

**177.** (a) If in any case, whether on grounds of urgency or otherwise, an executive officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provision exists (whether estimates have been sanctioned or not) the orders of the officer authorizing the work should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate to the audit officer concerned that he is incurring a liability for which there is no provision or inadequate provision of funds and should, at the same time, state approximately the amount of liability which it is likely he will incur by compliance with the written orders which he has received. The Audit Officer will then be responsible for bringing the facts instantly to the notice of the Chief Engineer concerned, except the irregularities committed by a Chief Engineer himself, which should be reported direct to the Government. The Chief

Engineer will report to Government any cases that call for disciplinary action or failure to comply with the Code. The Accountant General should also report to Government any cases in which he considers the action taken by the Chief Engineer inadequate. There will be no hesitation on the part of Government in forcing disciplinary action against any officer—administrative or executive—who may fail, or delay to comply with these orders.

(b) A provision of 1 per cent shall, be made towards audit charges in the estimates for irrigation projects for which capital and Revenue accounts are maintained.

**Note 1** :—The provisions of above Paragraph will be relaxed in the case of the famine relief works, but this does not relieve officers from the responsibility of obtaining the necessary sanction to a revised estimate and additional appropriation as soon as they can foresee how far an estimate is likely to be exceeded.

**Note 2** :—The report to be sent to the Audit Officer, with reference to the above Paragraph, should be prepared in the form indicated below