

BUILDING AND CONSTRUCTION INQUIRY 2015 INSTRUCTIONS (Form S)

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, carpenters and lift and air conditioning installation work**. The completed form should be returned to the Central Statistics Office, Skehard Road, Cork **within 30 days of receipt**. An electronic version of the form is available for completion at <https://eforms.cso.ie/Public/BCIS2015.htm>. 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.

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. Routine 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)

Please enter the Turnover of the business in the year on either an invoiced or cash receipts basis (whichever is used for accounting purposes). For Turnover deriving from subcontract work done by the business it can be on either an invoiced basis or cash receipts basis (i.e. invoiced less relevant contract tax (RCT) withheld by the main contractor). 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 organisations.

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 Q2(a).

Total Purchases of all goods and services other than capital items (Question 3)

This question covers purchases of materials, fuels and electricity (exclusive of VAT) as well as amounts payable by the business (exclusive of deductible VAT) for services provided by other persons and organisations. This question should exclude other labour costs (see Question 7).

Include:

- (a) Materials supplied to other businesses to be worked on; this should include spare parts for plant/machinery and materials supplied by you to subcontractors
- (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) Industrial services supplied to the business by others (e.g repair and maintenance work, service and installation work, research, design, etc.) Exclude the cost of installation work already included in the **Turnover** question on this form. Include payments made to sub-contractors engaged in research and design or other technical services
- (e) Goods for resale without further processing (i.e. factoring)
- (f) Hire and lease of plant, machinery, equipment and vehicles
- (g) Rent on premises
- (h) Insurance premiums paid on plant, vehicles, premises and insurance bonds on contracts
- (i) 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
- (j) 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
- (d) Payments to subcontractors (see *Question 5*)
- (e) Equipment, etc. purchased under Hire Purchase agreements have been included in *Question 9*
- (f) Employer's liability, public liability etc., to be entered in *Question 7*

Payments to Agency Workers (*Question 4*)

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 5(a)*)

Employment and Gross Earnings (*Question 6*)

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 for proprietors. Payment to 'labour only' subcontractors should be included in *Question 5*.

Other Labour Costs (*Question 7*)

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 9*)

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, such as:

- Plant, machinery, scaffolding and other equipment (including office equipment)
- Vehicles (including site vehicles)
- Building and construction work carried out by the business for its own use (i.e. new buildings, extensions, major alterations)
- Buildings (purchased for your own use)
- Land and sites (not built on – this includes land either left in its original state, levelled, laid with pipes, or provided with paths or roads)
- All other capital assets

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 *Question 3*)
- (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 10*)

Deductible VAT should be excluded from the values entered for *Fuels and Materials* and *Work in Progress*.

Values entered for finished work undertaken by the business and *Goods purchased for resale without further processing* should exclude VAT payable on the goods.

The value of *Fuels and Materials for use by the business* should include oil, petrol, building materials, office supplies, materials for repair to machinery and small tools not considered part of capital assets.

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.

The value of *Finished work undertaken by the business* should include buildings and completed construction works not yet sold.

**Central Statistics Office
Cork**