



2005 Survey of Service Industries: Newspaper Publishers

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Reporting Guide

This guide is designed to assist you as you complete the 2005 Survey of Service Industries. If you need more information, please call the Statistics Canada help line at the number below.

Help Line: 1 888 881-3666

Your answers are confidential

The *Statistics Act* protects the confidentiality of information collected by Statistics Canada. All Statistics Canada employees take an oath of secrecy and face severe penalties for any breach of confidentiality. The collected information cannot be disclosed under the *Access to Information Act* or any other Act. **The Canada Customs and Revenue Agency cannot access any individual survey records from Statistics Canada.**

All survey results are carefully screened before publication to ensure they cannot be used to derive information about a particular business.

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B - Main Business Activity

To ensure that you have received the appropriate questionnaire, you are asked to describe the nature of your business. The description should briefly state the main activities of your business unit.

D - Revenue

1. Sales

are defined as amounts derived from the sale of goods and services (cash or credit), falling within a business's ordinary activities. Sales should be reported net of trade discount, value added tax and other taxes based on sales.

Includes:

- sales from Canadian locations (domestic and export sales);
- transfers to other business units or a head office of your firm.

Excludes:

- transfers into inventory and consignment sales;
- federal and provincial sales taxes and excise duties and taxes;
- inter-company sales in consolidated financial statements.

2. Grants and subsidies

Please report contributions that are allocated to the current operations of the reporting period.

Includes:

- non-repayable grants, contributions and subsidies from all levels of government;
- revenue from private sector (corporate and individual) sponsorships, donations and fundraising.

3. Royalties, rights, licensing and franchise fees

A royalty is defined as a payment received by the holder of a copyright, trademark or patent. Please report revenue received from the sale or use of all intellectual property rights of copyrighted musical, literary, artistic or dramatic works, sound recordings or the broadcasting of communication signals.

4. Investment income

is defined as the portion of a company's income derived from its investments, including interest and dividends on stocks and bonds.

Includes interest from:

- foreign sources;
- bonds and debentures;
- mortgage loans;
- G.I.C. interest;

- loan interest;
- securities interest and deposits with banks interest.

Excludes equity income from investments in subsidiaries or affiliates, these amounts should be reported in **Section E**, question 27.

5. Other revenue

Includes amounts not included in items 1 to 4 above.

E - Expenses

1. Salaries and wages of employees

Please report all salaries and wages (including taxable allowances and employment commissions **as defined** on the *T4 – Statement of Remuneration Paid*) before deductions for this reporting period.

Includes:

- vacation pay;
- bonuses (including profit sharing);
- employment commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as airline tickets for holidays);
- severance pay.

Excludes all payments and expenses associated with casual labour and outside contract workers. Please report these amounts in this section, at question 5.

2. Employer portion of employee benefits

Includes:

- contributions to health plans;
- insurance plans;
- employment insurance;
- pension plans;
- workers' compensation;
- contributions to any other employee benefits such as child care and supplementary unemployment benefit (SUB) plans;
- contributions to provincial health and education payroll taxes.

3. Commissions paid to non-employees

Please report commission payments to outside workers without a *T4 – Statement of Remuneration Paid*.

Includes commission payments to independent real estate agents and brokers.

4. Professional and business service fees

Includes:

- legal fees;
- accounting and auditing fees;

- consulting fees;
- education and training fees;
- data processing fees;
- research and development expenses;
- architect fees;
- appraisal fees;
- management and administration fees.

5. Outsourcing

Purchasing of services from outside of the company rather than providing them in-house.

Includes contract printing, hired casual labour and outside contract workers.

6. Payments for services provided by your head office

Includes parent company reimbursement expenses, interdivisional expenses.

7. Cost of goods sold

Report cost of purchased goods that were resold during the reporting period. If applicable, report cost of goods and material used in manufacturing of sold products such as newsprint.

