



Chartered property,
land and construction
surveyors

GUIDE TO MAPPING NSBE TO ICMS

Guide to Mapping National Standard Building
Elements to International Construction Measurement
Standard 'International Cost Management Standard'

Information Paper



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SCSI Guide to Mapping NSBE to ICMS

SCSI Information Paper

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SCSI Information Paper

This is an Information Paper (IP). IPs are intended to provide information and explanation to SCSI members on specific topics of relevance to the profession.

Although this IP does not advise on professional procedure to be adopted by members, it is relevant to professional competence to the extent that members should be up to date and have knowledge of IPs within a reasonable time of their coming into effect.

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SCSI and RICS produce a range of standards products. These have been defined in the below table. This document is an information paper

Document status defined

SCSI and RICS produces a range of standards . These have been defined in the table below. This document is a guidance note.

Document status defined		
Type of document	Definition	Status
Standard International standard	An international high level principle based standard developed in collaboration with other relevant bodies	Mandatory
Professional statement SCSI/RICS professional statement (PS)	A document that provides members with mandatory requirements or a rule that a member or firm is expected to adhere to. This term also encompasses practice statements, Red Book professional standards, global valuation practice statements, regulatory rules, SCSI/RICS Rules of Conduct and government codes of practice.	Mandatory
Guidance and information SCSI/RICS code of practice	Document approved by SCSI/RICS, and endorsed by another professional body/ stakeholder, that provides users with recommendations for accepted good practice as followed by conscientious practitioners.	Mandatory or recommended good practice (will be confirmed in the document itself). Usual principles apply in cases of negligence if best practice is not followed.
SCSI/RICS guidance note (GN)	Document that provides users with recommendations or approach for accepted good practice as followed by competent and conscientious practitioners.	Recommended best practice. Usual principles apply in cases of negligence if best practice is not followed.
SCSI/RICS information paper (IP)	Practice-based information that provides users with the latest technical information, knowledge or common findings from regulatory reviews.	Information and/or recommended best practice. Usual principles apply in cases of negligence if technical information is known in the market.
SCSI/RICS insight	Issues-based input that provides users with the latest information. This term encompasses thought leadership papers, market updates, topical items of interest, white papers, futures, reports and news alerts.	Information only.
SCSI/RICS economic/ market report	A document usually based on a survey of members, or a document highlighting economic trends.	Information only.
SCSI/RICS consumer guide	A document designed solely for use by consumers, providing some limited technical advice.	Information only.
Research	An independent peer-reviewed arm's length research document designed to inform members, market professionals, end users and other stakeholders.	Information only.

Preface

This **SCSI Guide to Mapping NSBE to ICMS** is published by SCSI and prepared by the SCSI ICMS Working Group. This publication is intended to assist surveyors with the transition from the National Standard Building Elements (NSBE) to the International Cost Management Standard (ICMS).

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Any comments or feedback on this document should be sent to info@scsi.ie and marked for the attention of the ICMS Working Group.

Introduction

Whilst the ICMS covers a broad spectrum of civil engineering and building works, this document only deals with building works. Its focus is to assist with the transition from the National Standard Building Elements (NSBE) to the International Cost Management Standard (ICMS).

The National Standard Building Elements (NSBE) and Design Cost Control Procedures have been in use in Ireland for 50 years and have been a very successful means of analysing and reporting on construction costs over this time. However, the increase in international construction clients in Ireland and the need to compare costs on an international basis has led to a demand for a more international mechanism for the analysis and reporting of construction project costs. Accordingly, the International Cost Management Standard (ICMS) is being introduced to meet this need and to replace the NSBE in the near future.

Practitioners who are familiar with the NSBE should find little difficulty in switching to the ICMS. This guide attempts to ease the transition by mapping the NSBE procedures and Elements to the ICMS procedures and Cost Categories and Cost Groups.

It is important to note that the ICMS is not a method of measurement for the preparation of Pricing Documents, but a mechanism for analysing and reporting on construction project costs on a consistent international basis.

This mapping guide should be read in conjunction with:

- “ICMS Explained” published by the SCSI
- International Cost Management Standard: ICMS: Global Consistency in Presenting Construction Life Cycle Costs and Carbon Emissions; 3rd edition, November 2021, published by ICMS Coalition
- International Property Measurement Standards : All Buildings, January 2023, published by IPMS Coalition
- International Land Measurement Standard, published by ILMS Coalition, 1st Edition, May 2019

It is important to review the scope of work included in ICMS Cost Groups as there are some substantial deviations from scope definitions used in NSBE. For example, there may be substantial differences between basement works included in “Substructure” in ICMS compared to NSBE. Consult Table 2 (p12) and section 4.2 (p48) of ICMS3 for more clarifications. In addition, there may be different understandings of the categorization of NSBE structural elements under ICMS.

Main Differences between NSBE and ICMS3

The main differences can be tabulated below:

	National Standard Building Elements	International Construction Management Standard
Documents	National Standard Building Elements And Design Cost Control Procedures was generally treated as a stand-alone document	ICMS3 rules that it needs to be read in conjunction with IPMS (International Property Measurement Standard) All Buildings and ILMS (International Land Measurement Standard)
Categorization	Work is categorized into 54 Elements (excluding summary elements)	Work is categorized under 13 Cost Groups (Level 3), each of which can be further sub-categorized under Cost Sub-Groups (Level 4). Categorization at Level 4 is not mandatory under ICMS3, but categorization at this level makes the re-use of the data on future projects much more useful.
Category Definitions	Inclusions and Exclusions are defined under each element within the NSBE	The Scope of Inclusions is set out in section 2.2 of ICMS3. It should be noted that some of these differ from NSBE inclusions
Technology	Categorization of newer technologies can be difficult under NSBE	ICMS3 recognizes the impact of new construction technologies such as prefabricated pods and the like as well as new design and management technologies such as BIM

Life Cycle of ICMS Cost Data

As with NSBE Elemental Cost Data, the use of ICMS Cost Group Data occurs throughout the whole life cycle of a project



Figure 1: Lifecycle of ICMS Cost Data

A project would normally commence with ICMS cost data at the Preliminary Cost Estimating stage. However, during the conversion to ICMS, this will necessitate the conversion of NSBE cost data from historic databases into ICMS cost data using the mapping template from Appendix 1 of this document. A less onerous stage to introduce ICMS might be during the preparation of the Pricing Document / Bill of Quantities where the Bill of Quantities can be configured with ICMS Cost Group headings in lieu of NSBE Elemental headings as set out in the following example.

Whilst not exactly the same, the scope of work to be measured in Cost Group .02 Substructure is broadly similar to that previously measured in Element 19 Substructure. The ICMS Cost Group / Sub-Group headings and codes are taken from Appendix B of the ICMS. The work in the Substructure section is then measured, described and quantified in accordance with the currently mandated Method of Measurement.

Code	Description			Note
		Category (Level 2)	CC CE RC RE or MC ME	
		Group (Level 3)		
		Sub-Group (Level 4)		
	02020	Foundations up to top of lowest floor slabs: • excavation and disposal • lateral supports • raft footings, pile caps, column bases, wall footings, strap beams, tie beams • substructure walls and columns • lowest floor slabs and beams (excluding and beyond basement bottom slabs) • lift pits • composite or prefabricated work		
	02030	Basement sides and bottom: • excavation and disposal • lateral supports • bottom slabs and blinding • sides • vertical waterproof tanking, drainage blanket, drains and skin wall • horizontal waterproof tanking, drainage blanket, drains and topping slab • insulation • lift pits, sump pits, sleeves • composite or prefabricated work		

The level of detail required for ICMS Cost Group / Sub-Group cost reporting should be agreed with the client before commencing the preparation of the Pricing Document / Bill of Quantities.

Cost Control

The overall cost of a building to a Client will, almost invariably, include expenses apart from the amount payable to the Contractor (e.g. the cost of site acquisition, design team fees, maintenance costs and end of life costs). Whilst the NSBE provided a mechanism for the systematic control of building capital costs only, the ICMS considers and reports on all of the costs associated with acquiring the site, constructing the project, renewing or replacing elements during the life of the project, operating and maintenance costs as well as end of life costs such as demolition.

Whereas the NSBE only dealt with building works, the ICMS covers civil engineering and infrastructural projects also.

The normal criteria for assessing value for money in building projects are function, cost, time and quality (the latter including the intrinsic quality of good design). It is only when a firm basis for the control of capital cost at design stage has been established that the more complex matters of costs-in-use and value comparison can be dealt with.

The ICMS procedures must be applied with a sense of proportion, particularly on simple or low-value projects. Time constraints may in exceptional circumstances interfere with the full application of the procedures, when some shortcuts and overlapping of Work Stages may be expedient. However, it is stressed that this can be overdone, and the consequences can be counterproductive. The practitioner should seek direction from their client as to the extent to which ICMS should be implemented on their construction project/s.

The Requirements for a Cost Control System

The design cost control procedures described later have been developed to:

- (i) enable a reliable target cost for the building to be set at an early stage in the design process,
- (ii) enable the target cost to be distributed in a balanced way over the different parts of the building,
- (iii) enable corrective action to be taken by the Design Team during the evolution of the design when it appears that the target cost might be exceeded, and
- (iv) make available to the Design Team quick and reliable cost guidance on alternative solutions for each part of the building as the design is being developed.
- (v) enable the comparison of construction and life cycle costs over a variety of different construction solutions
- (vi) enable the comparison of construction and life cycle costs over a variety of sites / geographical locations

ICMS Cost Categories / Cost Groups

Under the ICMS, construction project costs are first categorized under the following categories:

1. Acquisition Costs (AC) [Part of Non-Construction Costs]
2. Construction Costs (CC)
3. Renewal Costs (RC)
4. Operation Costs (OC)
5. Maintenance Costs (MC)
6. End of Life Costs (EC)

Costs under each category are further sub-divided and then allocated to Cost Groups and Cost Sub-Groups



For example, a partial list of the Cost Groups for Construction Costs from section 2.2 of the ICMS includes:

01. Demolition, site preparation and formation
02. Substructure
03. Structure
04. Architectural works | Non-structural works
05. Services and equipment
06. Surface and underground drainage
07. External and ancillary works
- Etc.

In the traditional form of tendering, a detailed build-up of total building costs is contained in the priced Bill of Quantities. However, because of the degree of detail, the individual items in the Bill cannot readily be used as the basis for cost control during design or for comparative cost guidance on alternative solutions. Furthermore, Bill items are not compatible with the way designs evolve - in designing, the Architect is not thinking in terms of cu m of concrete or sq. m of brickwork but in terms of how to shape and enclose the building, the number of floors, the partition layout and the type of lighting, type of finishes etc., that are necessary. Consequently, the design Cost Group has been adopted as the cost centre for cost control.

