

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

mission on all debts paid away, he strikes a clear balance of what remains due upon such account to the estate, in the hands of such executor or administrator, with which balance they are chargeable in their next account, and so on from one account to another, until the last, or final account be passed.

At the conclusion of the final account, and not before, the executors may produce for allowance, the receipts by them procured for legacies paid away; and both executors and administrators ought to be very careful at that time, to ascertain all the expences they have been at, during their administration, that they may be allowed them out of the estate.

To assist the executor or administrator in recollecting what particular allowances they have to crave of the commissary, when the final account is to be passed, I shall here enumerate such as commonly occur in administrations; which list may be conveniently consulted, previous to the passing of that account.

First, for *funeral expences*. For which, so much is only allowed, as is merely sufficient to defray the expences attending the coffin, and the sexton's fee; unless in particular cases, noticed in page 39.

For