Includes:

- Goods purchased for resale: Purchases during the period (including freight-in) **plus** opening inventory **less** closing inventory;
- Materials used in manufacturing of products sold: Report *only* the material component of cost of finished manufactured goods that were sold during the reporting period.

Excludes:

- Direct and indirect labour costs (salaries, wages, benefits, and commissions).
- Overhead and all other costs normally charged to Cost of goods sold, such as depreciation, energy costs, utilities, sub-contracts, royalties, transportation, warehousing, insurance, rental and leasing. These expenses should be reported elsewhere in the detailed categories provided.

8. Office supplies

Includes:

- office stationery and supplies, paper and other supplies for photocopiers, printers and fax machines;
- diskettes and computer upgrade expenses.

Excludes postage and courier, telephone and other telecommunication expenses.

9. Rental and leasing

Includes:

- lease rental expenses, real estate rental expenses, condominium fees, equipment rental expenses;
- motor vehicle rental and leasing expenses;
- computer and peripheral expenses;
- studio lighting and scaffolding and other machinery and equipment expenses;
- fuel and other utility costs covered in your rental and leasing contracts.

10. Repair and maintenance

Includes expenses for the repair and maintenance of:

- buildings and structures;
- vehicles (including vehicle fuel);
- machinery and equipment;
- security equipment;
- costs related to materials, parts and external labour associated with these expenses.

Include also janitorial and cleaning services and garbage removal.

11. Insurance

Includes:

- professional and other liability insurance;
- executive life insurance;
- bonding, business interruption insurance, fire insurance;
- motor vehicle insurance, property insurance.

Insurance recovery income should be deducted from the insurance expenses.

12. Advertising, marketing and promotions

Includes:

- newspaper advertising, media expenses;
- catalogues, presentations, displays;
- meeting and convention expenses;
- tickets for theatre, concerts and sporting events for business promotion.

13. Travel, meals and entertainment

Includes:

- passenger transportation, accommodation, meals while travelling;
- other travel allowances as well as meal, entertainment and hospitality purchases for clients.

14. Utilities

Includes:

- hydro, water and sewage;
- diesel, fuel wood, natural gas, oil and propane.

Excludes:

- energy expenses covered in your rental and leasing contracts;
- vehicle fuel.

15. Telephone and other telecommunication expenses**Includes:**

- charges for telephone, fax, cellular phone or pager services;
- Internet access charges and expenses for cable and satellite transmission of television, radio and music programs.

16. Property and business taxes, licences and permits**Includes:**

- property taxes paid directly, property transfer taxes;
- vehicle licence fees;
- beverage taxes and business taxes;
- trade licence fees;
- health and education taxes;
- membership fees, professional licence fees.

17. Royalties, rights, licensing and franchise fees**Includes:**

- amounts paid to holders of patents, copyrights, performing rights and trademarks;
- gross overriding royalty expenses, direct royalty costs;
- resident and non-resident royalty expenses;
- franchise fees.

18. Delivery, warehousing, postage and courier**Includes:**

- amounts paid for courier, customs, delivery and installation;
- distribution, ferry charges and cartage;
- freight and duty, shipping, warehousing and storage.

19. Financial service fees**Includes:**

- explicit service charges for financial services;
- credit and debit card commissions and charges;
- collection expenses, transfer fees;
- registrar and transfer agent fees;
- security and exchange commission fees;
- other financial service fees.

Excludes interest expenses.

20. Interest expenses

Please report the cost of servicing your company's debt.

Includes interest on:

- short-term and long-term debt;
- capital leases;
- bonds and debentures and mortgages.

21. Amortization of tangible and intangible assets**Includes:**

- direct cost depreciation of tangible assets and amortization of leasehold improvements;
- amortization of intangible assets (e.g., amortization of goodwill, deferred charges, organizational costs, and research and development costs).

22. Charitable donations

Please report charitable or political donations.

23. Bad debts

A bad debt is the portion of receivables deemed uncollectible, typically from accounts receivable or loans.

Includes allowance for bad debts.

Bad debt recoveries are to be netted from bad debt expenses.