The ICMS Cost Groups and Sub-Groups have been chosen because:

- (i) they fulfil the requirements for a capital cost control system,
- (ii) they facilitate the addition of estimated (and, eventually, historic) site acquisition, maintenance, end of life and running costs to capital costs, to obtain total cost-in-use, and
- (iii) they form an important part of an integrated classification and information system for the whole construction process.

Where the Cost Groups and Sub-Groups are used for structuring project information (including information in Bills of Quantities and Pricing Documents), their scope and content will be as shown in section 2.2 and Appendices B and C of the ICMS. Where used for design cost control purposes, it may be necessary for the Quantity Surveyor to make certain minimal adjustments to the content of Cost Groups / Sub-Groups. Under NSBE, the Bill of Quantities could be structured in Standard Elements or in a way that facilitated the analysis of the subsequent tender into them.

Using the ICMS, the Bill of Quantities/ Pricing Document should be structured into Cost Groups and Sub-Groups or be coded in a way that will facilitate the analysis of the subsequent tender into them.

Data banks of Cost Groups / Sub-Groups costs are built up by analysing tenders on a systematic basis, using templates like the extract of Table G3 shown below (from Appendix G of the ICMS).

Table G-3: Template for Construction Costs only for a Building Project

· Show unit costs per two Project Quantities, IPMS 1 (EXTERNAL) and IPMS 2 (INTERNAL) floor areas

Code	Description	<insert Building Type>			
		\$M	\$/m ²	\$/m ²	%
	Project Quantity		(insert area)	(insert area)	
			IPMS 1 (EXTERNAL) Floor Area (m ²)	IPMS 2 (INTERNAL) Floor Area (m ²)	
2.	Construction Costs (CC)				100%
2.01.	Demolition, site preparation and formation				
2.02.	Substructure				
2.03.	Structure				
2.04.	Architectural works non-structural works				
2.05.	Services and equipment				
2.06.	Surface and underground drainage				
2.07.	External and ancillary works				

The Group cost is then expressed as a unit cost per sq. m of internal and external floor area. The floor area is calculated using the International Property Measurement Standard (IPMS) as per the definitions set out later in this document. With the information from these data banks, a control system fulfilling all the requirements listed above can be implemented. To see how this is done, it is necessary to consider the various stages of the design process.

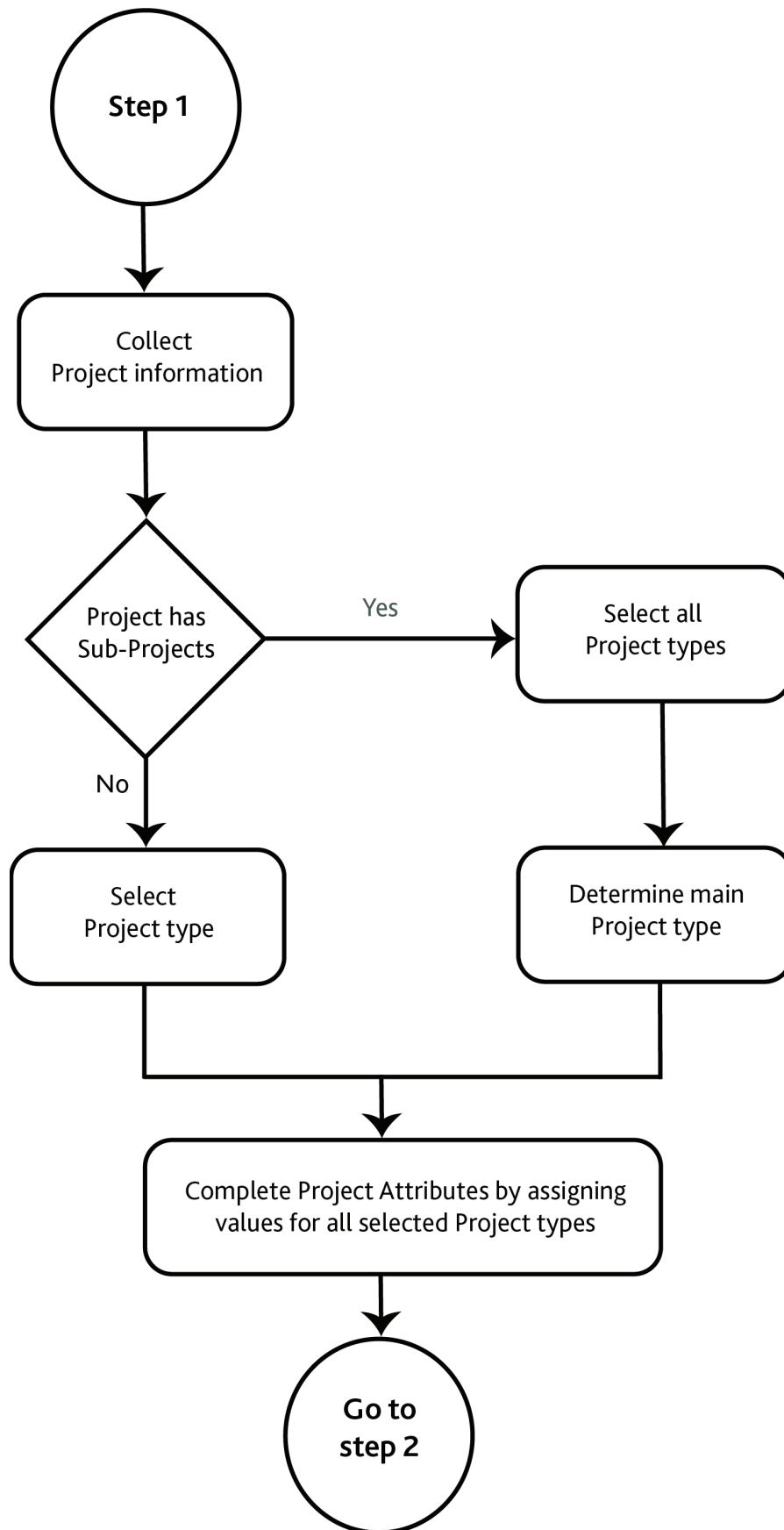
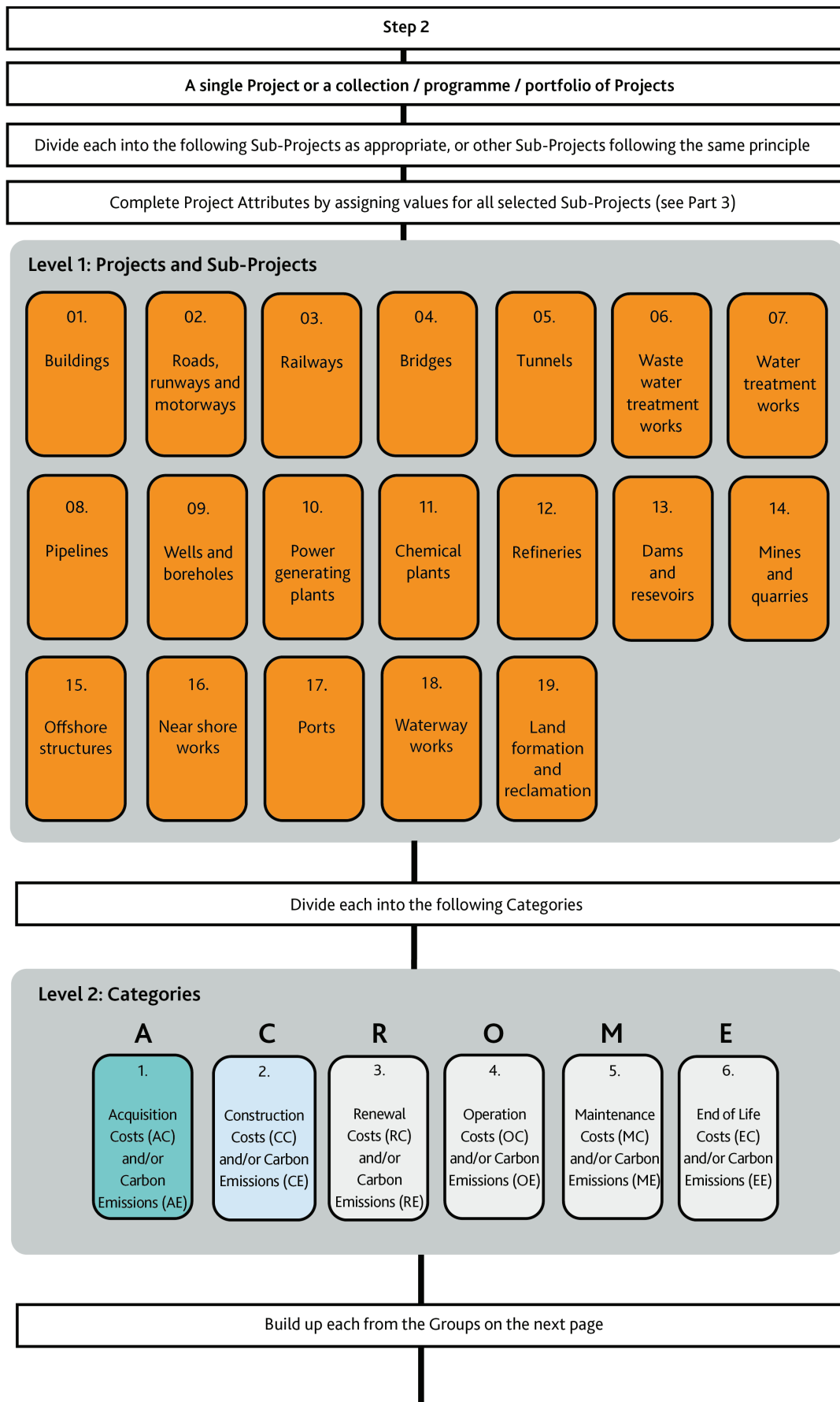
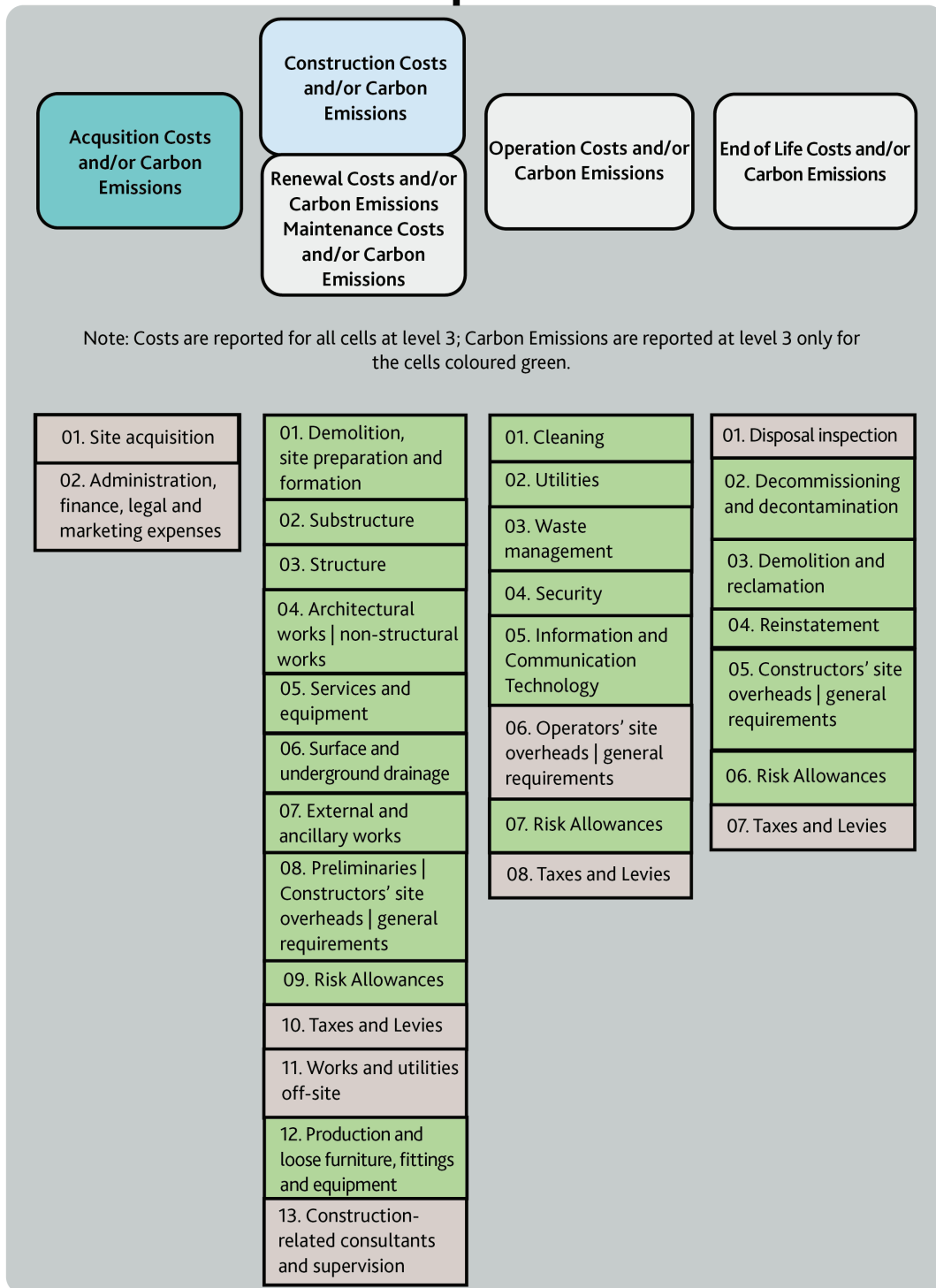


