

RES TYPE	COST TYPE 1st NUMBER	SUB-SPLIT 2nd NUMBER	SUB-SUB-SLPIT 3rd NUMBER	ITEM NUMBER 4th Number	SIMPLE RESOURCE
A	PRELIMIN				
L	LABOUR				
P	PLANT				
M	MATERIAL				
S	SUBCONTRAC				
*	HEADING				
P	SIMPLE RESOURCES	HAVE A LETTER IN THE	TYPE COLUMN		
1	COMPLEX RESOURCES	HAVE A NUMBER IN THE	TYPE COLUMN BETWEEN 9	AND 1	
9	COMPLEX RESOURCES	HAVE A NUMBER IN THE	TYPE COLUMN BETWEEN 9	AND 1	

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	1 - P & G				
		1 ACCOMMODATION & SITE ESTABLISH	1.SITE OFFICES 2.SINGLE QUARTERS 3.HOSTELS 4.ACCESS 9.		
		2.SUPERVISION	1.CONTRACTS MANAGER 2.PLANNING ENGINEER 3.QUANTITY SURVEYOR 4.LAND SURVEYOR 5.SITE AGENT 6.ENGINEER 7.FOREMAN	1.GENERAL 2.SECTION	
		3.TRAVELLING & TRANSPORT	1.AIRFARES 2.CARS 3.LDVS 4.		
		4.WORKSHOPS	3.MECHANICAL 4.CARPENTER 5.PRE-CAST YARD 6.BOILERMAKER 7.ELECTRICAL 8.PAINT SHOP		
		5.LABORATORY	1.BUILDING 2.LABORATORY TECHNIC. 3.TEST EQUIPMENT	1.CUBE CRUSHER 2.CUBE MOULDS 3.SLUMP CONE 4.TROXLER 5.OVEN 6.SIEVES 7.SCHMID HAMMER	
		6.STORAGE & HANDLING	1.GENERAL STORE 2.TOOL STORE 3.OIL & LUBE STORE 4.FUELS 5.CEMENT SHED 6.FENCES		
		7.SERVICES	1.ELECTRICAL 2.SEWERAGE 3.WATER		
		8.SITE EXPENSES	1.OFFICE EQUIPMENT 2.SAFETY EQUIPMENT 3.SURVEY EQUIPMENT	1.THEODOLITE 2.DUMPY LEVEL 3.DISTOMAT	
		9.SAFTY EQUIPMENT	6.BOILER MAKER	1.WELDING HELMET 2.GLOVES 3.GOGGLES 4.APRONS	

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	2 - LABOUR				
		1.SITE ADMIN.	1.CLERKS 2.STOREKEEPER 3.MECHANIC 4.TIMEKEEPER 5.SECURITY		
		2.WAGES	1.UNSKILLED 2.SEMI-SKILLED 3.DRIVER/OPERATOR 4.SKILLED 5.ARTISANS 6.TECHNICIANS		
		3.ALLOWANCES	1.ACCOMMODATION	1.SINGLE QUARTER 2.HOUSING 3.CARAVANS 4.HOTEL EXPENCES	
			2.OVERTIME		
			3.TRAVELLING	1.CAR 2.LDV. 3.BUS 4.MINI-BUS 5.TRAIN	
		4.LABOUR TEAMS	1.YARD & STORES	1.MATERIAL HANDLING 2.PRECAST YARD 3.BATCHPLANT	
			2.EARTHWORKS	1.EXCAVATION 2.BACKFILL 3.DEMOLITION 4.PILING 5.DEWATERING	
			3.WORKSHOPS	1. 2. 3.MECHANICAL W/SHOP 4.CARPENTER W/SHOP 5.BOILER MAKER	
			4.FORMWORK	1.SHUTTERS 2.SCAFFOLD 3.BUILT-IN-ITEMS 4.STRIP	
			5.CONCRETE	1.PLACING 2.MIXING 3.FLOATING 4.CURING 5.MAKE GOOD & RUB	
			6.BUILDING	1.BRICK LAYING 2.BRICK FACING 3.SCAFFOLDING 4.PLASTERING 5.SCREEDING 6.BAGGING	
			7.STEEL	1.REINFORCING 2.STRUCTURAL ERECT	
			8.FINISHES	1.JOINTING 2.GROUTING	
			9.PIPEWORK	1.BED & LAY 2.TEST 3.PRECAST MANHOLES	

