

Timber Pricing Branch
Timber, Range & Economics Division
BC Ministry of Forests



2023 Coast Crown Tenure Management Cost Survey: Instructions

Cost Base 2022 Data Request

**Highlights for the 2023 (cost base 2022) survey are found on page 11.*

Table of Contents

Section 1:	List of Acronyms
Section 2:	Authoritative Guides for Policy, Definitions & Interpretations
Section 3:	Scope & Requirements
Section 4:	Specification of Survey Format and General Instructions
Section 5:	Instructions for Individual Schedules
Section 6:	Survey Certification
Appendix I:	General & Administrative (G&A): Corporate, Regional / Divisional and Operational Items.
Appendix II:	EBM Area Map & Coast Timber Sale Block TSB map links
Appendix III:	Bio-geoclimatic BEC Variant Detail
Appendix IV:	Ministry Site Visit & Review Requirements for Survey
Appendix V:	Survey Preparation Support Resources
Appendix VI:	Generating HBS Reports
Appendix VII:	Other Information

Section 1 – List of Acronyms

BEC	Bio geoclimatic Ecosystem Classification
CAM	Coast Appraisal Manual
CFA	Community Forest Agreements
CCTMCS	Coast Crown Tenure Management Cost Survey
EBM	Ecosystem Based Management
FA	Forest Act (British Columbia)
FRPA	Forest & Range Practices Act (British Columbia)
GAAP	Generally Accepted Accounting Principles (Canadian)
HBS	Harvest Billing System
MOF	Ministry of Forests
RESULTS	The Reporting Silviculture Updates and Land Status Tracking System
Spec.Ops	Specified Operations
TOA	Tenure Obligation Adjustments
TDLC	Total Delivered Log Cost
LV	Low Volume
WL	Woodlot

Forest Districts:

DCR	Campbell River Natural Resource District
DCK	Chilliwack Natural Resource District
DKM	Coast Mountain Natural Resource District
DNI	North Island - Central Coast Natural Resource District
DHG	Haida Gwaii Natural Resource District
DSI	South Island Natural Resource District
DSQ	Sea to Sky Natural Resource District
DSC	Sunshine Coast Natural Resource District

Professional Designations:

CPA	Chartered Professional Accountant of British Columbia
RFP	Registered Forest Professional of British Columbia
RPF	Registered Professional Forester of British Columbia

Section 2 – Authoritative Guides for Policy, Definitions & Interpretations

Refer to the resources noted below, on the ministry website at:

[Coast Timber Pricing - Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca)

- 1) Coast Appraisal Manual, Ministry of Forests, Lands, Natural Resource Operations & Rural Development, effective for the survey cost base year. See link for the manual and associated maps.
- 2) Coast Market Pricing System, Tenure Obligation Adjustments information paper.
- 3) Ecosystem Based Management (EBM) and Clayoquot Sound: Please refer to the Coast Appraisal Manual.
- 4) 2023 Coast Crown Tenure Management Cost Survey Instructions (these instructions) and template.

[Coast Crown Tenure Management Cost Survey - Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca)

Section 3 - Scope and Requirements

The 2023 Coast Crown Tenure Management Cost Survey (CCTMCS) data is collected under the authority of the Province of British Columbia *Forest Act* Section 136. The data is collected for the establishment of stumpage values as well as to provide economic and cost data sources, for work within the ministry's branches, the BC government, as well as for the defense of softwood lumber, countervailing duties and other litigation.

The cost data to be reported is for the 2022 calendar year, or closest company financial year fit, and is comprised of the actual costs based on the company financial statements, prepared in accordance with generally accepted accounting principles and practice standards; tax and financial auditing and assurance standards issued in British Columbia (BC) and Canada (CPA: Canadian GAAP).

Applicable Canadian Federal and BC Provincial forestry, environmental and other relevant legislation, for the conduct of coastal logging and coastal Crown tenure forest management operations must be adhered to, in reaching the reported costs and volumes for this survey.

Production volume to be reported is based on the ministry's harvest billing record (HBS), scaled volumes. The applicable total relevant survey volume to be reported for the survey is the comprehensive Provincial Coast Crown volume controlled by the company, with a breakdown of the comprehensive managed volume into detail volumes associated with the different management units, partnerships, joint ventures, phases and so forth. The costs are the associated costs of that applicable survey volume with accounting accruals. Detail must be provided where average costing is not applied across the comprehensive harvest volume. The reporting period is the calendar year ended 2022, or the closest twelvemonth fit, thereof, when the year end is not December 31, 2022.

The survey template to be completed, to report the 2022 cost and volume data, is termed the 2023 (refers to the year of delivery) Coast Crown Tenure Management Cost Survey (CCTMCS) Template. Breakdown of costs and volumes into phase activity and districts is required. Data must be moved from the B Schedules into the A Schedule without duplication of values. The reconciliation tool / format found at the foot of Schedule A, assists with ensuring this task. Please review the complete submission, prior to submission for data completeness, accuracy, and relevancy. Ensure any double counting is eliminated in Schedule A and that the certification by the professionals is also completed.

This accompanying instruction booklet provides the required manner in which to complete the survey by the required time. The cost and volume definitions associated with the survey template are available in Section 4, 5 and the Appendices of these survey instructions, in conjunction with Section 2: Authoritative Guide for Definitions and Interpretations.

The survey is comprised of the following Schedules and Sub-Schedules:

1. Schedule A: Total Delivered Log Cost (TDLC)
2. Schedule B: Tenure Obligation Adjustments, Specified Operations & Other

The requirement to complete the survey as instructed in full and submit the same, to the ministry, by the designated due date, is mandatory.

Note: No exemptions, from completing the survey, are granted.

Please review all memos and notices that are regularly posted to the program website at link: [Coast Crown Tenure Management Cost Survey - Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca/gov/content/land/tenure/tenuremanagement/costsurvey)

The submission deadlines for the 2023 survey are:

- **April 30, 2023, by 4 pm (*Pacific Standard Time*) for All Schedule Bs**
- **May 31, 2023, by 4pm (*Pacific Standard Time*) for Schedule A & Reconciliation**

The completed submission with the required certifications and supporting documentation are to be sent to the Ministry of Forests, by email to FORCLCS@Victoria1.gov.bc.ca and is to be accompanied by the associated supporting documentation.

For any questions regarding completion of the survey, that are either technical or administrative in nature, or for any other inquiries, please email the program at: FORCLCS@Victoria1.gov.bc.ca

Verification and Audit

The information provided to the Ministry of Forests, is used to ensure the integrity and accuracy of information used in the appraisal and other data systems. The information provided by participating companies may be subject to verification and audit. Site visits, telephone calls and emails to clients are expected to take place immediately following the submission deadline.

Expected client response time to ministry queries by email or telephone call is two weeks, from the date of request, unless specified. General preparation and requirements for the site visit are found under Appendix IV.

Record Keeping

It is recommended that a copy of the completed survey and the email of the submission, be retained as a record. In order to facilitate the verification and audit process, please ensure that all working papers used to complete the survey are retained. Data submitted must be consistent with the supporting financial information provided for audit and verification and must concur with any other data submissions, of the same data to other parties. Financial information should be retained in accordance with general business practice and statutory requirements. An evidence-based approach to development of the values is used.

Confidentiality & Authorization

All information provided to the Ministry of Forests for this survey, is considered confidential and is protected from unauthorized disclosure by the the Forest Act. See Section 6 for further information.

Copyright

The material refers to the 2023 Coast Crown Tenure Management Cost Survey package of documents provided in digital Excel Workbook, Word document, PDF, and paper formats.

This material is the property of the Province of British Columbia and protected by copyright law. It may not be reproduced or redistributed without the prior written permission of the Province of British Columbia.

Section 4 - Specification of the Survey Template Format

The overall general specification of the 2023 Coast Crown Tenure Management Cost Survey Excel Workbook is noted below. Data to be reported is for the fiscal year 2022, or closest fit.

Schedule A: Total Delivered Log Cost (TDLC)

- Schedule A & Reconciliation

Schedule B: Tenure Obligation Adjustments, Specified Operations & Other Tenure

Obligation Adjustments:

- Schedule B.1 Road Management
- Schedule B.2 Engineering & Forestry
- Schedule B.3 Corporate General & Administrative
- Schedule B.4 Silviculture
- Schedule B.5 Road Survey
- Schedule B.6 Bridge Survey
- Schedule B.7 Wood Culverts
- Schedule B.8 Off-Highway Logging Truck & Low beds

Specified Operations & Other:

- Schedule B.9 Inland Water Transportation
- Schedule B.10 Towing & Barging
- Schedule B.11 Helicopter Select & Helicopter Single Standing Stem Selection
- Schedule B.12 Skyline
- Schedule B.13 Tree Crown Modification
- Schedule B.14 Destumping For Root Disease Control & BEC

Requirement:

Eco-system-based management (EBM) and Clayoquot Operations are specified operations. Please complete these designated sub-categories / columns within each of the Schedules of the workbook. The Coast Appraisal Manual CAM, defines EBM and Clayoquot operations for the purpose of defining eligible costs and volume allocations within the survey. Refer to those sections within CAM.

4.4.3 Clayoquot Sound Operating Costs

"The Clayoquot Sound operational adjustment may be considered in the appraisal of a cutting authority that lies within that part of the Coast Area when the licensee has an approved forest stewardship plan which confirms with the land use objectives made applicable under the order by the Ministry of Agriculture and Lands pursuant to Section 93.4(1) of the Land Act entitled:

- a. Order Establishing Land Use Objectives for Clayoquot Sound dated May 28, 2008.

4.4.4 Ecosystem Based Management Operating Costs

1. Except as provided in subsection (2) of this section, the ecosystem based management adjustment may be considered in the appraisal of a cutting authority area that lies within that part of the Coast Area when the licensee has an approved forest stewardship plan which conforms with the objectives listed under the Land Use Order to which land use objectives have been made applicable by orders made by the Minister, pursuant to Section 93.4 of the *Land Act* entitled:

- a. Great Bear Rainforest Order dated January 21, 2016; and
- b. Haida Gwaii Land Use Objectives Order dated December 16, 2010, and as further Amendment pursuant to the Haida Gwaii Reconciliation Act and the Haida Stewardship Law, on April 2, 2014, and September 21, 2017.

2. The ecosystem-based management adjustment shall not be considered in the appraisal or reappraisal of a cutting authority area that is authorized for harvest under:

- a. woodlot license referred to in section 1(2); or
- b. a community forest agreement or non-replaceable forest licenses that are referred to in Section 1(3) of the Great Bear Rainforest Order.

Please refer to the appropriate section within the Coast Appraisal Manual for further information and detail regarding the Eco-system Based Management and Clayoquot Sound Operating Cost geo-graphic areas.

General Instructions

Please read and comply with the most recent publication of the following ministry documents, for all schedules of the survey:

- Information Paper: Tenure Obligation Adjustments
[Coast Tenure Obligation Adjustments - Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca/gov/content/land/tenure/obligation-adjustments)
- Coast Appraisal Manual
[2023 Coast Appraisal Manual and Amendments - Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca/gov/content/land/tenure/obligation-adjustments)
- These survey instructions and associated templates for Coast Crown Tenure Management Cost Survey (CCTMCS)
[Coast Crown Tenure Management Cost Survey - Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca/gov/content/land/tenure/obligation-adjustments)

The up-to-date template for the 2023 Coast Crown Tenure Management Cost Survey (CCTMCS) must be used for compliance with the manner and times of the data submission.

Schedule A

Pertains to the costs of logging and forest management, to provide for the Total Delivered Log cost (TDLC). Note any cost estimation methodology used to report for a data category, as a note to the Excel spreadsheet cell or on to the back cover of the survey itself. **Schedule A must be reconciled to company financial statements or trial balance to enable validation that a complete company cost profile as been reported. A copy of the financial statement and/ or a copy of the trial balance must be submitted with the populated costs survey, by the noted survey deadline.**

Schedule B

Provide for costs associated with Crown tenure forest management only. The costs on these schedules are brought forward into Schedule A. This procedure must eliminate any double counting amongst the schedules. The remaining Schedule B(s) pertain to Specified Operations and other data, and are Schedules that are stand-alone, except for Schedule B.8 Tree Crown Modification where the summary line of this Schedule is moved forward into Schedule B.2 Forestry and Engineering.

All schedules are split into either EBM / Clayoquot and Non-EBM areas within applicable districts. Confirm the costs and volumes with the company accountants, foresters, and relevant persons. Ensure the relevant regional, district and EBM boundaries have been accounted for. EBM costs are compiled from costs attributable to and directly associated with EBM camps or cut-blocks.

Complete the boxes within the spread sheets of the workbook 2023 CCTMCS Template, in accordance with the instructions provided within this booklet. Eliminate any double counting when transferring data from the B Schedules to the A Schedule. In accordance with Canadian GAAP, the costs reported are those directly associated with the volume reported. Contractors, subcontractors, partners, and other associated operators are required to provide the detail records to the survey submitter to enable the completion of the survey.

To complete the survey, the reconciliation section found on Schedule A must be completed. This also assists with ensuring the completeness of the data set for the survey. Total Delivered Log Cost is reconciled to the balance on the company's income and expenditure financial statement, with adjustments from the balance sheet and other relevant company financial statements for items such as silviculture / reforestation liability, road capital costs etc., to reach Total Delivered Log Cost (TDLC). Alternatively, the values may be reconciled to the Trial Balance.

Some cells have been noted as requiring further clarification under "specify." Make notes to the back cover of the survey or as a comment to the spread sheet cell.

