

1888, art. 93, sec. 4. 1860, art. 93, sec. 4. 1798, ch. 101, sub-ch. 10, sec. 1  
1818, ch. 217, sec. 1.

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 directed 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 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, they shall be accounted for in a subsequent account; and all moneys received for debts due the decedent shall be included in said account.

Ibid. sec. 5. 1860, art. 93, sec. 5. 1798, ch. 101, sub-ch. 10, sec. 2.  
1841, ch. 178, sec. 3. 1874, ch. 155. 1884, ch. 470.

5. On the other side shall be stated the disbursements by him made, viz: first, funeral expenses to be allowed at the discretion of the court according to the condition and circumstances of the deceased, not to exceed three hundred dollars; second, the debts of the deceased proved or passed, as herein directed, and paid or retained; third, the allowance for things lost or which have perished without the party's fault, which allowance shall be according to the appraisement; fourth, his commissions which shall be at the discretion of the court not under two per cent., nor exceeding ten per cent. on the first twenty thousand dollars of the estate, and on the balance of the estate not more than two per cent.; fifth, his allowance for cost 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 the court may allow him credit for live stock killed for the necessary use of the family before a sale.

Scott v. Dorsey's Ex'r, 1 H. & J. 227. Eversfield v. Eversfield, 4 H. & J. 12. Richardson v. Stansbury, 4 H. & J. 275. Haslett v. Glenq, 7 H. & J. 22. McPerson's Adm'x v. Israel, 5 G. & J. 60. Evans v. Iglehart, 6 G. & J. 171. Lee v. Lee, 6 G. & J. 316. Thomas' Adm'x v. Frederick Co. School, 9 G. & J. 115. McKim v. Duncan, 4 Gill, 72. *Ex parte* Young, 8 Gill, 286. Brown v. Stewart, 4 Md. Ch. 368. Mayo v. Bland, 4 Md. Ch. 484. Parker v. Gwynn, 4 Md. 422. Plater v. Groome, 5 Md. 96. Bassett v. Miller, 8 Md. 548. Edelen v. Edelen, 11 Md. 416. Lemmon v. Hall, 20 Md. 171. Billingslea v. Henry, 20 Md. 278. Browne v. Preston, 38 Md. 373. Est. of Stratton,