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	3 - PLANT				
		1.SITE TRANSPORT	1.CARS	1.1200cc 2.1600cc 3.2000cc	
			-----	-----	-----
			2.L.D.V.s	1. 1/2 ton VAN 2. 3/4 ton VAN 2. 1 ton VAN	
			-----	-----	-----
			3.BUSES	1.MINI-BUS 2.72 SEATER 3.120 SEATER & HORSE	
			-----	-----	-----
			4.FLAT BED	1.2t TRUCK 2.3t TRUCK 3.5t TRUCK 4.7t TRUCK	
			-----	-----	-----
			5.CONCRETE	1. 1/2m3 DUMPER 2. 1m3 DUMPER 3. 1m3 DUMPER H.L. 4. 2m3 R.M.C. 5. 6m3 R.M.C. 6. 2m3 COFFIN BACK	
			-----	-----	-----
			6.HORSE & TRAILER	1. 25t FLAT 2. 30t FLAT 3. 25t LOW BED 4. 40t LOW BED 5. 17m3 TIP TRAILER 6. 22m3 TIP TRAILER	
			-----	-----	-----
			7.TIPPERS & DUMPERS	1. 6m3 TIPPER 2 10m3 TIPPER 3. 12.5m3 DUMP TRUCK 4. 13m3 DUMP TRUCK 5. 15m3 DUMP TRUCK 6. 17m3 DUMP TRUCK 7. 19m3 DUMP TRUCK 8. 23.5m3 DUMP TRUCK	
			-----	-----	-----
			8.TANKERS		
			-----	-----	-----
			9.TRACTOR		
			-----	-----	-----
		2.EXCAVATION	1.BULLDOZERS 2.EXCAVATORS 3.LOADERS 4.TRAXCAVATORS 5.BACKHOE LOADERS 6.TRENCHERS 7.GRADERS 8.SCRAPERS 9.PILERS/AUGERS		
			-----	-----	-----
		3.COMPACTION	1.SELF PROP. VIBRATING 2.SELF PROP. STATIC 3.TOWED ROLLERS 4.PEDESTRIAN ROLLERS 5.PLATE COMPACTORS		
			-----	-----	-----
		4.LIFTING	1.MOBILE CRANE HYDRAUL 2.MOBILE CRANE LATTICE 3.TOWER CRANES 4.HOISTS/WINCHES 5.CONVEYORS 6.FORKLIFTS 7.PIPELAYERS 8.GANTRY/OVERHEAD 9.ROPES,CHAINS & SLINGS	1.ROPES 2.SLINGS 3.FITTINGS	

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		5. CONCRETE	1. MIXERS 2. WEIGHBATCHERS, SCALES 3. BALKHEADS, LOAD CONVEY 4. BOOMSCRAPERS 5. SILOS, SCREW CONVEYORS 6. CONTROL CABINS 7. PUMPS, 8. CHUTES & SKIPS		
		6. FORMERS	1. BRICK MAKERS 2. BLOCK MAKERS 3. PAVERS 4. CONTINUOUS KERBERS		
		7. STATIONARY	1. COMPRESSORS 2. WATER PUMPS 3. GENERATORS 5. CRUSHERS 6. SCREENING PLANT		
		8. DEMOLITION/TUNNELS			
		9. LOOSE TOOLS	1. GENERAL	1. SHOVEL 2. PICK 3. WHEELBARROW 4. 4lbs HAMMER 5. 14lbs HAMMER 6. TAPES	
			2. CARPENTRY HAND TOOLS	1. HAMMER 2. SAW 3. CHISEL 4. SET SQUARE 5. SPIRIT LEVEL 6. BRACE & BIT 7.	
			3. ELECTRIC HAND TOOLS		
			4. DEMOLITION	1. ROCK DRILL 2. JACK HAMMER 3. ROCKDRILL BITS 4. MOIL POINTS 5. AIR HOSES 6. MANIFOLD 7. HOSE FITTINGS	
			5. CONCRETE	1. VIBRATORS 2. POWER FLOATS 3. CUTTERS 4. CORERS 5. SCABBLERS 6. POLISHERS	

