

## ARTICLE XXIII.

## Testamentary Law.

## ACCOUNT.

SEC. 1. Every administrator shall render to the Orphans' Court of the county in which he shall have obtained letters of administration, within the period of twelve months from the date of such letters, the first account of his administration.

2. If the first account shall not show 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 take place after rendering an account, another account shall be rendered within six months thereafter; but an administrator shall not be obliged to render accounts when it appears to the court that the estate has been fully administered, except as to debts which the court shall deem desperate.

3. If an administrator shall fail to return an account as before directed within the time limited by law, or within such further time as the Orphans' Court shall allow, not exceeding six months, his letters, on application of any person interested, may be revoked, and administration may be granted at the discretion of the court; and the administrator to whom letters may be granted, shall be entitled to put the delinquent's bond in suit, and to recover such damages thereon as the jury may find; and in assessing such damage, the jury shall allow such sum as will be equal to six per centum per annum, on the amount of the inventory or inventories, from the time of the return or returns to the time of the verdict over and beyond the damages, for such loss or injury as the estate may have sustained by the delinquent's conduct.

4. In such account 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 di-