24. All other expenses

Includes amounts not included in items 1 to 23.

26. Corporate taxes (if applicable)

Includes federal and provincial current income taxes and federal and provincial provision for deferred income taxes.

27. Gains (losses) and other items**Includes:**

- realized gains/losses on disposal of assets, realized gains/losses on sale of investments;
- foreign exchange gains/losses, subsidiary/affiliate share of income/losses, other division income/losses;
- joint venture income/losses, partnership income/losses;
- unrealized gains/losses, extraordinary items, legal settlements, and other unusual items;
- write-offs.

G - Personnel

To fully measure the contribution of all human capital in this industry, we require information on the number

of owners, partners and proprietors as well as the number and classification of workers.

1. Number of non-salaried partners and proprietors

For unincorporated businesses, please report the number of partners and owners for whom earnings will be the net income of the partnership or proprietorship.

2. Number of paid employees

Includes all employees who were issued a T4 information slip for the period covered by this survey.

Excludes non-salaried partners and proprietors reported above.

3. Percentage of paid employees who worked full-time

A full-time paid employee is defined as a paid employee who has worked the standard work week as observed by the business. Please specify the percentage of paid employees who have been working full-time by rounding the percentage to the nearest whole number.

4. Number of contract workers

Contract workers are not employees, but workers contracted to perform a specific task or project in your organization for a specific duration, such as self-employed persons, freelancers and casual workers. These workers are not issued a T4 information slip. Please report the number of contract workers employed by your organization during the fiscal year.

5. Number of volunteers

Includes unpaid interns and co-op students. Please report the number of unpaid workers employed by your organization during the fiscal year.

6. Number of hours worked by volunteers during the reporting period

Please report the number of hours recorded by your organization for the work performed by volunteers during the fiscal year.

General Information

Survey Purpose

Statistics Canada conducts this survey to obtain detailed and accurate data on this industry, which is recognised as being an important contributor to the Canadian economy. Your responses are critically important to produce reliable statistics used by businesses, non-profit organizations and all levels of government to make informed decisions in many areas.

The information from this survey can be used by your business to benchmark your performance against an industry standard, plan marketing strategies or

prepare business plans for investors. Governments use the data to develop national and regional economic policies and to develop programs to promote domestic and international competitiveness. The data are also used by trade associations, business analysts and investors to study the economic performance and characteristics of your industry.

Data-sharing Agreements

To avoid duplicating surveys and to ensure more uniform statistics, Statistics Canada has entered into data-sharing agreements with many provincial and territorial statistical agencies. The objective of these data-sharing agreements is to share data from some surveys for those business establishments operating within their respective jurisdictions. **These agreements require that the shared data be used only for statistical purposes and be kept confidential.** Survey participants are always informed at the time of collection if a sharing agreement applies to a particular survey.

There are two types of data-sharing agreements that exist under the *Statistics Act*.

Agreements under Section 11 of the *Statistics Act* allow the sharing of information from the Unified Enterprise Survey program with the statistical agencies of *Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Saskatchewan, Alberta, British Columbia and Yukon*. These statistical agencies have been established under provincial legislation authorizing them to collect this information on their own or jointly with Statistics Canada. Their legislation also provides the same confidentiality protection and outlines similar penalties for disclosure of confidential information as the federal *Statistics Act*.

Agreements under Section 12 of the *Statistics Act* allow the sharing of information from the Unified Enterprise Survey program with the statistical agencies of *Prince Edward Island, the Northwest Territories and Nunavut*. All these Section 12 agreements require that the information be kept strictly confidential.

Under Section 12, you may refuse to share your information with any of these agencies by writing a letter of objection to the Chief Statistician of Canada and returning it with your completed questionnaire. Please specify those agencies from which data shall be withheld.

Please note that Statistics Canada does not share any individual survey information with Canada Customs and Revenue Agency.

For more information about these data-sharing agreements, please contact Statistics Canada at **1 888 881-3666**.

Thank you!