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	4. TEMP/ MATERIAL	1. TIMBER	1. BOARDS	1. SHUTTER BOARD 2. BLOCK BOARD 3. HARD BOARD 4. SOFT BOARD 5. LAMINATED 6. PLYWOOD	
			----- 2. PROFILES	----- 1. 19mm 2. 22mm 3. 38mm 4. 50mm 5. 76mm 6. 114mm 7. 125mm 8. 228mm 9.	----- 1. 19mm 2. 22mm 3. 38mm 4. 50mm 5. 76mm 6. 114mm 7. 125mm 8. 228mm 9.
			3. WROT	1. QUADRANT 2. HALF ROUND 3. CORNER FILLET	1. 13mm 2. 19mm 3. 32mm
			4. MERANTI PROFILES		
			5. SALIGNA PROFILES		
			6. WATTLE PROFILES		
		----- 2. STEEL	1. PANELS		
			2. SUPPORTWORK		
			3. SCAFFOLDING		
			4. SOFFIT PANELS, COFFERS		
			5. TIES		
			6. ACCESSORIES		
			7. WHEELS, GANTRIES		
		----- 3. FORMWORK SYSTEMS	1. WALLS GANGFORM		
			2. WALLS CLIMBING		
			3. COLUMNS		
			4. DECKS		
			5. COFFER DECKS		
			6. BEAMS		
			7. SOFFIT SUPPORTWORK		
		----- 4. SLIDING FORMWORK			
		----- 5. PERMANENT FORMWORK			
		----- 6. PURPOSE MADE F/WRK xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	----- xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	----- xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	----- xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
		----- 7. SHORING/SHEET PILE			
		----- 9. CONSUMABLES	1. FUELS, OILS & LUBES	1. PETROL 87 OCTANE 2. PETROL 93 OCTANE 3. PETROL 97 OCTANE 4. DIESEL ROAD RATE 5. DIESEL OFF ROAD 6. OIL 7. GREASE 8. SHUTTER OIL 9. RETARDER	
			----- 2. CUTTING, WELDING	----- 1. OXYGEN 2. ACETYLENE 3. WELDING RODS 4. GRINDING DISCS	

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				5.SAW BLADES	
			3.WOODWORK	1.NAILS	
				2.SCREWS	
				3.GLUE	
				4.BLADES	
				5.BITS	

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	5.CONST MATERIAL	1.CONCRETE, MORTARS AGGREGATES	1.BINDERS	1.O.P.C. 2.RAPID HARDENING 3.SULPHATE RESISTANT 4.PCFA BLENDS 5.SLAGMENT 6.WHITE CEMENT 7.HIGH LUMINOUS 8.CONDENSED SILICA FUME 9.LIME	15% FLY ASH 25% FLY ASH 35% FLY ASH
			2.ADDITIVES	1.WATER REDUCER/ PLASTICIZER 2.ACCELERATORS 3.RETARDERS 4.SUPER PLASTICIZERS 5.AIR ENTRAINING	
			3.AGGREGATES	1.CRUSHED STONE CONC 2.CRUSHED STONE ROAD 3.NATURAL AGGREGATES 4.BASECOURSE 5.SUB-BASE	1. 1.6mm 2. 13mm 3. 19mm 4. 26mm 5. 38mm 6.GRANO CHIPS 7. CRUSH SAND 8. CRUSH DUST 1.CRUSHER RUN 2.19mm CHIPS 3. 1.RIVER SAND 2.DUNE SAND 3.FILLER SAND 4.PLASTER " 5.BUILDING " 6.PEBBLES
			4.READY MIXED CONCRETE		
			5.CONCRETE MIXES		
			6.MORTAR MIXES		
			7.SCREEDS		
			8.GROUTS		
			9.ROAD SURFACE MIXES		
		2.BRICKS	1.CLAY BRICKS	1.CLAY STOCK 2.CLAY FACE 3.CLAY MAXI 4.ENGINEERING 5.PAVERS	
			2.CEMENT BRICKS	1.CEMENT STOCKS 2.CEMENT BLOCKS 3.CEMENT BLOCKS FACE 5.PAVERS	
			3.BUILT IN ITEMS	1.AIR BRICKS 2.CILLS 4.BRICK FORCE 5.TIES 6.HOOP IRON	
			5.PRECAST CONC.ITEMS	1.LINTELS 2.PLANKS	

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		3.JOINTS, WATERPROOF	1.FORMERS 2.SEALERS 3.WATERBAR 4.D.P.C. 5.P.V.C.SHEETING		
		4.CHEMICAL COMPOUND	1.BITUMINOUS COMPOUNDS 2. 3.SEALANTS 4.EPOXIES 5.FLOOR HARDENERS 6.CURING COMPOUNDS	1.ROAD BITUMEN 2.CUT BACK 3.EMULSIONS 4.TAR 5.ROAD PRIMER	1.M.C.30 2.CAT 65
		5.CARPENTRY	1.EXOTIC WOODS 2.A.C. PRODUCTS 3.DOORS 5.PARTITIONS 6.CEILINGS 7.FALSE FLOORING	1.CEILINGS 2.CILLS 3.FACIAS 1.PLASTER BOARD	
		6.IRONMONGERY	1.HINGES 2.BOLTS 3.LOCKS 4.HANDLES 5.DOOR CLOSERS 6.PLATES 7.BATH ROOM FITTINGS 8. 9.SUNDRIES	1.BUTT 2.PARLIAMENT 3.PIANO 4.FLOOR SINGLE 5.FLOOR DOUBLE 1.BARREL 2.BARREL/KEEP 3.PANIC 4.INDICATOR 5.FLUSH 6.PADLOCK 7.LATCH 1.RAILS 2.GRABS	1.SIZE 1.TOWEL 2.SHOWER CUR. 1.PARAPLEGIC 2.BATH
		7.WINDOW & DOOR FRAMES	1.STEEL WINDOWS 2.WOODEN WINDOWS 3.ALUMINIUM WINDOWS 4.STEEL DOOR 5.WOODEN DOOR 6.ALUMINIUM DOOR		
		8.ROOFING/CLADDING	1.TRUSSES 2.ROOF COVERING	1.TIMBER 2.STEEL 1.CONCRETE TILES 2.STEEL TILES 3.A.C.SHINGLES	

