

## **RATE ANALYSIS ID NO: 196791, Package No. e-GP/37/ACE Khu/2017-2018**

Name of Work : Strengthening of flexible pavement and Dense Bituminous Surfacing work from Ch. 135+600 km to 135+675 km, Ch. 135+875 to 135+950, Ch. 137+400 to 137+700, Ch. 138+400 to 142+142 & Ch 142+258 to 143+125 km (Mothurapur to Shantola) of Daulatdia-Faridpur (Goalchamot)-Magura-Jhenaidah-Jessore-Khulna-Mongla (Digraj) Road (N-7) and Ch. 34+670 km to 36+150 km (Vangura to Sreerampur) & Ch. 36+682 to 39+550 km (Sreerampur to Charavita) of Bhatipara-Kalna-Lohagara-Narail-Jessore Road (N-805) under Road Division, Jessore during the year 2017-2018.

### **RATE ANALYSIS**

**Item Code** 01/02/04  
**Item Name** Provision, Maintenance and Removal of Sign Boards  
**Unit of Measurement** Lump Sum  
**Quantity for Estimation** 1.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Material					
	Provision, maintain & remove Signs	month	4,000.00	1.00	4,000.00	4,000.000
Basic Unit Price of Specification Item :						4,000.000
Plus Profit at : 10.00%						400.000
Sub-Total :						4,400.000
Plus Tax & VAT at 12.3596% :						543.822
Total Unit Price of Specification Item :						4,943.822

**Item Code** 01/02/07  
**Item Name** Progress Photographs  
**Unit of Measurement** Month  
**Quantity for Estimation** 1.00

(All Prices Are in Taka)

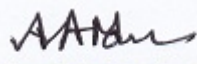
Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Equipment					
	Progress Photographs	month	500.00	1.00	500.00	500.000
Basic Unit Price of Specification Item :						500.000
Plus Profit at : 10.00%						50.000
Sub-Total :						550.000
Plus Tax & VAT at 12.3596% :						67.978
Total Unit Price of Specification Item :						617.978

**Item Code** 01/03/01  
**Item Name** Provide and Remove Site Laboratory & Equipment  
**Unit of Measurement** Lump Sum  
**Quantity for Estimation** 1.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Equipment					
	Site Laboratory	lump sum	#####	1.00	142,564.24	142,564.244
Basic Unit Price of Specification Item :						142,564.244
Plus Profit at : 10.00%						14,256.424
Sub-Total :						156,820.668
Plus Tax & VAT at 12.3596% :						19,382.407
Total Unit Price of Specification Item :						176,203.076

**Item Code** 01/03/02  
**Item Name** Maintain Site Laboratory  
**Unit of Measurement** Month

  
কাজী আবদুল্লাহ আল মামুন  
সিনিয়র প্রোগ্রামার  
সড়ক পরিবহন ও মহাসড়ক বিভাগ  
সড়ক পরিবহন ও সেতু মন্ত্রণালয়  
গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

Quantity for Estimation 1.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Labour					
	Maintenance of Site Laboratory	month	3,200.00	1.00	3,200.00	3,200.000
Basic Unit Price of Specification Item :						3,200.000
Plus Profit at :						10.00% 320.000
Sub-Total :						3,520.000
Plus Tax & VAT at 12.3596% :						435.058
Total Unit Price of Specification Item :						3,955.058

Item Code 02/02/03

Item Name Roadway Excavation in Existing Pavement ( not reinforced concrete)

Unit of Measurement cu metre

Quantity for Estimation 30.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Equipment					
	Small hand tools (2)	day	10.00	16.00	160.00	5.333
Item Type	Labour					
	Semi-skilled labourer	day	400.00	7.00	2,800.00	93.333
	Unskilled labourer	day	300.00	7.50	2,250.00	75.000
Basic Unit Price of Specification Item :						173.667
Plus Profit at :						10.00% 17.367
Sub-Total :						191.033
Plus Tax & VAT at 12.3596% :						23.611
Total Unit Price of Specification Item :						214.644

Item Code 02/10/01

Item Name Construction of Soil Earthen Shoulders

Unit of Measurement cu metre

Quantity for Estimation 10.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Equipment					
	Small hand tools (1)	day	10.00	4.33	43.30	4.330
	Vibratory roller (1-3 tonne)	day	1,500.00	0.04	60.00	6.000
Item Type	Labour					
	Semi-skilled labourer	day	400.00	0.33	132.00	13.200
	Unskilled labourer	day	300.00	2.56	766.50	76.650
Item Type	Material					
	Imported suitable bulk fill (off site)	cu. metre	25.00	9.25	231.25	23.125
	Water	cu. metre	5.00	5.00	25.00	2.500
Basic Unit Price of Specification Item :						125.805
Plus Profit at :						1.00% 1.258
Sub-Total :						127.063
Plus Tax & VAT at 12.3596% :						15.704
Total Unit Price of Specification Item :						142.768