The template is a fully functional Microsoft Office Excel Office 365 version. Some cells have been linked, and some formulas provided for the ease of the user. **However, please re-check all the data points to ensure that the formulas and links are working and make any adjustments as needed to sub-totals and totals.** Ensure that the data set is complete and accurate prior to submission. Do not forget to "save" from time to time. Passwords can be set as required. Do not embed the spreadsheet with your own macros.

The survey template prints to paper but is not formatted. Please keep a copy for your records. It is required that the supporting information be provided with the submission. **Submit the survey in Excel format.**

It is recognized that clients may customize the survey template for their own internal operational purposes from time to time. Do not add macros to the workbook or add in additional linking, as this could cause the workbook to become unstable. The requirement remains for the client to populate the required data in the required format, requested for the survey submission, using the survey template provided for the year. The client is responsible for the data that has been submitted to the ministry. Please ensure that the survey is **certified prior to submission** and refer to **Section 6** of these instructions for guidance.

All data contributions make a significant contribution to the meaningfulness of the data set. A quality cost survey submission, supports the integrity and quality of the aggregated data set of values, used for reporting.

IMPORTANT NOTICE FOR THE 2023 SURVEY

These survey instructions are the comprehensive instructions that outline the definitions, manners, and times for compliance, for Coastal Crown Tenure Management Cost Survey for 2023.

- Note that in 2023 the survey submission deadline are as follows:
 - **Schedule B data is due by April 30th, 2023**
 - **Schedule A data is due by May 31st, 2023.**
- The trial balance / financial statement and analysis for Schedule A must be evidence based. Hence support and the general ledger listings for the relevant B Schedules must accompany the data submission.
- There is a single survey template for all clients reporting for the 2023 Coast Cost Survey (cost base 2022 data).
- Detailed helicopter costs reporting has been moved to Schedule B. Please see the new data reporting formats for Schedule B.11.
- Schedule A requests helicopter data based on the type of helicopter drop, of either water or land. Roll up the Schedule B data into Schedule A and eliminate any duplication of data values.
- Relevant Schedule B values must be rolled-up into Schedule A for the establishment of Total Delivered Log Cost. Eliminate any duplicate values within Schedule A.
- Detailed Matters: All applicable line / row cost items, district and EBM / Clayoquot based values must be reported, including the associated phase and district volumes. Any individual phase cost estimations and allocations made, must be identified with a note to the relevant Excel spread sheet cell or to the back cover of the template / workbook. Eliminate double counting within any schedule and eliminate double counting across the B schedules, and where applicable and within the Summary A Schedule.
- Refer to Section 6 within these instructions for terms of the data management.
- The survey must be certified by a licensed, Chartered Professional Accountant of BC who conducts compilation, review or assurance engagements, and a Qualified Forest Professional. Please refer to Section 6 of these instructions.
- Completion of this survey is required and administered under the authority of Section 136 of the *Forest Act*.
- No exemptions are granted from completing the survey. However, late submissions will be accepted, from clients with financial year ends falling after December 31, 2022.
- All coastal clients are welcome to submit a survey, by the designated deadlines for submission.

Common Definitions Found Across Schedules A(s) and B(s)

Districts

Costs and volumes are to be allocated by Forest District for each cost category. Mixed districts with respect to EBM are split into EBM and non-EBM costs and volumes to enable roll-up into EBM and non-EBM costs and volume groupings.

Forest district splits:

- DCR split between EBM and Non-EBM areas
- DCK Non-EBM area
- DKM EBM area
- DNI split between EBM and Non-EBM areas
- DHG EBM area
- DSI split between Clayoquot and Non-EBM area
- DSQ Non-EBM area
- DSC Non-EBM area

£Non-EBM

Sum of costs for Non-EBM costs and volumes per cost category from roll-up of district-based values or sum of Non-EBM camps.

£EBM

Sum of costs for EBM costs and volumes per cost category from roll-up of district-based values or sum of Non-EBM camps.

Total \$

Sum of Non-EBM and EBM costs.

Volumes:

Total Corporate Production Volume(m3):

The total volume of logs harvested on all lands i.e., private, Provincial, Federal, and Municipal lands on the coast and in the interior as well as outside the province of British Columbia (where applicable). Volume amounts are to be reported throughout the survey in cubic meters (m3) based on the ministry's Harvest Billing System billed records before any adjustments for inventory / "scale and loss" factors and excluding waste.

Total Coast (Provincial) Crown Corporate Managed Production Volume (HBS Volume m3 that includes Contracted-Out, Private, Federal etc.). It is the total volume reported on HBS,

Total Coast (Provincial) Crown Production Volume / HBS Volume (m3): The total volume of logs harvested by company crews, single-phase and multi-phase contractors on coastal Provincial Crown land. Exclude all volume related logs harvested on private, Federal, municipal land, from joint arrangements where costs are not reported, or the interior.

Production volume refers to the company’s own record of scaled volume and HBS volume refers to the volume based on the ministry’s Harvest Billing System scaled records before any adjustments for inventory / “scale and loss” factors and excluding waste.

Relevant Production Volume (m3):

Crown production or HBS volume that pertains to a particular district, EBM or Non-EBM area, phase or as specified by a schedule.

Total All Phases Relevant Coast (Crown Tenure) Corporate Controlled Production Volume (HBS Volume m3); Cost Survey Volume: This is the company’s total production volume for the survey year.

Phase Volume (m3):

The total actual Relevant Volume across all Coastal districts associated with a particular phase or cost category / line item prior to inventory adjustment. The total on any Schedule will be the volume associated with the sum of the volume of any parallel phases / the comprehensive total volume associated with that Schedule.

Waste Volume, HBS (m3):

Waste volume reported from the Harvest Billing System HBS

Heli-Land Drop Volume (m3):

Volume associated with harvesting carried out by helicopter to a water drop location. This is a Relevant Production Volume.

Heli-Water Drop Volume (m3):

Volume associated with harvesting conducted by helicopter to a land drop location. This is a Relevant Production Volume.

Note:

Managed volume refers to the volume under management by the coastal forestry section of the reporting entity which includes partnerships, joint ventures etc.

Controlled volume refers to the volume under the direct operating control of the coastal forestry section of the reporting entity.

Section 5 Instructions For Individual Schedules & Cover

<small>Mining of Forests, Lands, Natural Resource Operations & Rural Development, Timber Pricing Branch</small> 2023 Coast Crown Tenure Management Cost Survey Template	
Survey Of Cost and Volume Data For Fiscal Year Ending December 31, 2022 or best fit (Cost Base 2022)	
Licensee: <input type="text" value="Please Complete With Company Name"/>	Licensee contact: <input type="text" value="Please Complete With Name & Location"/>
Reporting Period (Month / Year) From: <input type="text"/> To: <input type="text"/>	<input type="text" value="Please Complete With Email Address"/>
Licenses: <input type="text" value="Please Complete: List Of License(s) Reported"/> <input type="text" value="Please note Partners / Joint Ventures reported"/>	<input type="text" value="Please Complete With Telephone Number"/>
Certification: <input type="text" value="Please Complete Name"/> and <input type="text" value="Signature"/> <small>CPA (British Columbia licensed Comptrollers, Review or Assurance professional)</small>	
<input type="text" value="Please Complete Name"/> and <input type="text" value="Signature"/> <small>Qualified BC RPF or RFP</small>	
Written instructions that accompany this survey template are found at: Coast Crown Tenure Management Cost Survey - Province of British Columbia	
Submission deadlines: April 28th, 2023, 4pm for Schedule Bs & May 31st 2023, 4pm for Schedule A by email to: FORCLCS@Victoria1.gov.bc.ca	
<small>The work book is confidential once populated with data and protected under Section 136 of the Forest Act.</small>	

Cover:

Type the information requested in the boxes provided.

*Licensee

Licensee company name

*Licensee contact

Name of the company representative submitting the survey on the company’s behalf. Include the email address of the representative in the space below.

*Reporting period

This is the 12-month fiscal period that the cost data is being submitted for. The cost data requested is for the calendar year or the closest fit there of when the fiscal year does not end on December 31, 2022.

*Licenses

List the company’s coastal Provincial Crown forestry licenses.

*Certification

The survey once completed and prior to submission must be certified, that it is complete and accurate, reflecting the true costs and associated harvest volumes of the licensee for the reporting period. Please refer to Section 6 of these instructions for further information.

Index:

Index of Schedules			
<i>Note: Each schedule has its own workbook tab</i>			
Schedule	A Summary	Schedule A Total Delivered Log Cost	Total Delivered Log Cost
Schedule	B.1	Road Management	Tenure Obligation Adjustment
Schedule	B.2	Engineering & Forestry	Tenure Obligation Adjustment
Schedule	B.3	Corporate, General & Administration	Tenure Obligation Adjustment
Schedule	B.4	Silviculture Expenses & Reforestation Liability	Tenure Obligation Adjustment
Schedule	B.5	Bank Height Method For Roads	Tenure Obligation Adjustment
Schedule	B.6	Bridges	Tenure Obligation Adjustment
Schedule	B.7	Wood Box Culverts	Tenure Obligation Adjustment
Schedule	B.8	Off-Highway Logging Truck and Lowbeds	Tenure Obligation Adjustment
Schedule	B.9	Inland Water Transportation	Specified Operation / Other
Schedule	B.10	Barging or Towing to Final Destination	Specified Operation / Other
Schedule	B.11	Helicopter Select & Single Standing Stem Selection	Specified Operation / Other
Schedule	B.12	Skyline	Specified Operation / Other
Schedule	B.13	Tree Crown Modification	Specified Operation / Other
Schedule	B.14	Destumping For Root Disease Control with Bio-geoclimatic Ecosystem Classification	Specified Operation / Other
<i>Note: The workbook tabs are not formatted for printing.</i>			
<i>Some calculations auto-populate, but please confirm all extensions of calculations.</i>			
All values are to be brought-forward with no duplication of values between the B Schedules in to A Schedule and with no overall duplication of values either.			
<i>Please retain a copy of the completed template for the business data retention period with supporting documentation.</i>			
<i>This template is deemed confidential under Section 136 of the Forest Act once populated with data.</i>			

Introduction:

This tab of the workbook provides the comprehensive list of Schedules that must be populated with data for the cost survey. The Schedules are split into three categories:

- Schedules for the calculation of Total Delivered Log Cost (TDLC)
- Schedules for the calculation of Tenure Obligation Adjustments (TOA)
- Schedules for the calculation of Specified Operations & Other Calculations

Double counting of data must be eliminated within each category of schedules. Schedules B.9 to B.14 may flow into the TOA or TDLC Schedules directly or indirectly. The TOA Schedules in turn also flow in to the TDLC Schedules in full or in part according to the specified definitions. For example, B.13 Tree Crown Modification will flow into B.2 Forestry & Engineering and then into A. Indirect Logging Costs.

Schedule A - Total Delivered Log Cost

Schedule A Summary Total Delivered Log Cost											
<i>(This is a transition year for the future workbook tabs A1-A4 will be eliminated)</i>											
Cost Base	Total Delivered Log Cost TDLC	DCR-NonEBM	DCR-EBM	DCK	DNC-EBM	DNI-NonEBM	DNI-EBM	DHG-EBM	DSI-NonEBM	SI-EBM Class	
2022	Volumes (m3)	Volume M3									
Volume (m3)	Total Coast (Provincial) Crown Corporate Managed Production Volume (HBS Volume m3 that includes Contracted-Out, Private, Federal etc.):										
	Total Coast (Provincial) Crown Corporate Managed Production Waste Volume (HBS Volume m3):										
	Total All Phases Relevant Coast (Crown Tenure) Corporate Controlled Production Volume (HBS Volume m3): Cost Survey Volume										
	Costs	Dollars \$									
Direct Logging Costs	Falling & Bucking										
	Yarding & Loading										
	Helicopter Yarding - Land										
	Helicopter Yarding - Water										
	Heli-Single Standing Stem Selection										
	Skyline										
	Truck Hauling										
	Inland Water Transportation										
	Dump, Sort & Boom										
	Towing & Barging										
	Scaling										
	Other Costs										
	Unallocated (multi-phase contractor costs)										
	Sub-total Direct Logging Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Camp Operation & Overhead									
Crew Transport & Labour											
New Equipment & Building Construction											
Depreciation & Depletion Equipment & Buildings											
Road Construction - OnBlock Roads											
Road Construction - Secondary Roads											
Road Re-Construction - OnBlock Roads											
Road Re-Construction - Secondary Roads											
Bridge Construction & Reconstruction											

Populate the spreadsheet by district and by EBM/NonEBM splits. Total the EBM and Non-EBM data and then the whole spreadsheet by row and by column. Once populated, reconcile the sheet to the financial statements or trial balance expenditures section. Carry forward values from Schedule B1 to B4 into Schedule A. Costs are in Canadian dollars and volumes are in cubic meters. Please provide the apportionment (breakdown) calculation for inclusion of multi-phase contract components into a single phase.

Section: Direct Logging Costs

Please refer to Appendix 1 prior to completion of this schedule.

Definitions

Falling and Bucking

The total cost of falling, bucking, de-limbing and processing, snag falling and danger tree falling, including right-of-way. Includes both hand falling and falling by mechanical means for all harvesting systems. Include falling and bucking by licensee or single-phase contractor for volumes associated with single-phase helicopter yarding operations.

Loading

The total cost to transfer logs from landing(s), windrow pile(s), or right-of-way to a conveyance, usually a truck trailer, in preparation for hauling to a second concentration point. Includes equipment moves, bucking at landing, “on block” ditch cleaning and debris piling done by log loading equipment during the initial harvest. Exclude: reloading at transfer point or dry land sort storage area for subsequent move by other means of transportation, which should be reported under Dump, Sort, Boom and Rehaul.