Figure 2: Reproduced from Appendix F of ICMS



Level 3: Groups



Classify each Cost into detailed reporting Sub-Group (required for Carbon Emissions only by exception)

Level 4 Sub-Groups (discretionary for Costs; required for Carbon Emissions by exception)

Definitions

NSBE ORIGINAL TEXT	REVISED TEXT FOR ICMS
NSBE Definition	ICMS / IPMS Definition
	Appendix 1 of ICMS requires the measurement of Floor Areas for Buildings for ICMS Cost Reports to be carried out in accordance with the International Property Measurement Standards: All Buildings (IPMS) published January 2023. Set out below are a comparison of the IPMS definitions and the NSBE definitions. Refer to Appendix 1 of ICMS for more information. In some instances, there are additional definitions / parameters included in the NSBE. These are identified where appropriate, and guidance is provided on their continuance under ICMS.
Not in NSBE	IPMS Floor Area - General Definition The area of a normally horizontal, permanent, load-bearing structure, inclusive of areas occupied by walls, columns, stairs, staircase openings, lift shafts and other vertical penetrations , for all or part of each level of a building. Buildings are to be measured and reported on a level-by-level basis. Level 0 is the ground level main entrance , all levels above Level 0 numbered 1 ,2 etc and all below Level 0 numbered -1, -2 etc.
Not in NSBE	IPMS 1 The floor area measured to the external extent of the External Walls and to any Notional Boundaries (see diagram 9 Appendix2), External Floor Areas (see diagram 7 Appendix 2) or Sheltered Areas (see diagram 10 Appendix 2)
Not in NSBE	IPMS 1 Inclusions Where wall thickness of any External Wall is unknown, an estimate should be made and stated. Included but reported separately and itemised individually on a level-by-level basis • Area between a Notional Boundary and the external perimeter of External Walls • Sheltered Areas • External Floor Areas • Enclosed walkways or passages connecting separate Buildings • Enclosed rooftop plant • External stairs that lead to upper levels (excluding open framework fire escapes) • Limited use area(s) not otherwise identified above
Not in NSBE	IPMS 1 Exclusions; Void areas such as covered air and stair openings and atria within a Building but the Floor Area of the lowest level of air and stair openings and atria is included. Open framework fire escapes. Structures beyond the Covered Area do not form part of the Building. If Measured , they must be stated as separate Building(s).

NSBE ORIGINAL TEXT	REVISED TEXT FOR ICMS
NSBE Definition	ICMS / IPMS Definition
Total Floor Area ; The total of all enclosed floor space measured to the internal face of the enclosing walls. Balustrades, louvres , screens and the like used internally to form galleries , mezzanines etc shall be deemed to be enclosing walls for this purpose	IPMS 2 Floor Area measured to the internal extent of the IDF (see diagram 3 Appendix 2) and to any Notional Boundaries (see diagram 9 Appendix 2) and External Floor Areas (see diagram 8 Appendix 2) Internal dominant face (IDF) is the inside surface area comprising more than 50% of the lowest 2.75m measured vertically from the structural floor surface ,or to ceiling height if lower, for each Wall Section. Wall Section is not vertical , the Finished Surface is deemed to be the IDF If such does not occur, or the Wall Section is not vertical the finished surface is deemed to be the IDF. The Wall Section is the lateral portion of an External Wall, where the inside finished surface area of each part of a window, Wall or other construction feature varies from the adjoining lateral portion of External Wall, ignoring the existence of any columns.
Include: a) The area occupied by partitions, columns, chimney breasts, internal walls, stairwells, lift shafts and the like . b) The area of lift , plant and tank rooms and the like above main roof slab	IPMS 2 Inclusions includes all areas within the IDF including internal walls , columns and enclosed walkways or passages between separate buildings. Covered void areas such as air and stair openings and atria are only included at their lowest floor level. Included but stated separately ; - Any area between a Notional Boundary and the Internal Dominant Face, - External Floor Areas - Mezzanines - Enclosed walkways or passages connecting separate Buildings - Enclosed rooftop plant - Limited use area(s) not otherwise identified above
Exclude and show each separately ; a) Spaces which are not enclosed (e.g., open ground floors, open covered ways) b) Areas of external balconies and veranda's which are not for general circulation or use	IPMS 2 Exclusions Measurement for IPMS 2 is not to include the following ;Void areas such as covered air and stair openings and atria within a Building but the Floor Area of the lowest level of air and stair openings and atria is included. The wall thickness between the External Floor Area and the IDF. Sheltered areas and other areas not within the structural construction of a building such as patios and other external facilities.
Usable Floor Area -the floor area fulfilling the main functional requirements of the building	Component Area F Areas used for primary purposes; Primary Areas which include sanitary areas and horizontal circulation areas which form part of the occupants fitout, may be sub-componentised, where not include in Component Areas D and E
Circulation area the floor area forming entrance halls, corridors, stairwells , lift shafts and the like	Component Area E Circulations Areas This comprises horizontal circulation areas (Standard Facilities)
Ditto	Component Area B Vertical penetrations including stairs, lift / elevator shafts and escalators (B1) and Service shafts and ducts equal to or greater than 0.1 sq.m, (B2)
Ancillary Floor Area for kitchens, cloakrooms and toilets, cleaner's rooms , plant, lift and tank rooms and the like, supplementary to the main functions of the building	Component Area C Technical Areas including mechanical and electrical plant rooms, lift/elevator motor rooms and maintenance rooms

NSBE ORIGINAL TEXT	REVISED TEXT FOR ICMS
NSBE Definition	ICMS / IPMS Definition
Ditto	Component Area D Sanitary Areas include toilet facilities ,cleaner's / janitor's cupboards, bath/ shower rooms and changing rooms
Ditto	Component Area G Secondary Areas A) areas for the benefit of the Primary purpose such as exclusive food court seating areas child minding facilities or exercise facilities and B) exclusive delivery areas, refuge areas and car parking that form part of the Building
Internal Divisions The floor area occupied by partitions, columns , chimney breasts, internal walls and the like	Component Area A Columns ,walls and notional boundaries A1 Notional Boundary -areas between Notional Boundary and External Wall ; A2 External Structural Element -the External Wall Area between the outside face and the IDF; A3 Inter -Surface Adjustment -The wall area between the IDF and the Finished Surface ; A4 Internal Structural Elements ; A5 Internal Non-structural elements -balustrades within the measured floor area, full height internal walls and other non-structural elements other than those included in A1,A2,A3 and A4; For Demising Walls (walls between adjoining occupiers space or an occupier's space and Standard Facilities) may be further subdivided.
Enclosed galleries, internal car parking storage rooms would be Ancillary	Component Area H Other Areas H1 all other areas in IPMS 1 but not otherwise included in Component Areas A to G or H2 or H3; H2 Construction areas such as areas between the balustrade and the outside edge of the floor construction ; H3 Landlord provided Standard Facilities (Shared areas in a Building that typically do not change over time) and defined per Component Area G
	If component area multifunctional use it is to be stated in respect to its principal use
	Notional Boundary a non-physical line that forms part or all of a Boundary (a physical , non-physical or legal line denoting the perimeter of an area to be measured) and is typically agreed as part of the measurement instruction or defined by a legal document .
Roof Area ; area on plan (irrespective of whether the roof is flat or pitched)	Covered On Plan Table 5 Building Attributes and Values ICMS3 page 35
The following are required for cost planning ratios per TIB but not required under ICMS reports – 1) External wall area/total floor area 2) Partitions Area/ Total floor area 3) Glazed Area/ Enclosing Wall Area	
External Wall Area -the net area of external walls after deduction of openings . Include basement wall	Area Of External Elevations Table 5 Building Attributes and Values ICMS3 page 35
Enclosing Wall Area the combined area of external walls, external doors and windows . Include basement walls. Exclude parapets and gables above ceiling level	Area Of External Elevations Table 5 Building Attributes and Values ICMS3 page 35

