

passing account with the commissary, be allowed for a payment voluntarily made by him, which he may be compelled to make by a coercive decree.

Should any vouchers happen to be offered not comprehended within the above descriptions, the discretion of the deputy commissary must adapt his proceeding to the peculiar nature and circumstances of the case, or call for the instruction of the commissary-general: when vouchers shall have been allowed and entered, it is proper to set a mark on them, denoting the allowance and entry, lest they may happen to be offered a second time, and the estate be doubly charged.

As to funeral expences, the allowance ought not to exceed three or four pounds currency, except where the rank and opulence of the deceased may require a larger allowance, and the claims of creditors, and convenience of the deceased's family, may not suffer by it; but for small estates, such part only should be allowed as will merely defray the costs arising from the coffin and interment of the deceased, without any allowance for vain pomp and ostentation. When a testator directs an expensive funeral, if the claims of creditors should

Allowance
for funeral
expences.