Yarding

The total cost to move logs from stump to landing. Include back spar trail construction, equipment moving, rigging from setting to setting, and all creek cleaning associated with the yarding process (including post-harvest creek cleaning). Exclude: helicopter costs as they are reported elsewhere. Cost of moving yarding equipment between camps are to be reported under Operations General and Administration.

Helicopter Logging

The total cost of single or multi-phase helicopter contracts. Detailed costing of phases are found under Schedule B.11. Eliminate any double counting within Schedule A.

Helicopter Yarding

The total cost to use helicopters to yard felled trees from the hillside. Include helicopter yarding costs related to single-phase contracts. Exclude all falling and bucking, choker chasing, bag booming, towing of bag boomed logs to local tie-up or sorting area, crew transportation (by air, water, or land), and camp mobilization/demobilization costs from this phase and report under the relevant logging phase.

- Water drop operation costs include falling and bucking, helicopter yarding, choker chasing, bag booming, towing of bag boomed logs to local tie-up or sorting area, crew transportation (by air, water, or land), and camp mobilization/demobilization.
- Barge drop operation costs include falling and bucking, helicopter yarding, choker chasing, rental/lease costs of the barge, bag booming, towing of bag boomed logs to local tie-up or sorting area, crew transportation (by air, water, or land), and camp mobilization/demobilization (including barge movement).
- Land drop operation costs include falling and bucking, helicopter yarding, logging truck loading, landing construction, crew transportation (by air, water, or land), and camp mobilization/demobilization.

Heli. single standing stem selection (HSSSS): from Schedule B

HSSSS costs from Schedule B.11. Eliminate any double counting within Schedule A.

Skyline: single phase from Schedule B

Skyline costs from Schedule B.12

Hauling (truck)

Include all costs to transport logs by truck from the woods landing to a dryland sort, booming ground, or other destination. Does not include re-load or re-haul functions, which should be included in Dump, Sort, Boom and Rehaul. Exclude low bedding function when used to move harvesting equipment between settings; these transportation costs should be reported in the relevant logging phase.

Relevant Volume For The Phase

Report the total actual volume of logs hauled by truck for the year being surveyed.

Inland Water Ways

Inland water transportation costs from Schedule B.9

Dump, Sort, Boom (single and multi-phase)

Include all costs related to dumping, sorting, and preparation of logs for transportation to market. Includes offloading, dewatering, grading, banding, bundling, debris handling and removal, booming, barge tending, re-load and re-haul, central sorts and forwarding logs in reach of barge cranes. Includes the debris handling and removal costs of cleaning the sort yard of woody debris, removal of the debris, transport of debris to approved dumping site, disposition (bury/burn/hog) of debris, transport of hogged debris to final disposal site. Debris handling costs are to be reported net of any money recovered.

Includes re-load and re-haul costs of loading and hauling logs from a dryland sort not at tidewater to a dumping facility located at tidewater, or vice versa where appropriate.

Central sort charges may be incurred for:

- booming of sorted barged logs, dewatering,
- dryland sort processing, re-dumping, re-booming of camp run log booms
- de-boom, re-sort, re-boom of mixed sort booms

Includes lease expenses associated with equipment used in the dump-sort-boom process and new dry land sorts.

Exclude:

- Movement of logs from point of dump to local tie-up ground, as these costs are reported separately.
- Depreciation on equipment used in the dump-sort-boom process, new dry land sorts and capital improvements to existing dry land sorts, as these costs are reported separately.
- Scaling costs, as they are reported separately.

Relevant Volume

Report the total volume of all logs processed through the dry land sort through the booming process. If costs for logs from private land cannot be excluded, then include all

volume associated with logs harvested from private land and purchased wood and in this case the volume pertains only to the phase and not the Schedule.

Re-haul, de-water, re-load

Costs associated with additional re-haul, de-water and re-load which are not included in hauling or dump, sort, and boom.

Towing to Local Tie-ups

The total cost to move logs by towing by water to the local tie-up grounds, excluding towing and barging between tie-up grounds. Towing costs begin to accrue when tugs connect tow ropes to market destined log booms at the central sort works (where applicable) en-route to the local tie-up grounds.

Storage: logs only, prior to transfer to mill, sale etc.

Residual costs associated with the storage of logs only, not lumber, prior to sale or transfer to mill inventory, or other party not accounted for under any other phase.

Relevant Volume

If costs for logs from private land cannot be excluded, then include all volume associated with logs harvested from private land and purchased wood and in this case the volume pertains only to the phase and not the Schedule.

Barging and Towing to Final Destination

The total cost to move logs by barging and towing from the local tie-up grounds to market destinations, including towing and barging between tie-up grounds. Barging costs begin to accrue after logs are forwarded in reach of barge cranes, and once log loading has begun. Costs continue to accrue after tow lines are attached to barges after loading, or when self-propelled barges are finished loading and begin underway to destination from local tie-up.

Scaling

The total cost to scale the total production volume. Include both weight scaling and log scaling costs.

Other (specify; cost recoveries are a negative number)

Any other costs associated with direct logging and single-phase contractors that are not allocated. Please add recoveries as a negative number.

Section: Indirect logging costs

Please refer to Appendix 1 prior to completion of this schedule.

Road, log dump, bridge, buildings, and equipment construction

- Primary, mainline roads
- Secondary, branch roads
- On-block, spur, and spar roads
- Log dump
- Bridge on mainline roads
- Bridge on branch roads
- Bridge on on-block, spur, and spar roads
- Buildings
- Equipment

Full costs associated with construction for that category to finished grade, for the survey year including accruals. Do not include amortization costs. Construction of landings is a Yarding activity, not a Road Construction activity. Include costs of log dumps. Include any cost adjustments for road and log dump amortization for previously built items.

Exclude the costs of right of way falling, crew transportation, or overhead costs of indirect supervision/coordination and engineering. Bridge costs refer to new bridge and new approach works costs only.

Road, log dump, bridge, railroad, buildings, and equipment construction: Amortization, depreciation, or depletion

Amortization, depreciation, or depletion resulting from the total cost of initial construction and betterments.

Reconstruction and replacement

Costs associated with the replacement, repair or betterment of an existing structure that are not included in maintenance.

Railroad construction: amortization & maintenance

Amortization resulting from the total cost of initial construction of the railroad to provide access to future/planned logging sites/openings. Includes all activities required to develop a finished standard. Construction of landings is a Yarding activity, not a Road Construction activity. Exclude the costs of right of way falling, crew transportation, or overhead costs of indirect supervision/coordination and engineering. Maintenance to retain the operation of the railroad is to be included.

Road Management

This item is calculated for under Schedule B.1. Insert the total in this spreadsheet cell. The Relevant Phase volume is the applicable volume for Road Management

Engineering and Forestry

This item is calculated for under Schedule B.2. Insert the total in this spreadsheet cell. The Relevant Phase volume is the applicable volume for Engineering and Forestry

Basic Silviculture Spending, Accrual and Planned Costs

This item is calculated for under Schedule B.4. Insert the total in this spreadsheet cell. The Relevant Phase volume is the applicable volume for the Basic Silviculture Accrual.

Incremental Silviculture Spending, Accrual and Planned Costs

This item is calculated for under Schedule B.4. Insert the total in this spreadsheet cell. The Relevant Phase volume is the applicable volume for Incremental Silviculture.

Crew Transportation and Labor not Included Within Other Phases, Non-Camp

All freight costs that are not allocated directly to operating phases or attributed to situations where freight in/out of the camp must be by water or air transportation. All costs of contracted aircraft (fixed and rotary wing) services that are not allocated directly to operating phases and not used for crew change transportation.

Vehicles: All costs of owning, leasing, operating, and maintaining the operation's land-based vehicles (busses, crummies, ambulances, pickups, camp service, etc.). Including all costs of owning, leasing, operating, and maintaining the operation's water-based vehicles (crew boats).

Compensation and Benefits: Include all salaries, wages, and benefits of salaried employees, excluding the forestry, engineering, and protection staff. Payroll loading factors must be documented and be consistently applied throughout the survey.

Camp Operations and Overhead

General labor and supplies, contracted services, lease, and maintenance of camp facilities (net of any cost recoveries). All training expenses those are not included in the labor component of the operating phases. Facilities: Include direct costs of camp facilities such as operation of cookhouse/ bunkhouse, net of any cost recoveries, and operation of other camp buildings and camp infrastructures (light plant, fuel farm, utilities, etc.). Compensation and Benefits: Include all salaries, wages, and benefits of salaried employees, excluding the forestry, engineering, and protection staff. Payroll loading factors must be documented and be consistently applied throughout the survey

Waste Assessment Costs

These are a cost that a BC Timber Sales bidder incurs and hence an ineligible cost under the forestry and engineering tenure obligation adjustment. Include costs for conducting waste assessments (in-house or contractor fees), that in prior years were recorded under schedule B.2 Engineering and Forestry.

Other Indirect Costs – Logging (please specify)

Other costs associated with the logging operations that have not already been included elsewhere. Include such costs as severance payments and early retirement costs.

Exclude expenses that are completely chargeable to departments other than logging e.g., advertising and promotion; research and development (other than for Crown tenure forest management) and so forth but which are present in the regional / divisional operating statements for the company. Costs that are to be excluded from Indirect Logging Costs are the same as those

costs that are in-eligible for tenure obligation adjustments as they do not relate directly to logging or forest management. Refer to Appendix I for a full list of eligible and non-eligible items for Crown tenure forest management.

Other Costs (please specify)

Other costs associated with Crown tenure forest management operations that have not already been included elsewhere under the cost survey Schedule A logging costs or Schedules B (road management, Engineering and Forestry, general and administrative expenses, silviculture, and specified operations) are also to be placed under this category. These would be costs for example that the BC Timber Sales bidder incurs.

Exclude expenses that are completely chargeable to departments other than Crown forest tenure management e.g., advertising and promotion; research and development (other than for Crown tenure forest management) and so forth but which are present in the regional / divisional operating statements for the company.

Costs that are to be excluded are the same as those costs that are ineligible for Crown tenure obligation adjustments as they do not relate directly to Crown tenure forest management. Refer to Appendix I for a full list of eligible and non-eligible items for Crown tenure forest management.

Section – Stumpage, Rents and Fees

Please refer to Appendix 1 prior to completion of this section

Stumpage

The total amount paid to the Government of British Columbia for Crown timber, including residue and waste payments.

Annual Rents

Include all rents paid under Section 111 of the *Forest Act*.

Fees, licenses, and charges

Fees, Taxes on Stumpage Bearing Timber Allowable costs include:

Park and Other Permit Fees: Fees paid for park use permits, special permits, crossing permits, water license permits and permit fees of a similar nature.

Foreshore Leases: Annual cost of foreshore leases.

Land Leases: Include all payments made to private individuals and First Nations for the annual cost of land leases and payments made for upland consents.

Land Improvement Taxes: Includes property taxes paid to a municipal or provincial government for general and school purposes for:

- Land and improvements relative to camp site and camp buildings, roads and bridges used in logging operations and immediately adjacent land if its forms an integral part of the operation
- Unimproved land used in active logging operations (i.e., sort yard, dumping grounds, reloads etc.

Federal, municipal, and other rents, fees, and charges

Rents, fees, and charges pertaining to Federal, Municipal, First Nations and other Canadian jurisdictions and bodies.

Road access fees

Include all payments made for road use or road access for roads on an Indian reserve or on private land owned by a third party at arm's length and not subject to a lease held by the licensee, its affiliate or agent of either the licensee or the third party. Does not include amounts paid to or received from other Licensees for road use fees; these amounts should be reported under Road Management under Sch B.1, net road use charges.

Corporate general and administrative: from Schedule B.3

Transfer the values from Schedule B.3 into this location. Refer to Appendix 1 for full list of allowable costs.

These costs are operations general and administration not Included Under Camp Operations. Include general and administrative expenses that are directly attributable to the logging operation at all levels of the company that are not allocated under *crew transportation and labor or camp operations and overhead*.

Compensation and Benefits: Include all salaries, wages, and benefits of salaried employees, excluding the forestry, engineering, and protection staff. Payroll loading factors must be documented and be consistently applied throughout the survey. Refer to Appendix I.

Schedule A Reconciliation

Complete the reconciliation section found at the foot of Schedule A. This procedure assists with ensuring the completeness and accuracy of the data set for the survey. Total Delivered Log Cost is reconciled to the total balance on the company's "expenditures portion / section" of the income and expenditure financial statement with respect to the reported period's expenditures for planning and harvesting of logs. Adjustments from the balance sheet and other relevant company financial statements, for items such as silviculture liability that are applied to reach Total Delivered Log Cost (TDLC).

There will be "reconciling items" from TDLC to reach the company financial "expenses portion" of the income and expenditure statement and these are to be noted in the space provided on Schedule A. at the rows(s) noted. Ensure double counting is eliminated across and within all schedules of the workbook.

Please add further rows to the spreadsheet to assist with inclusion of all the reconciling item entries. The items will be debits or credits depending on the nature of the reconciling item's balance.

Reconciled total financial statement expenditures (overall company / divisional) for the period (*should be the same as the financial statement*): This reconciled balance following adjustments to TDLC should be the same as the company's "expenses portion" of the financial statement (sub-section of the income and expenditure statement)

Completion of the reconciliation involves reconciling the harvest volumes to reach the matching / associated scaled volume (m3) base for the costs. Insert the volumes associated with:

a. Total production:

This is the total company production volumes according to the company production volume inventory system.

b. Joint arrangements:

Deduct log volumes for adjustments made to costs for TDLC that are part of a joint arrangement, partnership, fee sharing structure etc. that does not constitute the owned Crown volume of the company.

c. Less: Private etc.:

This is log volume harvested on private land, First Nations, Federal or other non-Provincial Crown land.

d. Less: Woodlots & CFAs:

This is volume from Woodlot and Community Forest Agreement (CFA) partnerships

e. Inventory Adjustment:

Adjustments for scale and loss factors and other inventory reconciling volume

f. Adjusted Volume: This is the reconciled volume from the financial statements and should be the same as the total volume noted for the survey for TDLC and Schedule B.3.

