

Cost Classification for Transport Infrastructure Project

Note: The table below is for cost classification illustration purposes only. For up to cost categories, refer to the latest version of the *Cost Classification for Transport Infrastructure Projects* guidance document from the department's internal SharePoint site. External parties can request copies from estimating.support@tmr.qld.gov.au.

Stage	Expense Category
Strategic / Detailed Planning	
Planning Study	OpEX
Resumptions	OpEX
Planning Contingency	OpEX
Concept Phase	
Strategic Assessment of Service Requirements	OpEX
Preliminary Evaluation	OpEX
Business Case	OpEX
Concept Design (Pre-Business Case Approval)	OpEX
Contract Documents (Pre-Business Case Approval)	OpEX
Technical services	OpEX
Resumptions	CapEX
Early works packages, such as pre-loading soil for compaction, and bulk materials stockpiling, during the planning phase	CapEX
Development Phase	
Project Management, survey, detailed design, and procurement	CapEx
Technical Investigations	CapEx
Resumptions	CapEx
Environmental and Cultural Heritage	OpEx
PUP Relocation	OpEx

Annexure N

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Stage	Expense Category
Implementation Phase	
Project Management, Contract management / on-site administration	CapEx
Site Establishment	CapEx
Roads: • Pavement / Surfacing / Earthworks / Line marking / Traffic Management / Drainage / Technical investigations Demolition Structures: • Bridges / Major culverts Retaining walls / Other structures. Intelligent Transport Systems (ITS) Supplementary works	CapEx
Finalisation Phase	
Project Management, Contract / On-Site Administration	CapEx
Works to Rectify Quality Defects	CapEx
Activities after the practical completion	
Prepare as constructed drawings	OpeEx