

Quarterly Survey on Contract Drilling (Except Oil and Gas) Participant Guide

This guide is designed to provide additional information on the data requested in the questionnaire. If assistance is required, please contact us. The staff at the Institut de la statistique du Québec (ISQ) will be happy to assist you.

General information

The *Quarterly Survey on Contract Drilling (Except Oil and Gas)* is conducted every quarter by the ISQ and aims to collect essential data on the contract drilling sector. In this survey, each establishment must provide information on various aspects of their activities, including revenue from the sale of goods and services, wages and benefits, average number of employees, and number of metres drilled. The ISQ uses the survey results to compile data according to the different needs of the Québec government. In addition, results that relate to production are used to compile essential data on the Québec economy, particularly on gross domestic product (GDP).

D'autres organismes bénéficient des données diffusées à partir de cette enquête ; le milieu des affaires, les associations minières, les administrations gouvernementales et les particuliers en sont de bons exemples.

General instructions for the data reported

When exact figures are not available, please provide your best estimates. Report all amounts in thousands of Canadian dollars, rounded to the nearest thousand (e.g. for \$55,417.40, enter 55). Percentages must be rounded to the nearest decimal (e.g. for 37.35%, enter 37.4%; for 75.83%, enter 75.8%). Quantities must be rounded to the nearest unit (e.g. for 10,815.4 tonnes, enter 10,815 tonnes).

Enter **0** if the value is zero or if the question or category does not apply to your establishment. In other words, do not leave any fields blank.

Industry sector

Information on main activity

The main activity is the activity that describes the main purpose of the organization being surveyed (your establishment) based on the North American Industry Classification System (NAICS). For businesses or organizations that operate for profit, their main activity is usually the activity that generates the most revenue.

NAICS is an industry classification system developed by the statistical agencies of Canada, Mexico and the United States. It is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues.

The target entities for which NAICS is designed are businesses and other organizations engaged in the production of goods and services. They include farms, incorporated and unincorporated businesses, and government business enterprises. They also include government institutions and agencies engaged in the production of marketed and non-marketed services, as well as organizations such as professional associations and unions and charitable or non-profit organizations and the employees of households.

The NAICS code used in this questionnaire should only reflect the activities conducted by the organizational unit being surveyed (your establishment), which can be identified by the specified legal and operating name.

The NAICS classification contains a limited number of activity classifications that may apply to a business or organization. The NAICS code associated with your business or organization does not necessarily describe its main activity exactly as you would describe it.

Please note that any modifications to the main activity through your response to this question might not necessarily be reflected prior to the transmitting of subsequent questionnaires and as a result they may not contain this updated information.

Reporting period

This section is used to indicate the duration of your most recently completed fiscal year. We therefore ask that you provide the start and end date of your fiscal year.

This reporting period (duration of your most recently completed fiscal year) will be the reference period used for all the information you are asked to provide in the questionnaire.

Sales of goods and services

Sales of goods and services are defined as amounts derived from the sale of goods and services (cash or credit) falling within a business's ordinary activities.

Report all sales (domestic and exports) of goods and services from Québec locations at final selling price. Sales should be reported "Free On Board (FOB) establishment gate": net of excise and provincial or territorial sales taxes, harmonized sales tax/goods and services tax (HST/GST), trade discounts, returns and allowances, and charges for outward transportation by common or contract carriers. (Note: "Free on board (FOB) establishment gate" means truck gate if the establishment is using its own truck and driver.)

Sales denominated in foreign currency must be converted into Canadian dollars at the exchange rate on the day of transaction.

Note: Goods reported as sold should not be included in inventory and goods held on consignment should be reported as inventory until actually sold.

Include:

- Sales of goods owned by your establishment, whether produced at your establishment or at subcontracted establishments located within Québec
- Sales out of warehouses at locations other than your establishment if these warehouses are owned or rented by your establishment
- Sales of goods purchased for resale, as is (purchased from another company or another establishment of your company not covered by this questionnaire)
- Amounts received from progress billings
- Revenue from repair work (labour costs only as materials and goods are owned by client)
- Revenue from custom work (labour costs only when materials and goods are owned by client)
- Book value of goods sold for rental
- Transfers to other business units or head office of your company. Note that these should be reported at the value shown on your books of account (i.e. book transfer value).

Exclude:

- Transfers into inventory and consignment sales
- Federal, provincial and territorial sales taxes, and excise duties and taxes
- Returns and discounts
- Shipping charges by common or contract carriers.

Salaries, wages, and commissions

Please report all salaries and wages (including taxable allowances and employment commissions as defined on the T4 – Statement of Remuneration Paid) for this reporting period. Amounts reported should be gross, before any deductions at source.

Include:

- Indirect labour costs (e.g., food service staff, repair staff)
- Overtime payments
- Vacation pay
- Payments to casual labour
- Directors' pay
- Bonuses (including profit sharing)
- Commissions paid to regular employees such as your sales agents
- Taxable allowances (e.g., room and board, gifts received such as air tickets for holidays)
- Retroactive wage payments
- Stock options awarded to employees (the amount for which you have entered "code 38" on the employees' T4 and which is included in box 14 – value according to CRA rules)
- Any other allowance forming part of the employee's earnings
- Payments to individuals working on their own premises and using equipment and materials provided by your establishment since such persons should be treated as employees
- Severance pay.

Exclude:

- Deferred stock options awarded to employees that meet the relevant CRA rules (the amount for which you have entered "code 53" on the employee's T4 and which is excluded from box 14)
- Amounts paid out to other business units for employment costs only
- Amounts withdrawn by working owners and partners of unincorporated business units
- Directors' fees or distribution of profits to shareholders of incorporated business units
- Costs/expenses for outside subcontracted employees
- Costs/expenses for temporary workers paid through an agency, as well as charges for personnel search services.

Employee benefits

Report expenses related to the employer portion of employee benefits.

Include:

- Payments for employee life and extended health care insurance plans (e.g., medical, dental, drug and vision care plans)
- Employer portion of Canada Pension Plan/Québec Pension Plan (CPP/QPP) contributions
- Employer pension contributions
- Contributions to provincial and territorial health and education payroll taxes (applicable to your establishment)
- Workers' compensation (provincial or territorial) applicable to your establishment
- Employer portion of employment insurance (EI) premiums
- Association dues paid by the employer
- All other employee benefits such as childcare and supplementary unemployment benefit (SUB) plans.

Exclude:

- Employee portion of employee benefits (i.e. deductions from pay).

Number of metres drilled

Report the number of metres drilled by your establishment for the reporting period in metric tonnes.

Surface/Underground

The terms "surface" and "underground" refer to where you begin your drilling operations. For example, an operating mine that begins drilling at 3,000 metres underground should report this drilling in the "Underground" category.