

and a full and complete discharge therefor obtained from such persons and places as the district officer of _____ or other the person exercising his functions for the time being under the sanction of the Government of _____

may direct or hath used and accounted for and despatched as aforesaid; AND WHEREAS the said _____ in consideration of his said appointment has delivered to and deposited with and endorsed over to _____

as such district officer as aforesaid Government securities to the extent of Rs. _____ of which the numbers, amounts, and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council, his successors, and assigns, against all loss and damage which he or they might or may in any way suffer by reason of the said property, or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied, or otherwise dishonestly, negligently, or by or through oversight or violence made away or parted with by himself the said _____, or any person acting for him in his said office, during his absence or otherwise, or by any sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons, nominated or accepted by or serving under him the said _____,

or by any other person or persons whomsoever, whether in the service of Government or otherwise; AND WHEREAS the said (principal) _____ and the said (1st surety) _____ and (2nd surety) _____

as his the said _____ sureties in that behalf have entered into the above bond in the penal sum of _____ conditioned for the due performance by him the said _____ of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said _____ and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said _____

has whilst he has held the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said _____ shall, whilst he shall hold the said office, always duly perform and fulfil all and every the duties thereof aforesaid, and further if the said _____ and _____ do and shall indemnify and save harmless the said Secretary of State in Council, his successors, and assigns, the Government of _____ and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer, while the said _____ has held or shall hold and enjoy the said office of _____ Treasurer as aforesaid of and from all and every loss and damage which during the time the said _____ has held, executed, and enjoyed the said office has happened or been sustained, or shall or may at any times or time hereafter during the time that he the said _____

or his agent or agents, nominee or nominees, shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council, his successors or assigns, the Government of _____ or the said District Officer for the time being, by, from or through the means of the neglect, failure, misconduct, disobedience, omission or insolvency of the said _____ or his said agent or agents, nominee or nominees, or of any of

the sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons nominated accepted by or serving under him the said _____ or his said agent or agents, nominee or nominees, or by, from or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise dishonestly or negligently, or through oversight or violence, making away or parting with the said property or any part or parts thereof, by any person or persons whomsoever, whilst he or the said _____ has acted or shall continue to act in the said office of Treasurer as aforesaid, then this obligation to be void and of no effect, otherwise the same shall be and remain in full force and virtue; Provided always, and it is hereby declared and agreed by the said _____

and _____ with the said Secretary of State in Council, that the Government Promissory Notes for Rs. _____ so deposited as aforesaid respectively, or such other Government security or securities to the same amount as the District Officer for the time being of the Government of _____ may

consent from time to time to accept and receive, and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively, shall be and remain with the said District Officer for the time being or the Government of _____ as and for part and additional security to the said Secretary of State in Council, his successors, and assigns for the purposes aforesaid, with full power to the said Secretary of State in Council, his successors or assigns, or his or their officers and servants, duly authorised in that behalf, from time to time, as occasion shall require, to sell and dispose of the said Government securities, or a sufficient portion thereof with the interest thereon, and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council, his successors, and assigns, as the case may require, but nevertheless the interest of the said Government securities may in the meantime be paid over, as the same shall be realised by the said District Officer for the time being, or the Government of _____ if they shall think fit to the said _____

Provided further, and it is hereby expressly agreed and declared between and by the said _____ and _____ the Secretary of State in Council, that it shall be lawful for the said _____ with the consent of the said District Officer or of the other person exercising his functions for the time being under the sanction of the Government of _____ first had and obtained to change and substitute for the said deposit of Government Promissory Notes for Rupees _____ or any part thereof, or for any substituted notes from time to time, other notes of the same or other loans of the same or greater value, without in any way affecting the obligation of the said bond or the liability of the said _____ and _____ as such securities as aforesaid

The Schedule above referred to

Circular No. 16 Public Works.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, 21st September 1882.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (through Foreign Department).
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Accountant General, Bengal.