Item Code 03/01/01

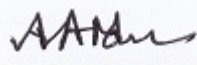
Item Name Scarify, Mix and Recompact Existing Pavement and/or Shoulder

Unit of Measurement sq. metre

Quantity for Estimation 100.00

(All Prices Are in Taka)

Specification Item Components

  
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 সড়ক পরিবহন ও মহাসড়ক বিভাগ  
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	Item Name	Unit of Measureme nt	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
<i>Item Category</i>	<i>Primary Item</i>					
Item Type	Equipment					
	Small hand tools (1)	day	10.00	7.00	70.00	0.700
	Vibratory roller ( 7-10tonne)	day	5,000.00	0.06	312.50	3.125
Item Type	Water tanker	day	4,500.00	0.06	281.25	2.813
	Labour					
	Masons	day	600.00	1.00	600.00	6.000
Item Type	Unskilled labourer	day	300.00	6.00	1,800.00	18.000
	Material					
	Water	cu. metre	5.00	15.00	75.00	0.750
Basic Unit Price of Specification Item :						31.388
Plus Profit at :						10.00% 3.139
Sub-Total :						34.526
Plus Tax & VAT at 12.3596% :						4.267
Total Unit Price of Specification Item :						38.794

**Item Code** 03/01/02  
**Item Name** Repair of Potholes on the Existing Pavement  
**Unit of Measurement** cu metre  
**Quantity for Estimation** 1.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measureme nt	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
<i>Item Category</i>	<i>Primary Item</i>					
Item Type	Equipment					
	Bitumen Heater (Tar Boiler)	day	400.00	0.50	200.00	200.000
	Richshaw Van	day	250.00	0.50	125.00	125.000
Item Type	Small hand tools (2)	day	10.00	6.50	65.00	65.000
	Labour					
	Asphalt Mistry	day	700.00	0.50	350.00	350.000
Item Type	Semi-skilled labourer	day	400.00	1.00	400.00	400.000
	Unskilled labourer	day	300.00	4.00	1,200.00	1,200.000
	Material					
Item Type	Bitumen	tonne	52,000.00	0.09	4,420.00	4,420.000
	Coarse Sand FM>2.5	cu. metre	2,000.00	0.44	880.00	880.000
	Crushed boulder/gravel aggregate <25mm	cu. metre	5,700.00	0.56	3,192.00	3,192.000
Item Type	Crusher (stone) dust	cu. metre	650.00	0.21	137.80	137.800
	Firewood	tonne	3,000.00	0.09	270.00	270.000
Basic Unit Price of Specification Item :						11,239.800
Plus Profit at :						2.00% 224.796
Sub-Total :						11,464.596
Plus Tax & VAT at 12.3596% :						1,416.978
Total Unit Price of Specification Item :						12,881.574

**Item Code** 03/03/01  
**Item Name** Aggregate Base Type I  
**Unit of Measurement** cu metre  
**Quantity for Estimation** 10.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measureme nt	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
<i>Item Category</i>	<i>Primary Item</i>					
Item Type	Equipment					
	Flat Bed truck (5tons)	day	2,000.00	0.30	600.00	60.000
	Small hand tools (1)	day	10.00	12.50	125.00	12.500
Item Type	Vibratory roller ( 7-10tonne)	day	5,000.00	0.06	300.00	30.000
	Labour					
	Masons	day	600.00	2.00	1,200.00	120.000
Item Type	Unskilled labourer	day	300.00	10.50	3,150.00	315.000
	Material					
	Crushed boulder/gravel aggregate <40mm	cu. metre	4,540.00	9.10	41,314.00	4,540.000
Item Type	Sand FM>1.0	cu. metre	500.00	3.90	1,950.00	500.000
	Water	cu. metre	5.00	10.00	50.00	5.000

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Basic Unit Price of Specification Item : 4,868.900  
 Plus Profit at : 1.00% 48.689  
 Sub-Total : 4,917.589  
 Plus Tax & VAT at 12.3596% : 607.794  
 Total Unit Price of Specification Item : 5,525.383

Item Code 03/06/01a  
 Item Name Bituminous Prime Coat (Plant Placed)  
 Unit of Measurement sq. metre  
 Quantity for Estimation 1500.00

(All Prices Are in Taka)

