



Unified Enterprise Survey

2006 Annual Wholesale Trade Survey

Si vous préférez recevoir ce document en français, veuillez nous téléphoner au numéro sans frais suivant : 1 888 881-3666.

Reporting Guide

What's new for 2006

Removed questions

- In **Section C**, question **3. Direct labour costs** and question **4. Other direct costs** are now removed. Please report these items in **Section D**, at question **1. Salaries and wages of employees**.
- Subsequent questions in **Section C** are renumbered.

New question

- In **Section D**, question **7. Management fees and other service fees charged by head office and other business support units** is now added.
- Subsequent questions in **Section D** are renumbered.

This guide is designed to assist you as you complete the 2006 Annual Wholesale Trade Survey. If you need more information, please call the Statistics Canada Help Line at the number below.

Statistics Canada Help Line: 1 888 881-3666



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This guide is designed to provide additional information and to assist you in completing the questionnaire. The Annual Wholesale Trade Survey is divided into eight sections identified with capital letters A to H. Each of the sections is further subdivided into headings and question numbers. Guideline items in this guide correspond to sections and question numbers that are on the survey questionnaire.

A - Introduction

The introduction includes information on the survey purpose, coverage, data-sharing agreements, confidentiality of the data provided, information on the return of the questionnaire and a warning about fax or other electronic transmission disclosure. **Please read this information.**

If the name of the person completing the questionnaire is not the same as the one indicated in the preprinted area (on page 1), please provide the information requested at the bottom of page 1. Should there be questions about the information provided, Statistics Canada will then be able to contact the appropriate person.

Reporting Instructions

1. Please print in ink.
2. Please report all dollar amounts in **Canadian dollars (CAN\$)**.
3. All dollar amounts reported should be rounded to the nearest whole dollar (e.g., \$55,417.40 should be rounded to \$55,417). All percentages reported should be rounded to the nearest whole percent (e.g., 37.3% to 37%, 75.8% to 76%).
4. Please **include** all electronic commerce transactions.
5. **When precise figures are not available, please provide your best estimates.**

Main Business Activity

1. Principal source of revenue

A **business unit** is defined as the lowest level of the firm for which separate records are kept for such details as revenue, expenses and employment.

Statistics Canada defines business units in the wholesale sector as follows:

Wholesale merchants are engaged in the buying and selling of goods on their own account (i.e., take title to the goods). In addition, they may provide, or arrange for the provision of logistics, marketing and support services, including packaging and labelling, breaking bulk, inventory management, shipping, in-

store or co-op promotions, handling of warranty claims and product training. Wholesale merchants are known by a variety of trade designations depending on their relationship with suppliers or customers or the distribution method they employ. Examples include wholesalers, wholesale distributors, drop shippers, rack-jobbers, import-export merchants, buying groups, dealer-owned co-operatives and banner wholesalers.

Wholesale agents and brokers are engaged in the buying and/or selling, on a commission or fee basis, goods owned by others. Wholesale agents and brokers are known by a variety of trade designations including import-export agents, wholesale commission agents, wholesale brokers, and manufacturer's representatives and agents.

If your business unit does not meet either of these definitions, please call **1 888 881-3666** for further instructions.

Enclosed with the questionnaire is a supplement that lists all identified wholesale operations. Please update any new openings, closures, changes of address and changes of ownership for these wholesale operations occurring within the fiscal year being reported on your questionnaire.

2. Main lines of merchandise and services

Please list up to three main lines of merchandise and services sold by this business unit and indicate the estimated percentage of the total operating revenue associated with each one.

Reporting Period Information

Please report for your fiscal year **ending between** April 1, 2006 and March 31, 2007. Indicate the start and end dates.

Revenue, Cost of Goods Sold and Expenses

Sections B, C and D are designed to gather information from your business unit's financial records. Not all of the itemized details in the three sections apply to every business unit. Please report for those items that are relevant to your business unit.

B - Revenue

All revenue reported should be **net of returns, discounts, sales allowances, sales taxes (GST/HST, PST and TVQ), and charges for outward transportation by common or contract carriers. Do not deduct the value of trade-ins.**

1. Sales of all goods purchased for resale, net of returns and discounts or rebates provided to your clients.

Include:

- sales of all goods purchased for resale; please report gross sales of new and used goods less returns and discounts;
- parts used in generating repair and maintenance revenue; report the labour portion of repair and maintenance at question 4;
- any sales made to any member company of your enterprise.

Do not deduct the value of trade-ins.

2. a) Commission revenue and fees earned from selling merchandise on behalf of others

Please report the gross amount of commission and fees earned by this business unit while acting as an agent or broker selling goods owned by other businesses.

2. b) Value of goods upon which commission and fees were earned by you acting as an agent or broker

As supplementary information to the reported commission revenue, please report the sale value of those goods upon which you have reported earning a commission or fee.

3. Sales of goods manufactured as a secondary activity by this wholesaling business unit

Please report revenue from sales of goods of own manufacture.

4. Labour revenue from repair and maintenance

Include:

- labour revenue from installation, repair and maintenance work; parts used in generating installation, repair and maintenance revenue are to be included at question 1 above.

5. Revenue from rental and leasing of office space, other real estate, goods and equipment

Include:

- rental and leasing of office space, other real estate, goods and equipment, whether or not they have been produced by your business unit.

6. All other operating revenue

Report all other operating revenue not reported above.

