M.R.O. 1—77,000—8-6-37.

(1) Number of pages 5

(2) Date of repair 25-10-40

(3) Initials of the Referencer

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1914 Press / Mis.

Dated 27-9- 1875.

5/6

Not to be folded or roughly handled

7

Accounts.

No. 200. Read the following Proceedings of the Government of India, Financial Department, dated Simla, 16th September 1875, No. 3211 (Accounts):—

Read again—

From the Hon. F. S. CHAPMAN, Chief Secretary to the Government of Bombay, to the Secretary to the Government of India, Home Department, dated 27th January 1875, No. 336.

Under Section 11 of Act XX. of 1864, a Civil Court may appoint a Collector to take charge of a minor's landed estate. Recently this Government, on a reference made to it, decided that the moneys received by the Collector might be invested by him for the benefit of the minor, and that it need not necessarily pass through the public accounts. This is, it is believed, the usual custom throughout India. The Accountant-General has now suggested that the Government of India's Resolution in the Financial Department, No. 14624, of the 10th December 1861, which directs that "all transactions to which officers of Government are, in their official character, parties, must, in future, without any reservation, be brought to account and the money deposited in the Government Treasuries," renders this course improper. This Government believes that the Resolution referred to, which was meant to put a stop to the practice of keeping separate departmental funds, has never been applied to the case of minor's estates, as it would obviously involve inconvenience and loss of interest on his money to the minor. The terms of that Resolution are, however, so wide, that it is considered desirable to bring to the Government of India's notice the orders which this Government have recently passed.

Endorsed by the Home Department, dated 10th February 1875, No. 210.

Transferred to the Financial Department for disposal, with reference to their Resolution, No. 14624, of the 10th December 1861.

From R. B. CHAPMAN, Esq., Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Bombay, dated 30th June 1875, No. 1872.

In reply to your letter to the Home Department, No. 336, dated 27th January 1875, I am directed to state that the Governor-General in Council considers that a Collector should not have two purses or cash balances in his treasury, and that accordingly all money that is paid into a treasury should pass through the public accounts.

Moreover, whenever it is necessary to remove money belonging to a minor's estate from the estate treasury, it must be placed in the public treasury, and not elsewhere.

It is not, however, necessary that all collections from a minor's estate should be paid into the treasury of the Collector of the district, merely because the estate may be under the Collector's management. Money which is not paid into the Collector's treasury should not pass through the public accounts.

Copy forwarded to the Comptroller-General and Accountants-General and Deputy Accountants-General in independent charge for information.

Proceedings of the Madras Government, Financial Department,
27th September 1875.

Ordered that the above Proceedings be communicated to the several Departments of the Government of India for information and to all Local Governments and Administrations (except Bombay) for information and guidance.

(Signed) J. A. BOURDILLON,
Offg. Under Secy. to the Govt. of India.

No. 201. ORDER THEREON, 27th September 1875, No. 1914.
Communicated to the Revenue Department.
(True Extract.)

Officiating Chief Secretary.

To the Revenue Department.

Exd. J. Wright.

Govt. of {1875} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT.

Dated September, 27th.

Issued

Recd. *Encl.*

G.O., 27th September 1875, No. 1914.

SEPTEMBER.
Nos. 200-201.

Accounts.—Proceedings of the Government of India regarding the mode of dealing with collections from a minor's estate, communicated to the Revenue Department.

No. 3211.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

SIMLA, THE 16th SEPTEMBER 1875.

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To—The Secretary to the Government of India, Home Dept.

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Endorsed by the Home Dept.

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To—The Chief Secretary to the Government of Bombay.

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I. A. Bourdillon

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

Secret.

Ootacamund. 27th Septr. 1875. No 1914

Communicated to the Revenue Department.

To the Revenue Department Dispo 24/9/75

Copy of the Proceedings of the Government of India (Home Department) Home Dept. No 5 Forwarded for information & guidance. Received 16th & 24th Sept. 1875. No. 9211.

S.V.C.

Copy of the Proceedings of the Government of India (Home Department) Home Dept. No 5 Forwarded for information & guidance. Received 16th & 24th Sept. 1875. No. 9211.

S.V.C.

Govt. of {1875} Madras.

Finl.

G.O., 24th Septr., 1875, No. 1914.

Nos. 200 - 201.

Accounts. Proceedings of the Govt. of India regarding the mode of dealing with collections from a minor's Estate Coud. to the Revenue Dept.