113. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed should be prepared annually in each district, and the rates entered in an estimate should generally agree with the schedule rates, but where from any cause these are considered with the schedule rates, but where from any cause these are considered not sufficient, or in excess, a detailed statement must be given in the data sheet showing the manner in which the rate used in the estimate is arrived at.

[G.O.Ms. 606, P.W.D., Dt. 26—3—1966]