

An. Code, sec. 178. 1904, sec. 177. 1888, sec. 177. 1798, ch. 101, sub-ch. 12, sec. 13.

**184.** Every account of a guardian shall state his expenditures in maintaining and educating his ward, not exceeding the income of his estate, unless allowed by the court; and for no balance of money in his hands shall he be charged interest, unless he shall consent to take the same on interest, but the court may direct him to invest the same, and for the trouble and care of such guardian the court may allow any commission not exceeding ten per cent. on the annual income of the estate.

This section was intended to deal with disposition of income of ward's estate, and contemplates allowing guardian to use an unexpended balance of income temporarily upon paying interest; it does not refer to investments of *corpus* of estate. Definition of term "investment"; distinction between an investment of funds, and their retention and use by guardian. *Fidelity & Deposit Co. v. Freud*, 115 Md. 34.

A guardian is not entitled to a commission on the fund which he pays over to the ward when he arrives at age. *Whyte v. Dimmock*, 55 Md. 455.

See notes to sec. 163.

An. Code, sec. 179. 1904, sec. 178. 1888, sec. 178. 1831, ch. 315, sec. 9.

**185.** Any allowance which may be made by any orphans' court to a guardian, for the clothing, support, maintenance, education, or for other expenses incurred by the guardian for his ward or his estate, and which shall have accrued subsequent to the death of the father of such ward, and before the guardian may have been appointed or given bond, shall have the same effect and operation in law, to all intents and purposes as if such expense of the ward or his estate had accrued and become due subsequent to the time of the appointment of such guardian or his giving bond.

See notes to sec. 170.

An. Code, sec. 180. 1904, sec. 179. 1888, sec. 179. 1834, ch. 228, sec. 1.

**186.** In all cases in which the mother is left the natural guardian of her infant children, the orphans' court are hereby authorized and required to allow the mother, as natural guardian, in the settlement of her accounts, all such charges, expenses and commissions as are or may be authorized by law in the case of other guardians.

This section expressly recognizes the mother as natural guardian of her child, making no distinction between males and females. This section referred to in a suit by mother for injuries to her son. *Harford County v. Hamilton*, 60 Md. 346. And see *Keller v. Donnelly*, 5 Md. 217.

This section referred to in construing sec. 170—see notes thereto. *In re Wilmer*, 137 Md. 34.

An. Code, sec. 181. 1904, sec. 180. 1888, sec. 180. 1798, ch. 101, sub-ch. 12, sec. 14.

**187.** On a guardian's failure to account, as herein directed, his bond shall be liable to be put in suit, and he shall also be liable to attachment and fine as aforesaid; but he shall not be liable to any fine in a court of law.

See notes to sec. 160.

An. Code, sec. 182. 1904, sec. 181. 1888, sec. 181. 1831, ch. 315, sec. 15.

**188.** No register of wills shall, *ex officio*, issue any citation to any guardian for the rendering of an account where the annual income or profits of the estate of the ward shall not exceed fifty dollars.