§ 2202. Recording or filing instruments settling accounts in part or in whole

There may be recorded or filed in the court any instrument settling an account in whole or in part executed by one or more fiduciaries and one or more legatees, devisees, distributees, beneficiaries, creditors or infants who have attained majority or in the case of an infant, incompetent or conservatee whose legacy, distributive share, beneficial interest or claim has been paid, by the guardian, committee or conservator of his property or the person receiving payment. Every such instrument to be recorded shall be acknowledged and if recorded, the record thereof, or a certified copy of the record or instrument shall be presumptive evidence of the contents of such instrument and its due execution.