- g. Annual reforestation liability:** The Reporting Silviculture Updates and Land Status Tracking System (RESULTS) application tracks silviculture information by managing the submission of openings, disturbances, silviculture activities and obligation declarations as required by the Forest and Range Practices Act. For the reconciliation, report the volume of data reported to the RESULTS system for the year and a summary value for any adjustments reported for prior years. These volumes should align with the volume associated with silviculture expenditures and reforestation liabilities for the financial statements.

Schedule B: Tenure Obligation Adjustments and Specified Operations

Schedule B.1- Road Management

2023 Coast Crown Tenure Management Cost Survey Template (cost base 2022)
 Ministry of Forests
Schedule B.1
Road Management (RM)

Provide the summary General Ledger transaction detail with this schedule and identify estimated breakdowns with a note to the cell

Districts	District Cost										Total Costs			
	DCR-NonEBM	DCR-EBM	DCK	DNC-EBM	DNI-NonEBM	DNI-EBM	DHG-EBM	DSI-NonEBM	SI-EBM Clayoquot	DSQ	DSC	EBM	Non-EBM	Total
Travel & First Nations consultation costs(\$)														
Other road management costs(\$) (specify)														
Interphase transfers in(\$)														
Interphase transfers out(\$)														
Recoveries (negative number)(\$)														
Total Road Management(\$)														
Bridge routine maintenance (\$)														
End Haul not included under Bank Height														
Road reconstruction costs(\$)														
Log dumps reconstruction costs(\$)														
Bridge reconstruction costs(\$)														
Total (\$)														

ESinglePhase\$ =Total of EBM & Non-EBM Single-Phase Contractor Costs
 EMultiPhase\$=Total of EBM & Non-EBM Multi-Phase Contractor Costs
 This schedule is confidential under Section 136 of the Forest Act once populated

Please refer to Appendix 1 prior to completing this schedule.

Context

The cost to upkeep the mainline and branch road systems, the reconstruction and replacement of bridges and running surfaces of major mainline and branch roads, and the permanent or semi-permanent deactivation of roads upon the completion of harvest. Include all labor, maintenance, and supplies as required in the phase. Split costs into the licensee / single phase contract and multi-phase contract categories.

Definitions

Routine Maintenance

Includes temporary deactivation, grading, brush control, minor surfacing repairs, sanding, snow ploughing, ditch maintenance and repair, bridge plank replacement (not the entire deck) or gravel replacement (not the entire deck surface), slough removal, water bar construction for seasonal erosion control, and minor repairs to roads due to slides, erosion, or flood damage.

Deactivation

Includes both permanent and semi-permanent and is the broad category for reporting the total costs of all the functions required to return roadbeds to a stable state following completion of harvesting. This includes windrow breaching, water bar and cross ditch construction, culvert, and bridge removal, pull back of side cast fill and re-vegetation of exposed soils.

Temporary deactivation is included with Routine Maintenance. Does not include road rebuilding for silviculture purposes, which is included in the Silviculture Accrual.

Net Road Use Charges

Include amounts paid to or received from other Crown Licensees for road use fees related to the maintenance of primary and secondary access roads.

Travel & First Nations (FN) Consultation Costs

Subject to availability of cost data, travel costs to remote locations and First Nations consultations costs related to the schedule.

Other road management costs (specify)

Cost pertaining to road management that does not fit under any of the defined categories. Please add notes to the back-cover page regarding the nature of these costs with their associated value.

Recoveries (negative number)

Costs from arrangements such as partnership, proceeds of insurance, grants, and other funding etc.

Bridge routine maintenance

Maintenance for bridges. These costs are accounted for in the appraisal.

Road reconstruction and replacement

Includes the replacement or repair of a major drainage structure, major reconstruction or resurfacing of a section of road due to extensive ‘wear and tear,’ the road has been abandoned, or due to a water or slope failure ‘event.’ A water or slope failure ‘event’ is the result of an irregular natural occurrence that leads to the blockage or destruction of a road or bridge making the road or bridge impassable for vehicle traffic. When reporting storm damage costs, ensure the costs are net of any insurance recoveries.

Schedule B.2- Engineering and Forestry

2023 Coast Crown Tenure Management Cost Survey Template (cost base 2022)
 Ministry of Forests

Schedule B.2 Engineering & Forestry (E&F)

Provide the summary General Ledger transaction detail with this schedule and provide any project allocation detail

Districts	District Cost								
	DCR-NonEBM	DCR-EBM	DCK	DNC-EBM	DNI-NonEBM	DNI-EBM	DHG-EBM	DSI-NonEBM	DSI-EBM
Total Coast (Provincial) Crown Volume (m3)									
Engineering(\$)									
Maintenance: road, bridge, log dump, fish habitat									
Construction: road, bridge, log dump, fish habitat									
Resource management									
Cut block layout									
Forestry costs (e.g.Yew-id) within HSSSS									
Travel & First Nations, heritage, archeology consultation costs									
Assessments (Environmental, Performance and Quality Control etc.)									
Other (specify:cost recoveries are a negative number)									
Sub-total engineering(\$)									
Forestry (\$)									
Fire protection and control									
Insect and disease control									
Tree crown management: from Schedule B									
Fish habitat conservation (specify Federal or Provincial)									
Forest management activities									
Other (cost recoveries are a negative number)									
Sub-total forestry(\$)									
Total Engineering & Forestry(\$)									

This schedule is confidential under Section 136 of the Forest Act once populated

Please refer to Appendix 1 prior to completing this schedule.

Definitions

Context

Engineering

Total Engineering costs represent the aggregate cost of all engineering department costs. Costs to be included in this category include salaries, wages, benefits, consulting fees, contract services, supplies, building occupancy, transportation, etc. These costs are not reported elsewhere and are specific to the engineering function.

Payroll loading factors must be documented and be consistently applied throughout the survey.

Allocate engineering costs in the following cost categories:

- Maintenance: Road, bridge, log dump, fish habitat maintenance
- Construction: Road, bridge, log dump, fish habitat construction
- Resource management
- Cut block layout
- Yew tree identification costs
- Other: Include other costs that have not already been included above and pertain to engineering costs. Please specify.

If an estimation of phase cost is made from an overall cost value, then note the percentage allocation amongst cost categories with the note to the individual cells on the Excel spreadsheet.

Travel & First Nations (FN) Consultation Costs

Subject to availability of cost data, travel costs to remote locations and First Nations consultations costs related to the schedule.

Context

Forestry are the activities pertaining to the management of the Crown Forest tenure. Select specified operations form part of this group of activities and are brought forward from the separate specified operations schedule(s), into this schedule to reconcile the overall costs associated with this schedule.

Forestry

Include costs related to forest management (net of any recoveries), cruising, environmental protection measures (including hydro and other seeding), along with silviculture overheads. Exclude any basic silviculture costs such as brushing, weeding, planting, and surveys, as these costs are reported separately. Exclude costs of performing residue and waste surveys these costs are to be placed in Schedule A.

Fire Protection and Control

The total cost of all fire protection and fire functions. Costs may include Forest Industry Flying Tanker (FIFT) dues and billings, firefighting equipment (if not included in Operations General and Administration), and all related contract costs.

Insect and Disease Control

The total cost of all insect and disease control functions. Costs may include any amount paid for the direct treatment of insect or disease threatened timber. Exclude any costs for de-stumping for root disease control, as these costs are reported separately.

Tree Crown Modification

Sourced from the specified operations schedule. Eliminate any double counting.

Fish Habitat Conservation (Specify Federal and Provincial)

As required under FRPA but does not include cost of constructing habitat compensation as required by Fisheries and Oceans Canada as a condition of the log dump site approval. Net gain of habitat has three goals:

1. Fish Habitat Conservation
2. Fish Habitat Restoration
3. Fish Habitat Development

Forest Management Activities

Include all forest management activities not specifically reported elsewhere (i.e., Fire Protection, Insect and Disease Control, Basic or Incremental Silviculture). Costs to be included in this category include salaries, wages, benefits, consulting fees, contract services, supplies, building occupancy, transportation, etc. These costs are not reported elsewhere and are specific to the forest management function. Payroll loading factors must be documented and be consistently applied

throughout the survey.

Exclude from this schedule costs that are reported under specified operations: de- stumping for root disease control and tree Crown modification.

Other (cost recoveries are a negative number)

Costs those are applicable for this schedule and not allocated under a defined cost category. Please include recoveries as a negative number. Please specify.

Schedule B.3- Corporate General and Administration

Schedule B.3			
Corporate, General & Administration (CG&A)			
<i>(Report camp and logging operations costs on Schedule A.3)</i>			
Provide the detail for the deductions with the submission of this schedule and include the company organization chart			
Volume:	€Non-EBM	EBM&Clay*€	Total
Total Comprehensive Corporate Managed Production Volume (HBS Volume m3)			-
Total Coast (Provincial) Crown Corporate Managed Production Volume (HBS Volume m3):			-
Total All Phase Relevant Coast (Crown Tenure) Corporate Controlled Production Volume (HBS Volume m3)			-
Corporate overhead percentage allocation calculation		Costs	
Total coast logging salaries and wages(\$)			-
Total corporate (overall company) salaries and wages(\$)			-
3 Percentage of Coast to overall corporate wages & salaries (%)			#DIV/0!
Section A Head Office: calculation of net corporate expenses to be partially allocated to coast logging operations(\$)			
Total corporate general and administrative expenses			0.00
1 Less: expenses to be fully 100% allocated to coast forestry operations ""			0.00
2 Less: log trading and supply (SG&A) expenses noted in Section B ""			0.00
Less: deductions (ref: TOA information paper)(\$)			0.00
3 Total (A)			0.00
Section B Regional / Divisional: total corporate (non-camp) expenses to be allocated to Coast Logging Operations(\$)			
Coast forestry department (identify cost sharing recoveries in a note to cell; this is not the same as note ""			
Costs of technology such as supply chain and logistics technology, forest management technologies such as GIS expenses (optional detail)			
2 Log trading department expenses ""			
2 Log supply department expenses ""			
3 Net corporate(head office) expenses to be partially allocated to coast logging operations: Total A x (%)			#DIV/0!
4 Total Corporate (Regional) Expenses (B)			#DIV/0!
Total General & Administrative Expense			
1 Expenses to be fully 100% allocated to coast forestry operations (from Section A "" Head Office)			-
4 Total Corporate (Regional) Expenses (From Section B Regional / Divisional Office)			#DIV/0!

General & Administration Expenses Overview:

Please refer to Appendix 1 prior to completing this schedule. Corporate overhead percentage allocation calculation:

The purpose of this section is for the calculation of the percentage of eligible corporate general and administrative expenses based on coast logging salaries and wages divided by total corporate salaries and wages. This percentage is used to calculate the indirect overhead costs associated with the coast.

Definitions

Total coast logging salaries and wages

Report the total compensation and benefit costs associated with all employees involved with coastal logging and forest management operations. Payroll loading factors must be documented and be consistently applied throughout the survey.

Total corporate salaries and wages

Report the total compensation and benefit costs of all employees. Payroll loading factors must be documented and be consistently applied throughout the survey.

Percentage of Coast to overall corporate wages & salaries (%)

This number should auto calculate and is the percentage of:

Total coast logging salaries and wages / (divided by) Total corporate salaries and wages (##)

Calculation of net corporate (head office) expenses to be partially allocated to coast logging operations (Section A):

The purpose of this section is to allow for the TOA, a portion of corporate head office overhead (indirect cost) associated with the coast, based on the percentage of coast salaries to overall company salaries.

Total corporate and general administrative expenses (Section A)

These are expenses incurred by the head office of the company only. These expenses are those directly attributable to coast Crown tenure forest management only. Refer to Appendix I for eligible expenses for this category.

Less expenses to be fully allocated to coast forestry operations

Expenses originating from head office expenses as noted above, but which pertain to coast Crown tenure forestry management operations only. Include all expenses that are 100% chargeable to coastal Crown forest tenure operations. These expenses are excluded for the purposes of calculating the allocation ratio, but are added back in, to arrive at the total amount “total corporate expenses to be allocated to coast forestry operations.” Refer to Appendix 1 for guidance on eligible costs.

Less log trading and log supply expenses noted under Section B**

If corporate head office expenses include coastal Crown volume log trading and supply, please deduct for these amounts at this point as they will be included under Section B **.

Less Deduction

Deductions are for ineligible or unacceptable costs made for expenses that are not attributable to the support of the company’s coastal Crown forest tenure operations management. Ineligible or unacceptable costs are expenses characterized as "not directly attributable to forest management." Please refer to Appendix 1 for a list of examples.

Total corporate (regional) expenses to be allocated to coast logging operations (Section B):

The purpose of this section is to allow for the direct coast regional overhead expenses to be included for the TOA.

Coast forestry department

These are the General and Administrative expenses that pertain to the regional (coastal) head offices of the company. This should not be mistaken with the general and administrative expenses found in Schedule A which relate to the logging operations only and is independent from the amount from Schedule B.3 Section A * above which is

related to corporate headquarters / head offices. Pro-rate costs by volume to report costs 100% attributable to Crown tenure forest management only. Refer to Appendix 1 for guidance.

