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## **MYSORE PUBLIC ACCOUNTANTS' DEFAULT ACT, 1893**

**1 of 1893**

**[18th September, 1893]**

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## **MYSORE PUBLIC ACCOUNTANTS' DEFAULT ACT, 1893**

**1 of 1893**

**[18th September, 1893]**

An Act for avoiding loss by the default of Public Accountants. For better avoidance of loss through the default of public accountants, His Highness the Maharaja is pleased to enact as follows.

### **1. Public accountants to give security :-**

Every public accountant shall give security for the due discharge of the trusts of his office, and for the due account of all moneys which shall come into his possession or control, by reason of his office.

### **2. Amount and kind of security, and with what sureties :-**

In default of any Act having special reference to the office of any public accountant, the security given shall be of such amount and kind, real or personal, or both, and with such sureties (regard being had to the nature of the office), as shall be required by any rules made or to be made from time to time, by the authority by which each public accountant is appointed to his office, subject, save in the case of Post Office employees, to the approval of the Government of Mysore.

### **3. Public accountant" defined :-**

Every person is a public accountant within the meaning of this Act, who by reason of any office held by him in the service of the Government of Mysore, is entrusted with the receipt, custody or

control of any moneys or securities for money, or the management of any lands belonging to the said Government, or as official Assignee or Trustee, or in any other official capacity, with the receipt, custody or control of any moneys or securities for money, or the management of any lands belonging to any other person or persons. Every Post Office Employee 1[who is working or who has given security in the Territories of Mysore shall, for the purposes of this Act, be deemed to be a public accountant.

**4. Prosecution of accountants and sureties :-**

The person or persons at the head of the office to which any public accountant belongs may proceed against any such public accountant and his sureties for any loss or defalcation in his accounts as if the amount thereof were an arrear of land revenue due to the Government of Mysore.

**5. Enactments applied to proceedings by and against accountants :-**

All Acts now or hereafter to be in force for the recovery of arrears of land revenue due to the Government of Mysore, and for recovery of damages by any person wrongfully proceeded against for any such arrear, shall apply, with such changes in the forms of procedure as are necessary to make them applicable to the case, to the proceedings against and by such public accountant.