NSBE ORIGINAL TEXT	REVISED TEXT FOR ICMS
NSBE Definition	ICMS / IPMS Definition
Partitions Area the net area, after deduction of openings , of full height partitions of any construction whether or not loadbearing. Exclude wheeled , sliding, folding, roll-up partitions and room dividers	Not in IPMS
Glazed Area the area of translucent glazing (glass, plastics etc.) In external doors, windows, “window walls”, shop fronts	Not in IPMS
Functional Unit Type “Beds” in a hotel or hospital ,” seats” in a theatre , and “consultant suites” in a medical centre are examples of “functional unit types” .	Functional Unit number of occupants I number of bedrooms I number of hospital beds I number of hotel rooms I number of car parking spaces I number of classrooms I number of students I number of passengers I number of boarding gates I other stated [ICMS3 page 35]
Total Cost Of Project Form T2A is defined as the anticipated amount of the Contractor’s tender sum , estimated on the basis of costs ruling at the date stated after the words “ based on costs at”	Construction Cost CC only Table G 3 ICMS3 page 111 Expenditures incurred as a direct result of construction including labour, materials, plant, equipment , site and head office overheads, and profits as well as taxes and levies. They are the total price payable for all permanent and temporary works normally included in construction contracts, including goods or materials supplied by the Client for the Constructor to install. Page 44 ICMS 2
Direct Costs: Costs incurred in constructing the Elements of the Building and Site e.g., costs of labour ,labour-on-costs (insurance , holidays etc.) , materials , tools, plant, Contractor’s profit	Would relate to Cost codes 2.01 to 2.07 inclusive and 2.11 and 2.12 (if part of the contract).
Indirect Cost Costs incurred by the project as a whole e.g., insurances , contingencies and preliminary items	Would relate to Cost codes 2.08 and 2.09
Connective Alterations/ Repairs Works arising as a consequence of the abutment with, or connection to, an existing building, structure or services	Works incorporated within Cost Code 2.01 or 2.11 as appropriate
Special Works: Works of a special nature which are normally costed under a separate heading e.g., re-location of public roads or public utilities to accommodate site, temporary buildings to accommodate Client’s functions, refurbishing of existing building on the same site as the new building, decanting	Works either incorporated within Cost Code 2.01 or 2.11 or subject of a separate sub-project but reported as part of an overall project total
Form T1A General Description	Table 4 Common Project Attributes and Values pages 19 to 22 ICMS 2 matters not included - Design team details
Form T1B Description of Building & Site, Floor Areas , Ratios etc	Table 4 Building Project Attributes and Values page 30 to 33 ICMS3 matters excluded Ratios , reference to source of information , depth below ground . Note breakdown of IPMS 1 and IPMS 2 areas into Component areas not required but for cost planning purposes is recommended additional information

NSBE ORIGINAL TEXT	REVISED TEXT FOR ICMS
NSBE Definition	ICMS / IPMS Definition
Site Area	Site Area (table 4 5 ICMS3) within legal boundary of building site, excluding temporary working areas outside the site)
Form T2A Project Totals	Table G3 and Table 4 5
Form T2B Inclusions/ Exclusions	ICMS3 expects all matters required under the standard to be reported but where this cannot be the case reasons for exclusion of required information should be provided with the appropriate report . The inclusions are dealt within Tables G3 and Tables 5 and 4 No requirement to advise on PC or Provisional portions of estimate
Forms T3 A, T3 B, T4 ,T5 and T6	Appendix B at ICMS3 pages 78-85 sets out detailed breakdown and coded cost report for buildings both for construction cost and renewal and maintenance costs for the purposes of advising Life Cycle Costs

Appendix 1 ICMS mapped to NSBE Codes

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
1	1	Buildings											
2	1	2				Buildings	Construction Costs						
2.01	1	2	01			Buildings	Construction Costs	Demolition, site preparation and formation			10	Prepared Site	
2.01	1	2	01			Buildings	Construction Costs	Demolition, site preparation and formation			10	Prepared Site	
2.01	1	2	01			Buildings	Construction Costs	Demolition, site preparation and formation			10	Prepared Site	
2.01.010	1	2	01	010	010	Buildings	Construction Costs	Demolition, site preparation and formation	Site survey and investigation		6	Preliminaries	
2.01.020	1	2	01	020	020	Buildings	Construction Costs	Demolition, site preparation and formation	Environmental treatment		10	Prepared Site	
2.01.030	1	2	01	030	030	Buildings	Construction Costs	Demolition, site preparation and formation	Sampling of hazardous or useful materials or conditions		6	Preliminaries	
2.01.040	1	2	01	040	040	Buildings	Construction Costs	Demolition, site preparation and formation	Temporary fencing		6	Preliminaries	
2.01.050	1	2	01	050	050	Buildings	Construction Costs	Demolition, site preparation and formation	Demolition of existing buildings and support to adjacent structures		10	Prepared Site	
2.01.060	1	2	01	060	060	Buildings	Construction Costs	Demolition, site preparation and formation	Site surface clearance (clearing, grubbing, topsoil stripping, tree felling, minor earthwork, removal)		10	Prepared Site	
2.01.070	1	2	01	070	070	Buildings	Construction Costs	Demolition, site preparation and formation	Tree transplant		10	Prepared Site	
2.01.080		2	01	080					Site formation and slope treatment		10	Prepared Site	
2.01.090	1	2	01	090	080	Buildings	Construction Costs	Demolition, site preparation and formation	Temporary surface drainage and dewatering		10	Prepared Site	
2.01.100	1	2	01	100	090	Buildings	Construction Costs	Demolition, site preparation and formation	Temporary protection, diversion and relocation of public utilities		10	Prepared Site	
2.01.110	1	2	01	110		Buildings	Construction Costs	Demolition, site preparation and formation	Erosion control			Not in NSBE	
2.02	1	2	02			Buildings	Construction Costs	Substructure			19		
2.02.010	1	2	02	010	010	Buildings	Construction Costs	Substructure	Foundation piling:		17	Piled Foundations	
2.02.020	1	2	02	020	020	Buildings	Construction Costs	Substructure	Foundations up to top of lowest floor slabs:		19		
2.02.020	1	2	02	020	020	Buildings	Construction Costs	Substructure	Foundations up to top of lowest floor slabs:	excavation and disposal	11	Ground, earth shapes	
2.02.020	1	2	02	020	020	Buildings	Construction Costs	Substructure	Foundations up to top of lowest floor slabs:	lateral supports		Not in NSBE	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.02.020	1	2	02	020	020	Buildings	Construction Costs	Substructure	Foundations up to top of lowest floor slabs:	raft footings, pile caps, column bases, wall footings, strap beams, tie beams	16	Foundations, rising walls	
2.02.020	1	2	02	020	020	Buildings	Construction Costs	Substructure	Foundations up to top of lowest floor slabs:	substructure walls and columns	16	Foundations, rising walls	
2.02.020	1	2	02	020	020	Buildings	Construction Costs	Substructure	Foundations up to top of lowest floor slabs:	lowest floor slabs and beams (excluding and beyond basement bottom slabs)	13	Floors in substructure	
2.02.020	1	2	02	020	020	Buildings	Construction Costs	Substructure	Foundations up to top of lowest floor slabs:	lift pits		Not in NSBE	
2.02.020	1	2	02	020	020	Buildings	Construction Costs	Substructure	Foundations up to top of lowest floor slabs:	composite or prefabricated work			
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:		11-16	Allocate as appropriate	
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:	excavation and disposal	11	Ground, earth shapes	
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:	lateral supports		Not in NSBE	
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:	bottom slabs and blinding	13	Floors in substructure	
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:	sides	16	Foundations, rising walls	
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:	vertical waterproof tanking, drainage blanket, drains and skin wall	16	Foundations, rising walls	
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:	horizontal waterproof tanking, drainage blanket, drains and topping slab	16	Foundations, rising walls	
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:	insulation	16	Foundations, rising walls	
2.02.030	1	2	02	030	030	Buildings	Construction Costs	Substructure	Basement sides and bottom:	lift pits, sump pits, sleeves.		Not in NSBE	
2.02.030	1	2	02	030			Construction Costs	Substructure	Basement sides and bottom:	composite or prefabricated work			
2.03	1	2	03			Buildings	Construction Costs	Structure					
2.03	1	2	03			Buildings	Construction Costs	Structure			21	External walls	
2.03	1	2	03			Buildings	Construction Costs	Structure			22	Internal Walls, partitions	
2.03	1	2	03			Buildings	Construction Costs	Structure			23	Floors, Galleries	
2.03	1	2	03			Buildings	Construction Costs	Structure			24	Stairs, Ramps	
2.03	1	2	03			Buildings	Construction Costs	Structure			27	Roofs	
2.03	1	2	03			Buildings	Construction Costs	Structure			28	Frames	
2.03.010	1	2	03	010	010	Buildings	Construction Costs	Structure	Structural removal and alterations		22-28	Allocate as appropriate	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.03.020	1	2	03	020	020	Buildings	Construction Costs	Structure	Basement suspended floors:	walls and columns	28	Frames	
2.03.020	1	2	03	020	020	Buildings	Construction Costs	Structure	Basement suspended floors:	beams and slabs	28	Frames	
2.03.020	1	2	03	020	020	Buildings	Construction Costs	Structure	Basement suspended floors:	beams and slabs	23	Floors, Galleries	
2.03.020	1	2	03	020	020	Buildings	Construction Costs	Structure	Basement suspended floors:	staircases	24	Stairs, ramps	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:		21-28	Allocate as appropriate	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	structural walls and columns	21	External walls	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	structural walls and columns	22	Internal Walls, partitions	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	structural walls and columns	28	Frames	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	upper floor beams and slabs	23	Floors, Galleries	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	upper floor beams and slabs	28	Frames	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	roof beams and slabs	27	Roofs	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	roof beams and slabs	28	Frames	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	staircases	24	Stairs, Ramps	
2.03.030	1	2	03	030	030	Buildings	Construction Costs	Structure	Frames and slabs:	fireproofing to steel structure	28	Frames	
2.03.040	1	2	03	040	040	Buildings	Construction Costs	Structure	Tanks, pools, sundries			Not in NSBE	
2.03.050	1	2	03	050	040	Buildings	Construction Costs	Structure	Composite or prefabricated work			Not in NSBE	
2.04	1	2	04			Buildings	Construction Costs	Architectural works Non-structural works					
2.04.010	1	2	04	010	010	Buildings	Construction Costs	Architectural works Non-structural works	Non-structural removal and alterations		21-28	Allocate as appropriate	
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:				
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:	non-structural external walls and features	21	External Walls	
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:	external wall finishes except cladding	41	External wall finishes	
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:	facade cladding and curtain walls	21	External Walls	
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:	external windows	31	External Walls, completions within openings	
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:	external doors	31	External Walls, completions within openings	
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:	external shop fronts	21	External Walls	
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:	external shop fronts	31	External Walls, completions within openings	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.04.020	1	2	04	020	020	Buildings	Construction Costs	Architectural works Non-structural works	External elevations:	roller shutters and fire shutters	31	External Walls, completions within openings	
2.04.030	1	2	04	030	030	Buildings	Construction Costs	Architectural works Non-structural works	Roof finishes, skylights and landscaping (including waterproofing and insulation):				
2.04.030	1	2	04	030	030	Buildings	Construction Costs	Architectural works Non-structural works	Roof finishes, skylights and landscaping	roof finishes	47	Roof Finishes	
2.04.030	1	2	04	030	030	Buildings	Construction Costs	Architectural works Non-structural works	Roof finishes, skylights and landscaping	skylights	37	Roofs, completions	
							Construction Costs	Architectural works Non-structural works	Roof finishes, skylights and landscaping	other roof features			
2.04.030	1	2	04	030	030	Buildings	Construction Costs	Architectural works Non-structural works	Roof finishes, skylights and landscaping	roof landscaping (hard and soft).	47	Roof Finishes	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:				
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	non-structural internal walls and partitions	22	Internal Walls, partitions	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	non-structural internal walls and partitions	27	Roofs	Walls to roof spaces
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	non-structural internal walls and partitions	51	Heating Centre	Chimneys
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	shop fronts	22	Internal Walls, partitions	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	shop fronts	32	Internal walls, partitions, Completion within openings	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	toilet cubicles	22	Internal Walls, partitions	
							Construction Costs	Architectural works Non-structural works	Internal divisions:	moveable partitions	22	Internal Walls, partitions	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	cold rooms	55	Space Cooling	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	internal doors	32	Internal walls, partitions, Completion within openings	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	internal windows	32	Internal walls, partitions, Completion within openings	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	roller shutters and fire shutters	32	Internal walls, partitions, Completion within openings	
2.04.040	1	2	04	040	040	Buildings	Construction Costs	Architectural works Non-structural works	Internal divisions:	sundry concrete work.		Related to above elements (22, 32, 37, 47, 55)	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:				

