

Attention

This document has been superseded. Please refer to [Technical Standards for Reporting Assessment Work](#).

If You Have Questions

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Supporting Eligible Costs in Assessment Work Reports

[Assessment Work Regulation \(O. Reg. 65/18\)](#) and the [Technical Standards for Reporting Assessment Work](#) define the work types and associated costs that are eligible for assessment work credit. The Technical Standards list what needs to be included in assessment work reports for each work type. The assessment work report should include a detailed breakdown in table format of all costs and the submission should include proof of expenses for some of these costs. This fact sheet provides two examples of breakdowns as well as the types of invoices and/or receipts that are to be provided.

Example 1

In instances where work was done by contractors, the submission should include:

- contractors' invoices documenting the costs for work types;
- a detailed breakdown or summary of ALL costs, clearly reconciled with costs entered in MLAS;
- if insufficient documentation has been provided, additional invoices, receipts and/or other proof of incurred costs will be required as set out in a Notice of Determination.

In this example, "Company A" is submitting an assessment work report for a drilling program performed over the summer. Their main work types and subtypes are "Exploratory Drilling/Core Drilling" and "Associated Work types/Assays". The company will also claim costs associated with running its field camp (food, supplies, rental, gas) as well as costs for the shipment of the samples. As part of its submission, the company must provide invoices from the drilling contractor, from the contracted geologist, and for the assays, as well as a detailed breakdown or summary of ALL costs that are claimed through the MLAS (See table 1). All other invoices and receipts (for associated costs) should be retained in the event they are required for verification.

Table 1: Example of a cost breakdown table for a drilling program. Highlighted items show which invoices should be provided with the assessment work report submission.

Category	Date	Receipt/Invoice Number	Payee	Description	Amount
Drilling - contractor	7/31/2017	inv#12352	bottom diamond drilling Ltd.	DDH1 and 2	\$27,580.45
	7/31/2017	inv#12353	bottom diamond drilling Ltd.	DDH3	\$18,625.78
	8/15/2017	inv#12354	bottom diamond drilling Ltd.	DDH4	\$9,669.58
Subtotal:					\$55,875.81
Drilling - Company's labour	7/31/2017		Steve Corry	salary	\$2,564.52
	7/31/2017		Jane Warp	salary	\$1,895.60
	7/31/2017		Irene Anderson	salary	\$1,723.00
	7/31/2017		Karl Wanakasic	salary	\$2,008.50
	8/31/2017		Steve Corry	salary	\$2,564.52
	8/31/2017		Jane Warp	salary	\$1,895.60
	8/31/2017		Karl Wanakasic	salary	\$2,008.50
Subtotal:					\$14,660.24
Drilling - Consultant Geologist	7/10/2018	inv 9	David Sherkle	core logging	\$1,645.58
	8/3/2017	inv 10	David Sherkle	core logging	\$1,487.23
Subtotal:					\$3,132.81
Assays	9/11/2017	Inv 4020043	Assaylabs Ltd.	Au Fire assays	\$11,485.50
Subtotal:					\$11,485.50
Food	7/10/2017	Trans64852	Your Food Inc.	Food delivery at camp	\$1,475.42
	7/13/2017	Trans # 057842	Thai corner	meal	\$114.24
	7/17/2017	Trans64901	Your Food Inc.	Food delivery at camp	\$1,247.45
	7/20/2017	Trans # 058425	The crawling crab	meal	\$86.78
	7/24/2017	Trans65147	Your Food Inc.	Food delivery at camp	\$1,324.12
Subtotal:					\$4,248.01
Supplies	7/10/2017	Inv584361 PO7422	Home Hardware	flagging tape	\$33.12
	7/22/2017	Inv587953 PO7445	Home Hardware	zip ties	\$15.82
Subtotal:					\$48.94
Transportation - Vehicle rental	7/10/2017	Inv045681-5487	Sally Rentals Inc.	truck	\$889.45
	7/17/2017	Inv045745-5535	Sally Rentals Inc.	truck	\$889.45
	7/24/2017	Inv045832-1258	Sally Rentals Inc.	truck	\$889.45
	7/31/2017	Inv046521-4578	Sally Rentals Inc.	truck	\$889.45
Subtotal:					\$3,557.80
Transportation - gas	7/15/2017	Trans # 056894	Esso	gas	\$61.70
	7/20/2017	Cash	Petro-Canada	gas	\$86.55
	7/27/2017	Trans # 014601	7-Eleven	gas	\$78.12
Subtotal:					\$226.37
Shipment	9/1/2017	Inv423578124	Purolator Courier Ltd.	sample shipped to lab	\$70.84
Subtotal:					\$70.84
Total					\$93,306.32

Example 2

Where the claim holder's own labour is claimed for assessment work credit (sweat equity costs), and no work was contracted out, the assessment work submission should include:

- any receipts substantiating costs claimed as well as a detailed breakdown or summary of ALL costs (including sweat equity costs), clearly reconciled with costs entered in MLAS;
- further cost verification and additional explanations, receipts, and/or proof of costs may be required by the Minister in a Notice of Determination;
- if no expenses documentation is provided when the report is submitted, but it is clear from the statement of costs that expenses were incurred, the Minister (via geoscience assessors) will send a Notice of Determination requiring copies of all receipts as well as a detailed breakdown for ALL costs incurred.

In this example, Jim Doe spent time prospecting on some of his claims over the summer. He used his own excavator to clear a path to his claims and to strip the overburden in places. He then cleaned and mapped the exposed rocks. The main work types and subtypes involved in these efforts are "Prospecting/Grass Roots Prospecting", "Physical Work/Mechanized Stripping (<100m² in 200 m Radius)", and "Physical Work/Manual Work".

Mr. Doe will claim the cost of diesel fuel needed to run the excavator, as well as his personal transportation costs and food expenses. Mr. Doe must provide a copy of his receipts for fuel expenses in his submission. Since his labour was unpaid and he owns the excavator, he must also submit a detailed summary of ALL costs (including sweat equity costs - see table 2). All other receipts (e.g. for buying meals and fueling his personal vehicle) should be retained in the event they are requested for verification.

Table 2: Example of a cost breakdown table for a small prospecting/stripping program. Highlighted items show which receipts should be provided with the assessment work submission.

Category	Date	Payee	Description	Amount
Prospecting	6/5/2018	Jim Doe	prospecting	\$300.00
	6/6/2018	Jim Doe	prospecting	\$300.00
subtotal:				\$600.00
Mechanized stripping	6/7/2018	Jim Doe	trail building and stripping - 6h @ \$100/h	\$600.00
	6/8/2018	Jim Doe	stripping - 5h @ 100/h	\$500.00
subtotal:				\$1,100.00
Manual work	6/9/2018	Jim Doe	outcrop washing and mapping	\$300.00
	6/10/2018	Jim Doe	outcrop mapping	\$300.00
subtotal:				\$600.00
Supplies	6/6/2018	Esso	diesel fuel for excavator	\$112.04
subtotal:				\$112.04
Transportation		Jim Doe	354 km @ \$0.50	\$177.00
subtotal:				\$177.00
Food	6/4/2018	Valu-mart	lunches, snacks, drinks	\$215.45
subtotal:				\$215.45
Total:				\$2,804.49

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