

# Download General Construction Cost Estimating Manual

A. Allocation of costs is the transfer of costs from one cost item to one or more other cost items.; Allowance - a value in an estimate to cover the cost of known but not yet fully defined work.; As-sold estimate - the estimate which matches the agreed items and price for the project scope.; B. Basis of estimate (BOE) - a document which describes the scope basis, pricing basis, methods ...WSDOT Cost Estimating Manual for Projects M 3034.03  
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