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				4.SLATE	
				5.THATCH	
			-----	-----	-----
			3.INSULATION	1.THERMOBRITE	1.UT.200
				2.SISALATION	2.HD.250
					1.410
					2.420
				3.FIBREGLASS	1.40mm
					2.50mm
					3.75mm
			-----	-----	-----
			4.VENTILATION		
			-----	-----	-----
			6.SHEETING	1.IBR	
				2.COLOMET	
				3.CORROGATED IRON	
				4.ALUMINIUM	
				5.FIBREGLASS	
				6.A.C. SHEET	
			-----	-----	-----
			7.RAINWATER GOODS		
			-----	-----	-----
			9.METAL WORK		
			-----	-----	-----

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	6. STEEL	1. REINFORCING	1. MILD STEEL ----- 2. HIGH TENSILE ----- 3. DEFORMED BAR	1. 8mm 2. 10mm 3. 12mm 4. 16mm 5. 20mm 6. 25mm 7. 32mm 8. 9.	
			4. WELD MESH	100. Ref 100 133. Ref 133 156. Ref 156 193. Ref 193 226. Ref 226 245. Ref 245 278. Ref 278 289. Ref 289 311. Ref 311 341. Ref 341 395. Ref 395 433. Ref 433 500. Ref 500 517. Ref 517 617. Ref 617 655. Ref 655 772. Ref 772	
			5. PRESTRESSING	1. CABLES 2. SHEATHING 3. ANCHORS 4. COUPLINGS 5. MISCELLANEOUS	
			6. GROUND ANCHORS, ROCK BOLTS		
			9. SUNDRIES	1. BINDING WIRE 2. SPACER BLOCKS	
		2. STEEL SECTIONS	1. ANGLES EQUAL ----- 2. ANGLES UNEQUAL ----- 3. CHANNELS TAPERED ----- 4. CHANNELS PARALLEL FLG ----- 5. UNIVERSAL COLUMNS ----- 6. UNIVERSAL BEAMS ----- 7. ROUND BAR ----- 8. FLAT PLATE ----- 9. RAILS		
		3. COLD ROLLED SECT'N	1. CHANNEL ----- 2. LIPPED CHANNEL ##### 3. ANGLES ----- 4. LIPPED ANGLES (PURLIN)		
		4. HOLLOW CORE SECT'N	1. SQUARE ----- 2. RECTANGULAR ##### 3. CIRCULAR		

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		5.FLOORING	1.RECTAGRID		
			2.EXPANDED METAL		
			3.CHEQUERED PLATE		
		6.HANDRAIL/FENCING			
		7.FASTENERS	1.WELDING		
			2.BOLTS & NUTS		
			3.H.D.BOLTS		
			4.EXPANSION/CHEM BOLTS		
		8.ELECTRCAL STRUTS & RACKING			
		9.ROADS STEELWORK	1.ARMCO	1.BARRIERS	
				2.PIPES (CULVERTS)	
				3.ARCHES	
				4.ELIPTICAL PIPES	
			2.VOID FORMERS		
			3.BEARINGS		