Copy of the following forwarded to the Local Governments and Administrations noted in the margin, for information and guidance.

A. J. FILGATE, Lieut.-Colonel, R.E.,

Deputy Secretary to Government of India.

No. 3454, dated 2nd September 1882.

Resolution by the Government of India, Department of Finance and Commerce.

READ the undermentioned correspondence on the subject of the security bonds taken from Treasurers in the service of Government:—

From Government of Madras, No. 1130, dated 5th June 1880, to the Government of India in the Home Department, requesting that the Accountant General, Madras, may be empowered to execute agreements on behalf of Government entered into by subordinates of the Account and Currency Departments.

To Accountant General, Madras, No. 1930, dated 23rd July 1880, asking for a copy of the Memorandum of agreement entered into by the Cashier of the Paper Currency Department.

From Accountant General, Madras, No. 837N., dated 6th August 1880, furnishing the same.

To Accountant General, Madras, No. 2704, dated 9th September 1880, pointing out objections to the form of the bond and recommending the use of the form employed at Calcutta.

From Accountant General, Madras, No. 1584, dated the 16th November 1880, intimating that the Calcutta form will be adopted.

From Government, North-Western Provinces and Oudh, No. 279, dated the 2nd December 1880, suggesting the necessity for a revision of the form of agreement in use in these provinces, in view of some difficulties which had arisen as to the recovery of the loss occasioned by the sale of forged stamps in Lucknow.

Letter to Comptroller General, No. 4019, dated the 11th December 1880, asking him to prescribe a form of security bond to be executed by Treasurers in the public service.

Circular letters in the Department of Finance and Commerce, Nos. 1377 and 1378, dated the 25th June 1881, asking for a copy of the form of bond used in each province, and a statement of the nature of security generally accepted.

Replies to the above.

From Government of Madras, No. 1264, dated 7th July 1881 :—
 From Chief Commissioner, Central Provinces, No. 2715—141, dated 22nd July 1881.
 From Government of the Punjab, No. 2044, dated 26th July 1881.
 From Government of the North-Western Provinces and Oudh, No. 1166, dated the 27th July 1881, and No. 1250, dated the 11th August 1881.
 From Chief Commissioner, British Burma, No. 6339-59A., dated the 12th September 1881, and No. 5777-59A., dated the 22nd August 1881.
 From Government of Bombay, No. 3423, dated the 17th September 1881.
 From Chief Commissioner, Assam, No. 1710, dated the 10th December 1881.
 To Comptroller General, No. 1949, dated the 27th June 1882.
 From Comptroller General, No. 919, dated 22nd July 1882.

OBSERVATIONS.—In June 1880, the Government of Madras requested that the Accountant General might be authorised to sign on behalf of the Secretary of State agreements entered into with subordinates of the Account and Currency Departments. On enquiry as to the reason for this request, it was ascertained that the security bond of the Treasurer of the Currency Department was drawn up in the form of a memorandum of agreement between the Secretary of State, who agreed to employ the Treasurer, and the Treasurer, who agreed to perform certain duties. It was pointed out to the Accountant General that a contract of employment of this description was unauthorised, and he was directed to adopt the form of agreement employed in the case of the Treasurer of the Currency Department at Calcutta.

2. Objection was raised at the same time by the Comptroller General to the form of security bond in use in British Burma, and in December 1880 a reference was received from the Government of the North-Western Provinces suggesting the necessity for a revision of the form in use in the North-Western Provinces, in view of difficulties which had arisen in attempting to recover from the Treasurer of the Lucknow Treasury the loss caused to Government by certain forgeries at Lucknow. In that case the Advocate General advised that Government could not recover from the Treasurer such loss as had been occasioned by his agents selling forged instead of genuine stamps, and that no recovery could be made except by a civil suit.

3. Accordingly, the Comptroller General was requested to prepare, in communication with the Solicitor to Government, a form of bond for general guidance; and it has been ascertained from the Legal Advisers of Government that this form is free from the defects which prevented the recovery of the loss which was sustained in the North-Western Provinces.