Travel & FN, heritage, archeology consultation costs (formerly optional detail) report under B.1 and B.2

Subject to availability of cost data, travel costs to remote locations and First Nations consultations costs related to the schedule.

Log trading and log supply expenses () - general overview**

Include general and administrative expenses that are incurred by the company's head office **and/or** regional offices for the log trading and log supply departments. Only those costs that are incurred up to the point of raw logs reaching their final market tie-up are reported. Costs of moving logs from their initial sort and dump location to market are not included as they are reported separately. Exclude the costs of export sale permits, towing to mill, costs relevant to processing operations, scaling, and re-sorting, salaries of logging divisional managers, logging superintendent, or forestry and/or engineering personnel. Ensure no double counting by appropriating relevant corporate dollars to the coastal region by volume. Costs related to scaling are to be placed in Schedule A.

If these costs are corporate head office costs, these must be deducted from Section A and included in Section B **. Pro-rate costs to report for coastal Crown volumes only. Refer to Appendix 1 for guidance.

Log trading department expenses

Includes all costs related to the sale or trading of standing timber, logs, and forest land.

Log supply department expenses

Includes all costs related to the purchase of standing timber, logs, and forest land.

Expenses to be partially allocated to coast logging operations

These are the net corporate (head office) expenses to be partially allocated to coast Crown tenure forest management operations (Section A net costs) multiplied by the corporate overhead percentage allocation calculation.

Total Eligible Expenses (Section B) = Coast Crown tenure management forestry department + coast Crown volume log trading and log supply expenses + expenses to be partially allocated to coast Crown tenure forest management operations

Total General & Administrative Expense = Expenses to be fully 100% allocated to coast Crown tenure forest management operations (from Section A) plus (+) total eligible expenses (Section B)

Schedule B.4- Silviculture Spending

Schedule B.4 Silviculture Expenses & Reforestation Liability (SE)		Fill in ALL columns												
		Certification of Submitting Forest												
<i>Report the spending, accrual and adjustments for the year, attach supporting worksheets to the submission</i>														
Note: Basic Silviculture Spending For 1-10 Years to Free To Grow														
Districts	District Cost											Total Costs		
	DCR-NonEBM	DCR-EBM	DCX	DNC-EBM	DNI-NonEBM	DNI-EBM	DHG-EBM	DSI-NonEBM	DSI-Clay ^A	DSQ	DSC	ENon-EBM\$	EBM&Clay ^A \$	Total \$
Total Coast (Provincial) Crown Volume (m3)														
Basic Silviculture Spending / Expenditure For Year														
Surveys(\$)														
Site preparation(\$)														
Seedlings(\$)														
Planting(\$)														
Deer protection(\$)														
Brushing and weeding(\$)														
Recoveries (-ve)(\$)														
Administration(\$)														
Other (\$)														
Total Silviculture Expense (\$)														
Silviculture Expense (\$/m3)														
Accrual / Planned Expenditures & Adjustment Costs														
Reforestation Liability														
Adjustments to volume (m3)														
Surveys(\$)														

Basic Silviculture reforestation liabilities pertain to the following silviculture activities: planting of a new crop including the costs of seedlings, seedling protection, storage, transportation to the site, direct labor, and supervision; field assessments, regeneration, survival, and free- growing surveys; site preparation such as clearing and preparation of logged areas using either mechanical, chemical or slash burning methods. Exclude from basic silviculture cost of brushing and weeding, spacing and fertilization related to stand tending and improvement activities when they are not required to reach free to grow status, as these are considered **Incremental Silviculture (stand improvement post basic silviculture)**. Include post-harvesting/site preparation costs that are typically charged to silviculture operations such as debris piling, slashing, etc. **Enhance Basic Silviculture (EBS)** is a strategy to implement higher establishment stocking densities that are determined through approved integrated stewardship strategies and similar approved plans.

Record the total current year’s fiscal spending and the amounts accrued to address reforestation liabilities associated with the current year's logging. Eliminate any double counting between these costs. Report the silviculture accrual (reforestation liability) net of any accrual adjustments taken to correct the value of the pre-existing deferred reforestation liability (i.e., to provide for a stock failure or accrual reduction). The adjustments are recorded as an independent line for “accrued adjustments.” Planned costs are aligned with reforestation liability accruals. Please refer to Appendix 1 prior to completing this schedule.

The volume to be reported is the harvest volume in cubic meters for the year. The total of the district / EBM-Non EBM volumes, is the applicable survey volume for the year. A reconciliation table is found at the foot of the Schedule A workbook tab.

The harvest volumes should align with the values reported on RESULTS. Provide an explanation for the variances on the notes page (back cover of workbook) for any variances.

Categories for silviculture costs:

- A. Silviculture Spending / Fiscal Expenditure – all costs associated with the current year (adjust for pre-existing reforestation liability write downs. Include year-end accrued values, such as accounts payable, in accordance with regular business reporting practice for the year)
- B. Silviculture Accrual – the establishment of the liability for reforestation to free to grow
- C. Adjustments - for previously reported silviculture accrual values (*this does not include accounts payable under 1 year, which is seen as a current fiscal year expenditure*)

Definitions for the phases

Basic / incremental silviculture:

- **Surveys** - field assessments, regeneration, and survival studies.
- **Site preparation** - clearing and preparation of logged over areas using either mechanical, chemical, or slash burning methods.
- **Seedlings** - total cost of seed and seedlings.
- **Planting** - All direct costs relating to the planting of a new crop, including seedling storage, transportation to the site, direct labor, and supervision. Exclude the costs of seedlings.
- **Ungulate browse protection** - total cost to protect seedlings from deer and elk forage.
- **Brushing and weeding** - removing unwanted vegetation from the area immediately surrounding the seedlings.

Schedule B.5- Road Survey

Schedule B.5
Road Survey (RS)

_____ of _____ Sheets (eg 1 of 5 sheets)

Only information from "Bank Height Method" contracts are eligible.
Fill in ALL columns
Certification of Submitting Forest Professional _____

CONTRACTOR: _____

CONTRACT #: _____

Please view message pane at end of row to ensure data has been entered correctly & Manually Save before closing file. Formatting: Not all categories will have costs assigned. But, if there are costs, then the entire row must be populated.

Line	District	Point of Origin Area*	Location TSB** or TFL/Block	Isolated or Accessible	EBM or Non-EBM	Company Operation or BCTS Business Area	Bank height Construction Category	Rock Hardness	Cost (\$,\$)	Length (m)	\$/Metre	Ballast Haul Distance (km)
1							OM-LB					
2							OM-FR					
3							OM-FB	SM				
4							TDE	SM				
5							MRK	SM				
6							HRK	SM				
7							XRK	SM				
8							XORF	SM				
9							XOORF	SM				
10							OM-FB	Hard				
11							TDE	Hard				
12							MRK	Hard				
13							HRK	Hard				
14							XRK	Hard				
15							XORF	Hard				
16							XOORF	Hard				

The Road Construction Costs - Bank Height Method is based primarily on:

- Height of the inside rock face
- Material type (i.e., OM, hardpan, rock)
- Ballast type (i.e., local, or trucked gravel or rock)
- Ballast haul distance*
- Rock hardness* (as defined in the *Coast Appraisal Manual*)
- Geographic location*
- Drainage structure requirements.

*to be segregated if significant (i.e., data supports)

Complete a separate spread sheet for each contract. Multiple workbook sheets can be established by duplicating the Schedule B.5 (TOA) tab within the Excel workbook.

For each bank height method construction category, please complete the information requested on the survey template according to definitions below and using the relevant Coast Appraisal Manual.

Definitions:

District

Is the relevant Forest District the road is located in.

Point of Origin Area

Select the point of origin area where the road construction is located.

Location

Is the Timber Supply Block (TSB) for clients operating in Timber Supply Areas (TSA)s or the TFL#. Clients operating in Tree Farm Licenses (TFLs) must also provide a Block # if appropriate.

Coast TSB map



Isolated or Accessible

Isolated is where the construction activity is not accessible by a road suitable for motor vehicles to a full-service community. Refer to the Coast Appraisal Manual (CAM) for more information.

EBM or non-EBM

Indicate if the specific road contract is located either within an EBM area or non-EBM area.

Company Operation Name of BCTS Business Area

Provide company operation name or BCTS business area name e.g., Strait of Georgia.

Bank height Construction Category

Is determined according to principals and definitions below and the Coast Appraisal Manual.

Principles to determine the construction category are as follows:

- Bank height for a road section is measured at a vertical face from the top of the finished road surface to the top of the rock portion of the cut.
- Bank height for landings and turnouts are measured as constructed.
- Bank height for a through-cut is measurement based on the height of the higher rock face.

- All areas of pits, quarries and road widening that are beyond the roadway design specifications are not included. Where these situations occur, the measurement will be based on:
 - the height of the rock before any extra material was removed, or
 - the height of the rock face as designed to attain the specified width of the road, or
 - the average of the rock faces on either side of the quarry widening.
- Drilled and blasted rock faces over 9.0 meters will be priced using the non- tabular development (NDC) cost procedures. This applies only to rock faces over 9.0 meters constructed to attain the road width as designed or specified for that area (excluding quarries, pits, or road widening).
- Road section measurements are to be to the nearest meter and are the horizontal distance.

Definitions of Bank height Construction Categories:

OMLB	Other Material – Local Ballast Other material and rock/hardpan that does not require drilling and blasting - ballast/surface with local material (i.e., no truck haul) - includes patch ballasting and surfacing with end haul material.
OMPR	Other Material – Pit Run Ballast Other material that does not require drilling and blasting and surfacing is pit run material (i.e., not drilled and blasted) or stored end haul material, requiring truck haul.
OMRB	Other Material – Rock Ballast Other material that does not require drilling and blasting and surfacing is quarried (i.e., drilled and blasted) rock.
TOE	Low rock face height. Rock (including hardpan) that must be drilled and blasted and results in up to 1.50 meter inside rock face. Includes ditch lines or boulders less than 1.50 meters in height that require drilling and blasting.
MRK	Medium rock face height. Rock (including hardpan) that must be drilled and blasted and results in a 1.51 to 3.00 meter inside rock face. Includes boulders between 1.51 and 3.00 meters in height that require drilling and blasting.
HRK	High rock face height. Rock (including hardpan) that must be drilled and blasted and results in a 3.01 to 4.50 meter inside rock face. Includes boulders between 3.01 and 4.50 meters in height that require drilling and blasting.
XRK	Rock (including hardpan) that must be drilled and blasted and results in a 4.51 to 6.00 meter inside rock face. Includes boulders between 4.51 and 6.00 meters in height that require drilling and blasting.

XXRK	Rock (including hardpan) that must be drilled and blasted and results in a 6.01 to 7.50 meter inside rock face. Includes boulders between 6.01 and 7.50 meters in height that require drilling and blasting.
XXXRK	Rock (including hardpan) that must be drilled and blasted and results in a 7.51 to 9.00 meter inside rock face. Includes boulders between 7.51 and 9.00 meters in height that require drilling and blasting.

Rock Hardness

Is expressed as “soft/medium” or “hard.” Please refer to CAM Section 5.3.3.1 and Appendix III for more information on Rock Mass Classification (RMC) and how to determine the Rock Hardness.

Cost

Can include the costs of mob and demob where equipment is not already on site for adjoining tabular road and the cost is not already included in the contracted tabular road rate. Excludes GST, and the cost of drainage structures and projects that qualify for NDC projects.

Length

Is measured along the road centerline, over culverts (including wood culverts with a span less than 4 meters). This excludes span lengths for permanent or portable bridges (see definitions in *B.6 Bridge Survey* for the definition of span length).

Ballast Haul

Is the haul distance to the nearest 0.1km, select haul distance categories from dropdown menu in Schedule B.5.

NDC methodology is in place as per CAM and the NDC Cost Procedures (effective December 15, 2022) for:

- Bridge Construction that does not qualify for Table 5-2 (Log Bridges) or Table 5-3 (Permanent/Portable Bridges) of CAM
- Drainage structure maintenance or upgrade
- Barging of bridge structures
- Major culvert installation
- Ford construction
- End haul construction
- Overland construction and large fills
- Road new construction exceeding Table values in the CAM
- Road reconstruction and reactivation
- Road upgrade
- Placement of stabilizing material
- Retaining wall construction
- Pipeline crossing construction
- Powerline works

Please make duplicate copies of the spreadsheet template B.5 to report each contract on its own.

Schedule B.6 – Bridge Survey

Schedule B.6
Bridge Survey (BS) of Sheets (e.g. 1 of 5 sheets)

Fill in ALL columns
Certification of Submitting Forest Professional

Please view message pane at end of row to ensure data has been entered correctly & Manually Save before closing file

Line	Bridge Structure ID	District	Company Operation Name or BCTS Business Area	EBM or Non-EBM	Road Name	Road Station	Bridge Type	Design Load Capacity (L60-L175)	Superstructure			Substructure
									Girder/Stringer	Deck	Material	
								Material	Length (m)	Material	Width (m)	Material
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												

Provide all contracts and invoices, with the submission of this schedule.
Space For Additional Comments:

Definitions

For each bridge, complete the information requested on the survey template according to definitions below and with reference to the *Coast Appraisal Manual*. Only new bridges and associated approach works are eligible.

Bridge Structure ID

Any or both of Corporate Asset# and Bridge Serial#.

District

The forest district where the bridge is installed.

Company Operation Name or BCTS Business Area

Either Company Operation Name or BCTS Business Area.

EBM or non-EBM

Specify if the bridge is in an EBM area or non-EBM area.

Road Name

The Road Name is the specific road name where the bridge will be located.

Road Station

Road station where the bridge is situated.

