

418. On any examination under the last preceding rule the Judge may either decide summarily as to such disputed items of account, or order that issues be prepared by such party as he may direct, and set down for trial before a Judge and a jury of four persons, or of twelve persons, at such time and place as he may consider most convenient.

419. All accounts shall be prepared in the Form No. in the Schedule hereto, and shall show distinctly the person with whom they purport to be stated and the items denied by such person.

420. If the person with whom an account purports to be stated seeks to charge the accounting party with items not shown in the account, he shall give the accounting party notice in writing, stating, so far as he is able, the amount sought to be charged and the items thereof in a short and succinct manner, and the accounting party shall specify which of such items he denies.

421. If it be found that any account cannot be delivered within the time fixed for delivering the same, it shall be lawful for the Court or a Judge, on the application of the party ordered to account, to enlarge the time for delivering the same, upon such terms as to costs and otherwise as may appear just.

422. Vouchers for all payments must be produced by the accounting party when required, but the Judge, on the original or any subsequent application as to accounts, may give special directions as to the mode of taking and vouching accounts, and, in particular, may order that books of account in which the accounts required to be taken have been kept, or any of them, shall be taken as *prima facie* evidence of the truth of the matters therein contained, with liberty to the parties to take such objections thereto as they may be advised.

423. Inquiries as to heirs, next of kin, creditors, and other claimants, or as to any other matters of like nature, shall be made before the Registrar; and any other acts or proceedings shall be done or taken by or before such person or persons, at such time and manner, as a Judge may direct.

224. The Registrar or the accountant, or the Registrar and the accountant, as the case may be, before whom any accounts have been ordered to be taken, and the Registrar, as to any inquiries, acts, or proceedings ordered by a judgment in an action, shall have full power to issue advertisements, to summon parties and witnesses, to administer oaths, to take affidavits and acknowledgments (other than acknowledgments by married women), to receive affirmations, and, when so directed by a Judge, to examine parties and witnesses, either upon interrogatories or *viva voce*, as a Judge may direct.

425. Parties and witnesses so summoned shall be bound to attend in pursuance of such summons, and shall be liable to process of contempt in like manner as parties or witnesses are now liable thereto, in case of disobedience to any order of the Court, or in case of default in attendance in pursuance of any order of the Court, or of any writ of subpoena *ad testificandum*; and all persons swearing or affirming before any such Registrar or accountant, or Registrar and accountant, shall be liable to all such penalties, punishments, and consequences for any wilful and corrupt false swearing or affirming contained therein, as if the matters sworn or affirmed had been sworn or affirmed before any person now by law authorized to administer oaths, to take affidavits, and to receive affirmations.

426. The directions to be given by the Judge for or touching any accounts, inquiries, acts, or proceedings shall require no particular form, but the result shall be stated in the shape of a short certificate to the Judge, and shall not be embodied in a formal report, unless in any case the Judge shall see fit so to direct, and, when the Judge shall approve of such certificate or report, he shall sign the same in testimony of his adopting the same.

427. Any party shall, either while any accounts are being taken, inquiries made, acts done, or proceedings taken, or within fourteen clear days after such accounts, inquiries, acts, or proceedings have been completed, and before the certificate or report shall have been signed and adopted, be at liberty to take the opinion of the Judge upon any particular point or matter arising in the course thereof, or upon the general result thereof when completed.

428. When any certificate or report shall have been signed and adopted by the Judge, the same shall be filed in the office of the Court, and shall thenceforth be binding on all the parties to the proceedings, unless discharged or varied in open Court upon motion within one calendar month; and nothing herein contained shall prejudice or affect the power of the Court at any time to open any certificate or report upon the grounds of fraud, surprise, or mistake.

429. In all cases where matters in respect of which summonses have been issued are not disposed of upon the return of the summons, the parties are to attend from time to time without further summons, at such time or times as may be appointed, for the consideration or further consideration of the matter.

430. When a judgment or order is made directing an account of debts, claims, or liabilities, or an inquiry for next of kin, or other unascertained persons, unless otherwise ordered, all persons who do not come in and prove their claims within the time which may be fixed for that purpose by advertisement are to be excluded from the benefit of the judgment.

431. When a judgment or order is made directing an account of the debts of a deceased person, unless otherwise ordered, interest is to be computed on such debts as to such of them as carry interest, after the rate they respectively carry, and as to all others after the rate of eight per centum per annum, from the date of the judgment.

432. When a judgment or order is made directing an account of legacies, unless otherwise ordered, interest is to be computed on such legacies after the rate of eight pounds per centum per annum from the end of one year after the death of the deceased, unless any other time of payment or rate of interest is directed by the will, and in that case according to the will.

433. When a judgment or order is made directing any property to be sold, unless otherwise ordered, the same is to be sold with the approbation of the Judge by whom the proceedings in the cause are directed, to the best purchaser that can be got for the same, to be allowed by such Judge, and all proper parties are to join therein as such Judge shall direct.

434. Whenever a defendant is ordered to render an account, he shall also therewith deliver a full, true, and particular list (verified by affidavit) of all books, papers, and documents of any kind which are or ever have been in the possession or power of the defendant relating to any of the matters contained in the account, and shall show what has become of such of the last-mentioned books, papers, and documents as are no longer in his possession or power.