RESOLUTION.—The Governor General in Council is pleased to direct that copies of the form of agreement thus settled shall be distributed for general information and guidance. It is not necessary or possible that all such bonds, to be executed in future, should be drawn up in the exact form which is now prescribed. Modifications will no doubt be required to render the form of agreement suitable in particular cases, but it is important that there should be as little difference as possible in the nature of the obligation of the signatories to the bond, and the interests of Government must in every instance be fully secured.

2. The Governor General in Council has also observed that much diversity exists with regard to the nature and amount of the security taken in the several provinces. In some instances landed property is pledged; in others, jewels, elephants, and other moveable property are accepted; in some provinces the rules admit of personal security being given. Although the most satisfactory form of security would be the deposit of Government promissory notes, it would obviously be inexpedient to rule that in all provinces and under all circumstances no other form of security should be received, and a discretionary power must be left to the local authorities in this matter. His Excellency in Council is therefore pleased to rule that, without the special sanction of the Local

Government, in respect of any particular case or class of cases, the only form of security to be taken from Treasurers or other officers of Government who are entrusted with the charge of public money shall consist of promissory notes (including stock notes) of the Government of India.

His Excellency in Council also considers it expedient to re-affirm the well-known rule that the Revenue authorities, subject to the orders of the Local Government, are responsible for seeing that adequate security is taken from any of their subordinates (including all officers employed in District and Sub-Treasuries) who may be entrusted with the custody of public money.

ORDERED, that this Resolution be communicated, with a copy of the form referred to therein, to the several Departments of the Government of India, the several Local Governments, the Comptroller General, and several Accountants General, and the several Chiefs of Departments administered by the Government of India in the Department of Finance and Commerce.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT
General.

To

Circular No. 16 Public Works,

Dated Simla, September 21, 1882.

Received

No 2677 Wd/14-10-82

Presenting a general form of agreement for
security bonds.

Govt. Central Branch Press, Simla.—No. 126 P.W.D., A.B.—26-9-82,—1,540.

No 2677 Wd/14th October/82

Communicated to Officers
of the P. W. Department
for information and guidance
2. The Examiner of P. W.
Accounts will arrange
to supply the form to
Officers of the Department
Sd/- RY
6/10/82

Supy Rngts
Ch. E. for S.
Consgy Archt Asst
Genl Supt P.W. & H.
Supt M. H. Works
Examiner P.W.A.

Circular No. 3 P. W.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla 19, July, 1883.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces; British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (through Foreign Department).
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.

Copy of the following forwarded to Local Governments, Administrations and Officers noted in the margin, for information and guidance, in continuation of Public Works Department Circular No. 16 of 1882.

Copy also to the Comptroller General and the Accountant General, Bengal, for information.

A. G. BEGBIE, Major, R.E.,

Offg. Under Secy. to the Govt. of India.

No. 544, dated Simla, 30th April 1883.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

The Governor General in Council directs that the words in italics in the quotation, given in the margin, from the draft form of agreement circulated with the Resolution in this Department, No. 3454, dated the 2nd September 1882, be eliminated from the draft.

“ And whereas the responsibility of the said ——— for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for, or been duly despatched from the said Treasury and delivered over to, and a full and complete discharge therefor obtained from, such persons and places as the District Officer of ——— or other the person exercising his functions for the time being under the sanction of the Government of ——— may direct *or hath used and accounted for and despatched as aforesaid.*”

Ordered, that the foregoing Resolution be communicated to the several Departments of the Government of India, the several Local Governments, the Comptroller General, the several Accountants General, and the several Heads of Departments administered by the Government of India in the Department of Finance and Commerce.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

To

Circular No. 3 P.W.

Dated Simla, July 19, 1883.

Received

Elimination of certain words from the draft form of agreement issued with Public Works Department Circular No. 16 of 1882.

