

Annexure N:
Cost Codes for Infrastructure Projects

| WBS Level | Cost Code | Project Activity Name | Exp. Type | Remarks |
|-----------|-----------|--|-----------|---|
| L2 | O.CN | Operating Contingency | OPERATING | |
| L2 | O.AC | Operating Accruals | OPERATING | Operating Expense accruals |
| L2 | O.PL | Strategic / Detail Planning | OPERATING | |
| L3 | O.PL.1 | Project Management overhead - Strategic Planning | OPERATING | |
| L3 | O.PL.2 | Planning study | OPERATING | |
| L4 | O.PL.2.1 | Planning study | OPERATING | |
| L2 | O.CO | Concept Phase | OPERATING | Operating Expense accruals |
| L3 | O.CO.1 | Strategic Assessment of Service Requirements | OPERATING | Include project proposal costs. |
| L3 | O.CO.2 | Preliminary Evaluation | OPERATING | Costs related to PAF projects. This category also includes option analysis & recommending preferred solution. |
| L3 | O.CO.3 | Business Case | OPERATING | Preliminary design costs can be part of Business Case costs |
| L3 | O.CO.4 | Design (Pre Business Case Approval) | OPERATING | |
| L3 | O.CO.5 | Contract Documents (Pre Business Case Approval) | OPERATING | |
| L3 | O.CO.6 | Concept Planning | OPERATING | |
| L4 | O.CO.6.1 | Concept Planning | OPERATING | |
| L3 | O.CO.7 | Technical services | OPERATING | Opex costs in Concept phase, and Capex costs in every other phase. |
| L3 | O.CO.8 | Internal Administration | OPERATING | Opex costs in all phases, includes relationship, training, unspecified, modelling, corporate overhead |
| L2 | O.DI | Development & Implementation - Operational | OPERATING | All expenses related to Opex costs, for example, project management, advertising, training, team building etc. |
| L3 | O.DI.1 | Administration- Operating | OPERATING | Onsite PM for PUP and Off-site for others, environmental offsets, legal, property transaction costs |
| L3 | O.DI.2 | Public Utility Plant (PUP) (Relocation Services) | OPERATING | Utility owners costs |
| L4 | O.DI.2.1 | TMR overhead | OPERATING | TMR internal overheads related to PUP. This will not separate overheads into L4 costs but provide tracking of all PUP collective costs |
| L4 | O.DI.2.2 | Relocation-Gas | OPERATING | |
| L4 | O.DI.2.3 | Relocation-Water | OPERATING | |
| L4 | O.DI.2.4 | Relocation-Sewerage | OPERATING | |
| L4 | O.DI.2.5 | Relocation-QR | OPERATING | |
| L4 | O.DI.2.6 | Relocation-Electricity | OPERATING | |
| L4 | O.DI.2.7 | Relocation-Telstra | OPERATING | |
| L3 | O.DI.3 | Demolition of existing asset | OPERATING | |
| L3 | O.DI.4 | Maintenance | OPERATING | |
| L3 | O.DI.5 | Native Title | OPERATING | |
| L3 | O.DI.6 | Third Party Costs | OPERATING | To be used for operational construction |
| L2 | O.FI | Finalisation Phase | OPERATING | All costs are Opex |
| L3 | O.FI.1 | Finalisation phase Project Management | OPERATING | includes Project Plan Finalisation, Community engagement, Community consultation time |
| L2 | C.CN | Contingency- Capex | CAPITAL | This is contingency related to Capital budget |
| L2 | C.AC | Capital Accruals | CAPITAL | Capital Expense accruals |
| L2 | C.DE | Development Phase - Capital | CAPITAL | |
| L3 | C.DE.1 | Property Resumption | CAPITAL | for hardships, land acquisition |
| L3 | C.DE.2 | Development Phase Project Management & Admin | CAPITAL | |
| L3 | C.DE.3 | Survey | CAPITAL | |
| L4 | C.DE.3.1 | Survey | CAPITAL | |
| L3 | C.DE.4 | Detailed Design | CAPITAL | All development phase costs at Detail Design phase, including. Include investigation & preliminary design of the state controlled roads |
| L4 | C.DE.4.1 | Detailed Design | CAPITAL | |
| L3 | C.DE.5 | Contract Documents | CAPITAL | |

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| L4 | C.DE.5.1 | Contract Documents | CAPITAL | This is for preparation of contract documents |
| L3 | C.DE.6 | Preliminary works | CAPITAL | |
| L4 | C.DE.6.1 | Preliminary works | CAPITAL | Pre-construction works |
| L3 | C.DE.7 | Procurement | CAPITAL | |
| L4 | C.DE.7.1 | Procurement | CAPITAL | |
| L3 | C.DE.8 | Contract Administration | CAPITAL | |
| L4 | C.DE.8.1 | Contract Administration | CAPITAL | Independent Verifier |
| L2 | C.IM | Implementation Phase - Capital | CAPITAL | All implementation phase Capex cost codes add up to this level |
| L3 | C.IM.1 | Implementation Phase Project Management & Admin | CAPITAL | On site project management |
| L3 | C.IM.2 | Principals Responsibility | CAPITAL | |
| L3 | C.IM.3 | Technical Services | CAPITAL | E&T services. These are generally considered capex except when these are used in Concept phase |
| L3 | C.IM.4 | PAI Insurance | CAPITAL | |
| L3 | C.IM.5 | Q Leave | CAPITAL | |
| L3 | C.IM.6 | Construction | CAPITAL | Construction related to capital |
| L4 | C.IM.6.2 | Earthworks | CAPITAL | |
| L5 | C.IM.6.2.1 | Earthworks | CAPITAL | |
| L4 | C.IM.6.3 | Structures | CAPITAL | Includes maritime |
| L5 | C.IM.6.3.1 | Structures | CAPITAL | |
| L4 | C.IM.6.4 | Pavement | CAPITAL | Can be for ramps |
| L5 | C.IM.6.4.1 | Pavement | CAPITAL | |
| L4 | C.IM.6.5 | Traffic management | CAPITAL | Vessels management |
| L5 | C.IM.6.5.1 | Traffic management | CAPITAL | |
| L4 | C.IM.6.6 | Intelligent Transport Services (ITS) | CAPITAL | Includes associated software |
| L5 | C.IM.6.6.1 | Intelligent Transport Services (ITS) | CAPITAL | |
| L4 | C.IM.6.7 | Surfacing | CAPITAL | |
| L5 | C.IM.6.7.1 | Surfacing | CAPITAL | |
| L3 | C.IM.7 | Environmental and Cultural Heritage | CAPITAL | These are considered Capex |
| L4 | C.IM.7.1 | Environmental and Cultural Heritage | CAPITAL | |