

deposited; prescribe the formalities of the transfer of stock, or other evidence of the State debt, and countersign the same, without which such evidence shall not be valid; he shall make to the General Assembly full reports of all his proceedings, and of the state of the treasury department within ten days after the commencement of each Session; and perform such other duties as shall be prescribed by Law.

The act of 1841, chapter 23, section 48—see article 81, section 76, of the Annotated Code—making the account and certificate of the state treasurer evidence to establish the amounts due the state by tax collectors, held to be still in force and to be applicable to the comptroller who was charged by this section (as it stood in the constitution of 1851) with the duties which the treasurer had performed; the act of 1841, and this section, are *in pari materia*. *Billingsley v. State*, 14 Md. 376.

Under this section and the following one (as they stood in the constitution of 1851), it was the duty of the treasurer to disburse the public monies on the warrant of the comptroller and not otherwise; and the duty of adjusting and settling all public accounts is imposed upon the comptroller. If payment of the comptroller's salary is refused, *mandamus* lies. *Thomas v. Owens*, 4 Md. 219.

Sec. 3. The Treasurer shall receive the moneys of the State, and, until otherwise prescribed by law, deposit them, as soon as received, to the credit of the State, in such bank or banks as he may, from time to time, with the approval of the Governor, select (the said bank or banks giving security, satisfactory to the Governor, for the safekeeping and forthcoming, when required, of said deposits), and shall disburse the same for the purposes of the State, according to law, upon warrants drawn by the Comptroller, and on checks countersigned by him, and not otherwise; he shall take receipts for all moneys paid by him; and receipts for moneys received by him shall be endorsed upon warrants signed by the Comptroller, without which warrants, so signed, no acknowledgment of money received into the Treasury shall be valid; and upon warrants issued by the Comptroller, he shall make arrangements for the payment of the interest of the public debt, and for the purchase thereof, on account of the sinking fund. Every bond, certificate, or other evidence of the debt of the State shall be signed by the Treasurer, and countersigned by the Comptroller; and no new certificate or other evidence intended to replace another shall be issued until the old one shall be delivered to the Treasurer, and authority executed in due form for the transfer of the same filed in his office, and the transfer accordingly made on the books thereof, and the certificate or other evidence cancelled; but the Legislature may make provisions for the loss of certificates, or other evidences of the debt; and may prescribe, by Law, the manner in which the Treasurer shall receive and keep the moneys of the State.

See notes to article 6, section 2.

Sec. 4. The Treasurer shall render his accounts quarterly to the Comptroller, and shall publish monthly, in such newspapers as the Governor may direct, an abstract thereof, showing the amount of cash