

## Planning Phase

### EXPENDITURE CATEGORIES AND SUB CATEGORIES FOR WATER SERVICES CAPITAL PROJECTS

Expenditure Category 'Approved Cost' Component Elements	Expenditure Sub-Categories	FMS OP Code
Preliminary Report		PV001
	Consultants Fees (Plem)	PV002
	Consultants Expenses (Plem)	PV003
	In-house Design Fees (Plem)	PV004
EIS		PV005
	Consultants Fees (EIS)	PV005
	Consultants Expenses (EIS)	PV006
	In-house Design Fees (EIS)	PV007
Site Investigation		PV008
	Certified Expenditure (P)	PV009
	Direct Labour (Wages) (P)	PV010
	Direct Labour (P)	PV011
	Direct Labour (Plant) (P)	PV012
CCTV Survey		PV013
Modelling		PV014
Other (Investigation Contract) - Specify		PV015
Site Supervision (Investigation)		PV016
	Resident Engineer's Salary/Wages (P)	PV017
	Resident Engineer's Travel Expenses (P)	PV018
Publicity & Advertising		PV019
	Advertising (P)	PV020
	Erection of Signs (P)	PV021
	Printing and Stationery (P)	PV022
	Public Relations (P)	PV023
	Post & Courier Expenses (P)	PV024
Legal Expenses		PV022
Archaeological Costs		PV023
Licensing/Planning Application Costs		PV024
Other costs		PV025

## Construction Stage

### EXPENDITURE CATEGORIES AND SUB CATEGORIES FOR WATER SERVICES CAPITAL PROJECTS

Expenditure Category 'Approved Cost' Component Elements	Expenditure Sub-Categories	FMS OP Code
Design & Contract Document		PV026
	Consultants Fees (D&C)	PV027
	Consultants Fees (D&C)	PV028
	Consultants Expenses (D&C)	PV029
	In-house Design Fees (D&C)	PV030
Tender Process and Evaluation		PV031
	Consultants Fees (TP&E)	PV032
	Consultants Expenses (TP&E)	PV033
	In-house Design Fees (TP&E)	PV034
Construction Contracts • No.1 • No.2 • No.3 • No.4 • No.5 • No.6 • No.7	Certified Expenditure (C)	PV035 PV036 PV037 PV038 PV039 PV040 PV041 PV042  ** Allowing up to 20 Contracts in the range PV035 to PV054
Direct Labour		PV055
	Direct Labour (Wages) (C)	PV056
	Direct Labour (Materials) (C)	PV057
Land Purchase/Wayleaves		PV058
	Land Purchase (P)	PV059
	Land Registry Fees (P)	PV060
Site Supervision (Construction)		PV061
	Resident Engineers Salaries/Wages (C)	PV062
	Resident Engineers Travel Expenses (C)	PV063
Project Management (Construction)		PV064
	Consultants Fees (PM)	PV065
	Consultants Expenses (PM)	PV066
	Project Manager (C)	PV067
	Other Approved Staff (C)	PV068
Legal Expenses		PV069
	Wayleave Fees (C)	PV070
	Legal Fees (C)	PV071

**Appendix to Circular L11/06 of 28<sup>th</sup> December 2006**

Archaeological Costs		PV072
Publicity & Advertising		PV073
	Erection of Signs (C)	PV074
	Printing and Stationery (C)	PV075
	Public Relations (C)	PV076
	Advertising (C)	PV077
Other Costs		PV078
Special Contracts	Construction	PV079
Telemetry	Construction	PV080
GIS	Construction	PV081
Other	Construction	PV082