provided free to contractors and all architects, engineering and consultants fees and similar services.

Salaries and Wages (Column 4)

Show the total value of salaries and wages paid to your employees that you subsequently capitalized. Salaries and wages are gross earnings before deductions such as income tax and include incentive bonuses and vacation pay but exclude fringe benefits.

Material and Supplies (Column 5)

Report total cost of materials and supplies used by your own employees and those provided free to contractors relating to the expenditures reported.

Other Charges (Column 6)

Examples of other charges are insurance, power, telephone and also architectural, legal, and engineering fees considered to be applicable to the expenditures reported.

Section E**Assets Acquired Under Capital or Financial Lease****Questions (1, 2 and 3) LEASING****Operating Lease**

The lessor bears the risk of ownership and retains a significant "residual" economic interest in the leased property. The lessee has the right to temporary use of the property, for a term shorter than the economic life of the property, in exchange for regular payments. At the end of the lease, the lessee has the option of purchasing the property at fair market value.

Capital or Financial Lease

These leases are similar in that the lessor in effect finances the "purchase" of the leased property by the lessee and retains a security interest in the leased property. The lessee retains the leased property for substantially all of its economic life. The lessee usually has the option at the end of the lease to purchase the property at a "bargain" price.

Section F**Disposal/Sales/Write-Downs of Fixed Assets****Total Selling Price (Column 8)**

The total value, or the sum of all disposals, sales or write-down transactions for those fixed assets which were disposed of, sold, retired, destroyed or otherwise discarded (*include write-downs*) even if traded in for credit in the acquisition or purchase of new fixed assets. When land and buildings are sold together, please report the selling price of the land separately, along with other land sales.

If you have disposed/sold similar assets with varying lives, report them separately or combine the data and provide a weighted average for the lives.

Gross Book Value (Column 9)

This value should represent total capital expenditures for an asset, at and since the time of original construction or purchase, including all subsequent capital expenditures for the purpose of modernization, expansion, etc. Any subsidies received should not be subtracted.

Age (Column 10)

Report the age of the fixed asset at the time of disposal.

Electrical Power
2001 Actual Capital Expenditure
Reporting Guide for Asset Description and Codes

Non-residential construction asset types		Machinery and equipment asset types (including parts)				
Code	Industrial, Commercial and Engineering	Code	Transportation Equipment	Code	Other Machinery and Equipment	
1004	Laboratories, research and development centres	6001	Trucks, truck chassis, vans, sport utility vehicles and major replacement parts used for the transport of goods (exclude; off-highway trucks and ambulances, see category 6010)		Functional distribution code: <i>(to complete a code always start with the functional distribution code followed by the machinery and equipment code)</i>	
1005	Pollution, abatement and control			91__		Production plant – steam
1006	Warehouses, refrigerated storage, freight terminals	6003	Automobiles, vans, sport utility vehicles and major replacement parts used for the transport of persons (exclude; hearses and ambulances, see category 6010)	92__		Production plant – nuclear
1008	Maintenance garages, workshops, equipment storage facilities			93__		Production plant – hydraulic
1010	Aircraft hangers	6004	Trailers and semi-trailers for the transport of goods (include major replacement parts)	94__		Production plant – other
1013	Office buildings			95__		Distribution operations and other categories
1099	Other industrial, commercial and engineering buildings	6005	Special purpose motor vehicles and major replacement parts (example; mobile cranes, drilling derricks, fire fighting vehicles, concrete mixers, snow-blowing vehicles)	__09		Electric motors and generators
1213	Waste disposal facilities			__13		Measuring, checking or automatically controlling instruments and apparatus (exclude; gas, water and electricity meters, see categories __91 and __99), and navigational instruments
2001	Docks, wharves, piers, terminals (example; coal, oil, natural gas, container, general cargo)	6007	Aircraft, helicopters, aircraft engines and major replacement parts (exclude; satellites and flight simulators)	__16		Gas generators and gas turbines
2202	Highways, roads, streets, (include; logging roads signs, guardrails, lighting, etc.)	6010	Other motor vehicles (example; off-highway trucks, all-terrain vehicles, ambulances, motorcycles) (include major replacement parts)	__17		Steam and other vapour turbines
2205	Bridges, trestles, overpasses	6099	Other transportation equipment (example; buses, engines and tires for motor vehicles, motor vehicle accessories)	__18	Electric transformers, static converters and inductors	
2206	Tunnels		Processing Equipment	__19	Electrical switchgear and switching apparatus	
2811	Production plant – steam	7199	Other processing machinery and equipment (<i>computer assisted</i>)	__20	Electric control and protective equipment (include; supervisory systems for the distribution of electricity)	
2812	Production plant – nuclear	7299	Other processing machinery and equipment (<i>non-computer assisted</i>)	__91	Electricity meters	
2813	Production plant – hydraulic		Office-Type and Communications Machinery and Equipment	__92	Electric water heaters	
	Transmission Lines			__93	Nuclear reactors parts and fuel elements (<i>cartridges</i>)	
2814	Overhead cables and lines (include; poles, towers and all related parts and costs capitalized to this account)			__94	Hydraulic turbines	
2815	Underground cables and lines (include; trenching, tunnels and all related parts and costs capitalized to this account)	8001	Computers and related machinery and equipment (exclude; software purchased separately)	__95	Boilers (exclude central heating boilers)	
	Distribution Lines	8002	Computer software	__99	Other machinery and equipment (example; pumps, air compressors, fans, air conditioning equipment, industrial furnaces, material handling machinery, hand tools, storage tanks, gas meters, water meters)	
2816	Overhead cables and lines (include; poles, towers and all related parts and costs capitalized to this account)	8003	Office machinery and equipment (exclude; telephone equipment)			
2817	Underground cables and lines (include; trenching, tunnels and all related parts and costs capitalized to this account)	8004	Office furniture			
	Other Construction	8005	Other furniture, furnishings and fixtures (example; hotel, motel, restaurant, hospital or store furniture and fixtures)			
2899	Other construction (<i>not specified elsewhere</i>)	8199	Communication equipment			
		8299	Conventional (<i>non-computer assisted</i>) communication equipment (example; telephone switching apparatus, telephones, broadcasting and reception apparatus, aerials and antennas)			

Construction structures should be classified to an asset according to its principal use unless it is a multi-purpose structure where we would like you to separate the components. The cost of any machinery and equipment which is an integral or built-in feature of the structure (example; elevators, heating equipment, sprinkler systems, environmental controls, intercom systems, etc.) should be reported as part of that structure as well as landscaping, associated parking lots, etc.

Machinery and equipment which are housed in structures and which can be removed or replaced without significantly altering the structure should be reported separately. Parts suitable for use solely or principally with particular machines or apparatus are classified in the same category as these machines or apparatus. Other parts not identified in a class by themselves are included in the appropriate residual category.