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	balustrades, railings and handrails	34	Stairs, Ramps: Completions	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	balustrades, railings and handrails	37	Roofs: Completions	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	staircases and catwalk not forming part of the structure, cat ladders	24	Stairs, Ramps	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	cabinets, cupboards, shelves, counters, benches, notice boards, blackboards	71	Display, circulations fittings	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	cabinets, cupboards, shelves, counters, benches, notice boards, blackboards	72	Work, Rest, Play fittings	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	cabinets, cupboards, shelves, counters, benches, notice boards, blackboards	73	Culinary fittings	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	cabinets, cupboards, shelves, counters, benches, notice boards, blackboards	76	Storage, screening fittings	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	exit signs, directory signs	71	Display, Circulation Fittings	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	window and door dressings	76	Storage, screening fittings	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	decorative features	71	Display, Circulation Fittings	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	interior landscaping	71	Display, circulations fittings	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	access panels, fire service cabinets	65	Security and Protection	
2.04.050	1	2	04	050	050	Buildings	Construction Costs	Architectural works Non-structural works	Fittings and sundries:	sundries		Allocate as appropriate	
2.04.060	1	2	04	060	060	Buildings	Construction Costs	Architectural works Non-structural works	Finishes under cover:				
2.04.060	1	2	04	060	060	Buildings	Construction Costs	Architectural works Non-structural works	Finishes under cover:	floor finishes (internal and external)	43	Floor finishes	
2.04.060	1	2	04	060	060	Buildings	Construction Costs	Architectural works Non-structural works	Finishes under cover:	floor finishes (internal and external)	40	Roads, paths pavings	
2.04.060	1	2	04	060	060	Buildings	Construction Costs	Architectural works Non-structural works	Finishes under cover:	internal wall finishes and cladding	42	Wall finishes internally	
2.04.060	1	2	04	060	060	Buildings	Construction Costs	Architectural works Non-structural works	Finishes under cover:	ceiling finishes and false ceilings (internal or external).	45	Ceiling finishes	
2.04.070	1	2	04	070	070	Buildings	Construction Costs	Architectural works Non-structural works	Builder's work in connection with services:				
2.04.070	1	2	04	070	070	Buildings	Construction Costs	Architectural works Non-structural works	Builder's work in connection with services:	plinth, bases	51-58 61-68	Allocate as appropriate	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.04.070	1	2	04	070	070	Buildings	Construction Costs	Architectural works Non-structural works	Builder's work in connection with services:	fire-proofing enclosure	51-58 61-68	Allocate as appropriate	
2.04.070	1	2	04	070	070	Buildings	Construction Costs	Architectural works Non-structural works	Builder's work in connection with services:	hoisting beams, lift pit separation screens	51-58 61-68	Allocate as appropriate	
2.04.070	1	2	04	070	070	Buildings	Construction Costs	Architectural works Non-structural works	Builder's work in connection with services:	suspended manholes	(5-)	Services: Mainly Piped and Ducted	
2.04.070	1	2	04	070	070	Buildings	Construction Costs	Architectural works Non-structural works	Builder's work in connection with services:	suspended manholes	(6-)	Services: Mainly Electrical	
2.04.070	1	2	04	070	070	Buildings	Construction Costs	Architectural works Non-structural works	Builder's work in connection with services:	cable trenches, trench covers	61	Electrical supply and main distribution	
2.04.070	1	2	04	070	070	Buildings	Construction Costs	Architectural works Non-structural works	Builder's work in connection with services:	sleeves, openings and the like not allowed for in Fittings and sundries.	51-58 61-68	Allocate as appropriate	
2.04.080	1	2	04	080	070	Buildings	Construction Costs	Architectural works Non-structural works	Composite or prefabricated work			Not in NSBE	
2.05	1	2	05			Buildings	Construction Costs	Services and equipment					
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:				
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	seawater system	55-56	Allocate as appropriate	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	cooling water system	53/55/57	Water distribution, Space Cooling or Ventilation and air conditioning	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	chilled water system	53	Water Distribution	Chilled & Cooling Water
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	chilled water system	55	Space Cooling	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	chilled water system	57	Ventilation and Air Conditioning	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	heating water system	53	Water Distribution	Hot Water
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	heating water system	56	Space Heating	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	heating water system	57	Ventilation and Air Conditioning	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	steam and condensate system	53	Water Distribution	Hot Water
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	steam and condensate system	56	Space Heating	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	steam and condensate system	57	Ventilation and Air Conditioning	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	fuel oil system	51	Heating Centre	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	water treatment	53 / 55 / 56	Allocate as appropriate	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	air handling and distribution system	55 / 56 / 57	Allocate as appropriate	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	condensate drain system	55 / 56 / 57	Allocate as appropriate	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	unitary air-conditioning system	55 / 56 / 57	Allocate as appropriate	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	mechanical ventilation system	55 / 56 / 57	Allocate as appropriate	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	kitchen ventilation system	57	Ventilation and Air Conditioning	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	fume and smoke extraction system	57	Ventilation and Air Conditioning	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	anaesthetic gas-extraction system	57	Ventilation and Air Conditioning	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	window and split-type air conditioners	57	Ventilation and Air Conditioning	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	air-curtains	55 / 56 / 57	Allocate as appropriate	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	fans	57	Ventilation and Air Conditioning	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	related electrical and control systems.	62	Power	
2.05.010	1	2	05	010	010	Buildings	Construction Costs	Services and equipment	Heating, ventilating and air-conditioning systems/air conditioners:	submissions, testing and commissioning	51 - 62	Allocate as appropriate	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:				
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	high-voltage transformers and switchboards	61	Electrical supply and main distribution	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	incoming mains, low-voltage transformers and switchboards	61	Electrical supply and main distribution	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	mains and submains	61	Electrical supply and main distribution	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	standby system	61	Electrical supply and main distribution	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	lighting and power	62 /63	Allocate as appropriate	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:		62	Power	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	uninterrupted power supply	61	Electrical supply and main distribution	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	electric underfloor heating	56	Space heating	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	local electrical heating units	56	Space heating	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	earthing/lightning protection and bonding	61 / 65	Allocate as appropriate	
2.05.020	1	2	05	020	020	Buildings	Construction Costs	Services and equipment	Electrical services:	submissions, testing and commissioning	(5-) / (6-)	Allocate as appropriate	
2.05.030	1	2	05	030	030	Buildings	Construction Costs	Services and equipment	Fitting out lighting fittings		63	Lighting	
2.05.040	1	2	05	040	030	Buildings	Construction Costs	Services and equipment	Extra low voltage electrical services:	information and communications technology system	64	Communications	
2.05.040	1	2	05	040	030	Buildings	Construction Costs	Services and equipment	Extra low voltage electrical services:	staff paging/location	64	Communications	
2.05.040	1	2	05	040	030	Buildings	Construction Costs	Services and equipment	Extra low voltage electrical services:	public address system	64	Communications	
2.05.040	1	2	05	040	030	Buildings	Construction Costs	Services and equipment	Extra low voltage electrical services:	building automation	64	Communications	
2.05.040	1	2	05	040	030	Buildings	Construction Costs	Services and equipment	Extra low voltage electrical services:	security and alarm	65	Security and protection	
2.05.040	1	2	05	040	030	Buildings	Construction Costs	Services and equipment	Extra low voltage electrical services:	close circuit television	65	Security and protection	
2.05.040	1	2	05	040	030	Buildings	Construction Costs	Services and equipment	Extra low voltage electrical services:	communal aerial broadcast distribution and the like.	64	Communications	
2.05.040	1	2	05	040			Construction Costs	Services and equipment	Extra low voltage electrical services:	submissions, testing and commissioning	(6-)	Electrical Services: Mainly Electrical	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:				
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	cold water supply	53	Water distribution	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	hot water supply	53	Water distribution	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	flushing water supply	53	Water distribution	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	grey water supply	52 / 53	Allocate as appropriate	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	cleansing water supply	53	Water distribution	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	irrigation water supply	53	Water distribution	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	rainwater disposal	52	Drainage and refuse disposal	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	soil and waste disposal	52	Drainage and refuse disposal	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	planter drainage disposal	52	Drainage and refuse disposal	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	kitchen drainage disposal	52	Drainage and refuse disposal	
2.05.050	1	2	05	050	040	Buildings	Construction Costs	Services and equipment	Water supply and above ground drainage:	related electrical and control systems	62	Power	
2.05.050	1	2	05	050			Construction Costs	Services and equipment	Water supply and above ground drainage:	submissions, testing and commissioning	52 / 53	Allocate as appropriate	
2.05.060	1	2	05	060	050	Buildings	Construction Costs	Services and equipment	Supply of sanitary fittings and fixtures (installation included in 'Water supply and above ground drainage' unless not separable from costs of 'Fittings and sundries')		74	Sanitary, hygiene Fittings	
2.05.070	1	2	05	070	060	Buildings	Construction Costs	Services and equipment	Disposal systems:				
2.05.070	1	2	05	070	060	Buildings	Construction Costs	Services and equipment	Disposal systems:	refuse	52	Drainage & Refuse Disposal	
2.05.070	1	2	05	070	060	Buildings	Construction Costs	Services and equipment	Disposal systems:	laboratory waste	52	Drainage & Refuse Disposal	
2.05.070	1	2	05	070	060	Buildings	Construction Costs	Services and equipment	Disposal systems:	industrial waste	52	Drainage & Refuse Disposal	
2.05.070	1	2	05	070	060	Buildings	Construction Costs	Services and equipment	Disposal systems:	incinerator	52	Drainage & Refuse Disposal	
2.05.070	1	2	05	070		Buildings	Construction Costs	Services and equipment	Disposal systems:	submissions, testing and commissioning	52	Drainage & Refuse Disposal	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:				
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	fire hydrant and hose reel system	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	wet risers	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	sprinkler system	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	deluge system	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	gaseous extinguishing system	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	foam extinguishing system	65	Security and protection	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	audio/visual advisory system	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	automatic fire alarm and detection system	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	portable hand-operated appliances	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	related electrical and control systems	65	Security and protection	
2.05.080	1	2	05	080	070	Buildings	Construction Costs	Services and equipment	Fire services:	submissions, testing and commissioning	65	Security and protection	
2.05.090	1	2	05	090	080	Buildings	Construction Costs	Services and equipment	Gas services:				
2.05.090	1	2	05	090	080	Buildings	Construction Costs	Services and equipment	Gas services:	coal gas	54	Gases distribution	
2.05.090	1	2	05	090	080	Buildings	Construction Costs	Services and equipment	Gas services:	natural gas	54	Gases distribution	
2.05.090	1	2	05	090	080	Buildings	Construction Costs	Services and equipment	Gas services:	liquid petroleum gas	54	Gases distribution	
2.05.090	1	2	05	090	080	Buildings	Construction Costs	Services and equipment	Gas services:	medical gas/laboratory gas	54	Gases distribution	
2.05.090	1	2	05	090	080	Buildings	Construction Costs	Services and equipment	Gas services:	industrial gas/compressed air/instrument air	54	Gases distribution	
2.05.090	1	2	05	090	080	Buildings	Construction Costs	Services and equipment	Gas services:	vacuum	54	Gases distribution	
2.05.090	1	2	05	090	090	Buildings	Construction Costs	Services and equipment	Gas services:	steam	54	Gases distribution	
2.05.090	1	2	05	090			Construction Costs	Services and equipment	Gas services:	submissions, testing and commissioning	54	Gases distribution	
2.05.100	1	2	05	100	090	Buildings	Construction Costs	Services and equipment	Movement systems:				
2.05.100	1	2	05	100	090	Buildings	Construction Costs	Services and equipment	Movement systems:	lifts / elevators	66	Transport	
2.05.100	1	2	05	100	090	Buildings	Construction Costs	Services and equipment	Movement systems:	platform lifts	66	Transport	
