

Where orphans' court has authority under this section to remove administrator, presumption is that court properly exercised its power. The pendency of an appeal and of proceedings in equity, held to be no excuse for failure to account. *Jones v. Jones*, 41 Md. 359.

This section referred to as indicating that final account so far as debts are concerned must be stated before orphans' court can order legacies paid or distribution made. *Lowe v. Lowe*, 6 Md. 355. *Cf. Clarke v. Sandrock*, 113 Md. 426.

Cited but not construed in *Hignutt v. Cranor*, 62 Md. 220.

An. Code, sec. 4. 1904, sec. 4. 1888, 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.

An account stated in accordance with this section is not intended to express or imply an opinion of court in relation to ownership of property. At all events, account is only *prima facie*—see notes to sec. 1. *Haslett v. Glenn*, 7 H. & J. 23.

This section referred to as indicating that debts due the decedent form no part of the inventory. *Handy v. Collins*, 60 Md. 240.

Cited but not construed in *Fowler v. Brady*, 110 Md. 207.

See notes to sec. 326.

An. Code, sec. 5. 1904, sec. 5. 1888, sec. 5. 1798, ch. 101, sub-ch. 10, sec. 2.
1841, ch. 178, sec. 3. 1874, ch. 155. 1884, ch. 470.
1906, ch. 410. 1922, ch. 329.

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, except by special order of the court and provided the estate of the decedent be solvent; second, charges for medical attendance in last illness, to be allowed at the discretion of the court according to the condition and circumstances of the deceased, not to exceed fifty dollars; third, the debts of the deceased proved or passed, as herein directed, and paid or retained; fourth the allowance for things lost or which have perished without the party's fault which allowance shall be according to the appraisement; fifth, 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.; sixth, his allowance for costs 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.