

Completion of the Checklist for Certification in Respect to Community Timber Manufacturer Certified Statement of Operations

Statement Requirement

The Community Timber Manufacturer Certified Statement of Operations is a legislated requirement under Section 116.2 of the Timber Management Regulation. A regulated member (other than an employee of the Department of Environment and Sustainable Resource Development) as defined in the Regulated Forestry Profession Act must certify the statement.

Purpose of Checklist

The checklist has a twofold purpose:

1. Provides a document checklist for each process check.
2. Indicates due diligence has been exercised by a registered forest practitioner and also addresses any implicit conditions under which the statement has been certified.

Statement Identifier

Boxes are to be fully completed and must match the corresponding Certified Statement of Operations to which it applies.

Manufacturer Information

Identifies client and processing/millsite.

Effective Period - Statement will cover operations for a timber year (May 1 to April 30).

Accounting Basis - The method for which the harvest volume is determined. Ensure the manufacturer has chosen the correct statement for Weigh Scale, Production Based or 100% scale. If the site changed their harvest accounting basis during the period then ensure each different accounting method is done on its appropriate statement. I.e.: Production to 100% scale – a production and 100% scale statement must be filled out for the appropriate timeframes.

Process and Records Review

The requirement for Forest Product records related to weigh scaling and sales basis operations are identified in Section 112 of the Timber Management Regulation. The requirement for a TM7 “Timber Return” and TM9 “Forest Products Hauling” record are found in sections 115 and 117 of the Timber Management Regulation respectively. Any other scale forms or scale processes may be found in the Alberta Scaling Manual on the Environment and Sustainable Resource Development website.

Only those boxes within the indicated accounting basis are used. If the harvest accounting method changed during the period then the check boxes for two sections would be used.

There are two check functions, which are not part of the accounting process but can be used to substantiate the records examined. These are the Timber Return “TM7”, and the use of data reported to Environment and Sustainable Resource Development (ESRD; department). ESRD will provide information if the client has provided the department an agreement for disclosure of information.

Production Based

This includes a processing site or mill, which has not been approved for weigh scaling or 100% scale. There is a logical flow to a production based system and the records should support this to ensure proper record keeping.

TM9 “Forest Products Hauling Record”

A TM9 must be used for the transport of any primary forest products on public highways. This would include any log shipments received or purchased as well as any log or products sold from a site.

TM196 “Purchase Journal of Forest Products”

This record should be used where there is purchase of unprocessed volumes. It should provide the harvest authority, the haul forms, and estimated volumes of purchase. This ledger may also be used for own wood sources.

TM97 “Daily Record of Timber Production”

As logs are pulled from the segregated timber the mill is to record the manufacture of all products as it occurs and record it against the source of timber. Once the manufactured volume is recorded, that becomes the volume accountable to that source.

TM65 “Sales Record of Forest Products”

The daily record of timber production has pre-determined the volume accountable to each harvest source. As sales of manufactured product occur, it is recorded against any source.

that has product inventory on-hand. The volume of sales recorded against a given source therefore cannot exceed the volume of manufacture recorded in the production record.

Records of Roundwood Transactions

This includes any volume of unprocessed timber which a) entered the mill yard but was sold or exchanged to another mill and b) volumes harvested from the mill owners own crown timber dispositions but was delivered directly to another mill. There is no legislated record to be maintained by the vendor for this purpose; the receiving mill undertakes the accounting.

TM7 – Timber Return Check

The Timber Return (form TM7) is a monthly submission of any manufacture activity that occurred. The information for the TM7 should be a reflection on what is found in the production and sales records. The reverse of the form should detail the sales for the month; the front of the form should have a running inventory of manufactured product and the calculation of any crown charges resulting from the monthly production.

Yard Inventory Balance

A properly completed Timber Return provides details of the closing inventory (= opening inventory + production – sales) that can be verified through an inventory of manufactured product in the yard. A reasonability check on the unprocessed timber volume can be evaluated through a rough estimate comparison to the total estimated volume delivered less that, which was manufactured against the harvest source.

TM75 – Verify TM9 Inventory

Forest practitioner to obtain, from ESRD, a TM 75 list of all the TM9 books the client has on hand and verify the documents are all accounted for.

