

And in all cases, wherein depositions are required, they ought to be as late, as when the deceased debtor died.

Accounts, being the greater number of vouchers occurring in administrations, and the propriety of a legal proved account, such as will pass the commissary, not being so generally understood, as the frequent occasion thereof seems to require, I shall here particularize such a one, for the guidance of those who may want such information.

Accounts of
several years
standing, how
to be proved.

Every account then, in order to pass the commissary, must consist of enumerated articles, without the least ambiguity; lumped balances of a former account, without the particulars, sums of money paid on *orders*, without producing such orders, nor any other charge not clearly specified, for what the same became due, or was paid, must be no part of such account. The truth of the account must be proved within twelve months after the first article therein charged becomes due, in this manner, if the account contains dealings only for one year, and supposing the first article charged to be dated the 15th of April 1766, then the account must appear to have been proved before a magistrate within a twelvemonth from such date, that