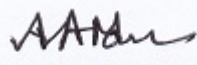
Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Equipment					
	Bitumen Distributor	day	6,700.00	0.75	5,025.00	3.350
	Bitumen Heater	day	1,000.00	2.00	2,000.00	1.333
	Small hand tools (1)	day	10.00	13.00	130.00	0.087
	Tyre roller PTR	day	6,000.00	0.13	780.00	0.520
	Water tanker	day	4,500.00	0.13	585.00	0.390
	Air Blower	day	3,000.00	0.13	390.00	0.260
Item Type	Labour					
	Asphalt Mistry	day	700.00	2.00	1,400.00	0.933
	Semi-skilled labourer	day	400.00	1.00	400.00	0.267
	Unskilled labourer	day	300.00	10.00	3,000.00	2.000
Item Type	Material					
	Bitumen	tonne	52,000.00	1.30	67,600.00	45.067
	Firewood	tonne	3,000.00	0.60	1,800.00	1.200
	Kerosene	ltr	70.00	650.00	45,500.00	30.333
Basic Unit Price of Specification Item :						85.740
Plus Profit at : 10.00%						8.574
Sub-Total :						94.314
Plus Tax & VAT at 12.3596% :						11.657
Total Unit Price of Specification Item :						105.971

Item Code 03/07/01a  
 Item Name Bituminous Tack Coat (Plant Work)  
 Unit of Measurement sq. metre  
 Quantity for Estimation 1000.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Equipment					
	Bitumen Distributor	day	6,700.00	0.75	5,025.00	5.025
	Bitumen Heater	day	1,000.00	1.00	1,000.00	1.000
	Small hand tools (2)	day	10.00	7.00	70.00	0.070
Item Type	Labour					
	Asphalt Mistry	day	700.00	1.00	700.00	0.700
	Semi-skilled labourer	day	400.00	1.00	400.00	0.400
	Unskilled labourer	day	300.00	2.00	600.00	0.600
Item Type	Material					
	Bitumen	tonne	52,000.00	0.45	23,400.00	23.400
	Firewood	tonne	3,000.00	0.09	270.00	0.270
	Kerosene	ltr	70.00	0.00	0.00	0.000
Basic Unit Price of Specification Item :						31.465
Plus Profit at : 10.00%						3.147
Sub-Total :						34.612
Plus Tax & VAT at 12.3596% :						4.278
Total Unit Price of Specification Item :						38.889

Item Code 03/10/01(b)  
 Item Name Dense Bituminous Surfacing -Base Course (Plant Method) (Bitumen Grade 60/70)  
 Unit of Measurement cu metre

  
 কাজী আবদুল্লাহ খান মায়ুন  
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 সড়ক পরিবহন ও মহাসড়ক বিভাগ  
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Quantity for Estimation 25.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
<i>Item Category</i>	<i>Primary Item</i>					
<i>Item Type</i>	Equipment					
	AC Paver	day	7,000.00	1.00	7,000.00	280.000
	Asphalt Plant	day	15,000.00	0.50	7,500.00	300.000
	Bitumen Distributor	day	6,700.00	0.50	3,350.00	134.000
	Dump Truck	day	6,400.00	5.00	32,000.00	1,280.000
	Tyre roller PTR	day	6,000.00	1.00	6,000.00	240.000
	Vibratory Roller ( 6-7.5 tonne)	day	5,000.00	0.50	2,500.00	100.000
<i>Item Type</i>	Labour					
	Asphalt Mistry	day	700.00	2.00	1,400.00	56.000
	Foreman	day	800.00	1.00	800.00	32.000
	Semi-skilled labourer	day	400.00	4.00	1,600.00	64.000
	Unskilled labourer	day	300.00	8.00	2,400.00	96.000
<i>Item Type</i>	Material					
	Angle Iron (62.5x62.5x6mm) using 20 times	lin. metre	100.00	20.00	2,000.00	80.000
	Bitumen	tonne	52,000.00	3.07	159,640.00	6,385.600
	Coarse Sand FM>2.5	cu. metre	2,000.00	6.25	12,500.00	500.000
	Crushed boulder/gravel aggregate <25mm	cu. metre	5,700.00	21.88	124,716.00	4,988.640
	Crusher (stone) dust	cu. metre	650.00	3.12	2,028.00	81.120
	Diesel	ltr	70.00	137.50	9,625.00	385.000
Basic Unit Price of Specification Item :						15,002.360
Plus Profit at :						10.00% 1,500.236
Sub-Total :						16,502.596
Plus Tax & VAT at 12.3596% :						2,039.655
Total Unit Price of Specification Item :						18,542.251

Item Code 03/10/02(b)

