

for the annual value, to be every third year ascertained under the direction of the court.

Whoever enters upon estate of infant may be made to account for rents and profits thereof as though he were guardian. *Chaney v. Smallwood*, 1 Gill, 370; *Drury v. Conner*, 1 H. & G. 220. And see *Burch v. State*, 4 G. & J. 444.
See notes to sec. 163.

An. Code, sec. 162. 1904, sec. 161. 1888, sec. 162. 1816, ch. 154, sec. 9.
1849, ch. 118, secs. 1, 2.

167. The rents of all real estate of an infant dying before such rents become due shall, for the year in which such infant dies, be paid to his guardian, and shall be accounted for by the guardian in settlement of his accounts with the orphans' court, and the balance not appropriated for the education and support of such infant, for taxes, repairs, improvements, commissions and expenses, shall be paid by such guardian to the person entitled to the real estate at the death of such infant, and the guardian's bond shall be liable for the same.

See art. 16, sec. 71; also art. 53, sec. 20.

An. Code, sec. 163. 1904, sec. 162. 1888, sec. 163. 1827, ch. 210. 1849, ch. 118, sec. 2.

168. If the guardian die before the recovery of such rent, his administrator may recover the same, to be accounted for and appropriated in the same manner that the guardian, if living, would be held to account for the same.

An. Code, sec. 164. 1904, sec. 163. 1888, sec. 164. 1785, ch. 80, sec. 9.
1798, ch. 101, sub-ch. 12, sec. 9.

169. Every guardian shall account for all profit and increase of his ward's estate, or the annual value as aforesaid, and shall not be answerable for any loss or decrease unless caused by his default, to be allowed by the court.

This section referred to in connection with right of creditors to apply real estate of a decedent in hands of infant heirs to payment of his debts, personalty having been exhausted. *Hammond v. Hammond*, 2 Bl. 344.

See notes to sec. 163.

An. Code, sec. 165. 1904, sec. 164. 1888, sec. 165. 1798, ch. 101, sub-ch. 12, sec. 10.

170. Once in each year, or oftener if required by the court, a guardian shall settle an account of his trust with the orphans' court; and the said court shall ascertain at its discretion the amount of the sum to be annually expended in the maintenance and education of the infant, regard being had to his future situation, prospects and destination; and the said court, if it deem it advantageous to the ward, may allow the guardian to exceed the income of the estate and to make use of his principal and sell part of the same under its order; but no part of the real estate shall on account of such maintenance or education be diminished without the approbation of a court of equity as well as of the orphans' court.

The condition of a guardian's bond does not require him to pay all of ward's bills out of income, but he is required to settle an account with orphans' court, and that court must ascertain, at its discretion, amount to be annually expended in maintenance and education of ward. Where guardian has settled his account under direction of court and has paid out an amount in excess of income received, and