

**Purchased Services in Canada**

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## **1.0 Introduction**

Statistics Canada has adopted the Central Product Classification Version 1.0 (CPC v.1), chapters 5 to 9, as its reference classification for services, extending it where necessary for Canadian purposes. Data on purchased services, defined in CPC terms, have been collected in a number of production surveys, in particular in the Unified Enterprise Survey Program (UES). This paper updates the results presented last year at the 14<sup>th</sup> Voorburg meeting by reporting on the collection of data on purchased services in the UES for reference year 1998 and by presenting limited published results for purchased services for reference year 1997 and 1998.

## **2.0 Coverage**

The objective of the Unified Enterprise Survey Program is to collect consistent data across all industries, using standard definitions and classifications within an integrated survey design and using integrated survey operations. As part of this standardization, it was decided to adopt CPC classes or aggregations thereof to collect data on service inputs. The Unified Enterprise Survey Program conducted pilot surveys in 7 industries for reference year 1997. These industries were Aquaculture, Construction, Couriers, Taxis and Limousines, Real Estate Lessors, Real Estate Agents and Food Services, as defined in the North American Industry Classification System (NAICS Canada 1997).<sup>1</sup> For the 1998 reference year, the survey was repeated for 5 of these industries (Construction and Taxis and Limousines were excluded) and extended to cover another 11 industries. These include Accounting and Bookkeeping, Speciality Design, Employment Services, Geomatics, Testing Laboratories, Translation Services, Management Consulting, Newspaper publishers, Database Publishers, Speciality Publishers and Wholesale Trade.

## **3.0 Definition of purchased services**

To facilitate comparisons across industries and over time, the standard aggregation structure for purchased services comprised of 14 classes, which was used for reference year 1997, was retained but in a slightly modified form for the 1998 survey (Table 1). The category Information Retrieval and Supply was dropped as a very small proportion of respondents had selected it in the 1997 survey. The on-line access portion of this class was regrouped with Telephone and other telecommunications expenses while the news agency, library and archival services portion was regrouped with Other purchased services. The class for Travel, meals and entertainment used in the 1997 survey was split into two classes: one for Travel and another for Meals and Entertainment. Payments to employment agencies or personnel suppliers was broken out from Professional and Business Services category and established as a separate class. All other classes were labelled and defined as per the 1997 survey, resulting in a structure of 15 CPC-based

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<sup>1</sup> See Appendix 1 for detailed list of industries and ISIC counterparts.

aggregations for purchased services. The full assignment of CPC classes to each category is contained in Appendix 2.

Survey managers could choose to include all or any of the 15 classes in their questionnaires. Classes that corresponded to purchased services that were insignificant in a given industry were not listed in the questionnaire for that industry. Survey managers could also select more specific disaggregated items, listed below each of the 15 classes, right down to specific 5-digit classes of the CPC. For example, in the questionnaire for Newspaper publishers, news agency services was broken out from the Other purchased services category as this was an important purchased service for this industry.

**Table 1 – Purchased Services Categories, 1997 and 1998**

	Category	1997 number	1998 number
1	Goods transportation, warehousing and storage expenses	1	1
2	Postage and courier expenses (Include local messenger and delivery expenses).	2	2
3	Telephone and other telecommunications expenses	3	3
4	Information retrieval and supply	4	
5	Rental and leasing expenses	5	4
6	Purchased maintenance and repair service expenses	6	5
7	Payment to employment agencies or personnel suppliers		6
	Professional and business service fees	7	7
8	Financial service fees (e.g. bank charges, etc.)	8	8
9	Insurance premiums (liability, auto, building, equipment)	9	9
10	Advertising and sales promotion	10	10
11	Travel, meals and entertainment	11	
	Travel		11
	Meals and entertainment		12
12	Property and business taxes, licenses and permits	12	13
13	Royalties and franchise fees	13	14
14	Other purchased service expenses	14	15

## **4.0 Results**

The data used for the first part of this analysis, examining the incidence of the various categories of purchased services, are raw data from the 1998 UES as captured from questionnaires, before editing, imputation and estimation. This is the best version of the data to use to analyse incidence as it reflects how respondents completed this part of the questionnaire. This will assist us to evaluate the relevance and applicability of the classes that were designed to collect data on purchased services.

In the second part of the report, published estimates of the value of purchased services for reference year 1997 and 1998 will be presented. Of the seven pilot surveys in 1997, only one has in fact published the full set of variables collected in the UES, the Aquaculture survey. The other surveys suffered from various shortcomings, which reduced the amount of data that could be published. This was not an unexpected result as the UES pilot surveys were intentionally conducted in industries which had never or only long ago ever been surveyed. Therefore, frame quality, suitability of content and ability or willingness of respondents to co-operate was not well known. For the 1998 reference year, the Aquaculture survey is the only one for which results are available at this time. The data for the other surveys are at various stages of processing and have not yet been released. Only results from the 1997 and 1998 Aquaculture survey will therefore be presented in this report, a small but growing leading edge industry in Canada.

### **4.1 Incidence of purchased services in the 1998 UES**

In 14 of the 16 industries covered in the 1998 UES, almost all respondents reported expenses for one or more purchased services. A smaller proportion of respondents in the Wholesale Trade and Newspaper Publishing surveys, 67% and 77% of respondents respectively, reported such expenses (Table 2). It is clear, therefore, that it is worthwhile to include a section on purchased services in the questionnaires as it is of relevance to the vast majority of respondents.

**Table 2 – Incidence of purchased services, 1998**

Purchased Service Expenses – Captured Data – 1998				
Unweighted				
Without allocating write-ins				
1998 Industry	Number of questionnaires	Number of respondents	Percentage reporting purchased services/ questionnaires	Percentage reporting purchased services/ Respondents
Aquaculture	209	96	46.4%	100.0%
Accounting & Bookkeeping	822	480	58.2%	99.6%
Couriers & Messengers	496	271	54.6%	100.0%
RE Agents etc.	1870	847	43.5%	96.0%
RE Lessors	2706	1425	49.4%	93.8%
Newspaper Publishers	181	141	60.2%	77.3%
Specialty Design	1088	567	53.4%	100.0%
Employment Services	431	233	51.3%	94.8%
Geomatics	391	235	58.8%	97.9%
Testing Laboratories	341	103	25.2%	83.5%
Translation Services	197	116	59.9%	100.0%
Wholesale	11305	2905	17.4%	67.5%
Food Services	3221	1490	43.7%	94.6%
Management Consulting Services	1512	689	45.3%	99.4%
Database Publishers	82	30	35.4%	96.7%
Specialty Publishers	93	39	43.0%	100.0%

For the five industries included in both the 1997 and 1998 surveys, the proportion of respondents reporting purchased services remained stable over the two years (Table 3).