*No. 2204 Wd 19th August 1883.
Communicated to officers
of the P.W. Department in continuation
of G.O. No. 2677 Wd 16th October 1882
(Sd) C.B.*

G. C. B. Press Simla, —No. 1500 P. W. D., A.B.—20-7-83,—1,500

*Impd & Enquiries
Chief Engineer for Irrigation
Consulting Architect to Govt.
General Superintendent P.W.D.
Superintendent C.B. W.*

14TH JUNE 1884, No. 1314, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Government of India, Department of Finance and Commerce—
(Accounts and Finance—Administration of Treasuries, &c.,) dated Simla,
28th May 1884, No. 1275.

RESOLUTION.

Read again—

Resolution in this department, No. 3454, dated 2nd September 1882, prescribing the form of security bonds taken from treasurers in the service of Government.
Resolution in this department, No. 544, dated 30th April 1883, eliminating certain from the draft form of security bonds referred to above.

Read also—

Letter from the Chief Commissioner, Central Provinces, No. 1419-64, dated 22nd March 1884, inquiring whether a Government officer may, in order to provide against cases in which discovery may be made, after a treasurer or other official has vacated his office, of defalcations made prior to such vacation of office, retain the security bond executed by such treasurer or other official.
Letter to the Solicitor to the Government of India, No. 579, dated 28th April 1884, forwarding, for his opinion, copy of the above letter from the Chief Commissioner.
Letter from the Solicitor to the Government of India, No. 501, dated the 8th May 1884, recommending that bonds deposited by a treasurer or other official should be retained by Government for a year, and other securities for six months, after an officer has vacated his appointment, and that words providing for this might for the future be introduced in bonds before signature.

Resolution—

His Excellency the Governor-General in Council has been pleased to adopt the suggestions of the Government Solicitor, and to direct that in future all bonds be prepared in accordance therewith.

Order—

Ordered that the foregoing resolution be communicated to the several departments of the Government of India, the several Local Governments, the Comptroller and Auditor General, the several Accountants-General and Comptrollers, and the several heads of departments administered by the Government of India in the Department of Finance and Commerce.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

ORDER—dated 14th June 1884, No. 1314, Financial.

Communicated to the Revenue department in continuation of G.O., No. 988, dated May 16th, 1883.

(True Extract.)

W. Ramniah
Ag. Under Secy. to Govt.

To the Revenue department.
,, other departments of the Secretariat.

Exd. F. R. Bantleman.

Arch 5343

Gobt. of (1884) Madras.
FINANCIAL.

S.L.C

Issued

Recd. 25/6/84

Encl.

G.O. 14th June 1884, No. 1314.

No 1718W ap 11th July/84

JUNE.

Securities from Government Officials.

Communicating to the Revenue department resolution of the Government of India informing that bonds deposited by a treasurer or other official should be retained by Government for a year, and other securities for six months, after an officer has vacated his appointment.

Amrit Lal
orders from Govt
in the P.W. Dept
25-6

Circular No. 4 P.W.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Dated Simla, June 20, 1884.

COPY of the following forwarded to Local Governments, Administrations, and Officers noted in the margin for information and guidance in continuation of Public Works Department Circulars Nos. 16 of 1882 and 3 of 1883.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Beluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.

By order,

Asprey Major, R.E.,
Under Secretary to the Govt. of India.

No. 1275, dated 28th May 1884.

Resolution by Department of Finance and Commerce.

READ again—

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Ditto ditto, No. 544, dated 30th April 1883, eliminating certain words from the draft form of security bonds referred to above.

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RESOLUTION.—His Excellency the Governor General in Council has been pleased to adopt the suggestions of the Government Solicitor, and to direct that in future all bonds be prepared in accordance therewith.

ORDER.—Ordered that the foregoing Resolution be communicated to the several Departments of the Government of India, the several Local Governments, the Comptroller and Auditor General, the several Accountants General and Comptrollers, and the several Heads of Departments administered by the Government of India in the Department of Finance and Commerce.

Wittorder