Item Name Dense Bituminous Surfacing - Wearing Course (Plant Method) (Bitumen Grade 60/70)

Unit of Measurement cu metre

Quantity for Estimation 25.00

(All Prices Are in Taka)

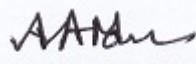
Specification Item Components						
	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
<i>Item Category</i>	<i>Primary Item</i>					
<i>Item Type</i>	Equipment					
	AC Paver	day	7,000.00	1.00	7,000.00	280.000
	Asphalt Plant	day	15,000.00	0.50	7,500.00	300.000
	Bitumen Distributor	day	6,700.00	0.50	3,350.00	134.000
	Dump Truck	day	6,400.00	5.00	32,000.00	1,280.000
	Tyre roller PTR	day	6,000.00	1.00	6,000.00	240.000
	Vibratory Roller ( 6-7.5 tonne)	day	5,000.00	0.50	2,500.00	100.000
<i>Item Type</i>	Labour					
	Asphalt Mistry	day	700.00	2.00	1,400.00	56.000
	Foreman	day	800.00	1.00	800.00	32.000
	Semi-skilled labourer	day	400.00	4.00	1,600.00	64.000
	Unskilled labourer	day	300.00	8.00	2,400.00	96.000
<i>Item Type</i>	Material					
	Angle Iron (62.5x62.5x6mm) using 20 times	lin. metre	490.00	20.00	9,800.00	392.000
	Bitumen	tonne	52,000.00	3.07	159,640.00	6,385.600
	Coarse Sand FM>2.5	cu. metre	2,000.00	6.25	12,500.00	500.000
	Crushed boulder/gravel aggregate <25mm	cu. metre	5,700.00	21.88	124,716.00	4,988.640
	Crusher (stone) dust	cu. metre	650.00	3.12	2,028.00	81.120
	Diesel	ltr	70.00	137.50	9,625.00	385.000
Basic Unit Price of Specification Item :						15,314.360
Plus Profit at :						10.00% 1,531.436
Sub-Total :						16,845.796
Plus Tax & VAT at 12.3596% :						2,082.073
Total Unit Price of Specification Item :						18,927.869

Item Code 03/11/01

Item Name Premix Bituminous Carpeting (Bitumen Grade 80/100)

Unit of Measurement cu metre

Quantity for Estimation 25.00

  
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 গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

**Specification Item Components**

	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
<i>Item Category</i>	<i>Primary Item</i>					
Item Type	Equipment					
	Bitumen Heater (Tar Boiler)	day	400.00	1.00	400.00	16.000
	Richshaw Van	day	250.00	3.00	750.00	30.000
	Small hand tools (2)	day	10.00	83.00	830.00	33.200
	Tyre roller PTR	day	6,000.00	1.00	6,000.00	240.000
	Vibratory roller (1-3 tonne)	day	1,500.00	1.00	1,500.00	60.000
Item Type	Labour				0.00	0.000
	Asphalt Mistry	day	700.00	14.00	9,800.00	392.000
	Masons	day	600.00	4.00	2,400.00	96.000
	Semi-skilled labourer	day	400.00	18.00	7,200.00	288.000
	Unskilled labourer	day	300.00	47.00	14,100.00	564.000
Item Type	Material				0.00	0.000
	Angle Iron (62.5x62.5x6mm) using 20 times	lin. metre	150.00	20.00	3,000.00	120.000
	Bitumen	tonne	52,000.00	2.43	126,360.00	5,054.400
	Coarse Sand FM>2.5	cu. metre	2,000.00	13.13	26,260.00	1,050.400
	Crushed boulder/gravel aggregate <25mm	cu. metre	5,700.00	16.25	92,625.00	3,705.000
	Crusher (stone) dust	cu. metre	650.00	3.12	2,028.00	81.120
	Firewood	tonne	3,000.00	1.36	4,080.00	163.200

**Basic Unit Price of Specification Item : 11,893.320**  
**Plus Profit at : 10.00% 1,189.332**  
**Sub-Total : 13,082.652**  
**Plus Tax & VAT at 12.3596% : 1,616.963**  
**Total Unit Price of Specification Item : 14,699.615**

**Item Code 03/13/01**  
**Item Name Brick on End Edging**  
**Unit of Measurement Lin. Metre**  
**Quantity for Estimation 100.00**

