

SEC. 14. If the creditor be an executor or administrator, the claim shall not be received, although vouched or approved as aforesaid, unless he make oath or affirmation, to be certified as aforesaid, 'that it does not appear from any book or writing of his testator, (or intestate,) that any part of the said claim hath been discharged, except what (if any) is credited, and that, to the best of the deponent's knowledge and belief, no part of the said claim hath been discharged, and no security or satisfaction hath been given for the same, except what (if any) is credited.'

SEC. 15. No executor or administrator shall be allowed in his account for any claim by him discharged, unless he produce the claim, passed by the orphans court, or proofs or vouchers as aforesaid.

CHAPTER X.

Directions
concerning
accounts
and debts
due to de-
ceased per-
sons.

SEC. 1. In the account of an executor or administrator shall be stated, on one side, the assets which have come to his hands, according to the inventory or inventories returned to the court, or received and appraised as herein before directed after the inventory or inventories returned, and the sales which have been made under the court's direction; that it is to say, the inventory or inventories are to shew the articles of the estate, and the sales the amount of their value, where they have been sold, and for articles so sold he shall be charged the price, according to the return; and if any article hath been sold for credit, and not yet paid for, it shall be accounted for in a subsequent account.

SEC. 2. On the other side shall be stated the disbursements by him made, viz: 1. Funeral expenses, to be allowed, at the discretion of the court, according to the condition and circumstances of the deceased, not exceeding three hundred dollars. 2. The debts of the deceased, proved or passed as aforesaid, and paid or retained. 3. The allowance for things lost, or which have perished without the party's fault, which allowance shall be according to the appraisement. 4. His commission, which shall be, at the discretion of the court, not under five per cent. nor exceeding ten per cent. on the amount of the inventory or inventories, excluding what is lost or hath perished. 5. His allowance for costs, and for extraordinary expenses, (not personal,) which the court may think proper to allow, laid out in the recovery or security of any part of the estate.

SEC. 3. If the first account, to be returned as aforesaid, shall not shew the estate which was on hand to be fully administered, another account shall be returned within six months thereafter, and within every term of six months thereafter, an account shall be returned, until the estate shall appear to be fully administered; and whenever a discovery or receipt of assets shall