2.05.100	1	2	05	100	090	Buildings	Construction Costs	Services and equipment	Movement systems:	escalators	66	Transport	
2.05.100	1	2	05	100	090	Buildings	Construction Costs	Services and equipment	Movement systems:	travellators / moving walkways	66	Transport	
2.05.100	1	2	05	100	090	Buildings	Construction Costs	Services and equipment	Movement systems:	conveyors	66	Transport	
2.05.100	1	2	05	100			Construction Costs	Services and equipment	Movement systems:	submissions, testing and commissioning	66	Transport	
2.05.110	1	2	05	110	100	Buildings	Construction Costs	Services and equipment	Gondolas		66	Transport	
2.05.120	1	2	05	120	110	Buildings	Construction Costs	Services and equipment	Turntables		66	Transport	
2.05.130	1	2	05	130	120	Buildings	Construction Costs	Services and equipment	Generators and uninterruptible power supply		61	Electrical supply and main distribution	
2.05.140	1	2	05	140	130	Buildings	Construction Costs	Services and equipment	Energy-saving features			Not in NSBE	
2.05.150	1	2	05	150	140	Buildings	Construction Costs	Services and equipment	Water and waste water treatment equipment		52	Drainage and refuse disposal	
2.05.160	1	2	05	160	150	Buildings	Construction Costs	Services and equipment	Fountains, pools and filtration plant			Not in NSBE	
2.05.170	1	2	05	170	160	Buildings	Construction Costs	Services and equipment	Powered building signage		63 / 71	Allocate as appropriate	
2.05.170	1	2	05	170	160	Buildings	Construction Costs	Services and equipment	Audio/visual entertainment system		64	Communications	
2.05.180	1	2	05	180	170	Buildings	Construction Costs	Services and equipment	Kitchen equipment		73	Culinary fittings	
2.05.190	1	2	05	190	180	Buildings	Construction Costs	Services and equipment	Cold room equipment		73	Culinary fittings	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.05.200	1	2	05	200	190	Buildings	Construction Costs	Services and equipment	Laboratory equipment		72	Work, Rest, Play fittings	
2.05.210	1	2	05	210	200	Buildings	Construction Costs	Services and equipment	Medical equipment		72	Work, Rest, Play fittings	
2.05.220	1	2	05	220	210	Buildings	Construction Costs	Services and equipment	Hotel equipment		72	Work, Rest, Play fittings	
2.05.230	1	2	05	230	220	Buildings	Construction Costs	Services and equipment	Car park or entrances access control		65	Security & Protection	
2.05.240	1	2	05	240	230	Buildings	Construction Costs	Services and equipment	Domestic appliances		73 / 75	Allocate as appropriate	
2.05.250	1	2	05	250	240	Buildings	Construction Costs	Services and equipment	Other specialist services			Allocate as appropriate	
2.05.260	1	2	05	260	250	Buildings	Construction Costs	Services and equipment	Builder's profit and attendance on services			Allocate as appropriate	
2.06	1	2	06			Buildings	Construction Costs	Surface and underground drainage					
2.06.010	1	2	06	010	010	Buildings	Construction Costs	Surface and underground drainage	Surface water drainage		52	Drainage and refuse disposal	
2.06.020	1	2	06	020	020	Buildings	Construction Costs	Surface and underground drainage	Storm water drainage		52	Drainage and refuse disposal	
2.06.030	1	2	06	030	030	Buildings	Construction Costs	Surface and underground drainage	Foul and waste water drainage		52	Drainage and refuse disposal	
2.06.040	1	2	06	040	040	Buildings	Construction Costs	Surface and underground drainage	Drainage disconnections and connections		52	Drainage and refuse disposal	
2.06.050	1	2	06	050	050	Buildings	Construction Costs	Surface and underground drainage	CCTV inspection of existing or new drains		52	Drainage and refuse disposal	
2.06.060	1	2	06	060	050	Buildings	Construction Costs	Surface and underground drainage	Buried Process Pipe		52	Drainage and refuse disposal	
2.07	1	2	07			Buildings	Construction Costs	External and ancillary works					
2.07.010	1	2	07	010	010	Buildings	Construction Costs	External and ancillary works	Site formation, slope treatment and incidental temporary drainage and dewatering further to site preparation		10	Prepared site	
2.07.010	1	2	07	010	020	Buildings	Construction Costs	External and ancillary works	Permanent retaining structures		10 / 30 / 50	Allocate as appropriate	
2.07.020	1	2	07	020	030	Buildings	Construction Costs	External and ancillary works	Site enclosures and divisions		30	Site enclosures	
2.07.030	1	2	07	030	040	Buildings	Construction Costs	External and ancillary works	Ancillary structures		20	Site Structures	
2.07.040	1	2	07	040	050	Buildings	Construction Costs	External and ancillary works	Roads and paving		40	Roads, paths, pavings	
2.07.050	1	2	07	050	060	Buildings	Construction Costs	External and ancillary works	Landscaping (hard and soft)		80	Landscape, play areas	
2.07.060	1	2	07	060	070	Buildings	Construction Costs	External and ancillary works	Fittings and equipment		70	Site fittings	
2.07.070	1	2	07	070	080	Buildings	Construction Costs	External and ancillary works	External services:				
2.07.070	1	2	07	070	080	Buildings	Construction Costs	External and ancillary works	External services:	water supply	50	Site Services (mainly piped and ducted)	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.07.070	1	2	07	070	080	Buildings	Construction Costs	External and ancillary works	External services:	gas supply	50	Site Services (mainly piped and ducted)	
2.07.070	1	2	07	070	080	Buildings	Construction Costs	External and ancillary works	External services:	power supply	60	Site Services (mainly electrical)	
2.07.070	1	2	07	070	080	Buildings	Construction Costs	External and ancillary works	External services:	communications supply	60	Site Services (mainly electrical)	
2.07.070	1	2	07	070	080	Buildings	Construction Costs	External and ancillary works	External services:	external lighting	60	Site Services (mainly electrical)	
2.07.070	1	2	07	070	080	Buildings	Construction Costs	External and ancillary works	External services:	utility disconnections and connections	50 / 60	Allocate as appropriate	
2.08	1	2	08		010	Buildings	Construction Costs	Preliminaries Constructor's site overheads					
2.08.010	1	2	08	010	020	Buildings	Construction Costs	Preliminaries Constructor's site overheads	Construction management including site management staff and support labour		6	Preliminaries	
2.08.020	1	2	08	020	040	Buildings	Construction Costs	Preliminaries	Temporary access roads and storage areas, traffic management and diversion (at the Constructors' discretion)		6	Preliminaries	
2.08.030	1	2	08	030	040	Buildings	Construction Costs	Preliminaries	Temporary site fencing and security		6	Preliminaries	
2.08.040	1	2	08	040	030	Buildings	Construction Costs	Preliminaries	Commonly shared construction plant		6	Preliminaries	
2.08.050	1	2	08	050			Construction Costs	Preliminaries	Commonly shared scaffolding		6	Preliminaries	
2.08.060	1	2	08	060	050	Buildings	Construction Costs	Preliminaries	Other temporary facilities and services		6	Preliminaries	
2.08.070	1	2	08	070	050	Buildings	Construction Costs	Preliminaries	Technology and communications: telephone, broadband, hardware, software		6	Preliminaries	
2.08.080	1	2	08	080	060	Buildings	Construction Costs	Preliminaries	Constructor's submissions, reports and as-built documentation		6	Preliminaries	
2.08.090	1	2	08	090	060	Buildings	Construction Costs	Preliminaries	Quality monitoring, recording and inspections		6	Preliminaries	
2.08.100	1	2	08	100	090	Buildings	Construction Costs	Preliminaries	Safety, health and environmental management		6	Preliminaries	
2.08.110	1	2	08	110	020	Buildings	Construction Costs	Preliminaries	Insurances, bonds, guarantees and warranties		7	Insurances	
2.08.120	1	2	08	120	110	Buildings	Construction Costs	Preliminaries	Constructor's statutory fees and charges		6	Preliminaries	
2.08.130	1	2	08	130	110	Buildings	Construction Costs	Preliminaries	Testing and commissioning		6	Preliminaries	
2.08.140	1	2	08	140	110	Buildings	Construction Costs	Preliminaries	Extras for extreme climatic or working conditions (if priced separately according to local pricing practice)		6	Preliminaries	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.09	1	2	09			Buildings	Construction Costs	Risk Allowance					
2.09.010	1	2	09	010	010	Buildings	Construction Costs	Risk Allowance	Design development allowance		8	Contingencies	
2.09.020	1	2	09	020	020	Buildings	Construction Costs	Risk Allowance	Construction contingencies		8	Contingencies	
2.09.030	1	2	09	030	030	Buildings	Construction Costs	Risk Allowance	Price level adjustments:				
2.09.030	1	2	09	030	030	Buildings	Construction Costs	Risk Allowance	Price level adjustments:	until tendering	8	Contingencies	
2.09.030	1	2	09	030	030	Buildings	Construction Costs	Risk Allowance	Price level adjustments:	during construction	8	Contingencies	
2.09.040	1	2	09	040	040	Buildings	Construction Costs	Risk Allowance	Exchange rate fluctuation adjustments		8	Contingencies	
2.10	1	2	10			Buildings	Construction Costs	Taxes and Levies					
2.10.010	1	2	10	010	010	Buildings	Construction Costs	Taxes and Levies	Paid by the Constructor			Not in NSBE	
2.10.020	1	2	10	020	020	Buildings	Construction Costs	Taxes and Levies	Paid by the Client in relation to the construction contract payments			n/a	
2.11	1	2	11			Buildings	Construction Costs	Work and utilities outside site				NORMALLY DESCRIBED AS WORKS OUTSIDE THE SITE	
2.11	1	2	11		010	Buildings	Construction Costs	Work and utilities outside site			50 / 60	Allocate as appropriate	
2.11.010	1	2	11	010	010	Buildings	Construction Costs	Work and utilities outside site	Connections to, diversion of and capacity enhancement of public utility mains or sources outside site up to mains connections on site:	electricity	60	Site Services (Mainly Electrical)	
2.11.010	1	2	11	010	010	Buildings	Construction Costs	Work and utilities outside site	Connections to, diversion of and capacity enhancement of public utility mains or sources outside site up to mains connections on site:	transformers	60	Site Services (Mainly Electrical)	
2.11.010	1	2	11	010	010	Buildings	Construction Costs	Work and utilities outside site	Connections to, diversion of and capacity enhancement of public utility mains or sources outside site up to mains connections on site:	water	50	Site Services (Mainly Piped and Ducted)	
2.11.010	1	2	11	010	010	Buildings	Construction Costs	Work and utilities outside site	Connections to, diversion of and capacity enhancement of public utility mains or sources outside site up to mains connections on site:	sewer	50	Site Services (Mainly Piped and Ducted)	
2.11.010	1	2	11	010	010	Buildings	Construction Costs	Work and utilities outside site	Connections to, diversion of and capacity enhancement of public utility mains or sources outside site up to mains connections on site:	gas	50	Site Services (Mainly Piped and Ducted)	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.11.010	1	2	11	010	010	Buildings	Construction Costs	Work and utilities outside site	Connections to, diversion of and capacity enhancement of public utility mains or sources outside site up to mains connections on site:	telecommunications	60	Site Services (Mainly Electrical)	
2.11.010	1	2	11	010	010	Buildings	Construction Costs	Work and utilities outside site	Connections to, diversion of and capacity enhancement of public utility mains or sources outside site up to mains connections on site:	telecommunications	60	Site Services (Mainly Electrical)	
2.11.020	1	2	11	020	020	Buildings	Construction Costs	Work and utilities outside site	Public access roads and footpaths		40	Roads, paths, pavings	
2.12	1	2	12			Buildings	Construction Costs	Post-completion loose furniture, fittings and equipment (including related risk allowances, taxes and levies)			Where not part of the building contract		
2.12.010	1	2	12	010	010	Buildings	Construction Costs	Post-completion loose furniture, fittings and equipment (including related risk allowances, taxes and levies)	Production, process, operating and loose furniture, furnishing and equipment not normally provided before completion of construction			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction				Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	production (including process and operating) equipment (including furniture and fittings)			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	related instrument and control systems			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	related safety and environmental control systems			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	related storage and transfer systems			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	services and equipment as described in Group 05 but dedicated to serve production equipment			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	surface and underground drainage as described in Group 06 but dedicated to serve production equipment			Not in NSBE	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	testing and commissioning			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	licences and certifications to start production			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	risks allowances			Not in NSBE	
2.12.020	1	2	12	020		Buildings	Construction Costs	Fixed production, process and operating furniture, fittings and equipment installed before completion of construction	taxes and levies			Not in NSBE	
2.13	1	2	13			Buildings	Construction Costs	Construction-related consultants and supervision				Not in NSBE	
2.13.010	1	2	13	010	010	Buildings	Construction Costs	Construction-related consultants and supervision	Consultants' fees and reimbursable:			Not in NSBE	
2.13.010	1	2	13	010	010	Buildings	Construction Costs	Construction-related consultants and supervision	Consultants' fees and reimbursable:	architects (architectural, landscape, interior design, technical)		Not in NSBE	
2.13.010	1	2	13	010	010	Buildings	Construction Costs	Construction-related consultants and supervision	Consultants' fees and reimbursable:	engineers (geotechnical, civil, structural, mechanical, electrical and plumbing, technical)		Not in NSBE	
2.13.010	1	2	13	010	010	Buildings	Construction Costs	Construction-related consultants and supervision	Consultants' fees and reimbursable:	project managers		Not in NSBE	
2.13.010	1	2	13	010	010	Buildings	Construction Costs	Construction-related consultants and supervision	Consultants' fees and reimbursable:	surveyors (quantity surveying, land surveying, building surveying, cost engineering)		Not in NSBE	
2.13.010	1	2	13	010	010	Buildings	Construction Costs	Construction-related consultants and supervision	Consultants' fees and reimbursable:	specialist consultants (environmental, traffic, acoustic, facade, BIM)		Not in NSBE	
2.13.010	1	2	13	010	010	Buildings	Construction Costs	Construction-related consultants and supervision	Consultants' fees and reimbursable:	value management studies		Not in NSBE	
2.13.020	1	2	13	020	020	Buildings	Construction Costs	Construction-related consultants and supervision	Charges and levies payable to statutory bodies or their appointed agencies (in connection with planning, design, tender and contract approvals, supervision and acceptance inspections)			Not in NSBE	
2.13.030	1	2	13	030	030	Buildings	Construction Costs	Construction-related consultants and supervision	Site supervision charges (including their accommodation and travels)			Not in NSBE	
2.13.040	1	2	13	040	040	Buildings	Construction Costs	Construction-related consultants and supervision	Payments to testing authorities or laboratories		6	Preliminaries	

