

amount of the estimates in regard to works the outlay in respect of which is exhibited in the previous column.

Note: The numbers and dates or Government orders recording the completion reports on the projects should be quoted in this account (either as a footnote or in the remarks column).

Comptroller and Auditor General, has decided that Administrative Accounts of Irrigation, Navigation etc. need not be placed before the Legislature as a regular feature. If there are some special features like arrears of Revenue and continued Losses etc. which are important enough to be notice of the legislature, a suitable paragraph may be included in the audit report.

For the purpose of preparing a review of the various Irrigation, navigation etc. system under Rule 14 of Appendix 3 of the Account Code, Volume IV, the Chief Engineer (Irrigation) will furnish the audit office with a statement showing the explanations for large variations, if any, as compared with the figures of the previous year (G.O. No. 1703 dated 10-7-1928).

It is of the utmost importance that subsidiary returns (the Finance Schedules and Irrigation Administrative Accounts) should be carefully checked and tallied with general accounts before submission to the Comptroller and Auditor General of India. A certificate to the effect that this check has been exercised should be recorded in the covering letter with which the returns are submitted.

If any corrections have to be made in the Finance Schedules and the Irrigation Administrative Accounts after their submission to the Comptroller and Auditor General of India they should promptly be communicated to him. If the list of corrections is very heavy, revised schedules and accounts incorporating them should be compiled and submitted to him instead of the list of corrections.