**Table 3 – Incidence of purchased services, 1997 and 1998**

Purchased Service Expenses – Captured Data – 1997 and 1998 – Unweighted Industry	Aquaculture	Couriers & Messengers	RE Lessors	RE Agents etc.	Food Services
1997 percentage reporting purchased services/ questionnaire	48%	54%	53%	51%	48%
1998 percentage reporting purchased services/ questionnaire	46%	55%	49%	44%	44%

The only measure available for both years is the percentage reporting purchased services over all questionnaires mailed out (column 3 of Table 2). This measure is not the most appropriate for the analysis of incidence as it is also reflects response rates. For all other tables, the percentage reporting purchased services over respondents only will be used.

#### **4.2 Frequency of purchased service categories**

Of those that reported expenses for one or more purchased services, the most frequently reported overall were Telephone and other telecommunications expenses, with 92% of respondents reporting this expense. As incidence varies significantly by industry, a better measure of relevance and applicability might be incidence averaged across all industries. Where values for overall incidence and average incidence are near, a roughly equal proportion of respondents in all or most industries report expenses for the purchased service in question. This is the case in 12 of the 15 categories of purchased services. Overall incidence and average incidence across industries will be shown for each of the 15 categories of purchased services (Table 4).

On the basis of average incidence by industry, the most frequently reported purchased services in 1998, were telephone and other telecommunications expenses, followed by professional and business service fees and insurance premiums, with more than 4 out of 5 respondents reporting these expenses. Between two-thirds and three quarters of respondents reported expenses for the next seven most frequent categories: rental and leasing, financial service fees, travel expenses, advertising, property and business taxes, repair and maintenance and postage and courier. About half reported expenses for meals and entertainment, goods transportation and other services. The least frequently reported were royalties and franchise fees and payments to employment agencies and personnel suppliers.

**Table 4 – Incidence of 15 Categories of Purchased Services, All industries**

Purchased Service Expenses – Captured Data - 1998 – Unweighted		
Without allocating write-ins		
Percent of respondents reporting this purchased service expense, of those reporting any purchased service expense		
<b>Purchased Service Expense</b>	<b>Overall incidence</b>	<b>Average of incidence by industry</b>
Telephone and other telecommunications expenses	91.8%	92%
Professional and business service fees	80.6%	83%
Insurance premiums (liability, auto, building, equipment, etc.)	83.3%	82%
Rental and leasing expenses	70.5%	77%
Financial service fees (e.g. bank charges, etc.)	69.9%	74%
Travel expenses (Include passenger transportation, accommodation, meals while travelling, and other travel allowances)	68.2%	74%
Advertising expenses	72.5%	70%
Property and business taxes, licenses and permits	74.7%	69%
Purchased maintenance and repair service expenses	64.4%	67%
Postage and courier expenses (Include local messenger and delivery expenses)	38.5%	64%
Meals and entertainment expenses (Include purchases for clients)	52.4%	54%
Goods transportation, warehousing and storage expenses	40.5%	50%
Other purchased service expenses	30.6%	45%
Royalties and franchise fees	15.1%	13%
Payments to employment agency or personnel supplier	11.7%	9%

Average incidence is significantly higher than overall incidence for Postage and courier expenses and Goods transportation and warehousing. In these cases, the average reflects the use made by only a few industries of these services, which are not included on the questionnaires for 9 of the 16 surveys in the case of Postage and courier expenses and 10 of 16 for Goods transportation and warehousing.

Comparing these results to the 1997 survey, we note that telephone and other telecommunications expenses, professional and business service fees and insurance premiums were the most frequently reported in both years (Table 5).

**Table 5 – Comparing Categories of Purchased Services 1997 and 1998, All industries**

Purchased Service Expenses – Captured Data – 1997 and 1998 – Unweighted  
 Without allocating write-ins  
 Percent of respondents reporting this purchased service expense, of those reporting any purchased service expense

<b>Purchased Service Expense</b>	<b>1998 average incidence</b>	<b>1997 average incidence</b>
Telephone and other telecommunications expenses	92%	88%
Professional and business service fees	83%	82%
Insurance premiums (liability, auto, building, equipment, etc.)	82%	82%
Advertising and sales promotion	70%	78%
Property and business taxes, licenses and permits	69%	75%
Financial service fees (e.g. bank charges, etc.)	74%	73%
Rental and leasing expenses	77%	65%
Travel, meals and entertainment	--	61%
Travel	68%	--
Meals and entertainment	52%	--
Postage and courier expenses (Include local messenger and delivery expenses).	64%	57%
Purchased maintenance and repair service expenses	67%	57%
Goods transportation, warehousing and storage expenses	50%	39%
Other purchased services	45%	39%
Royalties and franchise fees	13%	19%
Payments to employment agencies or personnel suppliers	9%	--
Information retrieval and supply	--	17%

While rental and leasing moved up in rank, and advertising and property and business taxes dropped, it should be noted that the coverage for reference year 1998 was expanded over the 1997 survey. It may well be that the patterns of relative importance of the various categories of purchased services differ between these two universes, explaining movement in the middle rankings. Nonetheless, the top and bottom rankings are consistent, with goods transportation, royalties and franchise fees and other purchased services being the least frequently reported

The Other purchased services category is a good indicator of the relevance and applicability of the other classes in the structure. It was used by 30% of respondents overall, and, on average, by 45% in each industry, a fairly large proportion. In the 1997 survey, the comparable figures are 30% and 39%. As in the 1997 survey, an examination of the detailed services for which expenses were reported indicates that this category was used mainly to report the purchase of services produced by the respondents' own industries, for example courier services purchased by the courier industry. This will be shown in the detailed tables by industry.

### 4.3 Results by industry

The relative frequency of the different categories of purchased services varies across industries, as shown in Table 6.

**Table 6 – Incidence of 15 categories of purchased services, by industry**

Percent of respondents reporting expenses for this purchased service in each industry	Purchased service (see Table 1 for name of purchased service categories)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Aquaculture	63%	----	----	56%	75%	5%	88%	72%	85%	49%	79%	31%	79%	----	28%
Accounting & Bookkeeping	----	----	87%	78%	62%	8%	47%	76%	81%	72%	67%	56%	56%	2%	35%
Couriers & Messengers	53%	69%	----	86%	88%	14%	----	61%	86%	74%	----	----	80%	----	----
RE Agents etc.	----	66%	92%	71%	54%	5%	75%	65%	85%	88%	57%	65%	70%	28%	40%
RE Lessors	2%	----	----	22%	71%	5%	87%	57%	83%	47%	37%	37%	82%	----	27%
Newspaper Publishers	62%	86%	96%	80%	87%	6%	90%	78%	----	80%	84%	52%	83%	6%	77%
Specialty Design	----	----	97%	84%	69%	7%	89%	83%	87%	71%	82%	64%	65%	2%	47%
Employment Services	----	----	85%	82%	57%	11%	79%	72%	68%	80%	75%	53%	58%	17%	15%
Geomatics	----	----	87%	87%	73%	4%	90%	78%	90%	72%	73%	51%	73%	5%	43%
Testing Laboratories	----	----	99%	94%	93%	16%	83%	83%	92%	77%	92%	62%	77%	5%	58%
Translation Services	----	----	98%	73%	64%	7%	81%	76%	76%	59%	73%	63%	57%	2%	63%
Wholesale	70%	----	96%	91%	58%	30%	78%	61%	84%	82%	95%	----	83%	----	22%
Food Services	----	13%	89%	69%	71%	3%	86%	86%	91%	88%	51%	51%	87%	27%	18%
Management Consulting Services	----	----	87%	74%	47%	10%	83%	73%	64%	49%	77%	57%	46%	3%	42%
Database Publishers	38%	72%	86%	86%	52%	17%	90%	76%	----	69%	83%	66%	55%	21%	72%
Specialty Publishers	60%	78%	95%	93%	55%	3%	95%	85%	----	65%	85%	53%	53%	35%	85%

As previously reported, the categories for Goods transportation and Postage and Courier were included in 6 or 7 surveys. In all other surveys, these were considered insignificant and therefore not included in the questionnaires. Except for Goods transportation in the Real Estate Lessor survey (2%) and Postage and Courier in the Foods Services survey (13%), the selected classes were appropriate for these survey questionnaires. For example, 70% of respondents in Wholesale trade reported expenses for Goods transportation, warehousing and storage, as one would expect, and 86% of newspaper publishers reported postage and courier expenses.