Codes					Scope								
Mandatory and Standardised			Optional				Mandatory and Standardised			Optional			
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
1.01	1	1	01			Buildings	Acquisition Costs	Site acquisition				Not in NSBE	
1.01.010	1	1	01	010	010	Buildings	Acquisition Costs	Site acquisition	Costs and premium required to procure site			Not in NSBE	
1.01.020	1	1	01	020	020	Buildings	Acquisition Costs	Site acquisition	Compensation to existing occupiers			Not in NSBE	
1.01.030	1	1	01	030	030	Buildings	Acquisition Costs	Site acquisition	Demolition, removal and modification of existing properties by way of payment to existing owners instead of carrying out physical work			Not in NSBE	
1.01.040	1	1	01	040	030	Buildings	Acquisition Costs	Site acquisition	Contributions for the preservation of heritage, culture and environment			Not in NSBE	
1.01.050	1	1	01	050	040	Buildings	Acquisition Costs	Site acquisition	Related fees to agents, lawyers, and the like			Not in NSBE	
1.01.060	1	1	01	060	050	Buildings	Acquisition Costs	Site acquisition	Related taxes and statutory charges			Not in NSBE	
1.02	1	1	02		050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses				Not in NSBE	
1.02.010	1	1	02	010	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Client's general office overheads			Not in NSBE	
1.02.020	1	1	02	020	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Client's project-specific administrative expenses:	in-house project management and design team		Not in NSBE	
1.02.020	1	1	02	020	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Client's project-specific administrative expenses:	supporting project staff		Not in NSBE	
1.02.020	1	1	02	020	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Client's project-specific administrative expenses:	project office venue, furniture and equipment if not included in Constructor's preliminaries site overheads		Not in NSBE	
1.02.020	1	1	02	020	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Client's project-specific administrative expenses:	stores and workshops		Not in NSBE	
1.02.020	1	1	02	020	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Client's project-specific administrative expenses:	safety and insurances		Not in NSBE	
1.02.020	1	1	02	020	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Client's project-specific administrative expenses:	staff training		Not in NSBE	
1.02.020	1	1	02	020	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Client's project-specific administrative expenses:	accommodation and travelling expenses for in-house team and external parties		Not in NSBE	
1.02.030	1	1	02	030	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Interest & Finance Costs			Not in NSBE	
1.02.040	1	1	02	040	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Legal expenses			Not in NSBE	
1.02.050	1	1	02	050	050	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Accounting expenses			Not in NSBE	