Bridge Type

Is it log, permanent or portable. Permanent bridges are planned to be in location for more than 15 years, portable bridges are planned to be in their location for 15 years or less.

Design Load Capacity

The bridge Load Capacity is the rating designated by a professional engineer that identifies the maximum load that can cross the bridge. The CAM allows for ratings from L60 to L165.

Girder/Stringer Material

Is it log, concrete, steel or other (describe other material).

Girder/Stringer Length

For concrete and steel stringers is 'total' length. *Span Length* for log stringers is 'center sill to center sill' length.

Deck Material

Is it gravel, concrete, steel, or wood.

Deck Width

Is measured at mid-span (for permanent bridges only). Widths greater than 5.4 meters for log bridges and 4.9 for permanent and portable are considered a NDC project, do not include.

Substructure Material

Is it concrete, steel posts on concrete pad, wood, driven steel piles <13 meters long or other.

Substructure Average Height

Is the distance from the bottom of the footing to the bottom of the stringers, as described in CAM Section 5.3.3.2.1 for log bridges and Section 5.3.3.2.2 for portable and permanent bridges.

Bridge Supply Cost

The cost associated with the bridge purchase including third party in-plant inspection, freight, substructure, and signage.

Bridge Planning and Installation (Approach Works) Cost

Is the cost associated with planning, bridge design and certification, travel and camp costs, bridge delivery to site (excluding barging), professional oversight and assessments specific to the bridge, rip rap and bank protection and building the approach to the bridge. First Nation monitoring, biologist or company staff oversight are not eligible costs.

Total Bridge Cost

Total of Bridge Supply Cost and Bridge Planning and Installation Costs.

Schedule B.7 Wood Box Culverts

Schedule B.7

Wood Box Culverts

Provide all contracts and invoices, with the submission of this schedule

District	Crib Height (meters)	Culvert Length (meters)	# Culverts	Total (\$)
	1	3		
	1	4		
	1	5		
	2	3		
	2	4		
	2	5		

This workbook / schedule is confidential once populated with data

Definitions

District

Enter the Forest District that the data is associated with.

Culverts

The total number of culverts of that crib height and culvert length for which there is cost data in the forest district.

Total (\$)

The total cost of all culverts with that height and culvert length in that forest district. The total cost includes:

- 1) The bucking and local transport of logs.
- 2) The supply of all labor, materials and machine time related to the preparing of the site and construction of the wood box culvert.
- 3) All work related to the preparing of the site, seating sills or lock blocks and road surfacing on the top of the culvert.
- 4) Armouring inlets, outlets, and sumps.
- 5) The stumpage costs if transported from a scaled log site, example a dryland sort.

Schedule B.8 Off-Highway Logging Truck & Low beds

Schedule B.8

Off-Highway Logging Truck and Lowbeds

Provide all contracts and invoices, with the submission of this schedule

Off- Highway Logging Truck					
District	Maximum Capacity	Manufacturer	Model Year	Model Name	Hourly rate
<i>Add Rows As Required</i>					
Off-Highway Lowbed & Truck					
District	Maximum Capacity	Manufacturer	Model Year	Model Name	Hourly rate
<i>Add Rows As Required</i>					

This workbook / schedule is confidential once populated with data

Definitions

District

Enter the Forest District where the cost survey data has been collected.

Maximum Capacity

The maximum load capacity of the logging truck for it's payload of logs or lowbed for it's piece of equipment. e.g., Sixty tons.

Manufacturer

The name of the equipment manufacturer.

Model Year

Year designated as the model year for the logging truck or truck and lowbed, if applicable.

Model Name

Name designated by the manufacturer if applicable.

Hourly Rate

The all found rate paid by invoice for the logging truck or lowbed excluding GST.

Schedule B.9 – Inland Water Transportation

Schedule B.9

Inland Water Transportation (IWT)

Provide all contracts and invoices, with the submission of this schedule

	District Cost									
	DCR-NonEBM	DCR-EBM	DCK	DNC-EBM	DNI-NonEBM	DNI-EBM	DHG-EBM	DSI-NonEBM	DSI-Clay ^a	DS
Location										
Relevant volume (m ³)										
Volume towed (m ³)										
Distance towed (km)										
Dump and boom (\$)										
Lake tow (\$)										
Dewater and reload (\$)										
Total (\$)										

Note: To eliminate double counting with Sch A, towing costs, transfer the totals from this Schedule once populated to Sch A and adjust the Sch A towing and barging totals.
This workbook / schedule is confidential once populated with data

Definitions

Location

The official geographic description of the lake or inland water way.

Volume Towed

Total volume of logs towed over an inland water way in cubic meters m³.

Distance Towed

Actual towing distance in meters from the location on the lake at which the logs first enter the water to the location of its removal at another point along the lake for rehaul to its destination.

Dump and boom

The cost in dollars of the dumping and booming at the lake entry. location.

Lake Tow

The cost in dollars of towing on the lake.

Dewater and Reload

The cost in dollars of dewatering and reloading at the location where the wood is removed from the lake for rehaul to the destination. Exclude costs that should be included under Schedule A. Please include the contract(s) associated with this schedule with your submission. Include the location of the activity and note if there are more than one dewater and reload.

Schedule B.10 Barging and Towing

Schedule B.10	Only information from "Barging and Towing" contracts are eligible. Fill in ALL columns
Barging or Towing to Final Destination	
Page _ of _	

Provide all contracts and invoices, with the submission of this schedule

Cost Base Year	Licensee	Operation/ Location	Towing or Barging (select from drop down list)	Location of Local Tie-up Grounds (describe)	Destination (describe)	Local Tie-up Point of Origin Area (select CODE from drop down list)	Distance (km) (refer to the Towing and Barging Distance Table and adjust as required)	Cost (\$) to Transport Logs from Local Tie-up to Destination	Volume (m3) of Logs Transported from Local Tie-up to Destination	Total Unit Cost (\$/m3) to Transport Logs from Local Tie-up to Destination
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!

For the purposes of this schedule, barging costs begin to accrue after logs are forwarded in reach of barge cranes, and once log loading has begun. Costs continue to accrue after tow lines are attached to barges after loading, or when self-propelled barges are finished loading and begin underway to final destination from local tie-up. For the purposes of this schedule, acceptable towing costs to be provided will be as follows:

- From log dump to either of local tie-up grounds (and between tie-up grounds) to barging loading sites or to final destination
- After barging, towing to final destination

Instructions for completion of Schedule B.12 Barging and Towing:

1. Schedule B.12 is a tab(s) within the survey template workbook comprised of a data entry sheet and three related information sheets with Appraisal Log Dumps (ALD) and Barging and Towing Distances.
2. Complete the data spreadsheet by reviewing your corporate operations and selecting appropriate ALDs and related Distances for each of Barging and Towing. Barging and Towing costs must be kept separate i.e., not combined within the spreadsheet.
3. Assign costs as dollars per cubic meter (\$/m3).
4. Include data from cost base year 2022 only.
5. **Each line / row on the spreadsheet represents the total cost (full sub-phase costing) of a single trip. Do not split up a single trip into multiple lines / excel rows, of sub-phase costs.**

Acceptable Barging Costs:

1. Log loading i.e., by crane and support; by winder
2. Transport by barge
3. Log unloading of barge, within the Vancouver Log Market (VLM) area, Gambier, or other site where unloading is possible; include any support
4. Fuel surcharges and other seasonal premiums

Storage costs at barge loading site if applicable Unacceptable Barging costs:

1. Scaling (grading)
2. Sorting and booming
3. Costs related to boom sticks

Acceptable Towing Costs:

1. Cost of tugboat (crew) and equipment (lines) both to barge loading sites and from barging unloading sites; or to market destination
2. Fuel surcharges and other seasonal premiums
3. Repair of booms
4. Sorting into booms for transportation after barging is completed

Unacceptable Towing Costs:

1. Scaling (grading)
2. Storage
3. Purchase of boom sticks
4. Cost of Vancouver Fraser River Port Authority fees and other permitting fees
5. Sorting costs for customer

Schedule B.11 Helicopter Select (HS) and Helicopter Single Standing Stem Selection (HSSSS)

Schedule B.11 Helicopter Select (HS) & Helicopter Single Standing Stem Selection (HSSSS)										
NEW: Complete a separate table for each of land and water drops Provide all contracts and invoices, with the submission of this schedule										
1 (a) HS Multi-Phase Contract with Land Drop Note phases bundled together:										
	District Cost									
	DCR-NonEBM	DCR-EBM	DCK	DKN-EBM	DNI-NonEBM	DNI-EBM	DHG-EBM	DSI-NonEBM	DSI-Clay	
Area treated (ha)										
Heli-Select Volume(m3)										
Forestry costs(e.g.Yew identification) within Heli-Select contract(\$)*										
Standard heli costs within Heli-Select contract (\$) *										
Specific HSSSS (see CAM Section .4.4.4) costs (\$)										
Dump, sort, boom costs within Heli-Select contract (\$) *										
Stumpage included in Heli-Select contract(\$) *										
Other non-Heli-Select costs within contract(\$) * (please specify)										
Total cost of Heli-Select contract(s) (\$)										
\$ / m3										
\$ / ha										
1 (b) HS Multi-Phase Contract with Water Drop Note phases bundled together:										
	District Cost									
	DCR-NonEBM	DCR-EBM	DCK	DKN-EBM	DNI-NonEBM	DNI-EBM	DHG-EBM	DSI-NonEBM	DSI-Clay	
Area treated (ha)										
Heli-Select Volume(m3)										
Forestry costs(e.g.Yew identification) within Heli-Select contract(\$)*										
Standard heli costs within Heli-Select contract (\$) *										
Specific HSSSS (see CAM Section .4.4.4) costs (\$)										

Definitions

Refer to the Schedule A definitions, for an over-view to heli-logging.

Helicopter single standing stem selection refers to the harvesting of standing single trees that have been marked, limbed, undercut and wedged and then broken from the stump and removed using a helicopter. Report all single-phase operations under this schedule.

Heli-Select involves an extension of this method to a larger number of trees.

Harvested trees that are transported by helicopter can be dropped on land or into water. For this Schedule B.11, the costs of gathering are differentiated for, while for Schedule A Summary, this same data is differentiated for the drop and includes the costs for regular helicopter logging costs. Ensure no double counting of costs within the Schedule A Summary.

For Schedule B.11 prepare a schedule for each of Helicopter Water Drop and Helicopter Land Drop and also differentiate for Helicopter Single Standing Stem Selection and Helicopter Select. Four groups of data. Eliminate any double counting amongst the schedules.

Relevant Cost

Include the cost of marking, climbing, limbing, undercutting, wedging, breaking and removal of the tree by helicopter.

Relevant Volume

Report the total actual volume of logs associated with helicopter single standing stem selection contracts for the year being surveyed.

Schedule B.12 Skyline

Schedule B.12 Skyline (S)									
Provide all contracts and invoices, with the submission of this schedule									
Note phases bundled together:									
District Cost									
	DCR-NonEBM	DCR-EBM	DCK	DNC-EBM	DNI-NonEBM	DNI-EBM	DHG-EBM	DSI-NonEBM	DSI-Clay^
Cut-block volume (m ³)									
Skyline: volume(m3)									
Skyline: area (ha)									
Average yarding distance < 600m									
Average yarding distance > = 600m									
# Intermediate supports									
Total cost \$									
\$ / m3									
\$ / ha									
<small>Note: To eliminate double counting with Sch A1 & A2, transfer the totals from this Schedule once populated in to those Schedules and make adjustments to the totals as required. This workbook / schedule is confidential once populated with data</small>									

Definitions

This template is to report single phase Skyline operations of less than 600m in distance. Helicopter operations are not within the scope of this template.

Cut block volume:

The total volume (m3) for all harvest methods in the cut block that have skyline.

Skyline volume:

The total volume (m3) harvested by skyline that the reported cost is applicable to.

Skyline area:

The area harvested by skyline measured in hectares.

Average yarding distance:

Is the average yarding distance measured in meters, for the volume harvested by skyline.

Intermediate support:

The number of intermediate supports used to support the cable to reduce sag.

Total cost:

Exclude costs that should be included under Schedule B.2: Engineering & Forestry.

Note if it is a multi-phase contract. Refer to Sch. A definitions for any other definitions. Eliminate any double counting amongst the schedules.

Schedule B.13- Tree Crown Modification

Schedule B.13

Tree Crown Modification (TCM)

Provide all contracts, invoices, and evidence of tree count with the submission of this schedule

		DCR-NonEBM	DCR-EBM	DCK	DNC-EBM	DNI-NonEBM
Old Growth Coniferous Timber	Relevant production volume (m ³)					
	Total cost \$					
	# Trees modified					
	Area treated (ha)					
	\$ / Tree					
	\$ / ha					
Second Growth Coniferous Timber	Relevant production volume (m ³)					
	Total cost \$					
	# Trees modified					
	Area treated (ha)					
	\$ / Tree					
	\$ / ha					

Note: To eliminate double counting with Sch B2, transfer the totals from this Schedule once populated in to Sch B2 and make adjustments to the totals as required.
This workbook / schedule is confidential once populated with data

Definitions

Total cost:

Total relevant costs associated with the Tree Crown Modification (TCM) treatment as specified within the current *Coast Appraisal Manual*.

Trees Modified:

Total number of trees in the relevant area to which Tree Crown Modification treatment has been applied. These values are sourced from the invoices.

Area treated (Ha):

Total relevant area treated in hectares.

Old Growth Trees:

Coniferous timber that is 141 years old or greater.

Second Growth Trees:

Coniferous timber that is less than 141 years old.