None of the 16 surveys collected data on all 15 purchased service categories. Each was tailored to the specific conditions of the surveyed industry. Only 9 categories were collected in the Courier and messenger survey while in all other surveys, 12 or more categories were collected. Nevertheless, 6 service categories were collected in all 16 surveys. These were rental and leasing, maintenance and repair, employment services or personnel suppliers, financial service fees, advertising expenses and business or property taxes. Another 3 categories were collected in 15 surveys: professional and business services, travel expenses and other purchased services.

Some purchased services were reported by roughly the same proportion of respondents across industries. For example, telephone and telecommunications expenses were reported by between 85% and 99% of respondents to the 13 surveys where this category was included, a range of only 14%. Payments for employment services, financial service fees and insurance fees also show low variability in terms of the proportion of respondents who report such expenses. In most other cases, however, the variation is much higher, with rental and leasing, travel expenses and other purchased services showing the highest variability (as calculated by the standard deviation of the mean).

Comparing to the results of the 1997 survey in the 5 industries that are common to both 1997 and 1998, we find that in most cases, the proportions remained fairly stable across both years, with a few notable exceptions (Table 7).

**Table 7 – Relative frequency of purchased services, by industry, 1997 and 1998**

Purchased service (see Table 1)	Aquaculture		Couriers & Messengers		RE lessors		RE Agents etc.		Food services	
	Percent of respondents reporting expenses for this purchased service in each industry									
	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998
1	62%	63%	52%	53%	9%	2%	---	---	---	---
2	---	---	89%	69%	---	---	69%	66%	14%	13%
3	---	---	95%	---	---	---	91%	92%	75%	89%
4 (97)	---	---	15%	---	---	---	33%	---	---	---
4(5)	59%	56%	90%	86%	27%	22%	82%	71%	76%	69%
5(6)	87%	65%	59%	88%	47%	71%	53%	54%	56%	71%
6 (98)	---	5%	---	14%	---	5%	---	5%	---	3%
7	88%	88%	82%	---	74%	87%	82%	75%	68%	86%
8	81%	72%	63%	61%	---	57%	86%	65%	85%	86%
9	79%	85%	77%	86%	74%	83%	86%	85%	85%	91%
10	57%	49%	89%	74%	54%	47%	86%	86%	94%	88%
11 (97)	86%	---	78%	---	49%	---	70%	---	50%	---
11 (98)	---	79%	---	---	---	37%	---	57%	---	51%
12 (98)	---	31%	---	---	---	37%	---	65%	---	51%
13 (12)	97%	79%	82%	80%	80%	82%	72%	70%	84%	87%
14 (13)	7%	---	22%	---	---	---	27%	28%	32%	27%
15 (14)	38%	28%	---	---	27%	---	44%	40%	12%	18%

In the Aquaculture survey, there were large drops (over 20%) in the proportion of respondents reporting maintenance and repair expenses and business and property taxes. There were also smaller decreases in the proportion of respondents reporting financial service fees, advertising expenses and other purchased services and a small increase in the proportion of respondents reporting payment of insurance premiums.

In the Courier and messenger survey, there was a large decrease in the proportion of respondents reporting purchase of courier services (sub-contracting) and advertising expenses but a large increase in the fraction that reported maintenance and repair expenses.

In the Real Estate Lessor survey, there was large increase in the proportion of respondents reporting repair and maintenance expenses and also a smaller increase in the share reporting professional and business service fees.

In the Real Estate Agent survey, there was a large decrease (over 20%) in the percentage of respondents reporting the payment of financial service fees and smaller decreases for rental and leasing expenses.

Finally, in the Food Services survey, more respondents reported telephone and telecommunications expenses, maintenance and repair and professional and business service fees.

#### **4.4 Estimated value of purchased services**

In this part of the report, final estimates of the value of purchased services will be presented for the 1997 and 1998 Aquaculture survey. While incidence data is interesting from a collection and respondent behaviour point of view, economic analysis requires estimates of the value of purchased services, on their own or as a proportion of operating expenses.

In addition to the 15 aggregated categories, which are comparable across industries, there is additional, industry specific detail available for each industry. The detailed classes that were used for the Aquaculture are shown in Table 8, which also presents the incidence data for each category. The symbol (---) indicates this category was not included in the questionnaire. Table 9 presents the unweighted relative value of each category of purchased services as a percentage of total expenses for purchased services for 1997 and 1998.

In the aquaculture industry, the largest purchased service by value in both years was a manufacturing service, fish processing. This expense represented a slightly lower share of total expenses for purchased services in 1998 (39% versus 45% in 1997). Goods transportation, warehousing and storage was the second largest expense in both years, representing a little over 20% of total expenses for purchased services, followed by maintenance and repair for machinery and equipment at a little less than 10% of total expenses for purchased services. These top three categories account for 70% to 75% of all purchased services, by value. All other purchased services account for less than 5% of the total value of purchased services.

**Table 8 – Detailed categories for purchased services, Aquaculture Survey**

Purchased Service Expenses – Captured Data – 1997 – Unweighted			
Without allocating write-ins			
Pilot Industry		Aquaculture	
Purchased Service Expense		Percent of respondents in the industry reporting this purchased service expense, of those reporting any purchased service expense	
		1997	1998
1	<b>Goods transportation, warehousing and storage expenses</b>	62%	63%
2	<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	---	---
3	<b>Telephone and other telecommunications expenses</b>	---	---
4	<b>Information retrieval and supply</b>	---	N.A.
5	<b>Rental and leasing expenses</b>	59%	56%
6	<b>Purchased maintenance and repair service expenses</b>	---	---
6a	Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	47%	50%
6b	Purchased maintenance and repair service expenses for machinery and equipment and other goods	81%	75%
	<b>Payments to employment agencies and personnel suppliers</b>	N.A.	5%
7	<b>Professional and business service fees</b>	---	---
7a	Legal fees	88%	88%
7b	Architectural, engineering, scientific and technical service fees	21%	11%
7c	Consulting fees	33%	21%
7di	Veterinary fees	19%	20%
8	<b>Financial service fees (e.g. bank charges, etc.)</b>	81%	72%
9	<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	---	---
9d2	<i>Other insurance premiums (liability, auto, building, equipment, etc.)</i>	79%	85%
9di	<i>Livestock insurance premiums (government and private)</i>	47%	36%
10	<b>Advertising and sales promotion</b>	57%	49%
11	<b>Travel, meals and entertainment</b>	86%	79%
12	<b>Property and business taxes, licenses and permits</b>	97%	79%
	<b>Lease fees or permits paid to government</b>	---	52%
13	<b>Royalties and franchise fees</b>	7%	---
14	<b>Other purchased services</b>	---	---
14d	Processing services (i.e. gutting, cleaning, slitting, shelling of product, by another firm)	38%	28%

