

rected, after the inventory or inventories returned, and including therein the interest that may have been received on sales made under the authority of the court, and the hire of negroes belonging to the estate, and the sales made under the court's direction; that is to say, the inventory or inventories are to show 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 articles have been sold for credit and not yet paid for, it shall be accounted for in a subsequent account; and all moneys received for debts due the decedent, shall be included in said account.

5. 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 herein directed, 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 appraisal. 4. His commissions, 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 perished. 5. His allowance for costs and 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, (and all expenses incurred by him in the support and maintenance of the negroes belonging to the estate; and the court may also allow him credit for any live stock killed for the necessary use of the family before a sale.

6. If anything be bequeathed to an executor by way of compensation, no allowance of commissions shall be made unless the said compensation shall appear to the court to be insufficient; and if so, it shall be reckoned in the commission to be allowed by the court.

7. The Orphans' Courts are hereby authorized, wherever they are satisfied that an agent has been employed in the administration of an estate, to examine such agent on oath of all proceedings which may have taken place relative to the administration of the estate in which such agent may have been employed, in like manner as they are authorized to examine administrators.