

After all the debts and legacies are paid, and proper vouchers obtained, the next step is to pass an account with the commissary; which account by the tenor of their bond, and letters of administration, should be final at the expiration of a twelve month, from the date of such letters; but on large and involved estates, it is seldom practicable; and where that appears to be the case, the commissary general on proper application being made, with proof of the cause of such delay, usually grants a further time, to pass such final account; but it is required, and it is the duty, as well as interest of every executor and administrator, to pass one, or more accounts within that period; for, before they pass an account with the commissary, they cannot form a true judgment of what is left in their hands for administration, or if they do keep an account themselves, yet, they are liable to mislay, or lose, or may by various accidents become dispossessed of the vouchers, which alone can intitle them to an allowance for their disbursements; to avoid which, they should repair to the commissary, every three or four months, with all and every vouchers by them paid off to that time, who thereupon will state an account, in which, after giving allowance for the several vouchers produced, for funeral expences, and for their *ten per cent.* commission

What is to be observed at the time of passing the account.