**Table 9 - Purchased Service Expenses, 1997 and 1998 Aquaculture Survey**

<b>Purchased Service Expenses – Captured Data – 1997 – Unweighted</b>		
Without allocating write-ins		
Pilot Industry	Aquaculture	
	1997	1998
Purchased Service Expense	This purchased service expense as percent of total reported value of purchased service expenses for the industry	
Processing services (i.e. gutting, cleaning, slitting, shelling of product, by another firm)	45.5%	39.2%
<b>Goods transportation, warehousing and storage expenses</b>	21.2%	23.1%
Purchased maintenance and repair service expenses for machinery and equipment and other goods	7.7%	9.6%
<i>Livestock insurance premiums (government and private)</i>	7.0%	5.0%
Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	2.8%	3.7%
<b>Rental and leasing expenses</b>	2.4%	4.5%
<b>Travel, meals and entertainment*</b>	2.2%	2.6%
Legal fees	2.1%	2.0%
<b>Financial service fees (e.g. bank charges, etc.)</b>	1.9%	1.5%
<i>Other insurance premiums (liability, auto, building, equipment, etc.)</i>	1.7%	2.8%
<b>Property and business taxes, licenses and permits</b>	1.7%	1.8%
Consulting fees	1.4%	1.1%
Architectural, engineering, scientific and technical service fees	0.9%	0.7%
<b>Advertising and sales promotion</b>	0.9%	1.3%
Veterinary fees	0.4%	0.5%
<b>Royalties and franchise fees</b>	0.2%	0.5%
<b>Payment to employment agencies or personnel suppliers</b>	-	0.2%

\* asked separately in the 1998 survey, Travel alone representing 2.2% and Meals and entertainment an additional 0.4%.

These results are based on unweighted data. They are confirmed, however, by the weighted estimates that have been produced for a smaller set of purchased services (Table 10).

**Table 10 – Operating expenses, Final estimates, Aquaculture, 1997 and 1998**

Operating expenses	1997		1998	
	\$000	% of total	\$000	% of total
Feed	121,000	37%	141,300	41%
Therapeutants	5,130	2%	5,950	2%
Eggs/fish for grow-out	49,100	15%	46,200	13%
Fish for processing/resale	43,200	13%	40,400	12%
Insurance premiums	7,740	2%	7,300	2%
Energy	6,750	2%	7,500	2%
Goods transportation and storage	16,750	5%	17,050	5%
Processing services	34,150	10%	29,250	8%
Rental and leasing	2,940	1%	3,650	1%
Maintenance and repair of buildings	3,250	1%	3,850	1%
Maintenance and repair of machinery	7,150	2%	8,000	2%
Professional services	9,340	3%	5,020	1%
Other operating expenses	23,730	7%	30,090	9%
<b>Total</b>	<b>330,230</b>	<b>100%</b>	<b>345,560</b>	<b>100%</b>

Estimates were published for 7 of the 11 major categories of purchased services included in the Aquaculture survey questionnaire, providing a fair amount of detail about the cost structure of this industry. Purchased services represented 24% of total operating expenses in 1997, falling to 20% in 1998. The most important purchased services by value were processing services, followed by goods transportation and storage. All other categories of purchased services represented less than 5% of total operating expenses. For the Aquaculture survey, the relative importance of the different categories of purchased services generally remains the same whether weighted or unweighted results are used. The detailed results given in Table 9 can therefore be considered as indicators of final estimated values.

The relative importance of purchased services remained relatively constant over both years. This stability in estimates is an indicator that the underlying methodology is sound and that respondents can provide this kind of information reliably and consistently.

## 5.0 Conclusion

These results demonstrate that detailed data on purchased services can be obtained from respondents. The categories that have been identified seem to correspond to the way data are kept in their accounting records as they have been found to be relevant to the majority of respondents. These categories represent a demand based aggregation structure of the CPC that is suitable for the business sector. The approach yields comparable data on cost structures across industries, at various levels of detail in this hierarchy.

The same strategy for the collection of data on purchased services has been implemented in the 1999 and 2000 UES. Due to considerations of response burden for the UES generally, and its effect on response rates, a debate has arisen however for the 2001 UES as to whether the same approach, referred to as the menu approach, should be retained or a “template” approach should be adopted. The choice to be made is between a longer list of optional items (menu) or a shorter list of mandatory items (template). This trade-off between response burden and relevance will be difficult to make but it will be an informed choice, based on our experience to date, as presented in this paper.

## Appendix 1

### NAICS and ISIC coverage of the Unified Enterprise Survey

1998 Survey	NAICS Code	ISIC Code
Survey of the Aquaculture Industry	112510	0122
		0500
Survey of the Couriers and Local Messengers Industry	492110	6411
		6412
Survey of the Food Services and Drinking Places Industry	492210	6412
	722110	5520
	722210	5520
	722310	5520
	722320	5520
	722330	5520
	722410	5520
Survey of the Real Estate Rental & Leasing and Property Management Industries	531111	7010
	531112	7010
	531120	7010
	531130	7010
	531190	7010
Survey of the Real Estate Agents, Brokers, Appraisers and Other Real Estate Activities Industries	531310	7020
	531210	7020
		7499
	531320	7020
Survey of Service Industries: Accounting and Bookkeeping	531390	7020
	541212	7412
	541213	7412
Survey of Service Industries: Newspaper Publishers	541215	7412
	51111	2212
Survey of Service Industries: Specialized Design	541320	7421
	541410	7499
	541420	7421
		7499
	541430	7430
Survey of Service Industries: Employment	541490	7499
	561310	7491
		9249
	561320	7491
Survey of Service Industries: Geomatics Services	561330	7491
	54136	7421
	54137	7421
Survey of Service Industries: Testing Laboratories	541380	7422
Survey of Service Industries: Translation and Interpretation	54193	7499

Survey of Service Industries: Management, Scientific and Technical Consulting	541611	7414
	541612	6720
		7414
		7491
	541619	6309
		7414
	541620	7421
	541690	7421
		9214
		2211
Survey of Service Industries: Database and Directory Publishers	51114	7240
		7499
Survey of Service Industries: Specialty Publishers	51119	2211
		2219
Annual Wholesale Trade Survey	41	3511
		3710
		3720
		5010
		5030
		5040
		5110
		5121
		5122
		5131
		5139
		5141
		5142
		5143
	5149	
	5150	
	5190	
	9211	

