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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue

DEPARTMENT

G.O. No.

B.P. No.

2152

~~Press~~

Mis.

Dated

12 - 10 - 1875 196 .

Not to be folded or roughly handled

Proceedings of the Madras Government 2157

Read the following

No. 3211.

GOVERNMENT OF INDIA.
FINANCIAL DEPARTMENT.

ACCOUNTS.

SIMLA, THE SEPTEMBER 1875.

Read again—

No. 336, dated 27th January, 1875.

From—The Hon'ble F. S. CHAPMAN, Chief Secy. to the Govt. of Bombay,
To—The Secretary to the Government of India, Home Dept.

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.

No. 210, dated 10th February, 1875.

Endorsed by the Home Dept.

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

No. 1872, dated 30th June, 1875.

From—R. B. CHAPMAN, Esq., Secy. to the Govt. of India, Financial Dept.,
To—The Chief Secretary to the Government of Bombay.

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 ^{Govt.} 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.

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.

J A. BOURDILLON,

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

Order thereon 27th Sept. 1895 No. 1914.

Communicated to the
Revenue Department.

True Extract

Charles Mackenzie,

Assistant Secretary

Lo. The Revenue Department
25

N^o 2152

Communicated to The Board of Rev

12 Oct/75.

To B. M. M. 23/10

Office

Ans: 18/5² Dyke
N. 39/3.

No 1426

Rec of Govt. Ind. Sept

Antel 27th Sept. 1875
Recd 1st Oct
Recd 5th Oct
No 1914.

N^o 2152 Be M. M.

Communicating Rec of
the Govt of India informing
the Govt of Bombay in reply
to a reference from that Govt
that the money received
by a Jolly in on account of
a person's estate should
be paid through the public
accounts, &c.

Copy Order