

seal of the governor, mayor or chief magistrate, or clerk of any court of record, or notary public of such place, and the said oath, affirmation or deposition, shall be as available as if taken before a justice within the state.

13. Provided nevertheless, that no executor or administrator shall be obliged to discharge any claim, of which vouchers and proofs shall be exhibited as aforesaid, but may reject, and at law dispute the same, in case he shall have reason to believe that the deceased never owed the debt, or had discharged the same, or a part thereof, or had a claim in bar; but every executor or administrator shall be obliged to discharge the same, or pay a just proportionable part thereof, if passed by the orphans court granting his letters, unless he shall appeal from the decision of the court in the manner hereafter directed.

14. If the creditor be an executor or administrator, the claim shall not be received, although vouched or approved as aforesaid, unless he make oath or affirmation, to be certified as aforesaid, that it does not appear from any book or writing of his testator, (or intestate,) that any part of the said claim hath been discharged, except what (if any) is credited, and that, to the best of the deponent's knowledge and belief, no part of the said claim hath been discharged, and no security or satisfaction hath been given for the same, except what (if any) is credited.

15. No executor or administrator shall be allowed in his account for any claim by him discharged, unless he produce the claim, passed by the orphans court, or proofs or vouchers as aforesaid.

CHAP. 10. *Directions concerning accounts and debts due to deceased persons.*

1. IN the account of an executor or administrator 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 before directed after the inventory or inventories returned, and the sales which have been made under the court's direction; that is to say, the inventory or inventories are to shew the articles of the estate, and he 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 article hath been sold for credit, and not yet paid for, it shall be accounted for in a subsequent account.

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. If