Include:

- revenue from shipping, and handling and storing goods for others that has not been included in the price of the goods.

Exclude:

- interest and dividend income; please report these amounts in this section, at question 8.

7. Total operating revenue

The sum of questions 1, 2a, 3, 4, 5 and 6.

8. Non-operating revenue

Non-production-related revenue of this business unit.

Include, for example:

- interest and dividend income.

9. Total revenue

The sum of questions 7 and 8.

C - Cost of Goods Sold

1. Opening inventories and 3. Closing inventories

Report inventories at book value (i.e., the value maintained in the accounting records).

Include opening and closing inventories of all types, such as:

- raw materials;
- goods in process;
- finished products;
- parts for use in generating repair and maintenance revenue;
- goods purchased for resale;
- inventory **owned** by this business unit within or outside Canada (including inventory at any warehouse, selling outlet, in transit, or out on consignment).

Closing inventories should reflect all inventory adjustments.

Exclude:

- inventory held on consignment for others.

2. Purchases

Please report the purchases of new and used goods for resale and, if applicable, raw materials.

Please report the laid-down cost to this business unit (including shipping and handling, if applicable).

Include:

- any purchases made from plants, divisions or companies within your enterprise.

If your accounting records do not permit you to make the distinction between goods purchased from outside the firm and goods manufactured by business units of your own firm, please provide your best estimate.

4. Cost of goods sold

Sum of questions 1 and 2 minus question 3.

D - 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**

Include:

- vacation pay;
- bonuses (including profit sharing);
- commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as air tickets for holidays);
- retroactive wage payments.

Exclude all payments and expenses associated with outside contract workers and casual labour for whom a T4 – Statement of Remuneration Paid was not issued such as:

- a receptionist or filing clerk under direct contract to you;
- pay for temporary workers paid through an agency;
- charges for personnel search services under direct contract to you.
Please report these amounts in this section, at question 8.

2. Employer portion of employee benefits

Please report the employer portion of employee benefits.

Include:

- employee life and extended health care insurance plans (e.g., medical, dental, drug and vision care plans);
- Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) contributions;
- employer pension contributions;
- workers' compensation (provincial or territorial plan applicable to this business unit);
- employment insurance premiums (EI);
- retiring allowances or lump sum payments to employees at time of termination or retirement;
- all other employee benefits and supplementary unemployment benefit (SUB) plans;
- contributions to provincial and territorial health and education payroll taxes.

3. Total labour remuneration

The sum of questions 1 and 2 or the total if you cannot provide the breakdown above.

4. Rental and leasing expenses

Include:

- rent of office space or other real estate;
- motor vehicles (without driver);
- computers and peripherals (without operator);
- other machinery and equipment (without operator);
- rental or leasing services concerning other goods (videotapes, televisions, furniture, etc.).

Exclude:

- rental and leasing of vehicles, machinery and equipment with driver or operator; report those costs with the associated function (e.g., the rental of a transportation company truck and driver to deliver a product to a customer at your business unit's expense would be charged to other operating expenses; please report this amount in this section, at question 8.

5. Advertising and promotion

Include:

- planning, creating and placement services of advertising;
- purchase of advertising space or time;
- other advertising services;
- trade fair and exhibition services (e.g., booth space, tables, temporary telephone, fax or computing services and equipment).

6. Amortization and depreciation expenses

Include the amortization and depreciation expenses on this business unit's:

- capital assets;
- intangible assets;
- capital lease obligations.

7. Management fees and other service fees charged by head office and other business support units

Include:

- any management or service fees paid to head office.

8. All other operating expenses

Report all other operating expenses not specified and reported above.

Include, for example:

- legal and audit expenses;
- bad debt expenses;
- donations;
- office supplies.

Exclude:

- interest expenses; please report these amounts in this section, at question 10.

9. Total operating expenses

The sum of questions 3 to 8 above.

10. Other expenses

Include:

- interest expenses on capital lease obligations;
- interest on loans;
- the interest portion of mortgage payments.

11. Total expenses

The sum of questions 9 and 10 above.

E - Distribution of Operating Revenue by Location and Type of Customer

1. You are asked to indicate the percentage distribution of total operating revenue by the location of your customers within or outside Canada. For example, 70% of total operating revenue is from customers in Canada and 30% is from customers outside of Canada.
2. For your Canadian customers you are asked to report the percentage distribution of total operating revenue by the type of customer.

F - Events that may have affected your business unit

In this section, in the space provided, please make note of any factors (e.g., strike, layoffs, weather) that affected your business unit as compared to last year. Your response reduces the likelihood of further inquiries seeking to understand significant changes, from one year to the next, in reported values.

G - Key Variables by Province/Territory of Operation

Section G applies only if you are reporting for more than one wholesale operation and the wholesale operations are located in more than one province/territory.

For example, if you are reporting for wholesale operations located in Nova Scotia and Ontario, you would report for the province/territory where your wholesale operations are located.

Please indicate whether you are reporting in either Canadian dollars (\$) or in percentages (%) by ticking the appropriate box.

If you report in Canadian dollars, the Canada Totals should equal the totals reported in Sections **B, C and D**, at the indicated questions. If you report in percentages, the **Canada Totals** should equal 100%.

H - Comments

Statistics Canada invites you to comment on any aspect of the survey. All comments are appreciated and reviewed.

**Thank you for completing this questionnaire.
Please retain a copy for your records.**