## Appendix 2 – Aggregation Structure of the CPC for Purchased Services

Purchased Service Category	CPC code	CPC class
<b>1. Goods transportation, warehousing and storage expenses</b>		
1.a. Goods transportation expenses (trucking, freight forwarding, customs brokerage, etc.)	64121	Railway transport services of freight by refrigerator cars
	64122	Railway transport services of freight by tanker cars
	64123	Railway transport services of containerized freight by flat cars
	64124	Railway transport services of letters and parcels
	64129	Other railway transport services of freight
	64130	Railway pushing or towing services
	64231	Road transport services of freight by refrigerator vehicles
	64232	Road transport services of freight by tank trucks or semi trailers
	64233	Road transport services of containerized freight by trucks equipped with a container chassis
	64234	Road transport services of freight by man- or animal-drawn vehicles
	64235	Moving services of household and office furniture and other goods
	64236	Road transport services of letters and parcels
	64239	Other road transport services of freight
	64240	Miscellaneous local delivery services
	64250	Rental services of trucks with operator
	64310	Transport services via pipeline of petroleum and natural gas
	64390	Transport services via pipeline of other goods
	65121	Coastal and transoceanic water transport services of refrigerated freight by refrigerator vessels
	65122	Coastal and transoceanic water transport services of bulk liquid freight by tankers
	65123	Coastal and transoceanic water transport services of containerized freight by container ships
	65129	Other coastal and transoceanic water transport services of other freight
	65130*	Rental services of vessels for coastal and transoceanic water transport with operator (freight)
	65140	Towing and pushing services on coastal and transoceanic waters
	65221	Inland water transport services of freight by refrigerator vessels
	65222	Inland water transport services of freight by tankers
	65229	Other inland water transport services of freight
	65230*	Rental services of inland water vessels with operator (freight)
	65240	Towing and pushing services on inland waters
	66210	Air transport services of letters and parcels
	66290	Air transport services of other freight
	66300*	Transport services via space (freight)
	66400*	Rental services of aircraft with operator (freight)
1.b. Warehousing and storage expenses	67210	Refrigerated storage services
	67220	Bulk liquid or gas storage services
	67290	Other storage or warehousing services

<b>2. Postage and courier expenses</b> (Include local messenger and delivery expenses).		
2.a. Postal expenses	68111	Postal services related to letters
	68112	Postal services related to parcels
	68113	Post office counter services
	68119	Other postal services
2.b. Courier and messenger expenses (Include local messenger and delivery expenses)	68120	Courier services
<b>3. Telephone and other telecommunications expenses</b> (Include telephone, fax, cellular phone, or pager services for transmission of voice, data or image. Also include Internet access charges and purchased cable and satellite transmission of television, radio and music programs.	84110	Wired telecommunications services
	84120	Wireless telecommunications services
	84130	Satellite telecommunications services
	84200	On-line access services
	84300	On-line information provision services
<b>4.a. Rental and leasing expenses</b> (Include office space or other real estate, motor vehicles, computers and peripherals, other machinery and equipment, and other goods).		
4.a.i. Rent of office space or other real estate	72111	Renting or leasing services involving own or leased residential property
	72112	Renting or leasing services involving own or leased non-residential property
4.a.ii. Motor vehicles (without driver)	73111	Leasing or rental services concerning cars and light vans without operator
	73112	Leasing or rental services concerning goods transport motor vehicles without operator
4.a.iii. Computers and peripherals	73124	Leasing or rental services concerning computers without operator
4.a.iv. Other machinery and equipment (without operator)	73113	Leasing or rental services concerning railroad vehicles without operators
	73114	Leasing or rental services concerning other land transport equipment without operator
	73115	Leasing or rental services concerning vessels without operator
	73116	Leasing or rental services concerning aircraft without operator
	73117	Leasing or rental services of containers
	73121	Leasing or rental services concerning agricultural machinery and equipment without operator
	73122	Leasing or rental services concerning construction machinery and equipment without operator
	73123	Leasing or rental services concerning office machinery and equipment (excl. computers) without operator
	73125	Leasing or rental services concerning telecommunications equipment without operator

	73129	Leasing or rental services concerning other machinery and equipment without operator n.e.c.
4.a.v. Other goods	73210	Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories
	73220	Leasing or rental services concerning video tape
	73230	Leasing or rental services concerning furniture and other household appliances
	73240	Leasing or rental services concerning pleasure and leisure equipment
	73250	Leasing or rental services concerning household linen
	73260	Leasing or rental services concerning textiles, clothing and footwear
	73270	Leasing or rental services concerning do-it-yourself machinery and equipment
	73290	Leasing or rental services concerning other goods, n.e.c.
<b>5. Purchased maintenance and repair service expenses</b> (Include materials, parts and labour. Include janitorial and cleaning services).		
5.a. Purchased maintenance and repair service expenses for buildings and structures, including janitorial services (Include materials and labour. Exclude property management fees).		
5.a.i. Purchased maintenance and repair service expenses for buildings and structures (Include materials and labour. Exclude property management fees.)	54111*	General construction services of one- and two-dwelling buildings (repair services)
	54112*	General construction services of multi-dwelling buildings (repair services)
	54121*	General construction services of industrial buildings (repair services)
	54122*	General construction services of commercial buildings (repair services)
	54129*	General construction services of other non-residential buildings (repair services)
	54210*	General construction services of highways (except elevated highways), streets, roads, railways and airfield runways (repair services)
	54220*	General construction services of bridges, elevated highways, tunnels and subways (repair services)
	54230*	General construction services of harbours, waterways, dams, irrigation and other water works (repair services)
	54241*	General construction services of long distance pipelines (repair services)
	54242*	General construction services of long distance communication and power lines (cables) (repair services)
	54251*	General construction services of local pipelines (repair services)
	54252*	General construction services of local cables and related works (repair services)
	54260*	General construction services of mines and industrial plant (repair services)
	54270*	General construction services of outdoor sport and recreation facilities (repair services)
	54290*	General construction services of other engineering works n.e.c. (repair services)