Exclude costs that should be included under Schedule B.2: Engineering & Forestry or any other schedule so as to eliminate double counting and pull through the value to complete Schedule B.2.

Please submit a copy of all TCM invoices with your submission. The number of trees reported must be clearly identified on the invoice copies at submission.

Schedule B.14- De-stumping For Root Disease Control & BEC

Schedule B.14

Destumping For Root Disease Control (DRDC) with Bio-geoclimatic Ecosystem Classification (BEC)

Company Name _____

Submitter Name(s) _____

Provide all contracts and invoices, with the

District (EBM/NON-EBM) (drop-down list)	Timber Mark	BEC/SubZone/ Variant (drop-down list)	Relevant Production Volume (m3)	Machinery Hours Onsite: Include Labour; Mob/ Demob Total	Area Treated (ha)	Total (\$)
<small>Copy & Insert Rows</small>						

Note: To eliminate double counting with Sch B2 , transfer the totals from this Schedule once populated in to Sch B2 and make adjustments to the totals as required.
This workbook / schedule is confidential once populated with data

Introduction: This template is designed to collect the actual 2022 de-stumping cost information at the Bio geoclimatic Ecosystem Classification (BEC) variant level. Use the dominant BEC variant for openings that have more than one variant. The eligible average cost must be derived from openings that de-stumping is required under the Site Plan (SP) or the Forest Stewardship Plan (FSP). Note: Do not change the format of the Excel data entry template, except to add, or delete rows.

Definitions:

Licensee:
Name of submitting Licensee Company.

Submitter:
Name of Company Representative completing the schedule.

District:
Coastal District with EBM / Non-EBM detail. Choose district and EBM detail from the drop-down menu. Copy the row and insert the line if more rows are required, to record for all additional variants for the districts. Note that each drop down menu for the BEC Subzone Variant is district specific.

Timber Mark:
Note an applicable Timber Mark for each variant. Timber Marks are assigned by the ministry.

BEC Sub Zone Variant:

Refer to Appendix III for details of bio geoclimatic zone variants

Machinery Hours (Optional Detail)

Hours that de-stumping machinery is on-site and working assigned on de-stumping activities.

Area Treated (Ha):

Total area treated by hectare.

Total Volume (M3) Treated:

Total relevant cubic meters of harvest volume associated with the treatment.

Total Cost (\$):

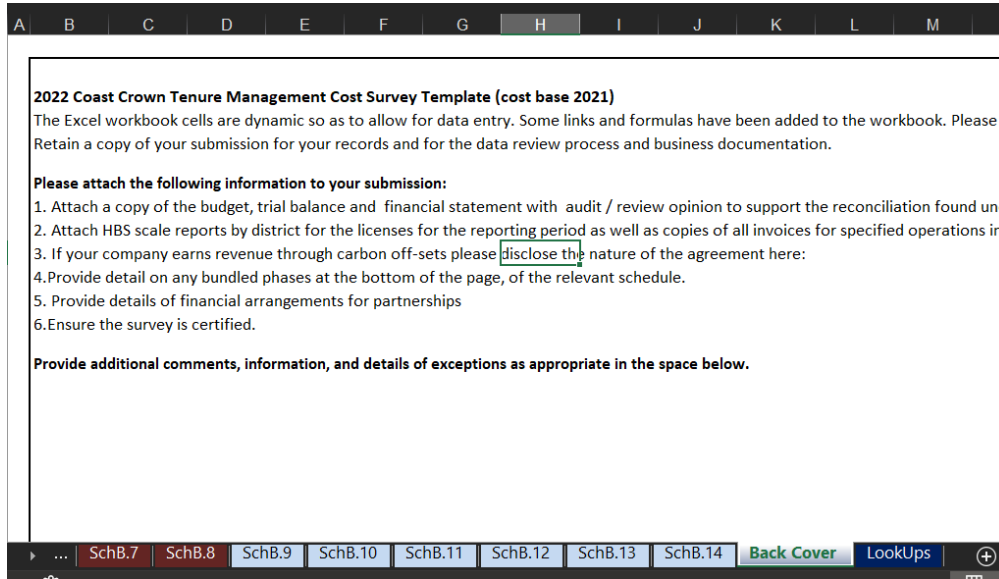
Total dollar cost of de-stumping by BEC variant; include transportation costs of the machine. (exclude GST)

\$/Ha: Total dollar costs divided by total hectares.

\$/M3: Total costs divided by total relevant cubic meters of harvest volume.

Comments: Any information that explains high or low \$/ha, special treatments or explanation of the data provided.

Back Cover



This space has been reserved for clients to note any additional comments, information, and details of exceptions that are of relevance.

Ensure there is no double counting between schedules other than for select line items within Schedule A, which draw data from the Schedule B(s) so as to enable the calculation of Total Delivered Log Cost.

Section 6: Survey Certification

Survey certification of the 2023 Coast Crown Tenure Management Cost Survey (Cost Base Fiscal Year 2022 data) is mandatory.

Mandatory Requirement:

The completed survey must be certified by a Registered Forest Professional of BC (RFP) or Registered Professional Forester of BC (RFP) and a Chartered Professional Accountant of BC licensed to conduct compilation, review, or assurance engagements. The certification can be provided by an executive of the enterprise, for survey submitters with harvest volumes of less than fifty thousand cubic meters.

Cost Survey Data Protection Standard:

The Province of British Columbia *Forest Act* Section 136(3) (b) provides that:

“Subject to a lawful requirement, a person employed in the ministry of the minister responsible for the administration of this Act must not release or divulge information reported under subsection (1.1) unless

- (a) the person who submitted the report consents, or*
- (b) the information is released or divulged as part of a summary that presents it in such a way that it cannot be identified with the person who submitted it.”*

By submitting this survey, you agree that the survey information is shared between the following parties, for the following purposes:

Branches of the BC Ministry of Forests, Government of British Columbia, for the calculation of tenure obligation adjustments, specified operations and other values for the appraisal manuals. The data also supports the needs of revenue audit, compensation analysis, benchmarking, economic and policy analysis, cost modelling and reporting, as required by the ministry and other BC government branches, including data to support the defense of Softwood Lumber, countervailing duties and other litigation.

Appendix I: General & Administrative (G&A): Corporate, Regional / Divisional and Operations Items.

Expenses to be directly chargeable to coastal logging operations are reported under Schedule A Operations and General Administration. This appendix applies to all of Schedule B(s).

Expenses that are completely chargeable to departments other than logging are to be excluded from Schedule A: Operations General and Administration.

Expenses directly related to the forest tenure management of the coastal Crown tenure but are not logging expenses are included under Schedule B.3 Corporate General and Administration.

Indirect cost allocations will have to be made based on percentage harvest volume for the coastal area Crown tenure management operations between the coast and interior / other regions, private and Crown volumes, where allocation by a percentage determined by coastal wages (refer to Schedule B.3) is not available.

No double counting is permitted between Schedule A and B items or between any of the B schedules unless it is a designated transfer of costs to ensure completeness of values.

Allowable business costs

Provided the cost items listed below are directly related to Crown tenure obligations of forest planning, road development and basic silviculture, they are allowable costs for appraisal purposes:

- Licenses, fees, insurance
- License permits/water/special use permits; environmental fees; memberships fees/dues and subscriptions to associations; insurance on building/office equipment/supplies
- Taxes, leases, rentals
- Business property and municipal tax; land leases; office building rents/leases; property rentals
- Wages, salaries, benefits
- Wages salaries and benefits; bonuses (management and staff, excludes executives and shareholders); relocation costs
- Vehicle expenses (*as per Canada Revenue Agency allowable*)
- Fuel and lubricants
- insurance and licenses; repairs and maintenance; leases/depreciation

Office expenses

- Audit fees
- Corporate aircraft (directly charged to forest planning only)

- Information technology / data processing / service agreements (*for tenure management*)
- Fire protection supplies
- Human resources / training development / recruitment costs
- Legal fees (*directly charged to forest planning only*)
- Meals and entertainment (*as per Canada Revenue Agency allowable; for tenure management*)
- Office building repairs / cleaning / maintenance
- Office equipment repairs / rentals / leases
- Office and computer supplies / postage / courier
- Safety supplies
- Travel and accommodation / room and board (*for tenure management*)
- Telephone / mobile / fax / telex / radio communication
- Utilities (light / heat / power)
- Insurance – general
- Property taxes
- Contractor / consultant services
- Meeting expenses

Unacceptable costs and expenses

The following “cost items” are unacceptable costs for appraisal purposes unless portions of these costs are directly attributable to the management of the forest:

- Advertising, promotion, marketing costs
- Allocated costs for corporate head office: costs of plant operations (lumber mills, veneer, plywood, oriented strand board, pulp, paper etc.)
- Annual rents (Section 111 of the *Forest Act*)
- Bad debts
- Capital gains and losses
- Corporate aircraft, helicopters (not directly related to the tenure obligation)
- Corporate and other income taxes
- Director’s fees, bonuses, and expenses
- Discretionary costs
- Entertainment expenses for clients, suppliers, investor relations, sales etc.
- Executive bonuses / profit sharing / share purchase plans / management bonuses

- Short term incentive plans
- Expenses for purposes other than earning logging income (penalties, fines etc.)
- Expenses of non-logging operations (mills, recreation, investment, real estate, pulp, newsprint, lumber etc.)
- Expenses relating to the interior and outside the Province of British Columbia
- Federal and provincial taxes
- Financing, investment, credit charges, and bank charges
- Freight charges / leased car costs (all deducted from AMVs)
- Gain / loss on disposal of fixed assets/investments
- Investment fees and charges
- Logging taxes
- Legal fees (not directly related to forest management including re-structuring fees)

Appendix II EBM Area Map & Coast Timber Sale Block TSB map links

[Coast Timber Pricing - Province of British Columbia \(gov.bc.ca\)](http://gov.bc.ca)

[Coast Maps and Graphics - Province of British Columbia \(gov.bc.ca\)](http://gov.bc.ca)

[Coast Timber Pricing Points of Origin Areas - Province of British Columbia \(gov.bc.ca\)](http://gov.bc.ca)

Timber Sale Block Map:



Appendix III BEC

BEC Name	BEC Acronym	Subzone Name	Subzone Acronym
Coastal Douglas-fir	CDF	Dry Cold	dc
Coastal Mountain-heather Alpine	CMA	Dry Cold Parkland	dcp
Coastal Western Hemlock	CWH	Dry Cold Woodland	dcw
Engelmann Spruce -- Subalpine Fir	ESSF	Dry Cool	dk
Montane Spruce	MH	Dry Cool Parkland	dkp
Mountain Hemlock	MS	Dry Cool Woodland	dkw
Spruce -- Willow -- Birch	SWB	Dry Maritime	dm
		Dry Mild	ds
		Dry Sub maritime	dv
		Dry Very Cold	dvp
		Dry Very Cold Parkland	dvw
		Dry Very Cold Woodland	dw
		Dry Warm	mc
		Moist Cold	mcp
		Moist Cold Parkland	mk
		Moist Cool	mkp
		Moist Cool Parkland	mm
		Moist Maritime	mmp
		Moist Maritime Parkland	mmw
		Moist Mild	ms
		Moist Mild Parkland	mv
		Moist Mild Woodland	mvp
		Moist Sub maritime	mw
		Moist Very Cold	mwp
		Moist Very Cold Parkland	mww
		Moist Warm	un
		Moist Warm Parkland	unp
		Moist Warm Woodland	uns
		Undifferentiated	vh
		Undifferentiated and Parkland	vk
		Undifferentiated parkland	vks
		Undifferentiated scrub	vm
		Very Dry Cold	wc
		Very Dry Cold Parkland	wcp
		Very Dry Cold Woodland	wcw
		Very Dry Maritime	wh
		Very Dry Very Cold	wm
		Very Dry Very Cold Parkland	ws
		Very Wet Cool	xc
		Very Wet Cool Scrub	xcp
		Very Wet Hyper maritime	xcw
		Very Wet Maritime	xm
		Wet Cold	xv
		Wet Cold Parkland	xvp
		Wet Cold Woodland	
		Wet Hot	
		Wet Hyper maritime	
		Wet Maritime	
		Wet Mild	
		Wet Sub maritime	

District / BEC Sub Zone Variant							
DCK	DSQ	DSC	DCR	DHG	DNI	DSI	DKM
CDF mm	CMA unq	BAFAun	CDF mm	CMA wh	BAFAun	CDF mm	
CMA unq	CWH dm	CDF mm	CMA unq	CWH vh 1	BAFAunq	CMA unq	
CWH dm	CWH ds 1	CMA un	CWH dm	CWH vh 2	CMA un	CWH mm 1	
CWH ds 1	CWH ms 1	CMA unq	CWH mm 1	CWH vh 3	CMA unq	CWH mm 2	
CWH ms 1	CWH vm 1	CWH dm	CWH mm 2	CWH wh 1	CWH dm	CWH vh 1	
CWH vm 1	CWH vm 2	CWH ds 1	CWH vh 1	CWH wh 2	CWH ds 2	CWH vm 1	
CWH vm 2	CWH xm 1	CWH mm 1	CWH vm 1	MH wh	CWH ms 2	CWH vm 2	
CWH xm 1	ESSFdv 1	CWH ms 1	CWH vm 2	MH whp	CWH vh 1	CWH xm 1	
ESSFdc 2	ESSFdvq	CWH vm 1	CWH xm 1		CWH vh 2	CWH xm 2	
ESSFdcp	ESSFdvw	CWH vm 2	CWH xm 2		CWH vm 1	MH mm 1	
ESSFdcw	ESSFmw 2	CWH xm 1	MH mm 1		CWH vm 2		
ESSFmw 1	ESSFmwp	CWH xm 2	MH mm 2		CWH ws 2		
ESSFmw 2	ESSFmww	ESSFmw			CWH xm 2		
ESSFmwp	IDF dc	ESSFmwp			ESSFmc		
ESSFmww	IDF ww	ESSFxvp			ESSFmcp		
IDF dk 2	IDF ww 1	IMA un			ESSFmk		
IDF ww	IMA un	IMA unq			ESSFmkp		
IDF ww 1	IMA unq	MH mm 1			ESSFmw		
IMA un	MH mm 1	MH mm 2			ESSFmwp		
IMA unq	MH mm 2	MH mmp			ESSFxv 1		
MH mm 1	MS mw 2				ESSFxvp		
MH mm 2					IDF dw		
					IDF ww		
					IMA unq		
					MH mm 1		
					MH mm 2		
					MH mmp		
					MH wh 1		
					MS dc 2		
					MS xv		
					SBPSmc		
					SBPSxc		
					SBS mc 2		

