

Then follow, successively, all and every the vouchers produced, with their amount in tobacco, current or sterling money, properly cast out in their several columns, taking due care to enumerate the several properties of each particular voucher, such as, what the debt was contracted for, and upon what, if upon bond, account, or by virtue of any other, and what engagement, to whom the same was due, by whom paid, and in what sort of money, with notice of the probate and receipt thereon, to the end that at any time thereafter the whole transaction may appear plain, and be perspicuous to every future enquirer: when the debt is contracted on a bond, the account must also contain the date of such bond, and the time when payment was made, with particular mention of the amount of the principal sum, and what sum hath been allowed for interest on such bond. The several vouchers being thus credited, the next allowance to be made is, for funeral expences, officers fees, and for finishing the crop, (if any was on hand at the death of the deceased; )—very great and extravagant demands are often made, by executors and administrators, for that service, but that allowance is not to be made for more than what appears to have been *necessarily expended* by them, in the pursuance thereof, and nothing at all for their per-

Construction  
of the Ac-  
count.