

Contents

Page

Foreword	3
1 Scope	4
2 Normative references	4
3 Terms and definitions.....	4
4 Principles of cost planning.....	6
4.1 General	6
4.2 Cost identification	6
4.3 Levels of cost identification	8
4.4 Cost control.....	11
4.5 Cost management	12
4.6 Cost objective	12
5 Cost classification	12
5.1 Structure of cost classification.....	12
5.2 Use of cost classification	13
5.3 Execution-orientated cost classification.....	13
5.4 Cost classification table	13
6 Quantities and reference units.....	34
6.1 General	34
6.2 Quantities and reference units for cost groups	34
6.3 Quantities and reference units for cost group 300	35
6.4 Quantities and reference units for cost group 400	40
Bibliography	55