

well as all other doubtful, and bad debts, are likewise to be returned in a separate list, called a list of desperate debts, due to A. B. late of \_\_\_\_\_ county, deceased; taking due care to comply with the oath taken, to charge themselves in an additional inventory with, or give an account of such part thereof, as shall thereafter be received.

Direction  
with regard  
to the inven-  
tory.

Where the debtors of the deceased have accounts in bar against the estate, the administrator ought to charge himself with the whole debt due to the deceased, and therefrom deduct the amount of the account in bar, and not charge himself with the balance only: the amount of both debts ought to be perspicuous in the account to be passed by the commissary, both for the sake of method, and for the administrator's own justification; for should the administrator only charge himself with the balance received from the debtor, without suggesting the amount of the account in bar, it might seem by the books of the deceased, that such administrator hath *causelessly* charged himself with a less sum, than is debited in those books.

Collecting the deceased's debts; discharging those due from him, paying of legacies, and finally passing an account of his administration, for which