

P. G. L., (1860,) art. 93, sec. 176. 1798, ch. 101, sub-ch. 12, sec. 11.

**176.** In the first account to be rendered by a guardian, he shall state the property received by him from an executor, administrator, or otherwise, belonging to his ward, and every increase, and the profits thence arising, if any.

Spedden v. State, 3 H. & J. 251. O'Hara v. Sheppard, 3 Md. Ch. 306. Gibbs v. Cunningham, 4 Md. Ch. 322. Magruder v. Darnall, 6 Gill, 258. Richards v. Swan, 7 Gill, 366. Barnes v. Compton's Admrs., 8 Gill, 391. Crapster v. Griffith, 2 Bl. 1. State v. Baker, 8 Md. 44. McClellan v. Kennedy, 8 Md. 230.

Ibid. sec. 177. 1798, ch. 101, sub-ch. 12, sec. 13.

**177.** Every account of a guardian shall state his expenditures in maintaining and educating his ward, not exceeding the income of his estate, unless allowed by the court; and for no balance of money in his hands shall he be charged interest, unless he shall consent to take the same on interest, but the court may direct him to invest the same, and for the trouble and care of such guardian the court may allow any commission not exceeding ten per cent. on the annual income of the estate.

Whyte v. Dimmock, 55 Md. 452.

Ibid. sec. 178. 1831, ch. 315, sec. 9.

**178.** Any allowance which may be made by any orphans' court to a guardian, for the clothing, support, maintenance, education, or for other expenses incurred by the guardian for his ward or his estate, and which shall have accrued subsequent to the death of the father of such ward, and before the guardian may have been appointed or given bond, shall have the same effect and operation in law, to all intents and purposes as if such expense of the ward or his estate had accrued and become due subsequent to the time of the appointment of such guardian or his giving bond.

Ibid. sec. 179. 1834, ch. 228, sec. 1.

**179.** In all cases in which the mother is left the natural guardian of her infant children, the orphans' court are hereby authorized and required to allow the mother, as natural guardian, in the settlement of her accounts, all such charges, expenses and commissions as are or may be authorized by law in the case of other guardians.