

# JHU WBS Template Definition Documentation

For Capital Projects with capitalized nodes greater than \$100,000

Project template can also be used for Expense Projects. Type "Expense" should be chosen in Project Builder

As of 5-07-09

WBS Element	Budget Category	Budget Amount	Capitalized or Expensed	Definition
<b>C.170.07.9999</b>	<b>Project Number</b>			
<b>C.170.07.9999.1</b>	<b>Initiation</b>			<b>Costs incurred before approval of project; Cannot charge cost to this node</b>
C.170.07.9999.1.01	Land Acquisition		Capitalized	Land purchases
C.170.07.9999.1.02	Existing Conditions Survey		Expensed	Surveyors (including environmental and geo-technical surveys), utility locations, and buildings
C.170.07.9999.1.03	Feasibility Study		Expensed	Study charges - can be analyzing multiple locations for a single purpose
C.170.07.9999.1.04	Programming		Expensed	Costs associated with Identifying user needs; architect or programmer develops program needs requirement (scope of work)
C.170.07.9999.1.05	Master Planning		Expensed	Consultant fees for developing a master plan
C.170.07.9999.1.06	Other Initiation Costs		Expensed	Miscellaneous expenses for initiation task completion
<b>C.170.07.9999.2</b>	<b>Design</b>			<b>Cannot charge cost to this node</b>
C.170.07.9999.2.01	Prime Design Contract		Capitalized	Architectural or engineering contract (do not include reimbursables)
C.170.07.9999.2.02	Other Professional Fees		Capitalized	Interior designers, art consultants, and other miscellaneous consultant costs
C.170.07.9999.2.03	Reimbursables		Capitalized	Architectural or engineering reimbursables
C.170.07.9999.2.04	Other Design Costs		Capitalized	Miscellaneous expenses associated with design (excluding reimbursables)
<b>C.170.07.9999.3</b>	<b>Preconstruction</b>			<b>Cannot charge cost to this node</b>
C.170.07.9999.3.01	Cost Estimating		Expensed	Cost estimating if done independently of designer or contractor
C.170.07.9999.3.02	Preconstruction Services		Capitalized	Fees paid for professional preconstruction consulting services
C.170.07.9999.3.03	Site Preparation		Capitalized	Cost of work required to get ready for construction
C.170.07.9999.3.04	Regulatory Fees		Capitalized	Permits, Baltimore City Fees, Developer's Agreements Fees, Expeditor Fees
C.170.07.9999.3.05	Hazardous Material Removal		Expensed	Asbestos, lead, mold, etc. abatement
C.170.07.9999.3.06	Other Preconstruction Costs		Capitalized	Miscellaneous expenses associated with pre-construction

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<b>C.170.07.9999.4</b>	<b>Construction</b>			<b>Cannot charge cost to this node</b>
C.170.07.9999.4.01	Prime Construction Contract		Capitalized	Prime contractor
C.170.07.9999.4.02	Inspection and Testing		Capitalized	Third-party testing such as concrete, steel, geo-technical, and fire inspection and testing
C.170.07.9999.4.03	Commissioning		Capitalized	Third-party commissioning agent (commissioning is making sure building is designed and functioning as per the design intent)
C.170.07.9999.4.04	Controls		Capitalized	Controls contractor fees
C.170.07.9999.4.05	Teledata		Capitalized	Independent teledata contract such as Primenet
C.170.07.9999.4.06	Security		Capitalized	Card access, security systems, cameras, glass breaks fees
C.170.07.9999.4.07	Off-site Work		Capitalized	Utilities, access, swing space and other "enabling" projects necessary to accomplish the primary work
C.170.07.9999.4.08	Other Construction Costs		Capitalized	Miscellaneous expenses associated with construction such as elevator operator services, utility fees while asset under construction, construction cleaning services, and internal maintenance services
<b>C.170.07.9999.5</b>	<b>Ancillary</b>			<b>Cannot charge cost to this node</b>
C.170.07.9999.5.01	Furniture (Expensed)		Expensed	An individual item of furniture or fixture(s) with a value less than \$5,000
C.170.07.9999.5.01.01	<b>Do NOT Use</b>		<b>DO NOT USE</b>	ALL Furniture and Fixtures are EXPENSE. Regardless of Cost.
c.170.07.9999.5.02	Capitalized Equipment		Capitalized	All equipment and furniture above \$5,000; including computer systems as a whole
c.170.07.9999.5.03	Expensed Equipment		Expensed	All equipment under \$5,000 includes computer and handsets
c.170.07.9999.5.04	Moving		Expensed	All moving expenses internal or external
c.170.07.9999.5.05	Security Patrol		Expensed	Corporate Security Guards
c.170.07.9999.5.06	Transportation		Expensed	Shuttle services required due to construction
c.170.07.9999.5.07	Other Ancillary Costs		Expensed	Other miscellaneous ancillary expenses such as copying, printing, office supplies, caterers, training, courier, and expense report charges (meals, mileage, parking)

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<b>C.170.07.9999.6</b>	<b>Contingency</b>			<b>Cannot charge cost to this node</b>
<b>C.170.07.9999.7</b>	<b>Indirect Costs</b>			<b>Cannot charge cost to this node</b>
C.170.07.9999.7.01	Audit		Expensed	Audit charges
C.170.07.9999.7.02	Project Administration		Expensed	Project Manager Fee
C.170.07.9999.7.03	Infrastructure Fee		Expensed	Projects over \$100,000 get an infrastructure fee that goes into Plant Operations budget (Homewood only)
C.170.07.9999.7.04	Utility Connection Fee		Expensed	Job charges for utility connection fees (Homewood only)
C.170.07.9999.7.05	Capitalized Interest		Capitalized	Capitalized Interest
C.170.07.9999.7.06	Other Indirect Costs		Capitalized	In-house design fees, if applicable