

**216.** (a) A consolidated completion report in P.W.D. Form No. 45 (P.W.D. VI- 94), should be prepared monthly of all completed works other than those referred to in clause (b), the actual expenditure on which is in excess of the sanctioned estimate (vide Paragraph 182) by an amount greater than that which the Executive Engineer is empowered to pass. This report should show for each work or group of works the estimated cost, the outlay, and the excess. When the completion report is utilized instead of a revised estimate under Paragraph 215, sufficient details must be given, if the excess is more than 5 per cent to satisfy the authority whose sanction is necessary.

(b) A detailed completion report in P.W.A. Form No. 44 (PWD VI-93) need only be prepared in respect of works on which the outlay has been recorded by sub-heads—

(1) when, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 percent, and

(2) when, if the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate. See also Paragraph 182 of this Code and Paragraph 378 of the A.P. Public Works Account Code.

**Note 1** :— The Superintending Engineer may, if he so desires, require a detailed completion report to be prepared on the completion of any other work.

**Note 2** :— Special rules for the preparation of completion reports or irrigation projects are given in Paragraph 401 and Rule 33 of the rules issued by the Government of India in their letter No. IR.139, dated 6th July, 1929.