5.a.ii. Purchased janitorial and cleaning service expenses, including sweeping and snow removal services (Include materials and labour. Exclude property management fees).	54790*	Other building completion and finishing services (cleaning of outer walls)
	85310	Disinfecting and exterminating services
	85320	Window cleaning services
	85330	General cleaning services
	85340	Specialized cleaning services
	94310	Sweeping and snow removal services
5.b. Purchased maintenance and repair service expenses for machinery and equipment and other goods (Include parts and labour).		
5.b.i. Purchased maintenance and repair service expenses for motor vehicles (Include parts and labour).	87141	Maintenance and repair services of motor vehicles
	87142	Maintenance and repair services of motorcycles and snowmobiles
	87143*	Maintenance and repair services of trailers, semi-trailers, and other motor vehicles n.e.c. (repair services of other motor vehicles n.e.c.)
5.b.ii. Purchased maintenance and repair service expenses for other machinery and equipment (Include parts and labour).	87120	Maintenance and repair services of office and accounting machinery
	87130	Computer hardware servicing, repair and maintenance
	87143*	Maintenance and repair services of trailers, semi-trailers, and other motor vehicles n.e.c. (repair services of trailers and semi-trailers)
	87149	Maintenance and repair services of other transport equipment
	87152	Repair services of electrical machinery and apparatus n.e.c.
	87153	Repair services of telecommunication equipment and apparatus
	87154	Repair services of medical, precision and optical instruments
	87159	Maintenance and repair services of machinery and equipment n.e.c.
5.b.iii. Purchased maintenance and repair service expenses for other goods (Include parts and labour).	87110	Maintenance and repair services of fabricated metal products, except machinery and equipment
	87151	Repair services of electrical household appliances
	87210	Footwear and leather goods repair services
	87220	Watches, clocks and jewellery repair services
	87230	Garment and household textile repair services
	87240	Furniture repair services
	87290	Maintenance and repair services of other goods n.e.c.
<b>6. Payments to employment agency or personnel supplier</b> (e.g. pay for temporary workers paid through an agency and/or charges for personnel search services)	85111	Executive search services
	85112	Employment agency services
	85121	Supply of office support personnel services
	85122	Supply of domestic help personnel services
	85123	Supply of other commercial or industrial workers services
	85124	Supply of medical personnel services

	85129	Supply of other personnel services
<b>7. Professional and business service fees</b>		
7.a. Legal, accounting and auditing fees		
7.a.i. Legal fees	82111	Legal advisory and representation services concerning criminal law
	82119	Legal advisory and representation services in judicial procedures concerning other fields of law
	82120	Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc.
	82130	Legal documentation and certification services
	82191	Arbitration and conciliation services
	82199	Other legal services n.e.c.
7.a.ii. Accounting and auditing fees	82211	Financial auditing services
	82212	Accounting review services
	82213	Compilation of financial statements services
	82219	Other accounting services
	82220	Book-keeping services, except tax returns
	82310	Corporate tax planning and consulting services
	82320	Corporate tax preparation and review services
	82330	Individual tax preparation and planning services
	82400	Insolvency and receivership services
7.b. Architectural, engineering, scientific and technical service fees (Include land surveying, interior design and drafting).		
7.b.i. Architectural fees	83211	Architectural advisory and pre-design services
	83212	Architectural design and contract administration services
	83219	Other architectural services
	83221	Urban planning services
	83222	Landscape architectural services
7.b.ii. Engineering fees	83311	Integrated engineering services for buildings
	83312	Integrated engineering services for civil engineering works
	83313	Integrated engineering services for industrial plant and processes
	83319	Integrated engineering services for other projects
	83331	Engineering advisory and pre-design services for buildings
	83332	Engineering advisory and pre-design services for civil engineering works
	83333	Engineering advisory and pre-design services for industrial plant and processes
	83339	Engineering advisory and pre-design services for other projects
	83341	Engineering design services for buildings
	83342	Engineering design services for civil engineering works
	83343	Engineering design services for industrial plant and processes
	83349	Engineering design services for other projects
	83351	Engineering services for buildings during the construction and installation phase
	83352	Engineering services for civil engineering works during the construction and installation phase

	83353	Engineering services for industrial plant and processes during the construction and installation phase
	83359	Engineering services for other projects during the construction and installation phase
	83391	Other engineering services for buildings
	83392	Other engineering services for civil engineering works
	83393	Other engineering services for industrial plant and processes
	83399	Other engineering services for other projects
7.b.iii. Scientific and technical service fees	83510	Geological, geophysical and other prospecting services
	83520	Subsurface surveying services
	83530	Surface surveying services
	83540	Map making services
	83550	Weather forecasting and meteorological services
	83561	Composition and purity testing and analysis services
	83562	Testing and analysis services of physical properties
	83563	Testing and analysis services of integrated mechanical and electrical systems
	83564	Technical inspection services of road transport vehicles
	83569*	Other technical testing and analysis services (technical or scientific analysis)
7.c. Consulting fees		
7.c.i. Information technology consulting fees	83141	Hardware consultancy services
	83142	Software consultancy services
	83149	Other computer consultancy services
7.c.ii. Other consulting fees (management, technical and scientific)	83111	General management consulting services
	83112	Financial management consulting services
	83113	Human resources management consulting services
	83114	Marketing management consulting services
	83115	Production management consulting services
	83119	Other management consulting services
	83131	Environmental consulting services
	83139	Other scientific and technical consulting services n.e.c.
7.d. Other professional and business service fees		
7.d.i. Veterinary fees	93210	Veterinary services for pet animals
	93220	Veterinary services for livestock
	93290	Other veterinary services
7.d.ii. Fees for human health services	93110	Hospital services
	93121	General medical services
	93122	Specialized medical services
	93123	Dental services
	93191	Deliveries and related services, nursing services, physiotherapeutic and para-medical services
	93192	Ambulance services
	93193	Residential health facilities services other than hospital services
	93199	Other human health services n.e.c.

7.d.iii. Education and training fees	92110	Preschool education services
	92190	Other primary education services
	92210	General secondary education services
	92220	Higher secondary education services
	92230	Technical and vocational secondary education services
	92310	Post-secondary technical and vocational education services
	92390	University and other higher education services
	92900	Other education and training services
7.d.iv. Data processing fees	85960	Data processing services
7.d.v. Payroll preparation fees	85990*	Other support services n.e.c. (payroll services)
7.d.vi. Research and development expenses	81110	Research and experimental development services in physical sciences
	81120	Research and experimental development services in chemistry and biology
	81130	Research and experimental development services in engineering and technology
	81140	Research and experimental development services in agricultural sciences
	81150	Research and experimental development services in medical sciences and pharmacy
	81190	Research and experimental development services in other natural sciences
	81210	Research and experimental development services in cultural sciences, sociology and psychology
	81220	Research and experimental development services in economics
	81230	Research and experimental development services in law
	81240	Research and experimental development services in linguistics and languages
	81290	Research and experimental development services in other social sciences and humanities
	81300	Interdisciplinary research and experimental development services
7.d.vii. All other professional and business service fees	83121	Public relations services
	83129	Other business consulting services
	83150	Computer facilities management services
	83160	Systems maintenance services
	83190	Other management services, except construction project management services
	83321	Project management services concerning construction of buildings
	83322	Project management services concerning construction of civil engineering works
	83323	Project management services concerning construction of industrial plant and processes
	83329	Project management services concerning construction of other projects
	83410	Interior design services
	83490	Other specialty design services
	83569*	Other technical testing and analysis services (home inspection)

