

We think the most satisfactory rule for the protection of all the parties in interest is laid down by the Surrogate in *the matter of White*, 8 Dem. 376, where it is held that where an executor or an administrator who has paid out money on account of expenses of administration produced a voucher, showing the nature of the disbursement and stating facts, which, if true, show the same to have been reasonable and necessary for the good of the estate, a presumption is raised in favor of the correctness of the charge, which must be opposed by affirmative evidence on the part of one contesting the demand for credit.

A somewhat careful search shows the fact to be that the authorities upon this question are not very numerous, and not altogether in harmony. We give them below.

A voucher ordinarily means a document which serves to vouch the truth of an account, or to confirm and establish facts of any kind. A merchant's books are the vouchers of the correctness of his accounts, or a receipt is a voucher, but neither is conclusive. The voucher of a board of supervisors is that the claim or account submitted to them is correct and should be paid as a valid charge against the county. *People ex rel. Brown v. Green*, 5 Daly, 199.

In the accounts of an executor, the disbursement of sums over \$20 must be verified by vouchers, or by other satisfactory evidence in lieu thereof. If vouchers are produced, they are of themselves *prima facie* evidence of disbursements, without any other proof, and should be admitted, unless impeached; if lost, the accounting party should make oath to that fact, and state the contents and the purport of the voucher. When a claim is presented to an executor or administrator, he may require satisfactory vouchers and the affidavit of the claimant in support thereof; but the want of such verification is not sufficient ground for the rejection of a voucher on accounting before the surrogate. *Metzger v. Metzger*, 1 Bradf. 265.

Checks, payable to the order of a distributee, were delivered by the administrator to the husband of the distributee and payee on account of the wife's distributive share. They were indorsed, in the name of the payee, by the husband, and collected by him. These

checks were offered in evidence as vouchers, to prove the payments, but it was held that they were not sufficient alone for that purpose. But it appearing that the husband had acted as his wife's attorney in several proceedings affecting the estate, and that an account being made to her showing such payments, she made no objection, and that a considerable part had been applied toward the improvement of her separate estate, *held*, that she was estopped from denying the agency of her husband, and that the administrator was entitled to credit for the payments. *Fowler v. Lockwood*, 3 Redf. 466.

Voucher implies evidence, written or otherwise, of the truth of a fact that the services had been performed, or the expenses paid or incurred; not evidence of a legal or mutual conclusion on the question whether the services or expenses, assuming the services or expenses to have been in fact performed, paid or incurred, are properly county charges, or are properly allowable when the account for them is presented for allowance, or should be allowed to A B or C D. *The People ex rel. Brown v. Green*, 2 T. & C. 18.

A voucher is any instrument which attests, warrants, maintains, bears witness. *State v. Hickman*, 8 N. J. L. 299.

Voucher designates an account book in which charges and acquittances are entered, or some acquittance or receipt, discharging a person, or being evidence of payment. *Whitwell v. Willard*, 1 Metc. 216.—*Chicago Legal News*.

CONDITIONAL PARDONS.

The proposed application by Mrs. Maybrick's friends for a *habeas corpus* does not merit and cannot expect success. The Crown has always claimed the prerogative of mercy, and though the mode of its exercise has been to some extent limited by early statutes still in force (27 Ed. III. st. 1, c. 2; 13 Rich. II. st. 2, c. 1; and 16 Rich. II. c. 6), its existence is most clearly recognized by 27 Hen. VIII. c. 24, s. 1, which enacts that the whole and sole power and authority to pardon and remit any treasons, murders, manslaughters, &c., should be united and knit to the Imperial Crown of this realm, as of good right and equity it appertaineth, any grants, usages,