

2. On the other side shall be stated the disbursements by him made, viz. 1. Funeral expences, 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 aforesaid, 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 appraisement. 4. His commission, 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 hath perished. 5. His allowance for costs, and for extraordinary expences, (not personal,) which the court may think proper to allow, laid out in the recovery or security of any part of the estate.

3. If the first account, to be returned as aforesaid, shall not shew 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; provided nevertheless, that an executor or administrator shall not be obliged to render accounts, when it appears to the court that the estate has been fully administered, except debts which the court shall set down and deem as desperate, unless the same shall afterwards be recovered.

4. The court shall examine every list of debts returned by an executor or administrator with the inventory, and for every debt which the court shall not mark as desperate, or improper to be put in suit, the executor or administrator shall commence a suit, unless the debt be paid within six months thereafter, or unless the debtor be out of the state, or unless the court shall think reasonable an excuse made within one month after the lapse of the said six months for not bringing suit; and on failure to bring suit as aforesaid, the party shall be liable to a suit on his administration bond, and to such damages as shall be found by the jury.

5. It is not the intent of this act that an executor or administrator be answerable, at all events, for a debt which he shall return sperate, but merely to enable the court, and all parties concerned, to form a just estimate of the circumstances of the deceased.

6. When it shall appear by the first, or other account of an executor or an administrator with the will annexed, that all the claims against, or debts of, the deceased, which have been known by or notified to the said executor or administrator, have been discharged, or retained for, or settled, it shall be his duty to deliver up the estate in his hands to those entitled, provided, that his duty and power with respect to future assets shall not cease; and after such delivery he shall not be liable for any debt afterwards notified to him, provided he shall have advertised, as herein before directed, unless assets shall afterwards come into his hands, which shall be answerable for such debts.

7. Whereas it often happens that an executor or administrator hath in his hands assets to a great amount, and there is no reason to apprehend that they will be nearly exhausted in payment of debts, and those entitled after payment of debts are in want of subsistence, or greatly straitened in their circumstances, in case any person so entitled shall apply, by petition, and satisfy the court that he or she is really in want of subsistence, or greatly straitened in circumstances, and that it probably will not require more than one half of the assets to discharge the debts, the court may direct the executor or administrator to deliver to the petitioner any part of what the court shall suppose will be the petitioner's distributive share, or any part of a legacy or bequest in money, not exceeding one third part, the said petitioner giving bond, with security, approved by the court, to the executor or administrator, for returning the same, or an equivalent, with interest, whenever so directed by the court; and the court shall have power to determine, in a summary manner, on any such petition, after a summons against such executor or administrator duly returned either summoned or *non est.*

8. And the court, in like manner, on any petition by a person in such circumstances, to whom a specific legacy or bequest hath been made, being satisfied that the assets, exclusive of all specific legacies, will not nearly be exhausted by debts, may direct the executor or administrator to deliver to the petitioner the said specific legacy or bequest, on his or her giving bond as aforesaid.

9. If an executor or administrator shall fail to return an account as herein before directed within the time limited by law, or by the court, his letters, on application of any person interested, may be revoked, and such administration, (as the case may require,) may be granted at discretion of the court; and the administrator, to whom letters shall 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 it shall be the duty of the jury to allow such sum as will be equal to six *per cent. 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.

10. Whenever it shall appear by the first or other account of an administrator, that all the debts of, or claims against, the estate, known by or notified to him, have been discharged or allowed for in his account, it shall be his duty to deliver up and distribute the surplus or residue of the estate as hereafter directed, provided that his power and duty, with respect to future assets, shall not cease; and after such delivery, the administrator shall not be answerable for any debt afterwards notified to him, provided he shall have advertised as herein before directed, unless assets shall afterwards come into his hands which shall be liable for such debts.

11. If by the provisions in a will it shall be necessary for an executor, or for an administrator with a copy of the will annexed, to retain in his hands the personal estate, or a part thereof, after all just claims are discharged, as where money, or some other thing is directed to be paid at a distant period, or upon a contingency, the court of chancery or the orphans court shall have power, on the application of such executor or administrator, or of a party interested, to decree or give directions relative thereto; and it shall be the duty of such executor or administrator, to apply to the court of chancery or the orphans court, and the said courts respectively shall have full power to decree or direct what part of the personal estate shall be retained or appropriated for the purpose, and in what manner it shall be disposed of, and the legacy or benefit intended by the will shall be secured for the person to be entitled at a future period, or contingency, and how the