	83700	Market research and public opinion polling services
	83811	Portrait photography services
	83812	Advertising and related photography services
	83813	Action photography services
	83814	Specialty photography services
	83815	Restoration, copying and retouching services of photography
	83819	Other photographic services
	83820	Photography processing services
	83910	Translation and interpretation services
	83990	All other professional, scientific and technical services n.e.c.
	85210	Investigation services
	85220	Security consultation services
	85230	Alarm monitoring services
	85240	Armoured car services
	85250	Guard services
	85290	Other security services
	85400	Packaging services
	85910	Credit reporting services
	85920	Collection agency services
	85930	Telephone answering services
	85940	Duplicating services
	85950	Mailing list compilation and mailing services
	85990*	Other support services n.e.c. (exc. payroll services)
<b>8.b. Financial service fees</b> (e.g. bank charges, etc.) Exclude interest expenses (report on lines 4610 and 4620).		
8.b.i. Explicit service charges for financial services	71100*	Financial intermediation services, except investment banking, insurance services and pension services (service charges)
8.b.ii. Credit and debit card commissions and charges	71100*	Financial intermediation services, except investment banking, insurance services and pension services (credit card commissions and charges)
8.b.iii. Other financial service fees	71200	Investment banking services
	71511	Mergers and acquisitions services
	71512	Corporate finance and venture capital services
	71519	Other services related to investment banking
	71521	Securities brokerage services
	71522	Commodity brokerage services
	71523	Processing and clearing services of securities transactions
	71531	Portfolio management services
	71532	Trust services
	71533	Custody services
	71541	Financial market operational services
	71542	Financial market regulatory services
	71549	Other financial market administration services
	71551	Financial consultancy services
	71552	Foreign exchange services
	71553	Financial transactions processing and clearinghouse services

	71559	Other services auxiliary to financial intermediation n.e.c.
<b>9. Insurance premiums</b> (liability, auto, building, equipment, etc.)	71311*	Life insurance and individual pension services (life insurance services)
	71320	Accident and health insurance services
	71331	Motor vehicle insurance services
	71332	Marine, aviation, and other transport insurance services
	71333	Freight insurance services
	71334	Other property insurance services
	71335	General liability insurance services
	71336	Credit and surety insurance services
	71339	Other non-life insurance services
	71410	Life reinsurance services
	71420	Accident and health reinsurance services
	71430	Other non-life reinsurance services
<b>10. Service fees related to insurance</b> (e.g. claims adjustment services, actuarial services, etc.)	71610	Insurance brokerage and agency services
	71620	Insurance claims adjustment services
	71630	Actuarial services
	71690*	Other services auxiliary to insurance and pensions (services auxiliary to insurance)
<b>11. Advertising expenses</b>	83610	Planning, creating and placement services of advertising
	83620	Purchase or sale of advertising space or time, on commission
	83690	Other advertising services
	85970	Trade fair and exhibition organization services
<b>12. Travel expenses</b> (Include passenger transportation, accommodation, meals while travelling, and other travel allowances).	63110	Hotel and motel lodging services
	63191	Holiday centre and holiday home services
	63192	Letting services of furnished accommodation
	63193	Youth hostel services
	63194	Children's training and holiday camp services
	63195	Camping and caravanning site services
	63199	Other lodging services n.e.c.
	63210*	Meal serving services with full restaurant services
	63220*	Meal serving services in self-service facilities
	63230*	Caterer services, providing meals to outside
	63290*	Other food serving services
	63300*	Beverage serving services for consumption on the premises
	64111	Interurban railway transport services of passengers
	64112	Urban and suburban railway transport services of passengers
	64211	Urban and suburban scheduled road transport services of passengers
	64212	Urban and suburban special purpose scheduled road transport services of passengers
	64213	Interurban scheduled road transport services of passengers
	64214	Interurban special purpose scheduled road transport services of passengers
	64219	Other scheduled road transport services of passengers n.e.c.

	64221	Taxi services
	64222	Rental services of passenger cars with operator
	64223	Rental services of buses and coaches with operator
	64224	Road transport services of passengers by man- or animal-drawn vehicles
	64229	Other non-scheduled road transport services of passengers n.e.c.
	65111	Coastal and transoceanic water transport services of passengers by ferries
	65119	Other coastal and transoceanic water transport services of passengers
	65130*	Rental services of vessels for coastal and transoceanic water transport with operator (passenger)
	65211	Inland water transport services of passengers by ferries
	65219	Other inland water transport services of passengers
	65230*	Rental services of inland water vessels with operator (passenger)
	66110	Scheduled air transport services of passengers
	66120	Non-scheduled air transport services of passengers
	66300*	Transport services via space (passenger)
	66400*	Rental services of aircraft with operator (passenger)
	67811	Travel agency services
	67812	Tour operator services
	67813	Tourist information services
	67820	Tourist guide services
<b>13. Meals and entertainment expenses</b> (Include purchases for clients).	63210*	Meal serving services with full restaurant services
	63220*	Meal serving services in self-service facilities
	63230*	Caterer services, providing meals to outside
	63290*	Other food serving services
	63300*	Beverage serving services for consumption on the premises
	96151	Motion picture projection services
	96152	Video tape projection services
	96210	Performing arts event promotion and organization services
	96220	Performing arts event production and presentation services
	96230	Performing arts facility operation services
	96290	Other performing arts and live entertainment services
<b>14. Property and business taxes, licenses and permits</b> (Include: Property taxes - except those which are covered in your rental and leasing expenses - , Property transfer taxes, Vehicles license fees, Lot levies, Lease fees to governments, e.g.: Access to shoreline, Stumpage fees)		
14.a. Building permits and development charges	91*	PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES
14.b. Property and business taxes, licenses and permits, other than building permits and development charges	91*	PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES
<b>15. Royalties and franchise fees</b>		

15.a. Franchise fees	51290*	Other non-financial intangible assets
15.b. Royalties	51210	Patents
	51220	Trademarks
	51230	Copyrights
	51290*	Other non-financial intangible assets
<b>16. Other purchased service expenses</b>		
16.a. Sewage and refuse, sanitation and other environmental protection service expenses	94110	Sewage treatment services
	94120	Tank emptying and cleaning services
	94211	Non-hazardous waste collection services
	94212	Non-hazardous waste treatment and disposal services
	94221	Hazardous waste collection services
	94222	Hazardous waste treatment and disposal services
	94390	Other sanitation services
	94900	Other environmental protection services n.e.c.
16.b. Fees paid to agents and brokers in wholesale and retail trade	612	Wholesale trade services on a fee or contract basis
	625	Retail trade services on a fee or contract basis
16.c. Service fees of performing and other artists	96310	Services of performing artists
	96320	Services of authors, composers, sculptors and other artists, except performing artists
16.d. Audio-visual production expenses	96111	Sound recording services
	96112	Audio post-production services
	96121	Motion picture, video tape and television programme production services
	96122	Radio programme production services
	96130	Audiovisual production support services
	96141	Motion picture, video tape and television programme distribution services
	96142	Film and video post-production services
	96149	Other services related to the production of motion pictures, video tapes and television and radio programmes
	96160	Broadcasting (programming and scheduling) services
16.e. Real estate service fees (such as real estate commissions, property management fees, property appraisal fees, etc.)		
16.e.i. Real estate commissions paid to others	72221	Residential buildings and associated land sales on a fee or