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	7.SERVICE/ RETICUL	1.CONCRETE PIPES & CULVERTS	1. OGEE ***** 2. SPIGOT & SOCKET ----- 3. SEWER ----- 4. SPECIALS	1. CLASS 25D 2. CLASS 50D 3. CLASS 75D 4. CLASS 100D	a. 100 ND b. 150 ND c. 225 ND d. 300 ND e. 375 ND f. 450 ND g. 525 ND h. 600 ND i. 675 ND j. 750 ND k. 825 ND l. 900 ND m. 1050 ND n. 1200 ND o. 1350 ND p. 1500 ND q. 1650 ND r. 1800 ND
			----- 5. MAN HOLES	----- 1. PRECAST BASE 2. STARTER RING ----- 3. CHAMBER SECTION ----- 4. REDUCER SLAB ----- 5. ACCESS SHAFT ----- 6. SPACER SLAB 7. COVER SLAB ----- 8. C. I. COVERS & FRAME	----- 1. FULL 2. HALF 3. QUARTER ----- 1. FULL 2. HALF 3. QUARTER ----- 1. ROUND 2. SQUARE -----
			----- 6. BOX CULVERTS	----- a. span .450 b. span .600 c. span .750 d. span .900 e. span .900 f. span 1.200 g. span 1.500 h. span 1.800 i. span 2.100 j. span 2.400 k. span 3.000 l. span 3.600	----- a. hgt .300 b. hgt .375 c. hgt .450 d. hgt .600 e. hgt .750 f. hgt .900 g. hgt 1.200 h. hgt 1.500 i. hgt 1.800 j. hgt 2.100 k. hgt 2.400 l. hgt 3.000
			----- 7. SKEW HAUNCHED CULVERT	-----	-----
			----- 9. FITTINGS	-----	-----
		2. FIBRE & CLAY PIPES	1. A.C.PIPES C.I.D.	1. CLASS 6 2. CLASS 12 3. CLASS 18 4. CLASS 24 5. CLASS 30 6. CLASS 36	a. 50 ND b. 75 ND c. 100 ND d. 125 ND e. 150 ND f. 200 ND g. 225 ND
			----- 2. A.C.PIPES C.O.D.	----- 1. CLASS A 2. CLASS B 3. CLASS C 4. CLASS D 5. CLASS E 6. CLASS F	----- h. 250 ND i. 300 ND j. 350 ND k. 400 ND l. 450 ND m. 500 ND n. 600 ND

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			3. A.C.PIPES SEWER	1. CLASS 1 2. CLASS 2 3. CLASS 3 4. CLASS 4	o. 700 ND p. 800 ND q. 900 ND r.1000 ND
			4.PITCH FIBRE CABLE DUC	1. CLASS 1 2. CLASS 2	
			5.PITCH FIBRE STORM WTR	3. CLASS 3	
			6.PITCH FIBRE LANDDRAIN		
			7. VITRIFIED CLAY PIPES	0. NONE	
			9. FITTINGS	1.A.C. CID 2.A.C. COD 3.A.C. SEWER 4.PITCH FIBRE 5.CAST IRON	
		3 P.V.C.PIPES	1.uP.V.C.PRESSURE	1. CLASS 4 2. CLASS 6 3. CLASS 9 4. CLASS 12 5. CLASS 16	a. 20 OD b. 25 OD c. 32 OD d. 40 OD e. 50 OD f. 63 OD g. 75 OD h. 90 OD i.110 OD j.125 OD k.140 OD l.160 OD m.200 OD n.250 OD o.315 OD p.355 OD q.400 OD r.450 OD s.560 OD
			2.HDPE	0.	
			3.uP.V.C.WASTE	1. CLASS HEAVY (34) 2. CLASS NORMAL (51)	a. 40 OD b. 50 OD c. 75 OD d.110 OD e.160 OD f.200 OD g.250 OD h.315 OD i.400 OD
			4.LDPE	0.	a. 15 ID b. 20 ID c. 25 ID d. 32 ID e. 40 ID f. 50 ID
			5.POLYCOP	0.	a. 15 b. 22 c. 28 d. 35 e. 42 f. 54
			6.P.V.C. SLOTTED		
			9.FITTINGS		
		4.STEEL & COPPER			
		5.CAST IRON FITTINGS			
		6.PLUMBERS FITTINGS			

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		7.ELECTRICAL CABLES			
		8.ELEC. DISTRIBUTION			
		9.ELECTRIC FITTINGS			

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	8. SUNDRIES /FINISH	1. PAINTS & COATINGS			
		2. FLOOR COVERING	1. CERAMIC 2. VINYL 3. NATURAL STONE 4. WOOD 5. TEXTILES 6. CEMENTITIOUS 7. EPOXY		
		3. WALL COVERING	1. CERAMIC 2. VINYL 3. NATURAL STONE 4. WOOD 5. TEXTILES 6. CEMENTITIOUS 7. EPOXY 8. PAPER		
		5. ROAD SUNDRIES	1. GUARD RAILS 2. SIGN POSTS 3. DIRECTIONAL POSTS 4. CATS EYES 5. MILE POSTS 6. EDGINGS 7. KERBS		
		6. GEOTEXTILES			

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	9.SUBCONT					