**(All Prices Are in Taka)**

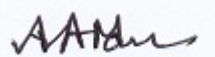
**Specification Item Components**

	Item Name	Unit of Measurement	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
<i>Item Category</i>	<i>Primary Item</i>					
Item Type	Equipment					
	Small hand tools (2)	day	10.00	4.00	40.00	0.400
Item Type	Labour					
	Masons	day	600.00	1.00	600.00	6.000
	Unskilled labourer	day	300.00	3.00	900.00	9.000
Item Type	Material					
	Brick P.J.	no.	9.50	800.00	7,600.00	76.000
	Sand FM>0.5	cu. metre	400.00	0.20	80.00	0.800

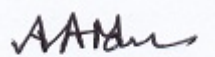
**Basic Unit Price of Specification Item : 92.200**  
**Plus Profit at : 10.00% 9.220**  
**Sub-Total : 101.420**  
**Plus Tax & VAT at 12.3596% : 12.535**  
**Total Unit Price of Specification Item : 113.955**

*A.A.Mu*

কাজী আবদুল্লাহ আল মামুন  
 সিনিয়র প্রকৌশলী  
 সড়ক পরিবহন ও মহাসড়ক বিভাগ  
 সড়ক পরিবহন ও সেতু মন্ত্রণালয়  
 গণপ্রজাতন্ত্রী বাংলাদেশ সরকার



কাজী আবদুল্লাহ খান মায়ুন  
সিনিয়র প্রোগ্রামার  
সড়ক পরিবহন ও মহাসড়ক বিভাগ  
সড়ক পরিবহন ও সেতু মন্ত্রণালয়  
গণপ্রজাতন্ত্রী বাংলাদেশ সরকার



কাজী আবদুল্লাহ আল মামুন  
সিনিয়র প্রোগ্রামার  
সড়ক পরিবহন ও মহাসড়ক বিভাগ  
সড়ক পরিবহন ও সেতু মন্ত্রণালয়  
গণপ্রজাতন্ত্রী বাংলাদেশ সরকার



Item Code 06/05/01  
Item Name Road Marking Thermoplastic Material (by spray) 3mm Thick.  
Unit of Measurement sq.m  
Quantity for Estimation 350.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measureme nt	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Equipment					
	Boiler/Heater (1)	day	3,500.00	1.00	3,500.00	10.000
	Spreader	day	6,000.00	1.00	6,000.00	17.143
	Truck (5 Tonne)	day	2,000.00	1.00	2,000.00	5.714
Item Type	Labour					
	Foreman	day	800.00	3.00	2,400.00	6.857
	Skilled labourer	day	500.00	7.00	3,500.00	10.000
	Unskilled labourer	day	300.00	10.00	3,000.00	8.571
Item Type	Material					
	Tharmoplastic Materials	kg	90.00	2,100.00	189,000.00	540.000
	Glass beads	kg	90.00	175.00	15,750.00	45.000
	Chalk Powder, brush etc.	L.S			500.00	1.429
Basic Unit Price of Specification Item :						644.714
Plus Profit at : 10.00%						64.470
Sub-Total :						709.184
Plus Tax & VAT at 12.3596% :						87.652
Total Unit Price of Specification Item :						796.837

Item Code 06/16/01  
Item Name Concrete Kilometer Post (As per drawing)  
Unit of Measurement No.  
Quantity for Estimation 1.00

(All Prices Are in Taka)

Specification Item Components						
	Item Name	Unit of Measureme nt	Unit Rate	Quantity Required	Price for Estimation Quantity	Unit Price
Item Category	Primary Item					
Item Type	Material					
	Roadway Excavation in unsuitable Material	cum	150.00	0.5060	75.90	75.900
	Sand Backfill for Structures	cum	800.00	0.1518	121.44	121.440
	Single Layer Brick Flat Soling	sqm	478.00	1.0120	483.7360	483.736
	Concrete Class10	cum	7,085.03	0.1012	717.00	717.005
	Concrete Class 20	cum	12,196.36	0.2854	3480.84	3,480.841
	Mild Steel Reinforcement Bars	tonne	68,000.00	0.0077	523.60	523.600
	6 mm thick cement sand(F.M1.2) plaster	sqm	179.03	1.8288	327.41	327.410
	Painting to post etc. 2(two) coat	sqm	200.00	1.8288	365.76	365.760
	Lettering on both side of km post with 10cm size	L.S.	1.51	200.0000	302.00	302.000
Basic Unit Price of Specification Item :						6,397.692
Plus Profit at : 10.00%						639.769
Sub-Total :						7,037.461
Plus Tax & VAT at 12.3596% :						869.802
Total Unit Price of Specification Item :						7,907.263

*A.A.Mu*

কাজী আবদুল্লাহ আল মামুন  
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সড়ক পরিবহন ও মহাসড়ক বিভাগ  
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গণপ্রজাতন্ত্রী বাংলাদেশ সরকার