

112. The papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost in rupees only of each item. These documents form what is called the estimate in the sense of this Code. The form of the abstract will depend on the method proposed for the execution of the work. If it is intended to purchase or supply materials and to employ labour for construction separately (whether by contract or departmental agency), the abstract of the estimate should be so framed as to show separately for each distinct item of artificer's work (1) the cost and quantity of "labour", and (2) the cost of materials. But if this is not the case, e.g., when any item of work is to be executed by contract and it is proposed to contract for the completed items of work, the abstract of the estimate may show merely the quantity and cost of each item of work. In the case of a project consisting of several works, the report may be a single document for all the work and likewise the specification, but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together. In the case of estimates for 'Repairs or 'Maintenance', only the specification and the detailed statement of measurements and quantities with the

abstract will ordinarily be required. The report should state clearly the purpose of the work estimated for, and explain any peculiarities which require elucidation including where necessary, the reasons for adoption of the estimated project or design preference to others.