§ 79.17 Accounts.

(a) Every guardian or committee, whether appointed under this article or under any other law of this state, who shall receive or has received on account of his ward any moneys from the administration or income from such moneys shall file annually with the court by which he was appointed on the anniversary date of the appointment, in addition to such other accounts as may be required by the court, a full, true, and accurate account under oath of all moneys or income so received by him, of all disbursements thereof, and showing the balance thereof in his hands at the date of such account and how invested. A certified copy of each of such accounts filed with the court, including a copy of all certificates and affidavits required by this section, shall be sent by the guardian to the office of the veterans' administration having jurisdiction over the area in which such court is located, and if the incompetent person, for whom such guardian is appointed, has been committed to a state facility and is an inmate thereof, a certified copy of each such account filed with the court shall also be filed by the guardian with the superintendent or officer having special jurisdiction over the facility where the incompetent person is confined.

(b) Such account shall be examined or caused to be examined, approved, disapproved, or acted upon in the manner provided by section 78.25 of this chapter in the case of an incompetent person, or by section seventeen hundred twenty-one of the surrogate's court procedure act if it relates to the estate of a minor ward; and the expense of such examination shall be paid in the manner provided in section 78.25 of this chapter in the case of an incompetent person or by section seventeen hundred twenty-two of the surrogate's court procedure act in the case of a minor ward.

(c) If the guardian holds property other than benefits received from the veterans' administration and income from such benefits, the guardian shall account for such other property as provided for in article seventy-eight of this chapter and in the surrogate's court procedure act, except that such account shall be filed on the anniversary date of the guardian's appointment. Such account for other property may be combined with the account filed in accordance with the provisions of subdivision (b) of this section.

(d) The anniversary account required to be filed by this section shall

be in the form prescribed by the surrogate's court procedure act upon the annual accounting of a general guardian of an infant's property as provided in section 78.23 of this chapter. In such an anniversary account, the schedule in which are listed and described the securities and investments shall have appended or attached thereto an affidavit of the surety on the bond of the committee certifying that the securities and investment described in said schedule, on the closing date of said accounting period, were in the custody of or under the joint control of the surety and committee or guardian. If the securities or investments were neither in the custody nor under the control of the surety the certificate of said surety shall state that the securities were exhibited to said surety on the anniversary date or closing date of said accounting or within thirty days thereafter, and if not so exhibited to the surety the reason therefor. The affidavit required of the surety by this section shall note any discrepancies or omission in the descriptive schedule. If the securities are held by a depository under order granted pursuant to subdivision (b) of section 78.09 of this chapter there shall be attached to or appended to the schedule describing the securities in said anniversary account a certificate that the securities, on the anniversary date or closing date of said accounting, were held by said depository and said certificate shall note and explain any discrepancies or omissions in the said schedule of the account describing the securities. The certificate of each bank in which moneys of the estate of the incompetent veteran are on deposit showing the balance on the closing date of the anniversary account shall be annexed to and made part of the original account before it is filed in the county clerk's office of the county of which the veteran was a resident at the time of the appointment of the joint guardian or committee of his estate.

(e) The provisions regulating intermediate and final accountings as prescribed by section 78.29 of this chapter shall also apply to any intermediate or final accounting of a guardian or committee of a veteran incompetent, provided, however, that notice of the application for permission to file such intermediate or final account shall be given to the office of veterans' administration as a party in interest.