		contract basis
	72222	Non-residential buildings and associated land sales on a fee or contract basis
	72230	Land sales on a fee or contract basis
16.e.ii. Property management fees	72211	Residential property management services on a fee or contract basis
	72212	Non-residential property management services on a fee or contract basis
16.e.iii. Other real estate service fees (e.g. property appraisal fees)	72121	Trade services of residential buildings and associated land
	72122	Trade services of non-residential buildings and associated land
	72130	Trade services of vacant and subdivided land
16.f. All other purchased service expenses	67110	Container handling services
	67190	Other cargo handling services
	67300	Navigational aid services
	67400	Supporting services for railway transport
	67510	Bus station services
	67520	Highway, bridge and tunnel operation services
	67530	Parking lot services
	67590	Other supporting services for road transport
	67610	Port and waterway operation services (excl. cargo handling)
	67620	Pilotage and berthing services
	67630	Vessel salvage and refloating services
	67690	Other supporting services for water transport
	67710	Airport operation services (excl. cargo handling)
	67720	Air traffic control services
	67790	Other supporting services for air or space transport
	67910	Freight transport agency services and other auxiliary freight transport services
	67990	Other supporting transport services n.e.c.
	71311*	Life insurance and individual pension services (individual pension services)
	71312	Group pension services
	71690*	Other services auxiliary to insurance and pensions (other services auxiliary to pensions)
	84410	News agency services to newspapers and periodicals
	84420	News agency services to audio-visual media
	84510	Library services
	84520	Archive services
	86111	Agricultural services
	86112	Gardening and landscaping services
	86121	Farm animal husbandry services
	86129	Other animal husbandry services
	86130	Hunting services
	86140	Forestry and logging services
	86150	Fishing services
	86210	Mining services
	95110	Services furnished by business and employers organizations

	95120	Services furnished by professional organizations
	95200	Services furnished by trade unions
	95910	Religious services
	95920	Services furnished by political organizations
	95991	Civic betterment and community facility support services
	95992	Special group advocacy services
	95993	Services provided by youth associations
	95999	Other services provided by membership organizations n.e.c.
	96510	Sports and recreational sports event promotion and organization services
	96520	Sports and recreational sports facility operation services
	96590	Other sports and recreational sports services
	96610	Services of athletes
	96620	Support services related to sports and recreation
	96910	Amusement park and similar attraction services
	96920	Gambling and betting services
	96930	Coin-operated amusement machine services
	96990	Other recreation and amusement services n.e.c.
	97110	Coin-operated laundry services
	97120	Dry cleaning services (including fur product cleaning services)
	97130	Other textile cleaning services
	97140	Pressing services
	97150	Dyeing and colouring services
	97210	Hairdressing and barber's services
	97220	Cosmetic treatment, manicuring and pedicuring services
	97230	Physical well-being services
	97290	Other beauty treatment services n.e.c.
	97310	Cemeteries and cremation services
	97320	Undertaking services
	97910	Escort services
	97990	Other miscellaneous services n.e.c.
	98000	Domestic services

17. Industry-specific text for work performed by sub-contractors or owner-operators.  
Examples: Construction work sub-contracted out; Payments to owner-operators.

18. Production Services on a Fee or Contract Basis	86311	Food and beverage manufacturing services
	86312	Tobacco manufacturing services
	86321	Textile manufacturing services
	86322	Wearing apparel manufacturing services
	86323	Leather product manufacturing services
	86330	Wood and cork, except furniture, and straw and plaiting material manufacturing services
	86340	Paper and paper product manufacturing services
	86350	Coke, refined petroleum product and nuclear fuel manufacturing services
	86360	Chemical and chemical product manufacturing services
	86370	Rubber and plastic products manufacturing services

	86380	Non-metallic mineral product manufacturing services
	86390	Other manufacturing services, except of metal products, machinery and equipment
	86411	Metal casting services
	86419	Other basic metal manufacturing services
	86421	Metal forging, pressing, stamping and roll forming services
	86422	Metal treatment and coating services
	86423	General mechanical engineering services
	86429	Other fabricated metal product manufacturing services and metal working services
	86431	Motor vehicle, trailer and semi-trailer manufacturing services
	86439	Other transport equipment manufacturing services
	86441	Office, accounting and computing machinery manufacturing services
	86442	Electrical machinery and apparatus manufacturing services
	86443	Radio, television and communication equipment and apparatus manufacturing services
	86444	Medical precision and optical instrument, watch and clock manufacturing services
	86449	Other machinery and equipment manufacturing services
	86510	Installation services of turnkey projects
	86520	Installation services of fabricated metal products, except machinery and equipment
	86530	Installation services of machinery and equipment n.e.c.
	86540	Installation services of office and computing machinery
	86550	Installation services of electrical machinery and apparatus n.e.c.
	86560	Installation services of radio, television and communications equipment and apparatus
	86570	Installation services of professional medical, precision and optical instruments
	86590	Installation services of other goods n.e.c.
	86910	Publishing, on a fee or contract basis
	86921	Printing services and services related to printing, on a fee or contract basis
	86922	Reproduction services of recorded media, on a fee or contract basis
	86931	Metal waste and scrap recycling services, on a fee or contract basis
	86932	Non-metal waste and scrap recycling services, on a fee or contract basis
Management fees paid to head office and other business support units	--	Could cover a variety of services.
part of 4.b. Interest expenses on capital lease obligations	71100*	Financial intermediation services, except investment banking, insurance services and pension services (carrying charges on capital leases)

8. a. Other interest expenses (Include interest portion of mortgage payments)	71100*	Financial intermediation services, except investment banking, insurance services and pension services (interest charges, exc. for capital leases)
<b>Exclusions:</b> the following categories have not been linked to a	51100	Financial assets and liabilities
purchased service expense:	52	LAND
	53	CONSTRUCTIONS
	541*	General construction services of buildings (new construction)
	542*	General construction services of civil engineering works (new construction)
	543	Site preparation services
	544	Assembly and erection of prefabricated constructions
	545	Special trade construction services
	546	Installation services
	547*	Building completion and finishing services (exc. part of 54790 involving cleaning of outer walls)
	548	Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator
	611	Wholesale Trade Services, except on a fee or contract basis
	621	Non-specialized store retail trade services
	622	Specialized store retail trade services
	623	Mail order retail trade services
	624	Other non-store retail trade services
	69110	Electricity transmission and distribution services
	69120	Gas distribution services through mains
	69210	Water, except steam and hot water, distribution services through mains
	69220	Steam and hot water distribution services through mains
	86221	Electricity transmission and distribution services (on a fee or contract basis)
	86222	Gas distribution services through mains (on a fee or contract basis)
	86223	Water distribution services through mains (on a fee or contract basis)
	86224	Steam and hot water distribution services through mains (on a fee or contract basis)
	93311	Welfare services delivered through residential institutions to elderly persons and persons with disabilities
	93319	Other social services with accommodation
	93321	Child day-care services
	93322	Guidance and counselling services n.e.c. related to children
	93323	Welfare services without accommodation
	93324	Vocational rehabilitation services
	93329	Other social services without accommodation
	96411	Museum services except for historical sites and buildings
	96412	Preservation services of historical sites and buildings
	96421	Botanical and zoological garden services
	96422	Nature reserve services including wildlife preservation services
	99000	SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES