

not be affected by the performance, the direction ought to be pursued; but the allowance will be made, as in case of a legacy paid by an executor.

Allowance of
ten per cent.
for payment
of debts.

Executors and administrators are also entitled to some allowance calculated as a compensation for their pains and trouble, hazards and adventures in administering on estates; which allowance is as follows, viz. For every sum or sums of money, quantity or quantities of tobacco, or other goods or chattels *bona fide* paid by them, for debts due from the deceased, and for charges of administration, they are to be allowed in their account a commission of ten per cent; but nothing at all for paying away legacies or for distribution of the residue; except when they are obliged to convert the estate into money or other effects, in which case they are to have the same salary of ten per cent.

Allowance of
five per cent.
for extraordinary
trouble
in collecting
debts.

Where executors or administrators have extraordinary trouble in collecting the debts of the deceased, by reason of their books being kept in a dark and irregular manner, or in collecting old and desperate debts, then, and in such case, the same having been made fully to appear to the commissary, the law entitles them to something in the whole, at the discretion of such
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