Codes						Scope							
	Mandatory and Standardised			Optional		Mandatory and Standardised			Optional				
ICMS Code	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4)	Cost Category (Level 1)	Cost Category (Level 2)	Cost Group (Level 3)	Cost Sub-Group (Level 4)	Cost Sub-Group (Level 4) (Optional) Extra Categorization	NSBE	Group Element	Sub-element
1.02.060	1	1	02	060	051	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Sales, leasing, marketing, advertising and promotional expenses			Not in NSBE	
1.02.070	1	1	02	070	052	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	Taxes and statutory charges related to sales and lease			Not in NSBE	
1.02.080	1	1	02	080	053	Buildings	Acquisition Costs	Administrative, finance, legal and marketing expenses	License and permit charges for operation and use			Not in NSBE	

Appendix 2- IPMS Selected Definition Diagrams

Diagram 3 - Internal Dominant Face (IDF)

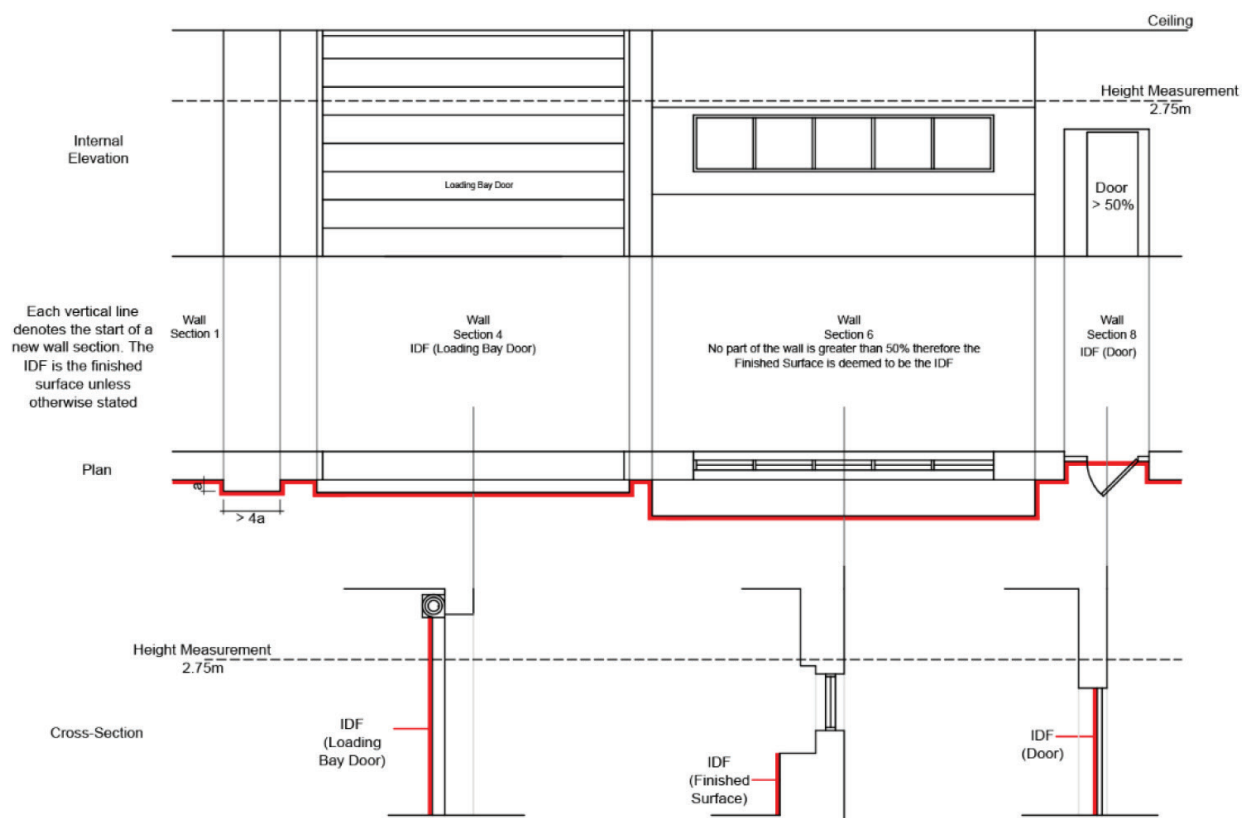
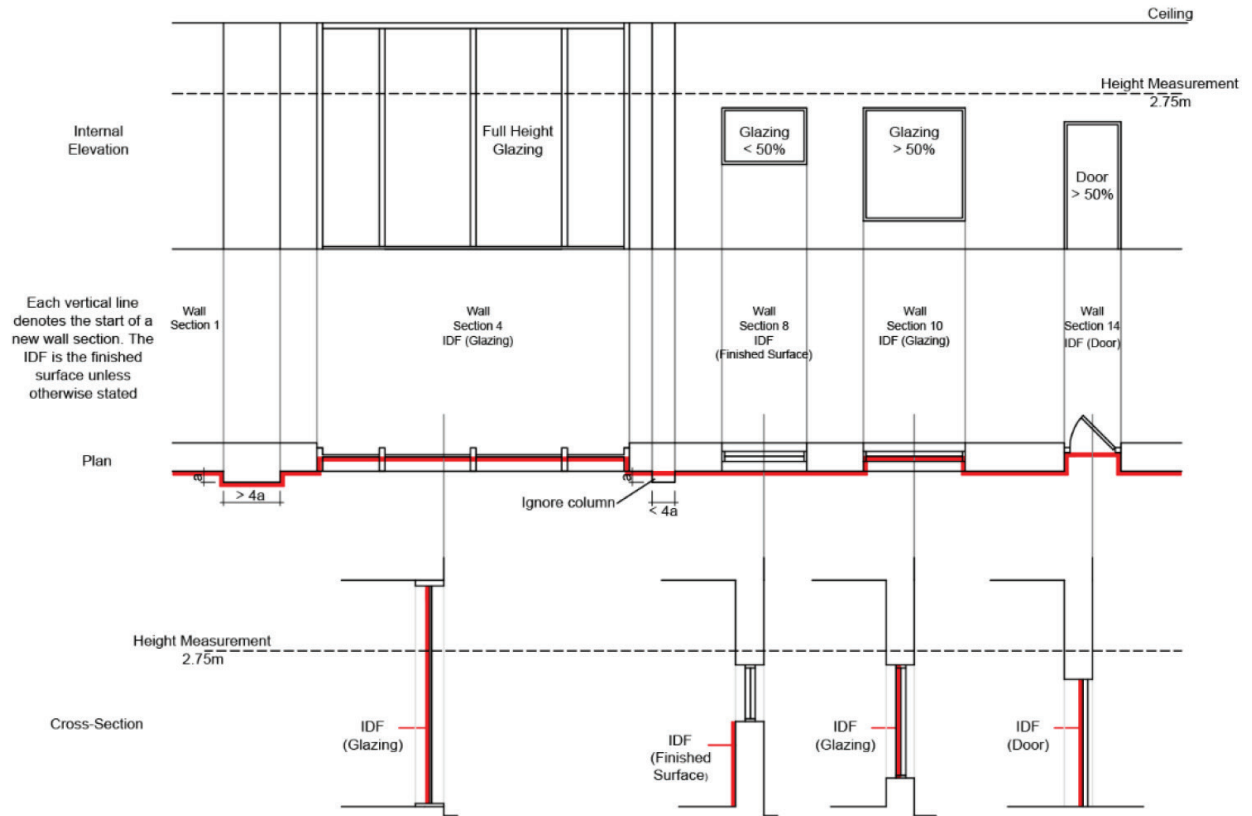


Diagram 7 - External Floor Area and Mezzanine – IPMS 1

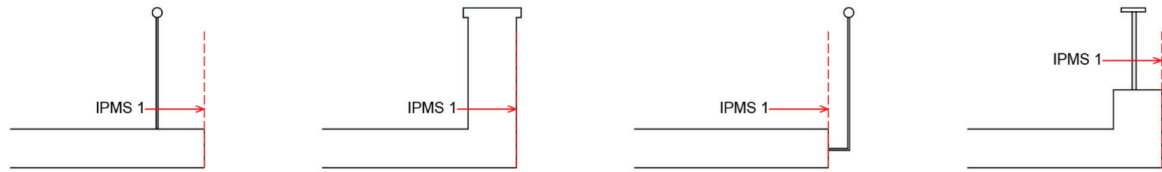


Diagram 8 - External Floor Area and Mezzanine – IPMS 2, 3.1, 3.2, 4.1 & 4.2

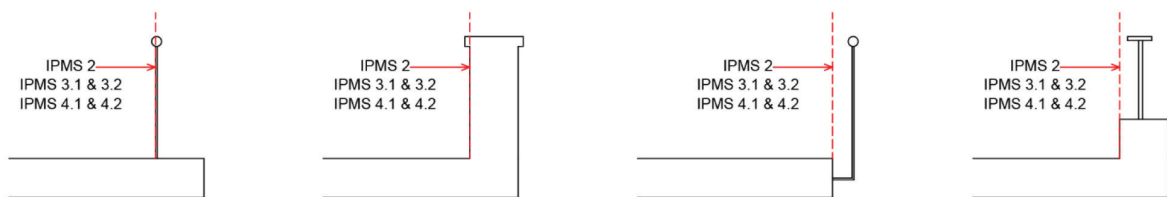


Diagram 9 - Notional Boundary

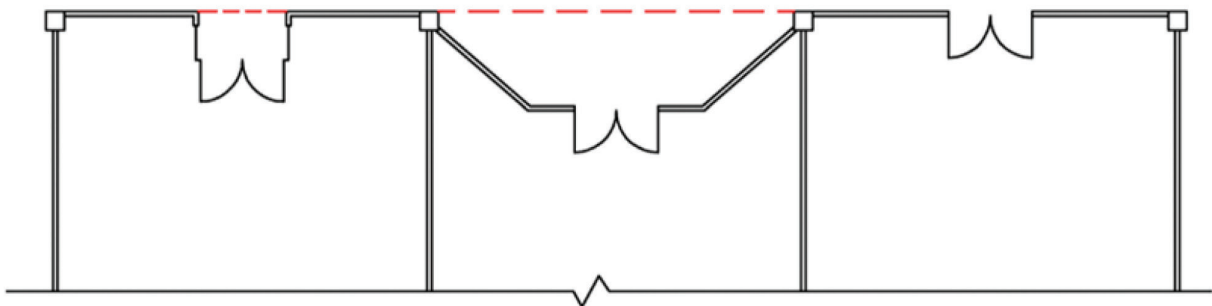
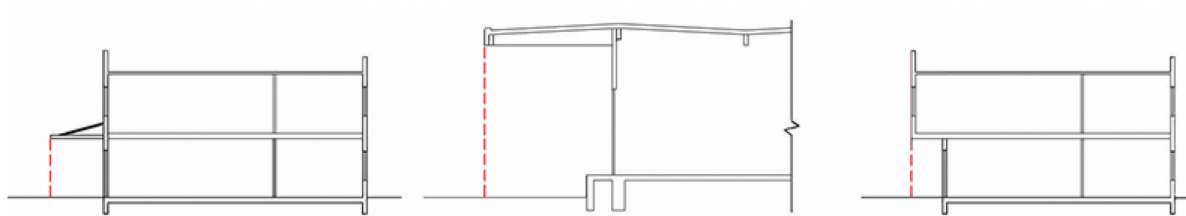


Diagram 10 - Sheltered Area





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