

BUILDING AND CONSTRUCTION INQUIRY 2015 INSTRUCTIONS (Form L)

Please read instructions carefully

Completion of form

This **statutory form** should be completed if your business was engaged in building and construction or any allied trades during 2015. **Some examples of Allied Trades include: electricians, plumbers, painters, carpenters and lifts and air conditioning installation work.** This online form is available for completion at <https://eforms.cso.ie/Public/BCIL2015.htm> and should be returned **within 30 days of receipt**. The completed form should cover all activities of the business during 2015. This should include building and construction work at all sites within the State and any subsidiary (e.g. joinery) activity. Questions must be answered as completely and as accurately as possible. Estimates will suffice if exact figures are not available. **Omit cents when entering monetary amounts.**

Year Covered By This Return (Section A)

The details provided should ideally relate to the calendar year 2015, but the nearest accounting year containing **a minimum of six months** of 2015 will suffice.

Local Units (Section D)

When listing local units, please note that a local unit is defined as an enterprise or part thereof situated in a geographically identified place. This does not refer to each individual construction site.

Research & Development (R&D) Activities (Question 1)

R&D is **creative work** undertaken on a **systematic basis** in order to create new or improved products, processes, services or other applications. R&D is distinguishable from other activities by the presence of an appreciable **element of novelty** and by the **resolution of problems and uncertainties** using scientific or technological means. Activities, such as routine software development, routine monitoring/analysis or pre-production preparation, where there is no appreciable novelty or problem resolution, are not considered to be R&D for the purposes of this survey.

Turnover (Question 2(a))

Please enter the turnover of the business in the year on either an invoiced or cash receipts basis (whichever is used for accounting purposes). Own account work is comprised of speculative work and jobbing work. The values shown for work done should be the amounts actually charged to customers in the year.

Include:

- (a) Progress payments
- (b) State or Local Authority grants for site development carried out by your business
- (c) Proceeds from hiring out industrial buildings and equipment, royalties for patents and licences, revenues from technical research and studies carried out for other organisation in item (e) of this question.

Exclude:

- (a) VAT
- (b) Cost of sites
- (c) Sales of capital assets
- (d) Dividends, interest and exceptional receipts (e.g. insurance claims, etc.)

If the business was involved in both building and other construction work, please provide the corresponding turnovers as accurately as possible. Approximation will suffice if exact figures are not available. The amounts given for Repair and Maintenance should refer only to normal repairs. Improvement work is treated as construction and should be entered in (a) (i) or (iii) as appropriate.

Question 2(b) Work done as a subcontractor (either on an invoiced basis or cash received basis i.e. net of Relevant Contract Tax (RCT) withheld by the main contractor)

Purchases of Building Materials, Fuels and Electricity (Question 3)

Include:

- (a) Materials supplied to other businesses to be worked on;
- (b) Electricity, Motor Fuels (used for road and on-site vehicles, diggers, dumpers etc.) and Fuel Oil for stationary uses (used for heating, etc.)
- (c) Transport costs paid to other businesses;

(d) All taxes except VAT

Exclude:

(a) VAT

(b) Purchases of capital assets

(c) Materials supplied by other businesses to be worked on by your business

Costs of Other Goods and Services (Question 4)

This question covers amounts payable by the business (exclusive of deductible VAT) for services provided by other persons and organisations.

Note that:

- i. Question 4(a) includes repair and maintenance of rented buildings. Exclude the cost of installation work already included in the **Turnover** question of this form. Include payments made to sub-contractors engaged in research and design or other technical services.
- ii. Equipment, etc. purchased under Hire Purchase agreements have been included in Question 10; these should be excluded from item (c). Other goods and services should include technical, legal and accounting fees; postal, telephone and water charges; advertising costs, staff travelling and subsistence costs; contributions to business and professional associations; royalties or licence fees paid to other organisations for the right to use patents, trade marks, copyrights or technical know-how.

Payments to Agency Workers (Question 5)

Include:

Payments to temporary employment agencies and similar organisations supplying workers to clients' businesses for the provision of personnel which is **not linked** to the provision of a particular **industrial** or other **non-industrial** service.

Exclude:

(a) VAT

(b) Payments for the provision of personnel which **is linked** to the provision of a particular **industrial** or **non-industrial** service (proper to *Question 6*).

Employment and Gross Earnings (Question 7)

Employment

Enter the annual average number of persons engaged as per P.35

Include all "labour only" subcontract workers.

Exclude all other subcontract workers.

Gross Earnings

Include gross amounts for entire year before deduction of income tax, employee's contributions to social security etc.; overtime pay; holiday and sick pay; bonuses and commissions.

Exclude drawings. Payments to 'labour only' subcontractors should be included in Question 6.

Other Labour Costs (Question 8)

The figures in this question should cover the charges borne by the business; any part of the costs paid by the employees should be excluded. The costs should cover all employees listed in the previous section but any amounts that have already been included as earnings in that section (e.g. sick pay) should be excluded.

Changes in Capital Assets (Question 10)

Enter the values of all purchases or increases and sales or disposals during the year in the physical capital assets (i.e. items with an expected life of more than one year) of the business.

Include:

(a) Cost of major alterations or repairs to existing assets

(b) Cost of purchases, installations and other fees in the case of plant, machinery, scaffolding, etc

(c) Cost of work done during the year in the case of new building work including extensions to existing buildings for your own use and not for sale

(d) The full cash value of assets acquired under hire purchase and other credit agreements (excluding VAT and credit charges) entered into during the year 2015

(e) All disposals of physical capital assets at the actual prices received (excluding VAT)

Exclude:

(a) Capital goods acquired under leasing or rental arrangements (annual leasing and rental costs should be included in item (c) of Question 4)

(b) Depreciation, amortization and amounts written off for accounting purposes

(c) Payments in respect of hire purchase agreements entered into in previous years

Stocks and Work in Progress (*Question 11*)

Deductible VAT should be excluded from the values shown at (a) and (b) while the values at (c) and (d) should exclude VAT payable on the goods. The value of Work in Progress is the total value of the work done on uncompleted projects **less** any amounts already charged for the work by way of progress payments.

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