Common BEC Variants	
CDF	ESSFmm 2
CDF mm	ESSFmm 3
CMA	ESSFmmp
CMA un	ESSFmmw
CMA unp	ESSFmv 2
CWH	ESSFmvp
CWH dm	ESSFmw
CWH ds 1	ESSFmw 1
CWH ds 2	ESSFmw 2
CWH mm 1	ESSFmwp
CWH mm 2	ESSFmww
CWH ms 1	ESSFun
CWH ms 2	ESSFunp
CWH vh 1	ESSFwc 2
CWH vh 2	ESSFwc 3
CWH vh 3	ESSFwcp
CWH vm 1	ESSFwcv
CWH vm 2	ESSFwh 3
CWH wm	ESSFwm 3
CWH ws 2	ESSFwm 4
CWH xm 1	ESSFxc 1
CWH xm 2	ESSFxcp
ESSF	ESSFxcw
ESSFdc 2	ESSFxv 1
ESSFdcp	ESSFxvp
ESSFdcw	MH
ESSFdk 1	MH mm 1
ESSFdk 2	MH mm 2
ESSFdkp	MH map
ESSFdkw	MH un
ESSFdv 1	MH unpin
ESSFdvp	MH we 1
ESSFdvw	MS
ESSFmc	MS dc 2
ESSFmcp	MS dm 2
ESSFmk	MS dw
ESSFmkp	MS mw 2
ESSFmm 1	MS xv
	SWB
	SWB un
	SWB uns
	SWB vk
	SWB vks

Appendix IV: Ministry Site Visit / Review Call

Preparing The Supporting Data Requirements For The Survey

Introduction and general overview of requirements

The purpose of the ministry site visit / data review call is to review the Coast Crown Tenure Management Cost Survey submission with the survey participant, and to understand any exceptional circumstances pertaining to the data submitted.

The review process will commence with a telephone call from the ministry, or auditor company on behalf of the ministry, to the client. Adjustments are made during this time to the submission if it is determined that these changes should be made due to subsequent events, clarification of data and so- forth. The ministry site visit /call can be preceded or followed with email and other telephone queries. A response to all queries within ten business days, is a requirement. Please note that the all-client submissions summary is used for calculations, policy making and in the defense of countervailing duties and for litigation support.

Please prepare and have available at a minimum, the documents, schedules, analyses, and reconciliations requested in this document. Please arrange your file in a logical manner and provide an index to the file. Support each survey schedule with supporting information and cross reference the schedule to the supporting documentation / information sheets. Each cost point within a survey schedule should be supported with information directly from the general or sub-ledger with information such as a transaction listing or ledger account balance. Any adjustments made to the balance prior to inclusion in the survey should be noted clearly, with an explanation. **A reconciliation of Schedule A to the company or division's trial balance / income statement with adjustments is a requirement.**

For the review of Schedule B.3 Corporate General & Administration, a detailed organization chart is required. For Schedule B.3 - Section A, a full company organization chart is required with all departments and divisions. Those departments and divisions excluded as they do not meet the requirements for Schedule B.3 must be highlighted / identified. For departments and divisions reported under Schedule B.3 - Section B, a statement as to activities conducted by each of the groups / staffing positions must be made.

The ministry will require, an electronic copy of supporting information documents from the client's files as support for the survey submission. These requests will be made prior to the first call with the client and must be available to the program prior to the first call.

Part 1

Company Background Information – complete and submit with survey

Name of company:

If this is a joint venture, partnership, or collaboration, please state with whom and the nature of this relationship:

Address of location for site visit for inspection of cost accounting records:

Accounting contact for the 2023 Coast Crown Tenure Management Cost Survey (CCTMCS):

Contact name: _____

Contact email: _____

Contact telephone #: _____

Company financial year completed for the survey: (month/day/year) _____ to _____

Source accounting computer package / system used: _____

Note any expected administrative changes for the year and due for the future:

Note any changes to financial / accounting policy since the prior year:

Note any changes to significant staff:

Note any material events / issues subsequent to the year-end, that would impact the survey.

Part 2**Company Business Operations Questionnaire (submit with survey)**

	Yes	No	N/A
Queries (Please tick the associated box / provide an explanation; N/A = not applicable) Submit a copy of this sheet with the survey.			
Was the data compiled by a Canadian CPA? Was the data reviewed by a Canadian CPA? Was there an external auditor?			
Has Schedule A been reconciled to the financial statements for costs and volumes on template sheet A? Has an external auditor audited the overall company financial statements for the year?			
Do the audited financial statements have a qualified audit opinion and if yes, what is the nature of this qualification?			
Does your company have an audit committee?			
Does the company report for environmental standards? If yes, please include a copy with the submission.			
Are there any significant identifiable risks pertaining to ESG values for the company?			
Does the company deal with Carbon Credits and how are they accounted for?			
Does the company use BEC reporting, where and how?			
Are Sustainable Accounting Standards (SAAB) applied, and how and where?			
What are the measures being taken to implement for old growth forest policies and what are the impacts to accounting ?			
Does your company have an audit committee?			
Are annual budgets and forecasts prepared?			
Was accrual accounting used to record the dollar cost and volume data submitted?			
Does the company measure activity by hectare and what are these phases?			
Do internal performance measures include tracking overhead to budgets?			
Which types of costs are used for overhead allocation and G&A? (budgeted, standard, actual etc.)?			
What is the actual overhead allocation base used in the survey?			
Are there any estimates made for EBM?			
Are EBM camps easily separable from non-EBM camps?			
Are BEC (Bio geoclimatic Ecosystems) records maintained by the company?			
Does the company deal with Carbon Credits?			
Can the value for silviculture liability in the entity financial statements be reconciled to the reforestation costs reported on RESULTS (MoF)?			
Are there any estimates; exceptions used for any of the values reported and what are these values (note to back cover of the survey)?			
What is the estimation practice and procedure used to record the silviculture estimates and what are the procedures for discounting and unwinding the estimates?			
Are financial statements prepared by district or other geo-geographical segments for regular business use?			
Have all relevant direct and indirect costs been district allocated and any duplication been eliminated?			

	Yes	No	N/A
Has data been verified for mathematical / compilation accuracy and all supporting documents provided?			
How many BCTS licenses are reported? State the licenses			
Note all partnership arrangements with quantity of volumes not reported on this survey but reported for HBS. Use billed volume reports from the public HBS site to generate the values.			
Is the company undergoing / expecting any changes? What are the risks? Please note all survey impacting business changes to the back cover of the survey			
Is Covid-19 continuing to impact the company business?			
Has the company downsized office space or made adjustments for infra-structure? Has the company invested in new operational technologies?			
What types of operational insurance does the company maintain? Was the company impacted by recent environmental damages such as floods and fire ?			
Is the company changing any of its harvesting practices?			
Is the company any exporter of logs?			
Does the company deal with supply chain systems that request point of origin data and how is this managed?			
Does the company have mills?			
Does the company have non-Canadian business divisions (US, Europe, Asia etc.)?			
Where are the company headquarters located?			
What other non-forestry or mill operations related businesses make up the enterprise			
Who are the owners and partners (names) of the business?			
What grants or other funding were made available to the company and how were they reported for the cost survey? (for clients who have not already reported on this item in prior years)			
Was the company in operation for the full fiscal year?			
Where there any exceptional circumstances during the fiscal year?			
What is the extent (m ³) of the curtailment in harvest volume, if any? What were the reasons for this curtailment? How will the enterprise be impacted?			

Part 3

Supporting information required for the file in electronic file format

1. Company organization chart(s) which clearly indicates the coastal operations and required information.
2. If a joint venture, please provide details of structure.
3. Company audited financial statements and Coastal region operations financial statements
4. Budget for the reporting year.
5. **Trial Balance (TB) for coastal region operations. *****
6. General ledger (GL) account listing for coastal region operations. (Tie into submission detail, line by line with a cross-reference number).
7. Mapping / linking / cross-referencing of coastal region TB / GL Accounts to survey cost points / cells on the spreadsheet.
8. Transaction detail for GL accounts (please make available for verification of transactions).
9. Copies of contracts for all phase activities, invoices, and other supporting documentation. Road contracts and invoices supporting each value must be available for review.
10. **Copies of all specified operations invoices and contracts, with the relevant General Ledger listing must be submitted with your survey submission. *****
11. Ministry Harvest Billing System (HBS) public access records by date of billed to support the total production volumes and silviculture district volumes as reported on the survey. Identify Eco-system Based Management (EBM) volumes.
12. Reconciliation of company financial statement(s) to Schedule A of the survey. Note adjustments and include all activities. There should be no double counting of costs within the survey.
13. Detail of the computation of Schedule B.3.
14. Silviculture: reconciliation of fiscal expenditure and planned / accrued.
15. Eco-system Based Management Schedules (EBM): provide general map of camp locations. List of EBM camp names and provide any reconciliation for cost and volumes for EBM / Non-EBM areas and camps as appropriate.

Part 4

Client variance analysis

This section is to identify and then provide an explanation for significant variances to the costs and volume data provided for in the survey.

Review your submission and then compare it to the prior year's survey submission if your company made a submission or compare it to the relevant tenure obligation adjustments values provided for in the most current version of the *Coast Appraisal Manual*. The value for Forest Planning and Administration is the sum of allowable costs for the TOA Forestry and Engineering and the allowable costs for the TOA Corporate G&A values.

Note the percentage increase / decrease for each line of Schedule. A material change would be +/- 5%.

1. Note any trends and anomalies (market disruption or changes, strikes, Corvid-19, etc.).
2. Make a list of errors that were made and not corrected for during survey preparation. Subsequent adjustments that need to be made.
3. Make a list of the significant variances and the possible reasons for these changes from a business perspective. Include issues for going concern. List any accounting policy changes.
4. Any of the phases / activities reported for under the survey must be reported net of any recoveries from the government. Make a list of these items.
5. Any of the phases / activities reported for under the survey must be reported net of any recoveries from other sources. Make a list of these items.

Site Visit / Data Review Call Schedule:

Ministry data reviewers, both accountants and foresters, may visit at client sites, work by email or phone / virtual meeting with company data submitting staff and this is scheduled to take place immediately following the survey submission deadline. If your company staff are expected to be away during that period, then please contact the Senior Timber Pricing Accountant (Coast) by 31 st April to make arrangements for an *earlier* data review date.

Appendix V: Survey Preparation Support Resources

The program maintains a set of informal (draft) tip sheets to assist client accounting staff gain a general overview of the forest accounting concepts applied within the cost survey. Email forcles@victoria1.gov.bc.ca for a copy.

1. What's It All About: a power point presentation
2. Community Forest, Woodlot, Low Volume survey presentation
3. Tip Sheets:
 - 3.1. *G&A and Organization Chart Framework*
 - 3.2. *Forest and Engineering*
 - 3.3. *Forest Management Reconciliation Sheet*
 - 3.4. *Silviculture*
 - 3.5. *Road Management*
 - 3.6. *EBM*
 - 3.7. *EBM and District*
 - 3.8. *Preparing the short form Schedule A*
 - 3.9. *Coast Logging Cost Survey Supporting Documentation*
 - 3.10. *Tips For Quality Working Papers and Cross Referencing*
 - 3.11. *Coast cost survey information sessions:*
 - *Introduction to the survey*
 - *Preparing for the data review*

Clients are welcome to schedule an appointment with the Senior Timber Pricing Accountant (Coast) or Timber Pricing Forester (Coast) if they require assistance completing the survey workbook. Please email the program at: forcles@victoria1.gov.bc.ca

Please refer to the website for up-to-date notices regarding the survey as well as for the invitation to the Information Sessions for 2022.

Appendix VI: Generating HBS Reports

Please contact the ministry Harvest Billing System (HBS) help desk for any questions. Prepare the report by district, billed volume. Please reconcile the HBS volumes to your company production volumes. Highlight all HBS volumes not included within your survey submission but attributable to other entities within the company business arrangements. Add a descriptive note explaining the quantity and nature of these items to the back page of the survey template or to Schedule A.

Appendix VII: Other Information

Additional data requests as a result of the data review process, when initiated, become a mandatory requirement, with a data return to the program within two weeks of the date of request. This authority is conducted under Section 136 of the *Forest Act*.

Please retain the data submitted and used to support the submission in accordance with standard business data retention schedules.

2023 Coast Crown Tenure Management Cost Survey (Instructions and Template)
Copyright © 2023 Province of British Columbia. All rights reserved.

This material is owned by the Province of British Columbia and protected by copyright law. It may not be reproduced or redistributed, either free of charge or for commercial purposes, without the prior written permission of the Province of British Columbia. To request permission to reproduce all or part of this material, please contact the BC Government Intellectual Property Program.