

But as executors or administrators do not always return the whole estate in one inventory, being sometimes under a necessity of returning a second, third, and even a fourth inventory, and also at different times return lists of debts received as they are collected by them, great caution ought to be had in passing accounts, more especially additional accounts, that none of the additional inventories, or lists of debts be omitted to be charged; sometimes also they return one inventory with the deputy commissary, and an additional one in the prerogative office, unknown to such deputy commissary, who, on passing an account of the estate, cannot but omit this latter inventory, unless such executor or administrator be strictly examined on oath, if he hath not returned any other inventory, or received any further debts than those, with which he stands already charged; which questions it will be prudent to propose in every such case.

The inventory being calculated, as before observed, in current money, must be charged as such in the account, that is to say, the sum total of such inventory must be taken for granted (unless the contrary appears) to be dollars at 6s, and must be charged as such accordingly.

Debts