Harvest Source Segregation

Where there is more than one wood harvest source involved with the operation it is key that source segregation occurs.

Weigh Scale Basis

A mill must have either a departmental approved weigh scale at the site or have been authorized to utilize an approved weigh scale setup at another operation (Refer to “Appendix 2 – Weigh Scaling for Small Timber Operations” of the Alberta Scaling Manual. All volume delivered to the site is subject to weigh scale accounting. A form TM262 “Scaling Population” is to be completed prior to the haul each year and shall identify where each haul load shall be assigned and how the volume is to be calculated (using either a fixed weight to volume ratio or through a rolling conversion). Complete process details are found in the Alberta Scaling manual on the departmental website.

TM9 “Forest Products Hauling Record”

A TM9 is to be used for all log hauls and must capture the load weight data. On the basis on the harvest authority the load is placed in the appropriate scaling populations. Sample scale loads are randomly selected as required for the sampling population.

TM35 “Weigh Scale Load Record”

This record summarizes for the month, the record of the net load weight for each TM9 haul form.

Log Scale Data

Sample scale loads required shall be measured and the results compiled as a text file using the micro log scale program or equivalent (TM32). Where the volume compilation is based on a rolling conversion, the scale data shall be transferred to the volume compilation sheet.

TM44 “Weigh Scale – Volume Compilation Sheet”

The volume compilation form is a consolidation of the load weight data from the TM35 record and any log scale data or fixed ratio values. The data is carried forward each month.

Records of Roundwood Transactions

This includes any volume of unprocessed timber which a) entered the mill yard but was sold or exchanged to another mill and b) volumes harvested from the mill owners own crown timber dispositions but was delivered directly to another mill. There is no legislated record to be maintained by the vendor for this purpose; the receiving mill undertakes the accounting.

TM7 – Timber Return Check

Completed for each month in which any production (weigh scaling) occur. Sales may equal the monthly weigh scale volume for these sites.

TM75 – Verify TM9 Inventory

Forest practitioner to obtain, from ESRD, a TM 75 list of all the TM9 books the client has on hand and verify the documents are all accounted for.

100% Scale

To be authorized for 100% scale a mill or site must be pre-approved as a scale site. See Appendix 1 “Application for Scale Site” in the Alberta Scaling Manual. The scale may be one of the approved methods using a scaler certified for the method used. Particulars on tree length scaling may be found in chapter 10 of the Alberta Scaling Manual.

TM9 “Forest Products Hauling Record”

Same application as stated for the production based accounting section.

TM196 “Purchase Journal of Forest Products”

This record should be used where there is purchase of unprocessed volumes. It should provide the harvest authority, the haul forms, and estimated volumes of purchase. This ledger may also be used for own wood sources.

TM97 “Daily Record of Timber Production”

As logs are pulled from the segregated timber the mill is to record the manufacture of all products as it occurs and record it against the source of timber. Once the manufactured volume is recorded, that becomes the volume accountable to that source.

TM65 “Sales Record of Forest Products”

The daily record of timber production has pre-determined the volume accountable to each harvest source. As sales of manufactured product occur, it is recorded against any source that has product inventory on-hand. The volume of sales recorded against a given source therefore cannot exceed the volume of manufacture recorded in the production record.

Log Scale Data

Each log or tree is subject to measurement. A record of the scale must be recorded on the appropriate scale form. Ie/ Tree Length Scale Sheet

Records of Roundwood Transactions

This includes any volume of unprocessed timber which a) entered the mill yard but was sold or exchanged to another mill and b) volumes harvested from the mill owners own crown timber dispositions but was delivered directly to another mill. There is no legislated record to be maintained by the vendor for this purpose; the receiving mill undertakes the accounting.

TM7 – Timber Return Check

The volume to be reported as produced and sold shall equal the volume scaled for the month.

TM75 – Verify TM9 Inventory

Forest practitioner to obtain, from ESRD, a TM 75 list of all the TM9 books the client has on hand and verify the documents are all accounted for.

Harvest Source Segregation

Where there is more than one wood harvest source involved with the operation it is key that source segregation occurs.